



Mantals Tax Records in Finland

Geoffrey Fröberg Morris, AG[®]

There are wonderful church records from Finland to search for your ancestors. But sometimes there are gaps in the records, record loss or even destruction which forces you to use alternative records to continue your research. One of the alternate records are the mantals tax records. This is a tax record created by the Swedish government beginning in 1635. As a reminder, most of Finland became part of the kingdom of Sweden by the 1200s. As part of the kingdom of Sweden, the people in Finland were subject to Swedish laws, and taxation for centuries until the Finnish War in 1809. After the Finnish War, most Finnish-speaking areas in Sweden were taken over by the Russian Empire. Government records were written in Swedish before and after Finnish War until about 1880. The objectives for this class are twofold: 1. To provide information about the mantals tax in Finland, and 2. Show you how to access the mantals tax records for Finland.

TIMELINE OF MANTALS TAXES IN FINLAND

1628-1635	The Swedish government taxed a percentage of milled grain in 1625 leading to the Kvarntullsmantalslängder beginning in 1628. It started with grain and transitioned to an annual fee paid in money.
1636	The first mantalslängder begin and they used the same format from 1628.
1640	Instructions to collect the mantals tax were revised to include categories such as place of residence, head of household, children at home, servants and renters, and columns to assess tax obligation.
1652 (-1808)	The mantals records in rural areas were created by a mantals commissioner (mantalskommissarie) when he visited the farms. After 1687 the commissioner made 4 copies, his personal record, the district copy (given to the Häradsskrivare), the copy for the county office (Landskontor), and the copy for the national office (kammarkollegiet) in Stockholm.
Prior to 1723	The parish pastor was obligated to be present at the time of the mantals registration. Discontinued in 1724.
1724-1725	Up until 1724 the mantalslängd was created in the beginning of a given year (for example, the 1675 record was created in February for the year 1675). After 1725 the mantalslängd was created at the end of the previous year (for example, the 1739 record was started in November of 1738).

1766	Regulation revised stating that all people were to be recorded in the mantalslängd regardless of exemption status (not really until 1800s).
1786	Regulation revised stating that orphans sent from the public orphanage in Stockholm were exempt until 18 years old. The age was raised to 21 and then 25 in 1804 as incentive for foster parents.
1808-1809	The Finnish War was fought between the kingdom of Sweden and the Russian Empire between February 21, 1808, to September 17, 1809. In consequence, the eastern third of Sweden becomes the Grand Duchy of Finland in the Russian Empire.
1894	Regulation required a person's first and last name, occupation, full birthdate, location of most recent mantals registration, religion if not the Lutheran state church, and exemption information if exempt.
1924	Money was no longer collected for the mantals tax. Although collecting money was discontinued, the government continued to use mantals forms for population and residential information.
1971	Mantals registration was replaced by population registration. The legal obligation to maintain annual mantals records was dismantled beginning in 1990 and finally discontinued in 1993.

WHO PAID?

The obligation to pay mantals tax was dependent on your age. The age requirements changed over time as seen below:

- 1635 - all people over 12 years old who were able to work
- 1652 - all adult 15 – 63 years old
- 1749 – 1752, and 1754 - 1757 there was a lesser amount for young adults “halvvuxna” who were between 15 - 21 years old, and adults” helvuxna” over 21 years old.

EXEMPTION

From the beginning, the authorities struggled to get a comprehensive mantalslängd. There were many reasons why a person would be exempt. Here's a list of common reasons:

- People who were beggars, destitute, completely dependent on someone else, or feeble
- The nobility with their household (including employees)
- Soldiers (but not the wife or children of taxable age)
- 1770 - Tax obligated farmers in rural areas, if they had 4 mantals registered children as long the youngest was under the age of 8 years old.

It has been estimated that about 35–45 % of the population was not listed in the mantalslängder at different times due to exemptions.

MANTALS REGISTRATION

Although a head of household or employer could lie about the younger age of a person in their care to evade taxes, they took a risk of legal consequences if the lie were discovered. On the other hand a person had legal protection (hemortsrätt) if they could show they were “mantalsskriven” which protected them from accusations of vagrancy. A vagrant adult could be coerced into the military (for males), sent to a workhouse, or placed into undesirable employment. Sometimes you will find that the record keeper included people who were not tax obligated before it was required by regulation in 1766.

PAYMENTS

Payments were:

- Originally 24 öre silver coin per year (3 mark)
- Over time, some areas required less or accepted payment in goods according to the people's circumstances
- By the late 1700's luxury taxes were added, such as: tobacco, window glass, silk, wigs, wallpaper
- 1776 with the monetary reform, the amount was set at 12 skilling (banco)

STRATEGY

Here are some strategy tips for searching the Mantalslängder:

- The structure of the forms vary area to area
- You need to check every year of existing mantalslängd
- Information can be very similar year to year
- Create notes for every entry you see (you might want to use a spreadsheet)
- A person's name may be recorded differently year to year (i.e. Johannes, Johan, or Jan, or Anna Lovisa and just Anna)
- Be cautious with conclusions such as:
 - The assumption that the oldest son takes over the farm
 - The assumption of ages, for example a listed 15-year-old who is really 17 (for tax evasion)

ACCESS TO MANTALSLÄNGDER

The mantalslängder were organized by county (län), district (härad), and then by parish (socken) within each county. For reference see the *Provinces of Finland* page in Wikipedia at https://en.wikipedia.org/wiki/Provinces_of_Finland.

Digihakemisto (A Digital Directory) – Mantalslängder 1635 - 1808

The Digihakemisto is an online directory to many types of records from Finland. To find mantals tax records on this website see <http://digihakemisto.appspot.com/> and then search the column on the left side of the screen for the title Pohjanmaan läänin tilejä (Ostrobothnia County accounts) or do a Ctrl-F and then type the words to find the link on the screen. Then click on Asiakirjat (Documentation). From here, you will see a variety of tax records in the left column with various time spans and the name of the county in the next column to the right in a grey font. Find the word Henkikirjat with the desired span of years and county and click on the link in the far-left column. If there is a link on the far-right column, it takes you to the same item in the National Archives of Finland website. Then find your parish and click on the respective number in the far-left column (it's easier to use in Digihakemisto).

Mantalslängder from Riksarkivet (National Archives of Sweden)

The National Archives of Sweden has published some mantalslängder that were sent to Stockholm between 1635 and 1808. Go to <https://sok.riksarkivet.se/>. Scroll down the screen and click on Samsökning. Type the word mantalslängd and click Sök. Scroll down and look for the heading ORT in the lower left of the page. Click on the link Finland at the bottom. Use the sort tools to sort and find the county, district, and parish you need.

Mantalslängder 1809 – 1919 on FamilySearch

The mantalslängder between 1809 – 1919 are available for most counties through the FamilySearch catalog by doing a *place search* by the name of the county in the FamilySearch catalog. Next choose the topic of *taxation*. Then look for the title, e.g. Finland, Vaasa, henkikirjat, 1809-1919.

REFERENCES

Arkistojen Portti, Mantalslängder, <http://wiki.narc.fi/portti/index.php/Mantalsl%C3%A4ngder>

Geoffrey Fröberg Morris, Mantals Tax Records of Sweden,
<https://familysearch.brightspotcdn.com/8d/55/f4560c08e9b8fe89125fc0a9d3f6/mantals-tax-records-of-sweden.pdf>