

How to interpret Death Duty Records

An example of a Death Duty Register Entry is given overleaf. After 1812, the printed registers contain headings giving –

- (A) Folio number, as given in the IR 27 index.
- (B) Name, address and date of death of the deceased.
- (C) Date of the will.
- (D) Names of the executors.
- (E) Address of the executors
- (F) Their occupation or rank.
- (G) The court and date where and when the will was proved; usually only the place name is given but sometimes the type of court as well - common abbreviations are **A, Ady, Ay** or **Arch.CL**- archdeaconry court, **B** or **Bish.Ct.**- Bishop's Court, **C** or **Con.Ct.**- Consistory Court, **Const.Epic.**- Episcopal, **D, D&C** or **Deans** - Dean and Chapter Court, **Ex.CL** - Exchequer Court, **Ex C Y**- Exchequer Court of York, **PC** or **Pre C** - Prerogative Court of Canterbury, **PCY** - Prerogative Court of York, **Pecu. C** - Peculiar Court, **Rural D** - Rural Dean's Court
- (H) The approximate value of the whole estate.
- (I) Description of the individual legacies left in the will - abbreviations include **anny ch'd on RI and Plestate** ie annuity charged on Real and Personal estate; **3 P C Consols** ie 3% Consols (Government Stock) and **3 P C Red** i.e. 3% Reduced Bank Annuities.
- (J) Notes on particular legacies.
- (K) Trustees for particular legacies and dates of any codicils to the will making further bequests - **Exors** are executors.
- (L) Purposes and conditions attached to particular legacies.
- (M) Name of the person entitled to the legacy - **Resy** = residuary ie the legatee who receives the residue of the estate once other claims have been satisfied.
- (N) Consanguinity ie the relationship of the legatee to the deceased, used to calculate how much duty was payable.

BF/BM - brother of father/mother (uncle)

Ch - Child of deceased

DB/DS - descendant of brother/sister (nephew etc)

DBF/DBM - descendant of brother of father/mother (cousin)

DSF/DSM – descendant of sister of father/mother (cousin)

DBGF/DBGS – descendant of brother of grandfather/grandmother

G - grandchild **GG** - great grandchild

SF/SM - sister of father/mother (aunt)

Str/Stra/Strag - Stranger ie non-blood relation

Stra BL/DL - stranger, brother/sister-in-law

Stra NC/NS/ND - stranger, natural child/son/daughter (illegitimate)

Stra or **'son'/'daughter'** - as above

