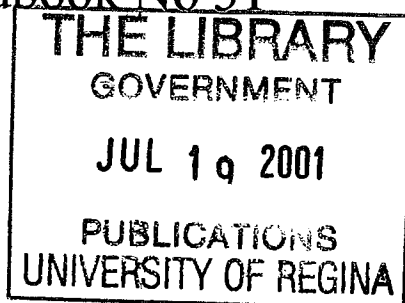


Public Record Office Handbook No 31



# Lay Taxes in England and Wales 1188-1688

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## Foreword

This Public Record Office Handbook to grants of lay taxation in England and Wales during the five hundred years between the late twelfth and the late seventeenth centuries is the first major published work to result from an ambitious and continuing research project inaugurated in 1992, already well known to many British economic and social historians as 'The E 179 Project'. The aim of this enterprise is to provide the first reliable and detailed guide to the surviving records of central government taxation in England and Wales during those five centuries.

England and Wales have been exceptionally fortunate in the preservation of long and sometimes complete series of original documents arising from taxation by the central government over many centuries. The great majority of these documents are the products of the administrative processes of the medieval and early modern royal Exchequer. As such, they have formed an integral part of the archival collections of the Public Record Office, since its creation in 1838. They were located at the PRO building in Chancery Lane, Holborn, from the late 1850s until the completion of the migration to the new PRO repository at Kew in west London at the end of 1996. Not surprisingly, the size and quality of the documents originating from the many different forms of taxation listed in this volume vary immensely: some items comprise scores of membranes while others are small, and some are sometimes barely legible. The information to be found in these taxation records ranges from extraordinarily detailed lists of taxpayers, as in the case of many of the poll tax returns of 1377 to 1381, to the briefest record of minor receipts at the Exchequer. Over 22,000 of these taxation documents for England, and nearly 1,000 for Wales, still survive; only after the E 179 project is complete for the whole of the country will it be possible to give a more accurate figure. Faced with such a multitude of taxation documents, and in an attempt to impose some archival order on a situation of near chaos, most of these records, whatever their size or condition, were classed together as 'Subsidy Rolls' in the nineteenth century and later given the PRO class reference E 179. It is as items in that class that they have been consulted by numerous economic, social and local historians during the past century. These documents have never been subjected to more intensive research than they are today.

It has however been apparent for many years that the existing typescript lists to documents within the E 179 class, last revised when typed in 1925-26, are not only inadequate but positively time-wasting for the purposes of the modern historian. Kept, until very recently, on the shelves of the Round Room at Chancery Lane, these lists - much amended, dog-eared, and now virtually historical records in their own right - give only the barest details of the dates of the documents and the places to which they refer. Accordingly, a local historian wishing to examine all the surviving tax records for, say, Kidderminster, has to plough through almost all the surviving material for Worcestershire as a whole. The need for a rigorous re-examination and re-listing of the E 179 documents, to form the basis of an entirely new computer database whereby all entries relating to a particular locality can be retrieved at speed, has therefore become an urgent requirement for this particularly important component of the country's national archive. This need was first fully appreciated by Dr David Crook of the Public Record Office itself, and the problems to which he drew attention began to be addressed in detail from 1991 onwards by a small group of academic historians and PRO staff. We immediately came to the conclusion that only a thoroughly professional and properly funded research project could make the contents of these invaluable taxation records fully accessible to future scholars and historians. In due course an Advisory Board was created, chaired by Professor Paul Harvey and including Dr Alison McHardy, Professor

Richard Hoyle, Professor Mark Ormrod and Dr Richard Smith, all experts on royal taxation, among its members. With the support of both the University of Cambridge and the Public Record Office itself, an application for funding was then submitted to the Economic and Social Research Council in 1992. Although this first application was unsuccessful, the E 179 project rapidly aroused the interest not only of several of its first academic referees but also of an increasing number of other medieval and early modern historians.

In 1994 the Leverhulme Trust made a substantial grant so that work could begin in earnest on the taxation records for selected counties in south-eastern England, under the auspices of the University of Cambridge. The Trust's support was essential in making possible the appointment of two research assistants, Maureen Jurkowski and Dr Carrie Smith, who prepared the computer database entries for these counties during the two years 1995 and 1996 under the direction of Dr Crook. This volume is a direct outcome of their combined researches on the E 179 project. We wish to place on record our warmest thanks to them for all their enthusiasm, dedication and expertise. Indeed their work on the records, completed within carefully calculated time-limits (based on an earlier pilot study by Dr Rosemary Hayes and Peter Seaman, partly funded by the List and Index Society) has been successful to the point where the Leverhulme Trust has generously made a further two-year grant to extend the work achieved in 1995-6. Meanwhile we are very fortunate that the Economic and Social Research Council is now also contributing to the project. Our debt to both these bodies, as to the Public Record Office itself for housing the project, and to Dr Trevor Chalmers, who designed and built the database, is very great indeed.

As directors of the E 179 project we would also like to take the opportunity to add that the very detailed place-name indexes for the south-eastern counties of England covered in the first phase of our enterprise (Hertfordshire, Essex, Kent, Sussex, Surrey and the Cinque Ports) should soon be available for searching on computer terminals at the PRO. Thanks to the labours of Dr Crook, his colleague Dr Caroline Shenton and our new research assistants, Adam C Green, Dr David Grummitt and Dr Colin Peterson, the project is now - in early 1998 - continuing at a most encouraging speed. Work on several east midland counties has already been completed, and on others it is well under way. With the all-important proviso that we must continue to obtain adequate financial support, we anticipate that within a few years the lay taxation records for every town and village in England and Wales will be quickly retrievable by means of the new database. Eventually we hope to turn our attention to records of ecclesiastical taxation ('Clerical Subsidies') within the E 179 class. Meanwhile it is a privilege to introduce *Lay Taxes in England and Wales 1188-1688* as a highly important and original contribution to the history of royal finances - and of the British state - in its own right.

Barrie Dobson and Robin Glasscock (University of Cambridge)  
February 1998

## Acknowledgements

A work of this scale has inevitably incurred debts of gratitude to a good many people who have contributed in various ways to whatever merit it may possess. The errors that remain are the responsibility of the authors alone. The directors of the E 179 project, Dr Robin Glasscock and Professor Barrie Dobson of the University of Cambridge, encouraged and prompted us to undertake its publication and push it forward to completion. Dr Trevor Chalmers combined his outstanding technical skill with his historical expertise to devise a database structure to accommodate the project data, including the information about the taxes, in a remarkably short time, and was able to maintain and enhance it almost single-handed for some two years thereafter. More recently he has generously made it possible, through additional programming, for important data to be downloaded from the database.

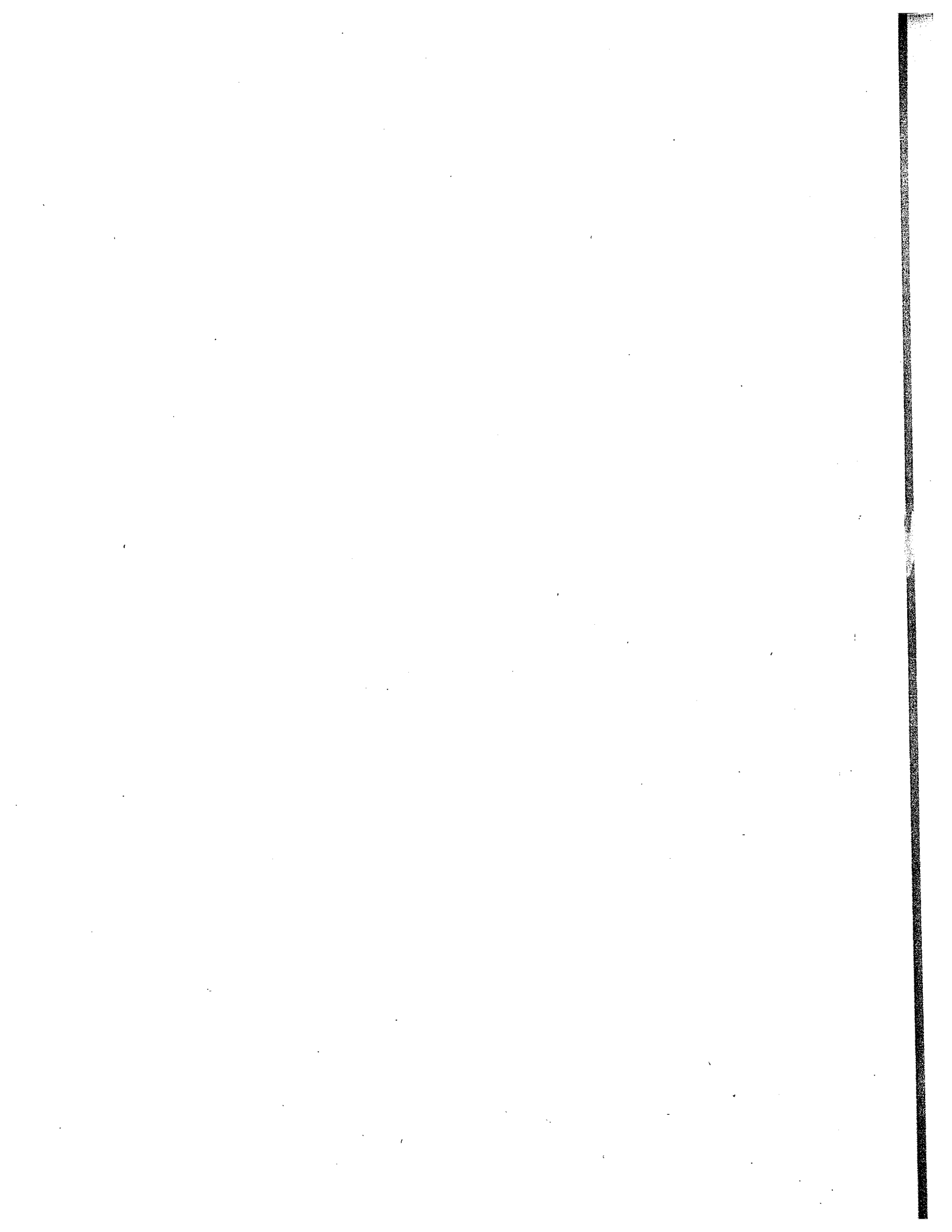
Professor Richard Hoyle and Professor Paul Harvey kindly drew our attention to important tax materials held in the British Library, and Dr Rosemary Hayes of the Royal Commission on Historical Manuscripts gave us privileged access to their on-line subject index, which enabled us to locate documents in other repositories. Within the PRO, Dr Amanda Bevan and Dr David Thomas were generally instrumental in the genesis of the project, while Dr Meryl Foster and Dr Caroline Shenton have been more closely involved in recent years. Lizzie Richmond compiled a list of the enrolled accounts in E 359, thanks to the cooperation of Vanessa Carr, which benefitted both the E 179 project and this book. Professor Christopher Dyer gave valuable support in the early stages of the project, and Professor Bruce Campbell and Marilyn Livingstone generously shared material from their study of inquisitions post mortem with the E 179 project.

We are likewise indebted to the following individuals, who offered advice and supplied document references of which we have gratefully made use: Professor Mark Ormrod, Dr Michael Braddick, Dr Carolyn Fenwick, Margaret Condon, Peter Seaman, Dr Linda Clark, Dr Simon Payling, Dr Matthew Davies, Jim Bolton and Dr Caroline Barron.

Special thanks are due to the current research assistants on the E 179 project, Dr Colin Peterson, Dr David Grummitt and Adam C Green. All three have provided valuable updates of information about the taxes, based upon their work with the records of the midland counties, and Dr Grummitt has located two previously unknown enrolled accounts. Adam Green's contribution in particular has been immense; he is the author of six of the entries - the subsidy on wool of 1338, the two ninths and fifteenths/subsidy on wool of 1340-41, the fifteenth and tenth of 1357, the reliefs of cloth and sheep of 1549 and the contribution of 1620 - as well as the compiler of the classified list of taxes.

Finally, we would like to thank Aidan Lawes, Marion Edwards and the PRO publications team for all their efforts in facilitating smooth and swift publication.

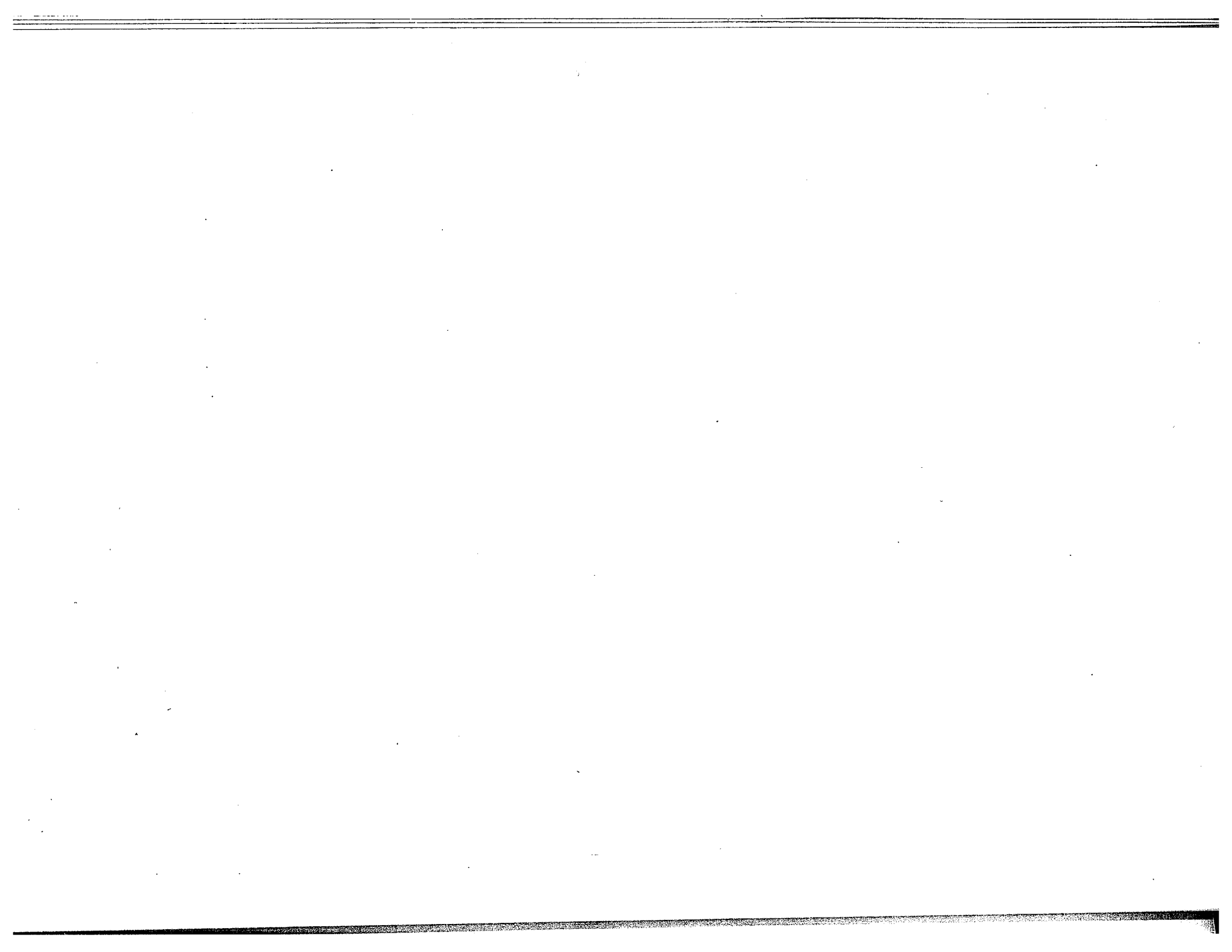
Maureen Jurkowski  
Carrie Smith  
David Crook  
February 1998





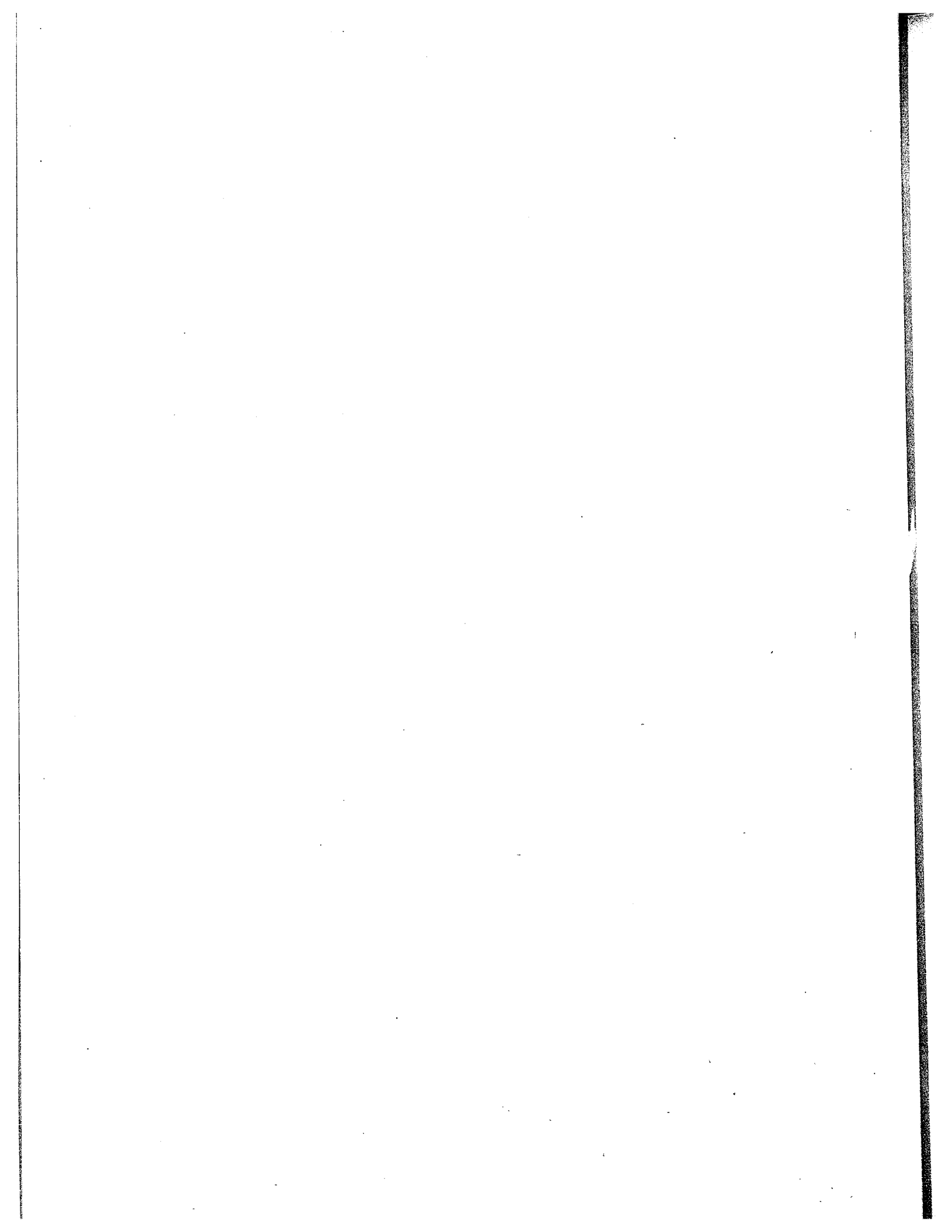
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## Abbreviations

<i>Acts and Ordinances</i>	<i>Acts and Ordinances of the Interregnum 1642-1660</i> (3 vols, London, 1911)
<i>BIHR</i>	<i>Bulletin of the Institute of Historical Research</i>
<i>BL</i>	British Library
<i>CCR</i>	<i>Calendar of Close Rolls</i> (London, 1902-1963)
<i>CChR</i>	<i>Calendar of Charter Rolls</i> (London, 1903-1927)
<i>CFR</i>	<i>Calendar of Fine Rolls</i> (London, 1911- 1962)
<i>CJ</i>	<i>Journals of the House of Commons</i>
<i>CPR</i>	<i>Calendar of Patent Rolls</i> (London, 1901-1986)
<i>CSP, Dom</i>	<i>Calendar of State Papers, Domestic Series</i> (London, 1856-1972)
<i>EcHR</i>	<i>Economic History Review</i>
<i>EHR</i>	<i>English Historical Review</i>
<i>Feudal Aids</i>	<i>Inquisitions and Assessments Relating to Feudal Aids</i> (6 vols., London, 1899-1920)
<i>Foedera</i>	T Rymer, <i>Foedera, Conventiones, Litterae</i> , ed A G Clarke and F Holbrooke (London, 1816-1830)
<i>Letters &amp; Papers, Henry VIII</i>	<i>Letters and Papers, Foreign and Domestic, of the Reign of Henry VIII</i> (London, 1920-1932)
<i>LJ</i>	<i>Journals of the House of Lords</i>
<i>Parl. Writs</i>	<i>Parliamentary Writs</i> , ed F Palgrave (4 vols, London, 1827-1834)
<i>POPC</i>	<i>Proceedings and Ordinances of the Privy Council of England</i> , ed H Nicolas (7 vols, London, 1834-1837)
<i>Rot. Parl.</i>	<i>Rotuli Parliamentorum</i> (7 vols, London, 1832)
<i>Stat. Realm</i>	<i>Statutes of the Realm</i> (11 vols, London, 1810-1828)
<i>TRHS</i>	<i>Transactions of the Royal Historical Society</i>



# Introduction

## 1 Scope and content

We begin this detailed account of lay taxation imposed by the rulers of England before the revolution of 1688-1689 with a crusading tax of 1188, popularly known as the Saladin Tithe because it resulted from the victory of Saladin over the King of Jerusalem at Hattin in 1187. To do so then is little more than a matter of convenience. That tax was only the third of its kind raised by Henry II. In 1166 at Le Mans, influenced by his lord, Louis VII of France, and with the assent of the archbishops, bishops and barons of his continental lands, the king imposed a tax levied on laymen from earls down to peasants, based on all revenues and moveable goods, including gold, silver plate and ornaments, animals, money and debts, with the exception of precious stones and clothes; the tax was extended to England apparently on the same terms.<sup>1</sup> In 1185 both Henry and his French rival Philip II, with the assent of the lay magnates and bishops of their lands, agreed that both clerics and laymen should pay for three years a graduated tax based on income and moveables, with exemptions closely similar to those later made in 1188.<sup>2</sup> Apart from their immediate political causes, these three taxes were alike in that they were all on the new basis of a levy on the moveable property of the king's subjects, the first such known in English history, and as such the forerunners of the main series of lay taxes for the period down to the seventeenth century covered by this book.

In justification of beginning with the tax of 1188, it should be pointed out that little in detail is known of the levies of 1166 and 1185 in England. The proceeds of the latter seem to have been taken directly to the Holy Land by the military orders, who were involved in its collection, and therefore made no mark on the records of royal government. The tax of 1188 was also levied at a rate three or four times that of the earlier two, and invoked vigorous protests which were recorded by a number of contemporary writers and caused it to remain for some time in the popular memory. Gerald of Wales interpreted Henry's death soon afterwards as a punishment for such an enormous exaction.<sup>3</sup> It pre-dates by only a few years the earliest surviving detailed returns to governmental demands for lay taxation, which are the earliest detailed tax documents to be found in the Public Record Office class known for convenience by its lettercode reference, E 179, and signals the beginning of a period which lasted for several decades when taxation was especially heavy. In the opinion of Sidney Knox Mitchell, it involved a 'definite effort for the first time to base the levy upon a careful assessment of property, depending on ... the judgment of neighbors under the direction of royal representatives.' It 'marked both in the machinery of assessment and the basis of the tax the beginning of a new epoch in financial history'.<sup>4</sup>

No attempt has been made in this book to include the taxes levied in England before 1188, for which information is sparse and imprecise. For the period of a century or so after 1188, only general lay tax levies which included an element of taxation on moveables, or those for which individual documents created as a result of their collection have or may have survived in E 179, are included. The exclusions therefore comprise most of the royal tax levies made during that

1 *The Historical Works of Gervase of Canterbury*, ed W Stubbs (2 vols, Rolls Series, 1879-1880), I, p 198; *Chronicon Petroburgense*, ed T Stapleton (1849), p 3; *Radulfi de Dicotodecani Lundoniensis opera historica*, ed W Stubbs (2 vols, Rolls Series, 1876), I, p 329; S K Mitchell, *Taxation in Medieval England* (1951), pp 114-117

2 F A Cazel, 'The tax of 1185 in aid of the Holy Land', *Speculum*, XXX (1955), pp 385-392

3 Giraldus Cambrensis, *Opera* (8 vols, Rolls Series, 1861-1891), VIII, p 253

4 Mitchell, *Taxation in Medieval England*, p 122

period: scutages, aids, tallages and taxes on the Jews. Information relating to them is found in the Exchequer pipe rolls (E 372), which are now in print to the year 1221 and for two later years, and, for Jewish taxes in particular, the receipt rolls of the Exchequer of Receipt (E 401). The carucages of the years between 1194 and 1224, and the last tallages and scutages levied in the early fourteenth century, have been included because, although they were not taxes on moveables, there are surviving records relating to some of them in E 179. It would have required a wholesale examination and analysis of the pipe rolls, something well beyond the scope of this book, to give an accurate list of all the excluded taxes, although a good deal is known about some of them through the works of S K Mitchell, H M Chew, J A Green and N Barratt, and from the introductions to Pipe Roll Society volumes.

The chief focus of the book from 1300 until 1688 is the tax historically referred to as the 'lay subsidy', levied on the laity based on the assessment of their moveable wealth and income. Taxes outside the broad definition of a lay subsidy, such as 'tunnage and poundage', and other forms of customs and excise taxes, are excluded, as are local rates.<sup>5</sup> The lay subsidy was not part of the crown's ordinary revenue, but was an extraordinary concession made to the king by a parliament or other representative assembly to supplement his income in exceptional circumstances. The list of taxes has accordingly been compiled principally from printed parliamentary records: *Parliamentary Writs, Rotuli Parliamentorum, Statutes of the Realm, Acts and Ordinances of the Interregnum*, and the journals of the House of Lords and House of Commons. In a few cases, taxes granted in parliament were omitted from these works, for example, the two subsidies granted to James I in 1621,<sup>6</sup> but are known from other sources to have been granted and levied. It is possible, of course, that some taxes have been lost from sight altogether, a possibility which becomes more distinct during the Interregnum, since it is evident from references in the *Acts and Ordinances* and the lords' and commons' journals that certain acts promulgated were not included in the printed volumes. Under the Commonwealth, moreover, some taxes were ordered to be levied by proclamation only.<sup>7</sup>

Because they were also assessed on the laity on the basis of income and wealth, were levied with increasing frequency, and formed an important supplement to parliamentary taxation, taxes imposed by royal prerogative rather than by the authority of parliament have also been included. Returns for some of these levies, particularly Henry VIII's prerogative taxes, were made to the Exchequer or one of the royal household departments, and these records are in E 179; other records sealed with the privy seal are in E 34. Into this category fall 'forced loans', which are defined here as general public loans solicited by county commissioners, lords lieutenant or other officials acting under specific instructions from central government, not those loans routinely sought from government financiers, such as Italian bankers or the merchants of the Calais staple.<sup>8</sup> Forced loans were usually, but not always, repaid. Other prerogative taxes included here are the later scutages and 'benevolences', both forms of commutation of military service, feudal aids, and 'free' or 'voluntary' contributions. Purveyance and compositions for the king's household have been excluded, however.<sup>9</sup>

5 The one exception to this general rule is the hearth tax, which was not a 'lay subsidy'. It was granted to Charles II in 1662 as a permanent form of revenue, assessed only indirectly on wealth. It is included because hearth tax assessments survive in large numbers with the returns of the lay subsidies in the E 179 class of documents, and these assessments are considered an important means of measuring wealth and population in the late seventeenth century

6 The roll of statutes enacted in this parliament has not survived, but a copy of the subsidy act exists among the State Papers: SP 46/65, ff 122-140

7 See, for example, the assessment to maintain the army and navy, granted by parliamentary act on 8 February 1655 and extended for an additional six months by proclamation on 27 November 1655: E 179/128/685

Although primarily documents in the PRO, chiefly in E 179, have been used to supplement the information provided by the parliamentary records, they are not the only unpublished archival material which has been consulted. A concerted attempt has been made to locate stray returns and other relevant documents among the manuscripts and rolls of the British Library, and this search has yielded some material of significance, particularly for the prerogative taxes of the early seventeenth century. The resources of the Royal Commission on Historical Manuscripts (HMC) have also been used to search for tax returns dispersed among the county record offices and other local repositories. They survive in such quantity, especially assessment rolls for late Tudor and early Stuart subsidies, that it has proved practical to include references only to the more unusual tax documents in such repositories,<sup>10</sup> but it is necessary to be aware that there are sizeable holdings of such records in local record offices, and that the National Register of Archives reports at the HMC can be used to locate them.<sup>11</sup> Despite the wide consultation of these documentary sources and the printed parliamentary records, it is possible that more taxes may be identified during the later stages of the E 179 project; only then will a truly definitive list of central government taxes levied on lay people before the end of the seventeenth century be available.

What this list of taxes aims to provide is basic information about the individual taxes levied on the laity from 1188 to 1688. For each tax, this information includes the date of the tax grant, the rate of taxation, the method of assessment, the date(s) on which it was to be collected, and, where such figures are readily available and generally held to be reliable, the total yield of the tax. It is difficult to achieve absolute consistency, however, over 500 years of history, and some variation within this framework is to be expected. Within the list of taxes, the amount of information provided about each tax can vary considerably, usually corresponding to the quantity of information available. Fuller coverage, though, has been provided for innovative or unusual taxes, and for those taxes not well-served by secondary sources for which significant new archival material was found, for example, the income tax of 10 per cent levied in 1472 to pay for 13,000 archers, or the privy seal loan of 1611.

The circumstances surrounding the grants of taxation have rarely been discussed in detail nor evenly covered, chiefly because of considerations of time and space. For these, the reader is referred to the elaborate preambles to the grants of the individual taxes in the printed *Rotuli Parliamentorum* and *Statutes of the Realm*. The entries for prerogative and other unusual taxes do, however, consider the circumstances prompting the levy.

The date on which a tax was granted by parliament cannot always be ascertained, and for most of the taxes is not as significant as the date of the assembly of the parliament in which the tax was granted. It is this date which is cited in documents relating to the tax, and which is crucial for linking a tax return with the tax to which it refers. In some cases, however, notably, when a parliament was in session for several years, the date of the grant itself assumes greater importance. Some attempt has been made, therefore, to provide both the opening date of the parliament and the date of the grant, except during the Interregnum, when parliament was in continuous session.

8 This is the same criterion used by G L Harriss in his important study of the subject of late medieval prerogative taxation: G L Harriss, 'Aids, Loans and Benevolences', *Historical Journal*, VI (1963), pp 2-3

9 For these forms of taxation, see M Braddick, *The Nerves of State, Taxation and the Financing of the English State, 1558-1714* (1996), pp 79-82

10 There are also a large number of hearth tax returns in local repositories. These are listed in *The Hearth Tax and Other Later Stuart Tax Lists and the Association Oath Rolls*, ed J Gibson, 2nd edn (Federation of Family History Societies, 1996)

11 A particularly good example is the rich corpus of tax documents for the period 1576-1695 in the Herriard Collection in the Hampshire Record Office, Winchester (ref: 44M69/020-021). These were listed separately in 1992; a copy of this list can be consulted at the HMC

Each tax entry lists the date or dates on which the tax was to be paid, as given in the parliamentary record of the grant, or, in the absence of that information, as can be ascertained from records generated by the levy of the tax, such as collection books or privy seal letters for loans. When no payment dates are known from any source, none has been listed. A special caveat applies to the weekly and monthly assessments levied during the Interregnum. The dates often mandated in the ordinances for the commencement of the levy were also the dates on which payment technically became due; such payment dates must have been fictitious. This is particularly apparent in cases where the date given for the start of the levy was retrospective. Such mandated payment dates, therefore, bear no relation to reality and have little meaning. In cases where these notional dates can be corrected by extant collection documents, such as for the assessments for Fairfax's army granted in February 1645, they have accordingly been altered.

## 2 National taxation in England before 1188: the geld

Neither 1188 nor 1166 of course marks the beginning of nationwide lay taxation in England. That stretches back at its furthest extent to the year 991, when the Danegeld, a tax which as its name suggests was created to raise sums of money to buy off the Danish raiders then ravaging the country almost at will, was first raised. It soon became a general tax on land levied when there was need for extraordinary expenditure, and was known as the geld. It was levied in most of England on the hide (in the north on the carucate, in Kent on the sulung, in East Anglia at a flat rate on the hundred), at a rate per hide decided by the king, but usually fixed at 2s. The first written national tax records were probably the geld rolls compiled to record the numbers of hides in each hundred liable to pay it and those which were waste or exempt from paying. The geld may have been suspended by Edward the Confessor in 1051, but if so it was resumed after the Norman Conquest. The first texts of geld rolls date from the reign of William I, who is known to have levied it three or four times, but none has survived in the original; texts of the Northamptonshire geld roll and the geld inquests for the south-western counties for 1084, when it was levied at three times the normal rate, are recorded.<sup>12</sup> Domesday Book contains details of assessments in 1066 which probably dated from much earlier;<sup>13</sup> it can be argued that Domesday itself is the oldest tax record in the Public Record Office.<sup>14</sup> The geld was collected at least once, at a double rate in 1096, by William II, and may have been an annual tax in his reign; it was probably also collected at least in 1090, 1094, 1097 and 1098, despite his promise in 1088 to abolish 'unright' gelds.<sup>15</sup> Details of its collection in the south west are given in Exon Domesday, from which it appears that there were two collections, due by Christmas and Easter.<sup>16</sup>

In his coronation charter of 1100 Henry I exempted the demesnes of those holding by knight service from the geld. The tax seems, as far as it is possible to judge from what evidence survives, to have been collected annually for at least part of his reign.<sup>17</sup> Henry is said by John of Worcester to have promised to suspend it for seven years as penance in return for being delivered from a storm at sea,<sup>18</sup> and like his predecessors he granted exemptions. Although one writer, Henry of Huntingdon, stated that King Stephen initially promised to abolish the geld, he continued to collect it, but was generous in grants of exemption.<sup>19</sup> Henry II collected it soon after his accession,

12 A J Robertson, *Anglo-Saxon Charters* (1939), pp 230-237; *Domesday Book*, ed A Farley (4 vols, Record Commission, 1783-1816), IV  
13 F M Stenton, *Anglo-Saxon England* (3rd edn, 1971), pp 644-648  
14 For a recent forceful restatement of Maitland's view that Domesday was 'a tax book, a geld book', see J O Prestwich,

'Mistranslations and misinterpretations in medieval English history', *Peritia*, X (1996), pp 327-336

15 F Barlow, *William Rufus* (1983), pp 240-247

16 *Domesday Book*, III, pp 65, 526-527

17 J A Green, 'The last century of the Danegeld', *EHR*, XCVI (1981), pp 241-58, summarized in her *The Government of England under Henry I* (1986), pp 69-75; and "'Praeclarum et



in 1156, when about 20 per cent was pardoned and much was also allowed as waste, a result of the civil war of Stephen's reign, which had just ended. It was last collected in 1162, when a good deal of the details of its collections are recorded in the pipe roll for Michaelmas that year.<sup>20</sup> Henry II, the first king to raise taxes on moveables, was thus also the last to collect the geld, although it was not evident to his treasurer Richard Fitzneal when he wrote the *Dialogue of the Exchequer* about 1177 that it had ceased.<sup>21</sup> In fact, there is a little evidence in the pipe rolls that attempts had been made to take it between 1173 and 1175, so what he wrote is easier to understand.<sup>22</sup> In the thirteenth century Alexander de Swereford, the senior Exchequer official responsible for the compilation of the Red Book of the Exchequer, believed that during Henry II's and Richard I's reigns there had been a roll recording geld liability. It was brought out when the county accounts were heard, together with the roll of county farms, but he confessed that he had never seen it.<sup>23</sup>

The fixed assessment and the levels of exemption tended to make the geld inefficient. However, the fact that on occasion the rate could be set at a higher level than the normal 2s meant that there was some flexibility in the sums that could be levied, as certainly happened in 1084, 1096 and 1110. This historical cycle was broadly repeated nearly two centuries later when the taxes on moveables that replaced the geld themselves reached a similar situation after 1334, with a fixed assessment which could only be made to raise larger sums by being granted and collected as multiples of grants of tenths and fifteenths. It was repeated again after nearly two more centuries, when fifteenths and tenths were first augmented and later replaced by the directly assessed Tudor subsidies which developed in the early years of the reign of Henry VIII. This is, however, to anticipate developments which in the later twelfth century lay well in the future.

During his reign Henry II relied principally on rents from his own lands, tallages on them, scutages, aids, *dona* and casual items like fines for royal favour and revenue from vacant bishoprics, together with the proceeds of royal justice and forests, for his income. He managed to raise large sums on occasion, such as for the Toulouse campaign of 1159, made up mainly from scutage and *dona*. The crusading levies on moveables of 1166, 1185 and 1188 were a new departure in taxation which did not become so frequent as to be regarded as regular until Edward I's war taxation in the years after 1294.

### 3 The carucages of 1194 to 1224

The carucages of the late twelfth and early thirteenth centuries represented an attempt to replace the Danegeld by an alternative land tax, although the first was levied in 1194 on the basis of the old assessment on the hide. In that year it was hurriedly ordered immediately after the capture of Nottingham castle brought an end to Count John's rebellion, and rapid collection to complete the payment of Richard's ransom was required. In 1198, when there was apparently less urgency, an elaborate attempt was made at a completely new assessment based on hides which were to include what local legal men estimated at 100 acres. It does not seem to have been completely successful, since it had to be followed up by enquiries by the justices in eyre, and when another carucage was levied in 1200 it was assessed on the numbers of plough teams themselves, as indicated by the

Magnificum Antiquitatis Munimentum": the earliest surviving pipe roll', *BIHR*, LV (1982), pp 4-5; *Pipe Roll 31 Henry I*, ed J Hunter (Record Commission, 1833), p 41

18 *The Chronicle of John of Worcester*, ed J R H Weaver (1908), pp 33-34

19 *Historia Anglorum*, ed T Arnold (Rolls Series, 1870), p 258

20 *Pipe Roll 8 Henry II*, Pipe Roll Society, V (1885), passim

21 *Dialogus de Scaccario*, ed C Johnson (1950), pp 54-56. He regarded it still as an occasional, emergency tax: 'quod fuerat urgente necessitate bellice tempestatis exactum'.

22 *Pipe Roll 20 Henry II*, Pipe Roll Society, XXI (1896), p 115; *21 Henry II* (Pipe Roll Society, XXII, (1897), p 15

23 *Red Book of the Exchequer*, ed H Hall (3 vols, Rolls Series, 1896), II, p 659

In Aveland  
 In Dunstons de dno cathe. .i. car  
 In Fulstons de dno e. dno car & de Sumpstons in hals dno car  
 In Sumastons de dno cathe. .i. car & dno & octava p. car & de clas  
 monach. de dno dno car & in Sumpst. de hals. compl. .i. car  
 & de dno de hals dno car  
 In thepynghale de dno cathe. .i. car & de elemosina de hals. .i. car  
 de hals. lorumbo de Sumpst. dno car. In f. weston de hals. compl. dno car  
 In gromon de dno abbt in clas. .ii. car. dno p. car & de capl. .i. car  
 & de dno hals. de dno. .ii. car. dno p. car  
 In hals. de dno cathe. .ii. car  
 In thung de dno cathe. .ii. car & clas. Franca. .i. car  
 In fowc de dno cathe. .ii. car & dno  
 In kinket de Clauon abbt de hals. .ii. car & de Sumpst. .i. car

Awarderhurne  
 In hals. de hals. compl. .i. car & dno p. in elemosina de Sumpst. dno car  
 de abbt de Sumpst. .ii. p. in hals. hals. cathe. .ii. car  
 In hals. de Sumpst. clas. .i. car & de hals. compl. .i. car & dno de dno cathe. .i. car  
 In hals. de Sumpst. .i. car & dno de clas  
 In Sumpst. de dno e. .i. car & Sumpst. .ii. car. In alward de dno hals. .i. car  
 & de dno cathe. .i. car  
 In ward & outrop de hals. compl. .ii. & dno car  
 In alward de elemosina de hals. dno car. de dno cathe. .ii. p. .i. car  
 In Sumpst. de hals. compl. dno car & de dno dno car  
 In hals. de elemosina de hals. de p. .ii. car & de hals. .i. car & de  
 In hals. de dno cathe. dno car & de hals. q. p. de hals. .ii. p. .i. car  
 hals. .ii. p. .i. car

Flaxwell wapentake  
 In leustons de dno cathe dno car & de dno cathe. .i. car  
 In f. weston de elemosina de hals. .i. car & de dno cathe dno car  
 In Craveneswell de dno de Sumpst. .ii. car & de hals. compl. .ii. car  
 In alward de dno cathe dno car  
 In dno de elemosina hals. compl. .ii. p. .i. car. de dno compl. dno p. .i. car  
 de dno cathe dno car de elemosina  
 In Blekeswell de dno cathe. .ii. car & de elemosina de Sumpst. .ii. p. .i. car  
 In Brancheswell de dno compl. .i. car & de Sumpst. in dno. .i. & dno car  
 & de dno cathe. dno car

De Clas de langton  
 In Sumpst. de dno cathe. .i. car de hals. compl. .i. car  
 In Bellingsea de Sumpst. .ii. car  
 In Joleton de elemosina p. dno car de dno cathe. .i. car  
 In dunstons de hals. compl. .i. car & dno  
 In Bractons de dno cathe. .ii. car & de hals. compl. .ii. car  
 In hals. de dno cathe. .i. car & de dno dno car  
 In hals. de dno cathe. .i. car

£ 7 xvij. car & dno  
 £ den. xvij. s. & xv. f. & vi. d.

Figure 1 Carucage assessment for the church lands in Aveland, Aswardhurn and Flaxwell wapentakes in the parts of Kesteven in Lincolnshire, probably from 1200. This is one of the earliest documents in E 179. Its date is known from the rate levied per plough, 3 shillings, which corresponds with the carucage of that year (E 179/242/113)..

return for Abingdon abbey<sup>24</sup> (see also Figure 1). In 1217, when a carucage was next levied, new assessments were made on the number of carucates, while in 1220 they were as in 1200 made on the plough teams. The exact basis of assessment for the 1224 ecclesiastical carucage, the last of the series, is obscure. A few documents survive from these levies, especially that for 1220, for which there are both assessment and receipt rolls. In 1225 came the first tax on moveables levied since the very successful one of 1207, and the rapid development of those taxes between 1225 and 1237 ensured that the attempt to develop the carucage came to an end, although a revival may have been briefly contemplated in 1268.<sup>25</sup>

## 4 Scutages

Most of the information about early scutages is found in the pipe rolls, where they are accounted for in the county accounts, and there is also a separate series of scutage rolls during the thirteenth century which are concerned with liability and performance of service rather than payment of the levy (C 74). However, since documents relating to the collection of later scutages are found in E 179, it is appropriate to give a brief survey of the history of this type of levy, which by the later thirteenth century had already had a long and increasingly contentious history.<sup>26</sup> Its origins lay in the association of landholding with military obligation, whereby the holdings of tenants-in-chief (those of the king's vassals who held land directly from the king) were valued in knight's fees, each fee being the amount of land the income from which was considered adequate to sustain the support of one knight. The tenants-in-chief subinfeudated these parcels of land to their own tenants, or rear-vassals, on the same basis. When the king issued a summons for the feudal host, each tenant-in-chief was expected to appear in person at the appointed time and place, together with his full complement of knights: a tenant holding forty fees, for example, would be expected to bring with him thirty-nine knights in response to the summons. By the same principle, the tenant-in-chief would summon his rear-vassals: those holding more than one knight's fee were expected both to serve themselves and to provide other knights to make up their requirement, while those holding only one fee were naturally expected to serve in person. In this way the king hoped to be sure of raising a significant contribution to his forces whenever the need arose.

The king's right to levy scutage lay in the inevitable fact that as there were always some tenants-in-chief who on occasion were unable or unwilling to fulfil this military obligation, the numbers of the feudal host had to be supplemented by the employment of other knights on a paid basis. Payment of scutage, therefore, commuted the military service due from a fee holder to his lord, and provided the king with the money to pay those hired to serve in his place.<sup>27</sup> After each campaign, the king had a right to levy scutage, at a set rate per knight's fee, on those tenants-in-chief who had not served; similarly, those who had performed their military obligation received royal authorization to levy scutage on those of their rear-vassals who had not answered the summons.

24 E 179/73/1A; Mitchell, *Taxation in Medieval England*, p 131

25 J R Maddicott, 'The crusade taxation of 1268-1270 and the development of parliament', in *Thirteenth Century England II: Proceedings of the Newcastle upon Tyne Conference 1987*, ed. P R Coss and S D Lloyd (1988), pp 98-100

26 Little recent work has been concerned with scutages. W Stubbs, *The Constitutional History of England* (4th edition, 1891-1989), I, and S K Mitchell, *Studies in Taxation under John and Henry III* (1914) contain some material. The most authoritative studies were carried out over 70 years ago: see H M Chew, 'Scutages and aids in England, particularly in the Fourteenth Century'

(unpublished MA thesis, University of London, 1921) and, by the same author, 'Scutage under Edward I', *EHR*, XXXVII (1922), pp 321-326, and 'Scutage in the Fourteenth Century', *EHR*, XXXVIII (1923), pp 19-41. The revenue from scutages, amongst other levies, is discussed by N Barratt, 'The Revenue of King John', *EHR*, CXI (1996), pp 835-855

27 The earliest date on which scutage was levied is unknown, but the practice was already known by 1100. See W A Morris, 'A Mention of Scutage in the year 1100', *EHR*, XXXVI (1921), pp 45-46

The inflexibility of these arrangements created difficulties. There was little room for adjustment to changing economic conditions, military tactics and technology. From the later twelfth century until about 1260, steady inflation, at its worst between 1180 and 1220, resulted in a corresponding rise in military wages.<sup>28</sup> The development of plate armour, heavier and more expensive to produce than chain mail, and the consequent need to invest in larger, stronger, and costlier warhorses affected not only the mercenaries, but those who were willing to perform their military obligations in person. The original quota of fees for which tenants-in-chief had been liable became increasingly unrealistic: naturally these considerations applied to their rear-vassals also, and to add to the complications, individual fees had, with the passing of generations, become subdivided, and many tenants' primary interest now lay in the cultivation of their land rather than their feudal obligations.

The increasing cost in real terms of raising and equipping an army can be seen in the levels at which scutage was charged. The scutage raised by Richard I in 1189 was set at 10s per knight's fee. By 1195 the rate had doubled to 20s. In 1199, 2 marks (26s 8d) was demanded, and a few years later 2 ½ marks (33s 4d). After a reduction to 20s between 1206 and 1212, John demanded 3 marks (40s) per fee, as he did again in 1214. Thereafter the rate varied considerably, but by the mid-thirteenth century settled at about 40s, four times the level of sixty years previously.

The settling of the rate at about 40s was not merely the result of inflationary pressures; by tacit agreement John, and later Henry III, had arrived at a compromise with the barons. The nominal number of fees for which each tenant-in-chief owed either service or scutage was reduced to a more realistic number, known as the *servitia debita*, and the high rate to some extent compensated the crown for the reduced number.<sup>29</sup> However, scutage became increasingly unpopular, partly due to the rising costs, and partly because it was open to abuse. John was notorious for summoning the host and then dismissing it; on each occasion he was technically entitled to levy scutage on those who had failed to respond, and to those who did appear the nuisance factor was considerable. In addition, the temptation for monarchs to use the levy of scutage as an arbitrary way of raising revenue some considerable time after the campaign which ostensibly justified it was often irresistible. As a result, evasion, delays and resistance by those liable to pay and those concerned in the collection of scutage resulted in diminishing returns and, on each occasion, an increasing discrepancy between the amount put in charge and that actually raised.

Since, when raising an army, the king needed to have money on hand to pay both knights and other ranks serving for cash, the practice had also evolved whereby those unwilling to serve could notify the king of the fact before the date on which the host was summoned to assemble, and make fine with him instead of having to pay scutage at a later date. While fines were not always taken, by the end of Henry III's reign fining in advance was an accepted method of avoiding scutage, and the fines were levied at the same rate, and on the same reduced number of fees (the *servitia debita*) as the scutage which they pre-empted.<sup>30</sup>

With the levy of the first scutage of Edward I, a radically new approach was employed. In 1279 it was decided to put in charge a scutage in connection with the Welsh campaign of 1277. In the

28 P D A Harvey, 'The English inflation of 1180-1220', *Past and Present*, LXVI (1973), pp 3-30

29 The rear-vassals did not, apparently, benefit from this arrangement, so that the barons stood to make a sizeable profit when levying scutage on their own tenants. This doubtless explains the reluctance of knights and jurors to participate in the assessment and collection of scutages

30 Mitchell believed that payment of both fines and scutage by the same individual was common before the reign of Edward I. The detailed analysis to which Chew subjected the records in her thesis, however, demonstrated conclusively that this was never the case

first place, the campaign had ended well over a year before, and both contemporaries and historians have concluded that the levy was 'merely a convenient means of raising additional revenue'.<sup>31</sup> Much more controversial was the novel method of charging decided upon by the government. Initially, as was common, many of those not able or willing to serve in the campaign had fined in advance, for their *servitia debita*, at the rate of between 10 and 50 marks per fee. In addition, however, they were also required to pay 40s per fee on their original number of fees. Thus, those who had not served were liable for two sums, while those who had, and had supplied their reduced quota of knights, were now liable for scutage on their original quota. Essentially, Edward was expecting his vassals to pay for the same thing twice over, using as justification an avowedly anachronistic assessment long since discarded by both crown and vassals. The tenants-in-chief were furious, especially since those who had served and were thus entitled to collect scutage from their own tenants would now have to pay this over to the crown instead of keeping it themselves.

The dispute engendered was never resolved, neither side being willing to concede its position. As a result, the collection of this scutage failed miserably, and few ever paid the sums for which the Exchequer held them liable. Even those who obtained writs of quittance from Chancery continued to be pursued by the Exchequer. Despite this, both Edward II and Edward III continued to follow the precedent set by Edward I when they levied (or attempted to levy) scutage. Further scutages were put in charge in 1285 (relating to the Welsh campaign of 1282); in 1305 (a double scutage in connection with the campaigns of 1299 and 1303); in 1314 (for the Scottish campaign of 1306); and in 1319 (the 1310 campaign). Finally, in 1337, Edward III imposed a scutage in connection with the Scottish campaign of 1327. By this time, since the dispute between the tenants-in-chief and the Exchequer had never been resolved, and no final accounting had been possible for any of the scutages since (and including) that of 1279, there were no fewer than six scutages, one of them double, still in the process of collection. This process was not wholeheartedly pursued, but periodically attempts were made to collect the outstanding sums.

In 1340 Edward III finally bowed to the inevitable. He did not agree to a revision of the stance of the crown with regard to the quota for which tenants-in-chief were liable, which might have damaged the authority of royal government. However, his finances at the time were particularly precarious, and he therefore agreed, in return for a parliamentary tax grant, to abandon the collection of the scutages and granted a general pardon for all sums owing to the crown before 1337. Despite this, Richard II attempted to levy a scutage in 1385, but this was the last time before the seventeenth century that scutage was proposed, and on this occasion the suggestion was hastily abandoned.<sup>32</sup> However, the concept of an association between landholding and the obligation to perform military service remained a real consideration. Although governments had to explore other methods of sustaining the costs of warfare, the levying of benevolences from 1474 onwards was justified on the grounds that they replaced the military obligation, and can be seen as a modification of scutage rather than an entirely new type of tax. The final levy came in 1639, when Charles I not only summoned to active service all those holding by knight service, but issued instructions to the sheriffs to collect fines from those who wished to be 'spared' from 'the said service'.<sup>33</sup> Although the term scutage was not mentioned, the tax being referred to as a 'contribution', the basis on which it was levied leaves little doubt that it was intended to be a scutage under another name.

31 Chew, 'Scutage under Edward I', p 324

32 Discussion of the 1385 levy can be found in N B Lewis, 'The feudal summons of 1385', with comments by Dr J N N Palmer, *EHR*, C (1985), pp 729-746

33 *Ibid*, p 730, cf *Foedera*, XX, pts iii and iv, pp 27-28

Figure 2 Tallage assessment for Ipswich, Suffolk, in 1227. The assessment is undated, but a contemporary annotation on the back shows that it was handed in to the Exchequer by Alexander of Bassingbourn on St George's Day (23 April) 1228 (E 179/180/1).

## 5 Tallages

By the thirteenth century tallage had been established as a tax levied nationally at the will of the monarch on the tenants of his own demesne land and the royal boroughs. According to the historian of the royal demesne, Robert Hoyt, it developed during the second half of the twelfth century from two separate national taxes called *auxilium* (aid) and *donum* (gift).<sup>34</sup> This interpretation was shared by Mitchell,<sup>35</sup> who wrote the fullest account of tallage yet compiled,<sup>36</sup> although there are also detailed accounts of particular tallages in the introductions to printed pipe rolls of the late twelfth and early thirteenth centuries. Royal tallage was quite different from the form of tallage imposed by a manorial lord on his unfree tenants, although it shared with it the characteristic of arbitrariness; no element of consent was involved, although negotiation could take place as to the amount. Only the last tallages, those imposed after 1300, are included in the tax list, because almost none of the original assessments for the earlier tallages have survived among central government records, although many of the details are recorded in the pipe rolls and administrative matters relating to them on the Exchequer memoranda rolls and Chancery rolls.<sup>37</sup> The few early rolls which have survived include one for Ipswich from 1227 (see **Figure 2**).<sup>38</sup> Tallages on the Jews, quite frequent during the thirteenth century, are also not included in the list.

Before 1188 tallage seems to have been levied under Henry II in 1168, 1173, 1174, 1177 and 1187, sometimes in conjunction with scutage, and continued to be referred to under a variety of names. It was not an annual levy but an occasional one taken for some unusual financial need, and was often negotiated as a lump sum, with no need for officials, usually working in circuits of several counties, to carry out assessments on individuals. It appears that in boroughs free men paid tallage, but in the rural demesne both free and unfree tenants did so. Under Richard I, a tallage in 1194 formed a supplementary part of the collection of money paid for the king's ransom. It was followed by four more in successive years to 1199, and then there were four more between 1203 and 1206. During this period of an increasing number of heavier levies, the term 'tallage' came to replace the other words formerly used to account for the tax, which seemed to be becoming virtually an annual due. It was frequently assessed by justices in eyre when they were on circuit, sometimes by special commissioners, either on individuals or in common on communities. Assessment rolls were compiled in duplicate and returned to the Exchequer, but hardly any have survived, although many of the details that they contained were entered onto the pipe rolls as part of the accounting process. Collection was by the sheriff.

The next tallage was in 1210, levied with a scutage for John's Irish expedition, which was very heavy. The one in 1214 was also heavy, and was originally intended to be a loan from the demesne to indemnify the church for its losses during the Interdict, which had just ended. Under Henry III, tallages were levied fourteen times, in 1217, 1223, 1226, 1229, 1234, 1235, 1238, 1241, 1245, 1249, 1251 or 1252, 1255, 1260 and 1268. The association of tallages with scutages, fairly marked under Richard I and John, declined in Henry's reign, and it was more often associated with the need to pay the king's debts. It was levied almost at regular intervals within the years

34 R S Hoyt, *The Royal Demesne in English Constitutional History, 1066-1272* (1950), pp 107-124

35 Mitchell, *Taxation in Medieval England*, pp 235-239, 244

36 *Ibid*, chapters v-vii; chapter viii, on the later tallages, has been modified by the work of J F Hadwin

37 Some tallage rolls and related documents for the seigneurial borough of Leicester for the levy of 1268 have survived among

the borough records: *Records of the Borough of Leicester, 1103-1327*, ed M Bateson (1899), pp 128-150; see also Mitchell, *Taxation in Medieval England*, p 351

38 E 179/180/1

when consent to general taxation on moveables was being withheld, between 1237 and 1269. The burden on rural demesne increased more than that on the boroughs, and fewer places paid because of the decline of the size of the royal demesne, but attempts were made to ensure that earlier customary practices were not abandoned. In 1247 the men of Mansfield in Nottinghamshire complained that when the manor was in the hands of Henry de Hastings he had exacted £10 a year as tallage, although it had not previously been tallaged except when the king tallaged his demesnes. The practice was forbidden because 'it is not fair or according to reason that tallage should be taken otherwise than it has been customarily taken before'.<sup>39</sup> From 1248 there was a more uniform system of assessors, who were more closely supervised by central officers.

After 1268 tallage was abandoned for a time because it did not produce as much as taxes on moveables, which were levied more frequently from 1269. It was revived in 1304 because opposition to frequent taxes on moveables which began in 1297 had made them more difficult to levy, while tallage required no consent. Soon afterwards, in 1312, it was levied again.<sup>40</sup> These two levies are included in the tax list because there are a number of surviving particulars of account, and there is also an enrolled account in the pipe roll for the first, not merely sections in the sheriffs' accounts on the roll. The tallage of 1312, in particular, was much more like a tax on moveables, albeit only on the demesne, than the earlier ones; it was instructed that it be assessed at a tenth on revenues and a fifteenth on moveables. In 1332 a further proposal to levy a tallage was made, at a ninth on rents and a fourteenth on moveables, but parliament protested and offered a tax on moveables in return if it was withdrawn. The king agreed, receiving thereby a much larger sum, and after cancelling the commissions the king promised in the future not to levy tallage again 'except as it had been done in the time of his other ancestors and as it ought reasonably to be done'.<sup>41</sup> In fact it was never levied again, although another tallage was considered in 1338-1339, and the tax was not, as was once thought, abolished by an act passed in 1340.

## 6 Feudal aids

The aid was a voluntary contribution by a vassal made to assist his lord in great need. The existence of such an obligation was one of the main contributors to the development of the lay subsidy, but from the twelfth century onwards it also became customary in two particular recurrent sets of circumstances. The legal treatise written late in the reign of Henry II and traditionally attributed to Ranulf de Glanville mentioned two such aids that a lord could exact from his men, to knight his eldest son and to marry his first-born daughter.<sup>42</sup> They were supposed to be reasonable and moderate, according to the size of the vassal's fee, so that he should not lose the property necessary to maintain his position. Its basis of assessment varied. Two major aids levied by twelfth century kings to marry daughters illustrate the point. In 1110 Henry I levied an aid to marry his daughter Matilda to the emperor Henry V at 3s on the hide, in effect a Danegeld at a rate higher than the normal 2s on the hide. In 1168 his grandson Henry II raised another aid to marry his daughter Matilda to the duke of Saxony by a levy of a mark on each knight's fee, in effect a scutage, but with the royal demesne paying a tallage.<sup>43</sup> It has been estimated that this aid had the highest rate of assessment on knights' fees, 84 per cent, of any levy between 1154 and 1216, and suggested

39 *CCR 1242-1247*, p 505. For a similar claim against Hastings by the men of Brampton, Huntingdonshire, in 1242, see Hoyt, *The Royal Demesne*, pp 223-225

40 For these last tallages, see J F Hadwin, 'The last royal tallages', *EHR*, XCVI (1981), pp 344-358

41 *Rot. Parl.*, II, p 66

42 *Tractatus de Legibus et Consuetudinibus Regni Anglie*, ed G D G Hall (1965), p 112

43 Mitchell, *Taxation in Medieval England*, pp 164-165



that the need to levy the aid was the reason for the attempt to reassess feudal service by the *carte baronum* in 1166.<sup>44</sup>

The feudal aid in this narrow sense continued to be levied occasionally until the early seventeenth century. The precedents of the twelfth century were continued and developed in the thirteenth, and the aids levied then are included in the list of taxes. In 1235 Henry III raised an aid in the form of a scutage of two marks per fee to marry his sister Joan to the Emperor Frederick II. She was not King John's eldest daughter, but the aid was justified by the fact that John had not levied one to marry his eldest daughter, Joan. Ten years later Henry levied an aid of 20s per fee to marry his eldest daughter Margaret, although the wedding, to the king of Scotland, did not take place until 1251. In 1253 an aid to knight Prince Edward was also raised.

Some of the monies raised by these aids were used for purposes other than those intended, and the precedent was followed by Edward I in 1302 when he used the proceeds of an aid to marry his eldest daughter Eleanor, granted in 1290 but not raised because of the death of the intended bridegroom, Alphonso III of Aragon, for military expenditure in Scotland. In 1306 a thirtieth and twentieth on moveables was levied as an aid to knight the future Edward II, for which parliamentary approval was given, and in 1333 Edward III levied an aid on the clergy to marry his sister to the count of Guelders.<sup>45</sup> Parliamentary sanction, by the lords at least, was also granted for the levy of an aid to knight Edward III's son the Black Prince in 1346. This tax, levied at an unprecedented 40s on each knight's fee, was assessed using lists compiled from copies of the records of the aid levied in 1302. At least one roll of evidences from this process has survived, and in Kent the commissioners to levy the aid of 1346 drew information about feudal tenures from respites of homage recorded on the Exchequer memoranda rolls as far back as the reign of Henry III.<sup>46</sup> The aid was deeply unpopular and still remained partly uncollected in 1355. Edward III was forced into limiting the rates leviable in future aids to 20s per knight's fee and 20s per £20 worth of land held in socage, which was given the force of law by a statute promulgated in 1352.<sup>47</sup> No further aid of this sort was levied until 1401, when Henry IV's daughter Blanche married the duke of Bavaria. It was not very successful, and was still being collected in Cumberland in 1407.

Thereafter feudal aids again fell into disuse. However, in 1504 Henry VII tried to secure a grant of two aids for knighting his eldest son, Prince Arthur, who had died in 1502, and the marriage of his eldest daughter, Princess Margaret, who married James IV of Scotland in 1503. The commons acknowledged his right to the aids, but were unwilling to submit to an investigation into their feudal tenures, and he was instead persuaded to accept a subsidy of £30,000, which was roughly equivalent to the amount raised by a fifteenth and tenth. There was no further opportunity to levy a feudal aid until the reign of James I, when there was a brief revival of the subject.

The plan to levy an aid to knight the king's eldest son Henry in 1609 precipitated extensive research into Exchequer records, statute law, law reports and Magna Carta to find out what the king was entitled to levy and upon whom. It was determined by the king's attorney-general and other advisers that it made more practical and political sense to take sums as compositions instead

44 T K Keefe, *Feudal Assessments and the Political Community under Henry II and his Sons* (1983), pp 12-15

45 M McKisack, *The Fourteenth Century* (1959), p 155. For responses to the latter request for an aid, see C 270/7-12

46 E 179/107/36; E 179/123/3

47 *Stat. Realm*, I, p 322 (25 Edw III, stat 5, c 11)

of levying the aid, based upon the estimated values of the estates of those of the king's subjects liable to pay, and the commissioners for the aid were instructed to attempt to persuade them to contribute no less than one-third of the value of their estates. Only those who would not comply were to be subject to a formal inquisition into their tenures and a levy of 20s per knight's fee or per £20 worth of land held in socage, as allowed by the statute of 1352.<sup>48</sup> It is to be doubted that anyone was moved to compound for anything like the sums sought, for the yield was extremely disappointing. The same approach was adopted to a second feudal aid levied by James I in 1612 for the marriage of his daughter Elizabeth to Frederick, the Elector Palatine,<sup>49</sup> but the results of this levy also fell far short of expectations.

After 1612 no further attempts to raise feudal aids are known to have been made, although in 1678, after feudal tenures had been abolished, Charles II was granted a fixed-yield assessment, part of which was to provide a marriage portion for his niece, already married to William of Orange.<sup>50</sup> This levy seems to have been an echo of the earlier aids.

## **7 Fractional taxes and fifteenths and tenths**

### **The early subsidies, 1207 to 1332**

The crusading levies of the reign of Henry II had begun to accustom the government to fractional taxes, and resulted in King John subjecting the earls and barons to a punitive tax of a seventh on their moveables in 1203, and then the first general national levy on moveables, the thirteenth of 1207. There was an important grant of a fifteenth in 1225 in return for the reissue of Magna Carta and the Charter of the Forest. Further grants of a fortieth in 1223 and of a thirtieth in 1237 seemed to have set a pattern of occasional grants with the approval of the king's council, expressed on the last of these occasions in the first assembly officially termed a parliament. However, after 1237 parliaments and councils were for several decades reluctant to concede further grants because of their disapproval of the government, specifically refusing to do so in 1242, 1244, 1254, 1257 and 1258. After the defeat of the baronial reform movement in 1265 grants resumed in 1269, but only after a lengthy and difficult period of negotiation, and there were just four between 1269 and 1290. The period of war beginning in 1294 initiated a period of at first annual and then fairly regular grants of fractional taxes, newly assessed on each occasion, which lasted until the early years of Edward III.

Only a handful of documents survive from the early general levies on moveables from the reigns of John and Henry III (see **Figure 3**); the fact that so much is known about the way some of them were assessed and collected, and what kinds and numbers of document were produced, depends mainly on the enrolment of many of the royal orders relating to them on the rolls of the king's Chancery, the main series of which, the close and patent rolls, began under John. Such local assessment rolls as do survive have now all been printed, and are mentioned in the appropriate entries in the list of taxes. There is no evidence that there was thought to be any point in keeping the assessments after the taxes had been collected and accounted for, so it is remarkable that any

48 SP 14/43, nos 100-110

49 Surrey Record Office, Guildford, LM 1524; SP 14/70, no 60

50 See the introduction to later Stuart taxation, below.

Thom' got' Johes lit' ovels. <sup>vereduen. in Kelby.</sup> Bad lit' Waa. Robt lit' ovels. 7 ada de heidur. Jura  
 diae sup sacrament' qd fecerit. qd' calbe de omnia ho. vni boues 7 q'libet valetur. 7  
 vni tauru. 7 valet. iii. s. 7 dual' vacas q' valet. vi. s. 7 vna vaca que vni valet. x. s.  
 7 dual' equas que valet. vii. s. 7 vni equi 7 valet. x. s. 7 vni sum' trumca. 7 sum' valet.  
 iii. s. 7 vni sum' ois. 7 sum' valetur. s. 7 vni sum' z dind' on sum' z dind' de brassas  
 iii. s. 7 vni sum' de alio brassa. sum. x. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.  
 Fran' Berari' he. iii. ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.  
 Will' goudi he. dual' ovel' 7 valet. x. vii. s. 7 dual' pelles 7 valet. vii. s. 7 vni ovel' 7  
 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.  
 Ric' ad home he. vni equi. 7 valet. iii. s. 7 dual' boues 7 valetur. vii. s. 7 vni boues 7  
 valet. iii. s. 7 vna vaca que valet. iii. s. 7 vna aba que valet. iii. s. 7 vni bo valet.  
 7 valet. iii. s. 7 vni ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.  
 7 dual' sum' trumca. 7 valet. iii. s. 7 vni sum' ois. 7 sum' valet. iii. s. 7 sum' z dind'  
 ois brassas 7 sum' valet. iii. s. 7 vni sum' brassa. 7 valet. iii. s. 7 vni sum' auene. 7 valet. iii. s.  
 7 sum' z dind' p'fat' 7 sum' valet. xvii. s. 7 vni ovel' 7 quelibet valet. vii. s.

Alca lit' Ric' he. vna vaca. 7 valet. iii. s. 7 dind' sum' auene. 7 valet. iii. s. 7 vni ovel' 7  
 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.

Will' pastor he. vna vaca. 7 valet. iii. s. 7 dind' sum' auene. 7 valet. iii. s. 7 vni ovel' 7  
 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.

Ric' de no' vobis. he. vni equi. 7 valet. iii. s. 7 vna vaca 7 juuena 7 valet. iii. s. 7 vni  
 ovel' 7 valet. iii. s. 7 vni ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.

Ric' he. vni equi. 7 valet. iii. s. 7 dual' boues quibet valet. iii. s. 7 vni  
 ovel' 7 valet. iii. s. 7 vni ovel' 7 quelibet valet. vii. s. 7 vni ovel' 7 quelibet valet. vii. s.

Figure 3 Assessment of the vill of Kelby, Lincolnshire, for the fifteenth of 1225. The document takes the form of an inquisition by five jurors, who are named, and gives details of taxable moveable goods of the inhabitants, mainly livestock and grain (E 179/242/127, m 16).



have survived at all. Records created as a result of the levies between 1268 and 1290 have survived no better than those for the taxes before 1237. The rapid succession of four taxes in successive years between 1294 and 1297 has resulted in the survival of large county assessments for a few counties, the first of their kind (see Figure 4), including duplicate rolls for Hertfordshire. They list the names of the taxpayers in each town, village or hamlet and the sums that they paid, the settlements being arranged under their administrative districts within the county. There are also some more local assessment rolls, mainly for Lincolnshire, for that period, and other odd documents, such as schedules of those respited from payment.<sup>51</sup> In 1323 an Exchequer ordinance made a particular Exchequer official, the king's remembrancer, responsible for the custody of *roules de taxations des aides par clerks et lays grantez*,<sup>52</sup> and it is probably no coincidence that the rate of survival thereafter is subsequently considerably greater.

From 1294 an innovation appeared, whereby those living in urban areas and ancient demesne paid at a higher rate than those in rural communities, presumably because they were thought to possess greater wealth. On this occasion the rural areas paid a tenth, while those living in towns and on ancient demesne paid a sixth. Experimentation with the levels continued, but the differentiation was to remain a standard feature of fractional taxes until the levy of the last such in 1624.<sup>53</sup> Thus an eleventh and seventh was levied in 1295; a twelfth and eighth in 1296; an eighth and fifth in 1297 (later replaced by a ninth in both rural and urban areas), a thirtieth and twentieth in 1306; twentieths and fifteenths in 1307, 1313 and 1315; a sixteenth and fifteenth in 1316; an eighteenth and twelfth in 1319; a tenth and sixth in 1322, and a fifteenth and tenth in 1332. These differentiated taxes were, until 1332, still interspersed with the occasional levy of universally charged fractional taxes (in 1300, 1309 and 1327), but after 1332 the rates settled permanently at a level of a fifteenth on rural areas and a tenth on towns and ancient demesne.

It is interesting that, despite the different rates charged prior to 1332, the amounts assessed and received by the Exchequer fell within a fairly narrow band, regardless of the rate. The thirtieth and twentieth of 1306, for example, was expected to raise about £35,300, of which some £33,400 was realized, while the fifteenth and tenth of 1332 anticipated a yield of £34,000, and resulted in a revenue of about £32,400.<sup>54</sup> This may be partially accounted for by the suggestion that parliaments, when setting the rates of taxation, were aware of the changing levels of wealth in the economy and adjusted these rates accordingly. However, it would be unwise to attribute to the members of the assemblies which granted the taxes a much more sophisticated awareness of economic factors than they could be expected to possess, and Professor Ormrod feels that the similarity in yields (rather than the anticipated revenue) was due to the increasing expertise of the collectors in under-valuing property, so that 'lay subsidies became increasingly conservative estimates of true taxable wealth'.<sup>55</sup> This is likely to have been the case particularly during periods of high political tension or crisis, when taxation of any sort was especially unwelcome, and the supervision of its administration even more difficult than usual to achieve.

Built into these fractional grants were varying exemptions and thresholds of liability. The exemption of the poorest within each community, introduced initially in 1225 as a general but unspecified

51 E 179/161/4

52 *Red Book of the Exchequer*, II, 1896), pp 866-867

53 It has been pointed out that despite the differentiation, the higher rate paid by town dwellers did not realistically reflect the greater concentration of wealth in towns: W M Ormrod, 'The crown and the English economy, 1290-1348', in *Before the Black*

*Death, Studies in the 'Crisis' of the Early Fourteenth Century*, ed B M S Campbell (1991), pp 149-183

54 These figures are drawn from Ormrod, *ibid*, Table 5.1, p 153

55 *Ibid*, p 155

principle, was thereafter usually set out. In 1232 and 1237 those with moveable goods worth less than 40d were exempted. In 1275 and 1290 the threshold of liability was set at 15s, and in 1283 at half a mark (6s 8d). In differentiated taxes the rule sometimes applied appears to have been that the threshold should be set at moveable goods worth, in shillings, the rate at which the taxpayer was charged: for example, the thresholds for the tenth and sixth of 1294 were ten and six shillings respectively, and those for the eleventh and seventh of 1295 were eleven and seven shillings. However, on some occasions, as in 1301, no threshold was laid down, while in 1322, and again in 1332, a flat-rate threshold of 10s was applied, regardless of the differential rates of taxation.

Certain goods were exempted from assessment towards taxation. Willard has referred to a 'standard list...found in the instructions of 1290'.<sup>56</sup> In fact, the first comprehensive list is found in the grant of 1225 and, broadly speaking, it sets the standard for subsequent exemptions. One may briefly summarize them as what might be termed the necessities of life for each class within society; each person or married couple could own a bed, arms, riding horses, agricultural tools, and food for livestock, for example. In 1225, food in larders and cellars was exempted and although this clause was later omitted, the practice of exempting food items such as cheese, milk, and butter appears to have been continued by the assessors. In general, only personal possessions, livestock, crops and grain surplus to these requirements, or for sale, were valued towards the taxes. The flexibility of this system built a certain fairness into the assessment: a man with a large family could retain a greater proportion of his crops and produce to sustain his family, while one with fewer possessions but a smaller household to support would be assessed for a proportionally greater amount.<sup>57</sup> The date on which the assessments were ordered to be made was usually Michaelmas (29 September), when the harvest was in, and the likely surplus could be readily estimated.

Some individuals and communities also received exemptions, either permanently or temporarily. The palatinates of Chester and Durham, since they sent no members to parliament, were in any case exempt from parliamentary taxation, while hostile action by the Scots or the French sometimes allowed those in border areas or suffering from raids to be excused payment. Natural disasters, such as floods, often meant that the inhabitants of certain towns gained a respite from taxation. Without providing an exhaustive list of exemptions, the most important ones to be considered, since they applied throughout the period, were individuals owning property in one of the Cinque Ports, those who worked in the king's mints, and the tin miners of Devon and Cornwall. Many religious houses also purchased comprehensive exemptions from taxation of their temporalities, especially during the reign of Edward III. Wales was not normally subject to these taxes, but it was not exempt and from 1291 was sometimes expected to make a contribution.<sup>58</sup>

The assessment and collection of fractional taxes remained, with some minor variations, unaltered until 1334. Local men of high standing were appointed by letters patent as commissioners or chief collectors to oversee the collection, and received detailed instructions as to the procedure to be followed. Assessments were made at a local level by local people, usually the leading men of

56 J F Willard, 'The assessment of lay subsidies 1290-1332', *American Historical Association Annual Report 1917* (1920), pp 283-292

57 R E Glasscock, *The Lay Subsidy of 1334* (1975), pp xxv-xxvi

58 *The Merioneth Lay Subsidy Roll 1292-3*, ed. K Williams-Jones (1976), pp vii-xi

each township, parish or ward, and on some occasions hundred juries acted as intermediary agents. On the specified day, each man's property was valued by sub-taxers in his community, his goods being recorded in considerable detail on local rolls. Few of these survive in E 179, since they were usually discarded once the chief taxers had extracted the necessary information from them. A few local rolls survive among the the archives of boroughs, among which pride of place must be given to those for Shrewsbury between 1297 and 1322.<sup>59</sup> Most of the surviving documents relating to fractional taxes are the large county rolls compiled by the chief taxers from this information; these lists, in columns under the name of each township or community, contain the names of the individual taxpayers, the sums they owed for the tax, and sometimes, in a third column, the total value of their taxable property. Two such rolls, often indented, were drawn up for each county. One was then forwarded to the Exchequer, and the other retained by the chief taxers until they had completed the collection. The second roll was then brought to the Exchequer, where the chief-taxers' own property was valued, and the account was settled.

### Fifteenths and tenths, 1334 to 1624

Because of complaints about the way in which the 1332 tax was collected, it was decided to introduce a new system for the administration of the fifteenth and tenth granted in 1334, which, it was hoped, would be fairer, less prone to speculation, and quicker and easier to collect. This time, the chief-taxers were to approach each community listed in the 1332 rolls and ask of them a lump sum not less than the amount which had been paid on that occasion. Any assessment that the community deemed to be necessary was to be carried out without the involvement of appointed officials unless agreement could not be reached. The only subsequent involvement of the chief-taxers was the collection of the sums agreed upon. These arrangements remained in place until the final grant of fifteenths and tenths in 1624, and fractional taxes thus became permanently fixed at the level of fifteenths and tenths, and were expected to raise a fixed sum of approximately £37,000.

All that was necessary in 1334 was to copy from the 1332 rolls lists of the townships in each county and the sums that they had paid, issue these to the chief-taxers, and wait until the money was delivered into the Exchequer. Each subsequent roll of *particule compoti* was thereafter copied from one of the preceding ones, and if one were mislaid another would serve equally well, since the amounts to be paid did not vary until the introduction of remissions for hardship in 1433. In that year, a total sum of £4,000 (increased in 1446 to £6,000) was deducted on a pro-rata basis from the amounts due from the counties for a fifteenth and tenth, and redistributed to townships afflicted by natural disaster or economic decline. Some schedules of this redistributed tax money survive in E 179.<sup>60</sup> By about 1468 the rebates given to each township had become fixed,<sup>61</sup> and this standardization came to be reflected in the particulars of account; these included the standard deductions as a matter of course and were again simply copied from roll to roll until the last levy of fifteenths and tenths in 1625.

59 *The Wealth of Shrewsbury in the Early Fourteenth Century: Six Local Subsidy Rolls 1297 to 1322*, ed D and R Cromarty, Shropshire Archaeological and Historical Society (1993)

60 Such as that for Suffolk in 1449, printed and analysed in D Raymond and R Virgoe, 'The Reduced Population and Wealth of Early Fifteenth-Century Suffolk', *Proceedings of the Suffolk Institute of Archaeology and History*, XXXVI (1986), pp 73-100

61 M W Beresford, *Lay Subsidies and Poll Taxes* (1963), p 11

**Hundred de Blackheath**

	Omnis	Adm	Rem
Brimley	...	...	...
Chalford	...	...	...
Chilne	...	...	...
Albury	...	...	...
Impsford	...	...	...
Capitane parat	...	...	...

**Com hms & plm to vs / 100**  
**Hundred** — **De durt** — **De laye** — **Rem** —

**Bampton's Taxe**

Allement in Crofurst	...
called some house	...
in Bramley called	...
Gollouf	...
in Chisare & tenement	...
called off John	...
in Albury & tenement	...
called Douerellad house	...
in Chalford & tenement	...
off parishes	...
in Bramley & tenement	...
off Impsford	...
in Impsford & tenement	...
called Impsford	...
in Affolds & tenement	...
off Chisare	...

**Hundred de Nocton**

	Omnis	Adm	Rem
Worlinge	...	...	...
Westbury	...	...	...
Worlinge	...	...	...
Westrook	...	...	...
Nocton	...	...	...
Albury	...	...	...
Redington	...	...	...
Oley	...	...	...
Capitane parat	...	...	...

**Com hms & plm to vs / 100**  
**Hundred** — **De durt** — **De laye** — **Rem** —

Figure 5 Part of an assessment in Surrey for the second of two fifteenths and tenths granted in 1587. The document shows the apportionment of 'Bampton's Taxe' (the tax originally paid by one of the chief taxers of 1332, John de Bampton) among various tenements of land in Blackheath Hundred (E 179/185/322).



Naturally the copying process resulted in the creation of anomalies, due to miscopyings, and the failure of later clerks to understand why some entries on earlier rolls no longer applied. For example, in 1332 the names of the chief-taxers and the sums charged on their property were usually listed at the end of the county roll. Subsequent generations of clerks simply continued to copy these anachronistic details onto succeeding rolls, complete with misspellings, with the result that in Surrey, for instance, a mysterious 'Bampton's tax' (derived from the name of the chief taxer for the county in 1332, John de Bampton) seems to have caused confusion for sixteenth-century collectors. Since they did not know whether this was a location or a separate tax, it proved necessary in some hundreds to annotate the assessment rolls with references to the tenements and the names of their current occupants on which the sum was to be charged (see **Figure 5**).<sup>62</sup> In 1604 an Essex collector was discharged from the responsibility of collecting the tax from John Coggeshall and Robert Chedworth (the chief taxers of 1332), whom he had been unable to distrain, although he had 'made great inquirie' after them!<sup>63</sup> In addition, there was extensive corruption of the original place names over generations of copying, with their inevitable mistakes. The rigid quota system, moreover, could take no account of population changes or variations in wealth between particular areas. Many places charged with the tax in 1332 became depopulated or ceased to exist on the one hand, or grew into prosperous communities on the other, with no variation in the sums officially demanded of them in tax. By the fifteenth century, a close correspondence between the fifteenth and tenth and the real economic wealth of the nation no longer existed.

The institution of the fixed-levy system had mixed consequences. From the Exchequer's point of view it was an undoubted success, enabling speedy collection at lower cost, but the removal of the assessment procedure from any supervision by Exchequer officials probably had adverse effects on the poor. Few local assessments drawn up after 1332 survive; from those which do, however, it is apparent that since there was now no supervision to ensure that the poorest were exempted from taxation, those in charge of assessing and collecting the tax within each township, being the wealthier and more influential members of the community, tended to exempt or undervalue their own property and shift a larger proportion of the tax onto the shoulders of the poor, who had previously enjoyed some protection.<sup>64</sup> Certainly, there were marked rises in the numbers of taxpayers in the towns during the later fourteenth and fifteenth centuries, despite depopulation in some of them.

In addition, because the assessment process in each locality was left in the hands of local elites, there were widely varying assessment patterns in practice. By the fifteenth century, landed wealth was the unit of assessment for the fifteenth in many places, while in others, both land and goods were taxed. In the north of England, and in some rural areas elsewhere, the tax was levied on livestock, while in towns it seems that goods, and possibly wages, were assessed for the tenth.<sup>65</sup> In the later sixteenth and early seventeenth centuries, local custom for the assessment of fifteenths and tenths was regarded as virtually sacrosanct, even though local practices still differed considerably, and there was 'a bewildering range of methods of assessment'.<sup>66</sup> Although ostensibly bound by the formal strictures imposed by the Exchequer, the tax did in fact prove capable of adaptation to local conditions because of the sovereignty given to local communities in assessing

62 See, for example, E 179/185/315; E 179/185/322; E 179/186/395

63 E 179/111/547, part 3

64 C Dyer, 'Taxation and Communities in Late Medieval England', *Progress and Problems in Medieval England, Essays in Honour of Edward Miller*, ed R Britnell and J Hatcher (1996), pp 168-190

65 *Ibid*, pp 175-185

66 These varying methods are described in M J Braddick, *Parliamentary Taxation in Seventeenth Century England. Local Administration and Response* (Royal Historical Society Studies in History, LXX, Woodbridge, 1994), pp 24-25

and collecting it. This often worked, however, to the detriment of the less affluent within those communities, and after 1624 the commons refused to grant any more fifteenths and tenths because they were too burdensome to the poor.<sup>67</sup>

In real terms, of course, the value of the £37,000 or so raised by a fifteenth and tenth declined over time, and this absolute sum was also reduced by the introduction of remissions for hardship. In the fourteenth century, occasional remissions took the form of the distribution to local communities of judicial revenue from accumulated fines and amercements in order to assist them in payment, as occurred in 1352 and 1357. In 1433, however, a lump sum of £4,000 was remitted from the parliamentary tax grant of a fifteenth and tenth for the relief of poor towns. In 1446 this sum was increased to £6,000 for each fifteenth and tenth, at which level it remained, so that the expected revenue from each tax was reduced to about £31,000. Despite the fall in the value of fifteenths and tenths, parliament displayed a consistent and considerable reluctance to grant them at the level of more than one per year. Grants were frequently divided into half or third fifteenths and tenths, and conditions were usually attached to them, specifying their use for a stated military purpose, and sometimes providing for the safeguarding of the sums collected by named individuals, who were to oversee the disbursements and ensure that they were only directed towards the purpose for which the tax had been granted. Not until 1593, when Elizabeth I was granted six fifteenths and tenths, was the concession made that the first two payments of the tax should each be of two fifteenths and tenths, and in 1597 the grant of another six was payable in three double payments. However, a rapid reversion to the previous practice occurred and, of the eight fifteenths and tenths granted to her in 1601, only the first two were permitted to be collected as a double payment. The other six were payable separately in successive years, and this remained so until the last such grant. It should be noted, however, that all of these taxes were levied together with lay subsidies.

While large numbers of post-1332 fifteenth and tenth documents survive in E 179, it must be said that their value and interest to historians and researchers is limited, in view of the fact that most of them are county rolls which are merely word-for-word copies of their predecessors, listing only places and sums payable. There are, however, some exceptions. The large numbers of individuals in Kent and Sussex who claimed exemption as 'barons' of the Cinque Ports are listed in the assessment rolls for those counties, and until the reign of Richard II the names of all residents in those counties assessed to pay fifteenths and tenths continued to be recorded on the rolls. Exempt individuals had to obtain certificates of exemption, and there are large numbers of files of the certificates relating to the Cinque Ports, particularly for the first half of the fifteenth century, which can provide further information and might be correlated with the rolls to which they relate, although the documents are bulky and not easy to use. Such certificates also occasionally survive for workers in the king's mints. Apart from these exceptions, however, the main value of documents relating to fractional taxes must lie in those which were drawn up before 1334.<sup>68</sup>

## 8 The poll taxes of 1377 to 1380

The first poll tax in English history, the 'aid' for the King of Jerusalem (or subsidy for the Holy Land), was granted by the king's council in 1222. Its experimental nature is revealed by the modifications to the grant subsequently found necessary. Although not a flat-rate poll tax, the

67 C Russell, *Parliaments and English Politics 1621-1629* (1979), pp 91, 187-189, 226

68 In addition to the sources cited above, information on fractional taxes has been drawn from J F Willard, *Parliamentary Taxes on Personal Property 1290-1334*

(1934); G L Harriss, *King, Parliament and Public Finance in Medieval England to 1369* (1975); and Mitchell, *Studies in Taxation*

graduations were fairly simple: earls paid three marks (£1), barons, one mark (13s 4d), knights, one shilling, and free tenants, one penny. Later, the definition of those who were to pay one penny was broadened to include all those cultivating the soil, so that villeins were now included amongst the taxpayers, and only tenants holding from religious houses or secular clergy were to be exempted. As an experiment the tax was not a success; in 1230 the Exchequer was still trying to obtain the arrears due from the assessors and collectors.

By the late 1370s, the increasing costs of military expenditure necessary to maintain participation in the Hundred Years War by far outweighed conventional income from taxation, despite regular grants by parliament of fifteenths and tenths. New types of tax levy were needed to make good the perpetual, and increasing, shortfall in crown income, and the fact that there had been an unsuccessful attempt to levy a poll tax over a hundred and fifty years earlier was probably little known. The decision in 1377 to grant a poll tax of 4d on every person in the land over fourteen years of age, rich or poor (apart from beggars), may have seemed a major innovation, and the decision to levy it at a flat rate, so that all individuals paid the same amount, probably derived from several considerations. Firstly, as Dyer has noted, there was a general trend for the tax burden to shift noticeably onto the less affluent members of society.<sup>69</sup> First apparent when the assessment method for levying fifteenths and tenths was altered in 1334, this movement may have been accentuated in the second half of the fourteenth century by social tensions arising out of demographic change. The classes represented in parliament perceived that, since the Black Death, the peasantry had become both lazy and wealthier than their position in the social hierarchy warranted. A flat-rate poll tax appeared to have a number of advantages. The peasantry would pay relatively more in relation to their incomes than the gentry, and the avoidance of any necessity to assess property or income would assist in the swift collection of the tax, while reducing the potential for corruption among tax collectors and being therefore less likely to provoke unrest. That parliament was aware of the unpopularity of taxation, and the risks likely to be run by those participating in its collection, is manifest in the unease with which some grants were made. In 1373, for example, one of the conditions of the grant of a fifteenth and tenth was that no one who had served in the parliament which had agreed to the grant should be asked to participate in its collection.<sup>70</sup> Finally, the anticipated revenue from a poll tax may also have been greater.

This tax was moderately successful, and large numbers of returns listing the names of local residents compiled by tithingmen, or other village or urban officials, survive. It is probable that the numbers who evaded the tax were relatively small. Encouraged by this success, the parliament of April 1379 granted a second poll tax, modified to take account of complaints that the previous poll tax had penalized the poor at the expense of the rich. This poll tax was accordingly carefully graduated according to income, and the parliamentary roll records all the graduations in detail; they are given in full in the entry for this tax. Those over the age of sixteen, whose income fell below the graduated scale, were to pay the same flat rate of 4d per head charged in 1377. Above this level the rates varied considerably according to income. The rates were still, however, manifestly unfair. The duke of Lancaster, the richest magnate in England, could easily afford the 10 marks for which he was liable, but the 3s 4d demanded of esquires without property who were in service must have represented a much larger proportion of such men's incomes. Widows were obliged to pay the amount which their husbands would have paid. The surviving returns for this poll tax have

69 Dyer, 'Taxation and Communities', pp 168-190

70 *Rot. Parl.*, II, pp 316-317

therefore been of particular interest to historians, since very many of them list the occupations of the taxpayers, as well as their names and the sums for which they were liable. Even those who paid the 4d were usually allotted an occupation, often 'workman' or agricultural 'labourer'.

Despite this attempt to distribute the tax burden equitably, the poll tax was unpopular, and widespread evasion became quickly apparent when the actual returns failed to meet anticipated revenue. New commissions had to be issued to investigate the evasions and correct the assessments, in an attempt to realize the full amount due. Undeterred by these manifestations of popular resistance, the parliament convened at Northampton in 1380 granted yet another poll tax, the third in three years. The government of Richard II was heavily in debt and planning a Scottish campaign; the need to raise a large sum by taxation was therefore great, and considerable pressure was brought to bear on the commons. Rejecting the chancellor's initial demand for £160,000, the commons requested that a committee of bishops and magnates advise them on how a more moderate amount could be raised. The deliberations of this committee resulted in the recommendation of three alternative methods from which the commons were to choose: a flat-rate poll tax of 4-5 groats (16-20d) per head, a tax on all sales and purchases, and a multiple grant of fifteenths and tenths. The first alternative was the only one deemed viable, although the commons sought to mitigate its severity by reducing the rate to 3 groats (12d) per head, payable by all persons over fifteen years of age. They also recommended that within each community, the burden be spread so that the better-off paid a greater share than the worse-off, provided that the total sum collected for each community equalled a sum equivalent to a payment at this rate for each of its members, and that no one should be asked to pay more than 60 groats (£1), or less than 1 groat (4d) for himself and his wife. Rates were to vary according to occupation, but were nowhere specified within the statute.

The imprecision of the instructions to the collectors, the wording of which directly echoed the statute, coupled with the high basic rate (at a level of three times that of the previous two poll taxes), created insuperable problems and anomalies in collection. Assessors who tried to graduate the charges on individuals were unsure at what levels to set graduations; some avoided the difficulties altogether by applying the flat rate to all. Where, as was inevitable, different practices were followed in neighbouring communities, the confusion led to anger, complaints of unfairness and incompetence, and allegations of corruption. Evasion was wholesale. Comparison between returns for the same communities in 1377 and 1380-1381 suggests that as many as a third of the adult population avoided the assessors. One historian estimates that roughly 450,000 taxpayers had 'disappeared' from the rolls since 1377, although another cautions against over-emphasis of evasion and under-assessment in relation to the tax.<sup>71</sup>

The first payment of the tax, comprising two-thirds of the sum due, was payable at the Exchequer by 27 January 1381. It was quickly apparent that the collection had fallen far short of its target, and on 16 March new commissions were issued, instructing the collectors to levy the entire sum due, and empowering them to imprison indefinitely anyone refusing to pay. Existing confusion was now exacerbated by the fact that these collectors were demanding an entirely different, and

71 McKisack, *The Fourteenth Century*, p 407; N Saul, *Richard II* (1997), p 57; C Fenwick, introduction to *The Poll Taxes of 1377, 1379 and 1381*, Part 1; *Bedfordshire to Leicestershire* (1998)

greater, sum than that due in January. This new demand may have led many people to conclude mistakenly that the government was now attempting to levy an entirely new tax, and one which had not been authorized by parliament. It was this second attempt to levy the 1380 poll tax which, in combination with long-standing social and economic grievances, ignited the Peasants Revolt in the late spring of 1381.<sup>72</sup>

The widespread evasion already noted, and the destruction of some of the collectors' records by the rebels has resulted in many fewer returns surviving than for the previous poll taxes. Subsequent taxes of this type in the sixteenth and seventeenth centuries are dealt with in the appropriate sections below.

## 9 Income taxes of the fifteenth century

Not only was the fixed yield of the fifteenth and tenth worth less by the fifteenth century, but it could be perceived that a tax on moveable goods assessed entirely at the discretion of local elites did not tax the wealth of the kingdom very effectively. Over the course of the century, therefore, a series of experimental taxes on income, chiefly from the profits of landholding, were levied.<sup>73</sup> They enjoyed varying degrees of success, although none produced the yields anticipated by the king's councillors who devised them, and some had to be abandoned and replaced by the fifteenth and tenth. Most of these taxes were individual in character, but a few consciously copied others and all shared common features.

Sometimes the rate of taxation was left to the discretion of the commissioners, but in most cases the rates were laid down by parliament, and ranged from the 2 per cent charged in 1411 to the 10 per cent levied in 1472 and 1489. All of the subsidies taxed landed income. The earlier taxes assessed different rates according to type of tenure, as, for example, in 1404 and 1431, or in 1428, when only knights' fees were taxed. From 1435 onwards, such tenurial distinctions ceased to be made, and in the levies of 1435 and 1450, arguably the most sophisticated of these income taxes, graduated rates were assessed according to level of income; three different rates were levied in 1435 and four in 1450. Most of these subsidies also taxed moveable goods, and on three occasions (in 1435, 1450 and 1489), taxable income included profits from the receipt of fees and offices held. In the ambitious levy of 1450, wages of 40s per annum or more were also liable to taxation.

Despite the disadvantages obvious to the king's ministers, the gentry and mercantile interests represented by the commons liked the fifteenth and tenth for a number of reasons, not least because it allowed them the greatest amount of control over the taxation process. They therefore granted subsidies on income only grudgingly, and subject to conditions which reflected their concerns.

Prevailing circumstances usually determined which of these concerns was uppermost, but often chief among them was the assurance that the tax collected would be used for the military purposes for which it was intended. On some occasions, therefore, notably in 1404, 1453 and 1472, the grant was made on the understanding that it would become void if no military expedition was

72 There is a copious literature on the subject of the revolt. R H Hilton, *Bond Men Made Free* (1973) and *The Peasants' Revolt of 1381*, ed R B Dobson, 2nd ed (1983) are good introductions. A J Prescott, 'Judicial Records of the Rising of 1381' (unpublished PhD thesis, University of London, 1984) gives a detailed, day by day narrative of the revolt, and an analysis of the government's reaction to it

73 Another form of experimental tax attempted in the late middle ages was a subsidy levied on parishes; such a tax was granted three times - in 1340, 1371 and 1428. These levies had little in common, apart from disappointing yields: see their individual entries below

mounted or if that expedition was not in progress by a prescribed date. In 1489 the conditions allowed for a reduction in the total sum granted (£100,000), if the campaign in Brittany was of shorter duration than planned, while in 1497 the levy of the second half of the £62,000 subsidy was linked to an intended Scottish expedition.

Associated with this imposed condition was the occasional demand that the money collected should not be paid into the Exchequer, where it would be subject to assignments made to royal creditors and annuitants, but should be put into the hands of specially-appointed receivers. In both 1404 and 1450 four treasurers were appointed to receive and disburse the money, in the latter case to military captains nominated by the king.<sup>74</sup> Such was the distrust of the commons in 1472 and 1489, that the collectors of the subsidies were told to deposit the tax money in local repositories, such as castles or monastic houses, for safekeeping, until it was needed to pay the assembled army.

Equally important to the commons was local control over the assessment process, in order that they might distribute the tax burden as they wished and prevent disclosure to the central government of the true extent of their wealth. On the first point, little was open to concession in directly-assessed levies, although the active co-operation of local officials was always crucial, but on the second issue, the commons sometimes tried to limit the amount of information about them that reached the Exchequer. In 1504 they offered Henry VII a subsidy of £30,000 in lieu of the investigation into their feudal tenures that would have been occasioned by the planned levy of two feudal aids. In 1472 and 1489, the terms of the subsidy grant provided that no assessments were to be returned to any of the king's courts of record, nor could the information that they yielded ever be a matter of record in them. The levy of the 1431 income tax had to be cancelled and replaced by a half fifteenth and tenth after complaints about its assessment were made by the commons in the following parliament, and the annulment was to be accompanied by the erasure of all traces of the levy from every court of record.

Where assessments for income taxes levied have survived, they provide some of the only information available about the income and wealth of the more affluent residents of fifteenth-century England, and some of them, the returns from taxes granted in 1411, 1428, 1431 and 1435, are in print.<sup>75</sup> Other income taxes for which a number of returns are extant in E 179 are the tax on the nobility granted in 1404 and the income tax of 1450. The imposition of the conditions of secrecy described above, which forbade the return of assessments to the Exchequer, meant that only a few, isolated assessments are known to survive for the 1472 and 1489 income taxes,<sup>76</sup> and none for the 1404 subsidy of £12,000.

Indeed, the deliberate obscurity surrounding the grant of the tax on income in 1404 went even further; not only was no return to be made into a court of record, but no mention of the grant itself was to be recorded on the parliament roll. Even the enrolment of the appointment of the commissioners to levy the tax was entered on a roll separate from the Chancery fine rolls.<sup>77</sup> This condition was imposed to prevent the grant from serving as a precedent for similar grants in the future, an intention also expressed in the text of the grant of the subsidy for 13,000 archers in

74 This condition was not new to the fifteenth century; similar strictures applied to fifteenths and tenths granted in 1377 and 1385, when the tax money was to be received by appointed war treasurers: *Rot. Parl.*, III, pp 3-7, 203-204

75 The first three are printed in *Feudal Aids*, and the latter in H L Gray, 'Incomes from Land in England in 1436', *EHR*, XLIX (1934), pp 607- 639. Two other assessments of the 1411 tax,

omitted from *Feudal Aids*, have been published elsewhere: see the entry below for that tax

76 For the extant assessments, see the entries under those taxes

77 C 60/209A

1453, although ironically the place in history of this abortive tax is *only* as a precedent for the subsidy of 1472.

The unpopularity of some of these taxes, especially the more complicated levies charging graduated rates on more than one source of income, also derived from the unpredictability of the demands that they might make on the purse of the individual taxpayer. It could also be in the government's interest to guarantee itself a fixed return. From 1453 to 1504, therefore, fixed yield subsidy grants, at times calculated with the yield of a fifteenth and tenth in mind (as in 1463, 1497 and 1504), became common. Such grants could be a double-edged sword, however, as the commons found in 1472, and later again in 1514, when a series of taxes had to be levied in the succeeding years to supply the total sum granted to the king. It was this form of income tax, nonetheless, which held sway into the reign of Henry VIII.

## 10 Alien subsidies

The general unpopularity of England's growing community of foreign merchants and craftsmen during the latter phase of the Hundred Years War, coupled with Henry VI's continual profligacy, gave birth to a new form of levy in 1440, the alien subsidy.<sup>78</sup> The tax was essentially an annual poll tax, levying two rates: 16d per head for alien property owners, and 6d per head for 'non-householders'. The 1440 levy was granted for three years, and was extended by a grant of 1442 for another two. After Michaelmas 1444, the alien subsidy ceased to be collected for five years, but in July 1449 another grant of an alien subsidy for two years was made to Henry VI, when two other higher rate categories of taxpayer were established: alien merchants (6s 8d) and their clerks (20d). In March 1453 the commons voted the subsidy to the king for life, and the rates charged on alien merchants, now divided into householders and non-householders, rose substantially. The tax was not actually levied, however, until November 1455 after the king had regained his sanity. Two years after the accession of Edward IV, he began to levy the tax under the authority of the grant made for Henry VI's 'natural' life, and continued to collect the tax annually until the Lancastrian monarch's death on 22 May 1471.<sup>79</sup> In February 1483 the commons granted Edward IV an alien subsidy in his own right for one year. All the rates levied were much higher and another category of taxpayer was created, the alien brewer. Edward IV died in April 1483 before payment was due, but his brother Richard III levied the tax in the following year under the same grant, and in 1487 the last alien subsidy was granted to Henry VII, levied at the same rates as that of 1483.

The procedure for assessment and collection of the tax remained the same throughout the entire period during which it was levied. Assessment was by inquest held in the principal towns of the shires before justices of the peace; collection of the money was the responsibility of the county sheriffs, and the mayors and bailiffs of cities, boroughs and liberties. From 1441 to 1471, although the tax was nominally payable twice a year, it was in reality assessed and collected retrospectively for the previous year, each year at Michaelmas. Inquests, assessment rolls and accounts survive in E 179 for all the alien subsidies levied, although returns are most plentiful for the early years of

<sup>78</sup> R A Griffiths, *The Reign of King Henry VI* (1981), pp 167-171, 551-561

<sup>79</sup> E 179/124/124; E 179/236/129

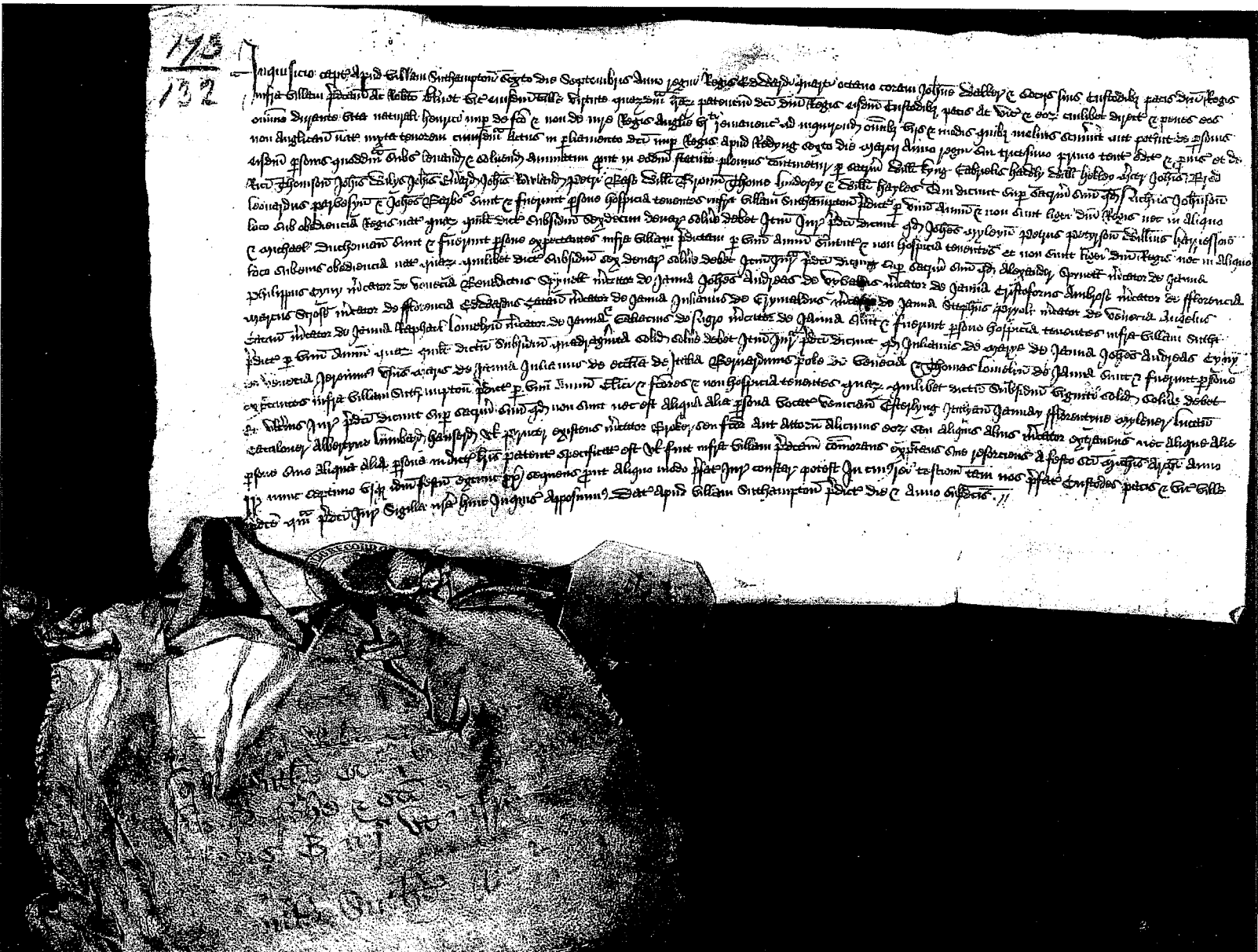


Figure 6 Inquest into levies in Southampton for the levy of the alien subsidy in 1468, and the leather pouch which contains it. The document names several Italian merchants owning property and trading in the city (E 179/173/132).



the tax, and the 1483 levy; there are also a large number surviving from the years in which Edward IV levied the tax (see Figure 6).

The value of these returns for estimating the size of the alien population in England is limited. Evasion was widespread, and the tax was notoriously difficult to collect, never yielding large sums. Exemption, moreover, could be purchased through letters of denization. Children under twelve and clerics were always exempt from liability under the terms of the grant. In 1483 and 1487, certain groups of merchants, such as the Hanse, and Spanish and Breton merchants, were granted comprehensive exemptions, which in 1483 was also extended to Italian merchants. For the purposes of the subsidy the Welsh had never been deemed to be aliens, and the Irish were not held liable after 1442, although there were varying local attitudes to honouring these exemptions, as well as letters of denization.<sup>80</sup> The idea of taxing foreigners heavily held fast, and although the alien subsidy ceased to be granted as a separate tax in 1512, the authority to levy alien poll taxes was included in the grants of lay subsidies made to the Tudor and early Stuart monarchs.

## 11 Tudor and Stuart lay subsidies

The experimental income taxes of the previous century paved the way for the directly-assessed subsidies levied on the income and wealth of the laity almost continuously from the reign of Henry VIII until the Civil War, and twice under Charles II. The first four subsidies continued in the mould of the fixed-yield subsidy of the later fifteenth century in that a specified amount of money was voted to the king. In 1512, although it is not mentioned in the text of the statute, a total of £120,000 was granted to Henry VIII. The subsidy yield fell far short of this total, and in 1514 the commons made another grant of £160,000. The king held them to this amount, and it proved necessary to levy three subsidies and a fifteenth and tenth to raise it. In 1523 the commons departed from this practice and did not promise a specific amount, although the subsidy granted aimed to bring in £800,000 over four years.<sup>81</sup> All subsequent grants of subsidies until 1642 likewise refrained from guaranteeing a fixed return.

As poll taxes graduated according to rank, income and wealth, however, the four subsidies of 1512-1516 were different from the income taxes that had come before. They also taxed wage earners for the first time since 1450. It was, however, the administrative innovations in the levying of these taxes that has made them so important to the history of taxation. The subsidy granted in 1512 created a two-tiered structure for local assessment and collection of the taxes, supervised by a large body of county-wide commissioners. Assessment was to be made by constables and other local officers, subject to the approval of the commissioners, and high collectors at the hundred level were to oversee the collections made in the localities by petty collectors and forward the money to the Exchequer. Later refinements were added, but the same administrative structure remained in place for all levies of Tudor and Stuart lay subsidies. Two other features of the lay subsidy were constant over the whole period: a taxpayer was charged in only one category of wealth, either land or goods, whichever yielded the most to the crown, and although assessed for his entire estate, he paid tax only in his place of residence.<sup>82</sup>

80 S J Thrupp, 'Aliens in and around London', in *Studies in London History Presented to Philip Edmund Jones*, ed A E J Hollaender and W Kellaway (1969), pp 253-255

81 R W Hoyle, 'Crown, Parliament and Taxation in Sixteenth-Century England', *EHR*, CIX (1994), pp 1177-1178

82 R S Schofield, 'Parliamentary Lay Taxation, 1485-1547' (unpublished PhD thesis, Cambridge University, 1963), pp 200-203

The subsidy granted for four years in 1523 marked another watershed. For the first time and henceforth, nominal returns were made to the Exchequer of all taxpayers as a matter of course. Lists of taxpayers and the values of their estates compiled for the levy of the lay subsidies exist, therefore, in a fairly standardized form until 1642. None of these lists contain as many names of taxpayers, however, as the returns for the first two payments of the 1523 subsidy, levied in 1524 and 1525 (see Figure 7). Individuals were held liable for as little as 20s per annum in lands and 40s in goods, and wage earners were taxed on wages of 20s per annum or more - the last time that this latter category of income was assessed for a lay subsidy. Also charging lower-income payers, and therefore producing long returns, was the subsidy of 1543, in which the threshold was 20s in lands or goods. The subsidy of 1545 taxed those with 20s in lands as well, but imposed a higher minimum threshold of £5 in goods. The assessments made for the levy of these taxes are rich sources, therefore, for social historians and genealogists.

Other Henrician subsidies (those of 1534 and 1540) had higher thresholds of liability, however, and some were designed to tax only the rich, such as the third and fourth payments of the 1523 subsidy, which charged persons possessing estates of £50 or more exclusively, first in lands and then in goods. On two occasions, in 1524 and 1545, wealthier taxpayers were asked to pay their tax in advance of the due date for payment, on the basis of the previous assessment (in 1524, according to the 1522 military survey), which was akin to the medieval practice of raising loans on the security of grants of taxation. In some cases, particularly in 1524, these 'anticipations' produced separate returns.

Over the course of the sixteenth century, the rate of taxation of wealth and income generally rose, apart from a few aberrations, such as the 1543 subsidy, which charged four graduated rates on land, ranging from 3.33 per cent to 15 per cent, and four different rates on goods (1.66 per cent to 10 per cent). On land, the subsidies of 1523, 1534 and 1540 all levied a basic rate of 5 per cent, which doubled in 1546 to 10 per cent, and doubled again in 1558 to 20 per cent, where it remained (except in 1567-1568) thereafter, although from 1559 to 1624 payment was usually spread over two years. From 1546 to 1642, the threshold of liability for the taxation of land was 20s per annum.

Taxes on moveable goods were generally levied at a lower rate than those on land, but they rose in much the same proportions as the taxation of land. However, on two occasions, in 1524-1525 and 1535-1536, the same rate of 5 per cent was charged on goods worth £20 or more as on land. In 1524-1525 half that rate was charged on goods worth under £20. In 1541-1542, goods were charged at half the rate of land, and in the subsidies of 1543, 1545, 1553 and 1555 the tax on goods was levied at graduated rates, always at somewhat less than the taxation of land and with higher thresholds of liability. Apart from 1567-1568, when slightly lower rates were charged on both land and goods, the rate on goods remained constant at 11.66 per cent from 1558 onwards, and in 1563 the minimum threshold of liability was lowered to £3, which prevailed until 1642. Clearly, most taxpayers would have preferred to have been taxed on their goods rather than their land.

One departure from the general pattern was the 'relief' granted to Edward VI over four years in 1549. This subsidy taxed goods but did not tax land, in a bid to encourage the cultivation of arable land, which was in decline. Instead it attempted to tax sheep-farming and the manufacture of cloth, both prospering at the expense of arable farming. The taxation of sheep and cloth proved contentious and had to be abandoned; only the tax on goods of 12d in the pound was therefore

The image shows a page from a historical tax assessment document. The text is written in a cursive script and is organized into several sections, each with a header. The entries consist of names followed by numerical values, likely representing assessed amounts or taxes. The sections are:

- Scots:** Lists individuals such as 'John de Winton', 'John de Winton', 'John de Winton', etc., with associated values.
- The bawdes of the banke:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Margaret:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Andrew:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Dunstons:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Martin:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Nicholas:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Olave:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Peter:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Thomas:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.
- St. Vincent:** Lists names like 'John de Winton', 'John de Winton', 'John de Winton', etc., with values.

The document is a detailed record of the assessment for the first payment of the subsidy granted in 1523, specifically for the borough of Southwark and the banks of the Thames.

Figure 7 That part of the assessment of the borough of Southwark for the first payment of the subsidy granted in 1523 which lists the brothel keepers along the banks of the Thames ('the bawdes of the banke') in St Margaret's parish; they follow the assessment of the 'Scots' (E 179/184/145, m 6).

assessed and collected, in accordance with the established mechanism for the levy of subsidies. Some assessments for the abortive tax on sheep do survive, however, in E 179.<sup>83</sup>

By the end of the reign of Mary, higher rates than had ever been levied under Henry VIII made the subsidy a heavy burden to bear for those who paid it. The result was widespread under-assessment and evasion, and the numbers of persons assessed fell dramatically. The subsidy grant of 1563 included the telling concession, on which the commons had insisted, that assessors would no longer be sworn to present true assessments. According to R W Hoyle, 'the shrinking subsidy roll was a reflection of the fact that the subsidy was worth evading, the falling assessments an attempt to square an honest tax assessment with a supportable tax burden'. Attempts to correct abuses were doomed to failure because evasion was all-pervasive, reaching the highest echelons.<sup>84</sup>

By the early seventeenth century, something resembling an informal quota system had developed in many counties, which ignored the statutory rules for the levying of subsidies. Towns were customarily assessed at the same rates, and assessors rated only a few 'subsidiemen' in the assessment to pay sums which would make up the total. The rest of the taxable population in each town were unnamed 'bearers' who contributed to the town's overall assessment. Slight adjustments were made over time to reflect changing local circumstances. In other places, liable taxpayers took turns paying the tax.<sup>85</sup>

These practices were probably known during the reign of Elizabeth I, by which time the lay subsidy had already ceased to be either an effective tax or an accurate gauge of the wealth of the kingdom. Complaints about the low yield of subsidies abounded, and ways of increasing the yield were a matter of public discussion; at least one treatise was written on the subject.<sup>86</sup> Compounding the problem was the high level of inflation, which made the smaller yields of the subsidy even less in real terms. To meet the increasing costs of defence, therefore, monarchs had to ask parliament for multiple grants of subsidies, and of fifteenths and tenths.

Elizabeth received two subsidies in 1589 and three subsidies in 1593, both spread over four years, and in 1597 the burden on the taxpayer was significantly increased by a grant of three subsidies to be paid in three years. Until 1624, whole subsidies might be payable in one or two payments, but increasingly both instalments of double-payment subsidies were demanded in the same year. An even heavier blow was dealt to taxpayers in 1624, when three subsidies were granted to be paid within the space of one year. In August 1625, just three months after payment of the third subsidy, two more subsidies were granted to Charles I, payable in two instalments six months apart, the first of which was due a mere two months later. In 1628, in addition to several loans and prerogative taxes, five subsidies were granted, the first two of them payable as a double subsidy, in effect levying a 40 per cent tax on land and 22.33 per cent on goods. Matters became even worse in 1640, when two double subsidies were granted, payable in March and May 1641, followed swiftly by the grant of another double subsidy, payable in December 1641. Three times in 1641, therefore, a tax of 40 per cent on land and 22.33 per cent on goods was levied, in the midst of which a graduated poll tax was also payable by the entire adult population.<sup>87</sup>

83 M W Beresford, 'The Poll Tax and Census of Sheep, 1549', *Agricultural History Review*, I (1953-1954), pp 9-29

84 R W Hoyle, *Tudor Taxation Records: A Guide for Users*, PRO Readers' Guide no 5 (London, 1994), pp 30-31. On declining numbers of taxpayers, see also W G Hoskins, 'Wigston Magna Lay Subsidies, 1327-1599', *Transactions of the Leicestershire Archaeological Society*, XX (1938-1939), pp 55-64

85 The practice of using bearers was followed in the East Riding of Yorkshire in the 1620s, as described by Henry Best of Elmswell, but references to it can be found from a variety of counties: *The Farming and Memoranda Books of Henry Best of Elmswell, 1642*, ed D M Woodward (British Academy Records of Economic and Social History, n.s. vii, 1984), pp 91-94; Braddick, *Parliamentary Taxation*, pp 74-78

The double subsidies of 1641 proved to be the last levy of a directly-assessed lay subsidy during Charles I's reign. The following year saw the return to the fixed-yield subsidy with quotas set for each county and borough, and this type of tax was to prevail throughout the Civil War and beyond.

### Aliens and recusants

All Tudor and Stuart lay subsidies taxed aliens resident in England as well as native-born inhabitants, for the most part, at double the rates. In the levy of the four poll tax subsidies of 1512, 1514 and 1515, aliens paid double rates on their taxable landed income or goods, and a double poll tax, if they had no taxable possessions. In the same way, aliens continued to be charged a poll tax even after the poll-tax subsidies gave way to the levy of subsidies according to a poundage rate. Only twice, in 1535-1536 and 1546-1547, were aliens with no taxable land or goods free from paying a poll tax. They were usually expected to pay a charge of 4d, which in 1549 rose to 8d, although from 1554 the charge was generally 4d each year. With the advent of the double subsidies, the poll tax payable was 16d.

The 'alien-friendly' subsidy collected in 1546-1547 was also one of only two subsidies in which foreigners were liable to pay taxes at the same rate as natives, the other being the 1549 relief. Usually aliens were charged double the rate asked of denizens, but in the levy of the subsidies of 1553 and 1555, which assessed a sliding scale of rates on goods, they were charged according to a separate scale of higher rates, and on land they were assessed only 50 per cent more than natives (at 3s rather than 2s per pound). Thereafter, they were routinely charged double rates. In 1589 it was ordered that aliens who escaped assessment by putting property in the hands of their children would be punished by double assessment, which suggests that this form of tax evasion was widely practised. From 1625, recusant Catholics, defined as those over twenty-one years of age who had not taken communion in the Church of England for a year, were subject to the same set of charges in the levy of the subsidies as aliens, and liable to the same poll tax in the event of having no taxable possessions (see **Figure 8**). Both aliens and recusants were often listed in the subsidy assessments separately, and the latter were usually grouped into households.

## 12 Prerogative taxes and forced loans

In times of financial exigency, English kings were wont to invoke their traditional right to levy taxation without parliamentary consent. This right derived from the combination of two ideas: the feudal concept of commutation of military service owed to a lord by the payment of money, and the statutory obligation of the king's subjects to provide military service from all able-bodied males and financial support from the community of the shire. By the end of the thirteenth century, the king's prerogative to require contributions from his subjects for the defence of the realm had been firmly established.<sup>88</sup>

86 BL, Harleian MS 188

87 For this poll tax, see its individual entry below

88 Harriss, 'Aids, Loans and Benevolences', pp 5-13

*The Burroughs of Midhurst and Liberties of the same*

xxvii	Thomas Burrell, in land	2	2s 6d
xxviii	Thomas Burrell, in goods	2	2s 6d
xxix	Thomas Burrell, in land	2	2s 6d
xxx	Thomas Burrell, in goods	2	2s 6d
xxxi	Thomas Burrell, in land	2	2s 6d
xxxii	Thomas Burrell, in goods	2	2s 6d
xxxiii	Thomas Burrell, in land	2	2s 6d
xxxiv	Thomas Burrell, in goods	2	2s 6d
xxxv	Thomas Burrell, in land	2	2s 6d
xxxvi	Thomas Burrell, in goods	2	2s 6d
xxxvii	Thomas Burrell, in land	2	2s 6d
xxxviii	Thomas Burrell, in goods	2	2s 6d
xxxix	Thomas Burrell, in land	2	2s 6d
xl	Thomas Burrell, in goods	2	2s 6d
xl	<i>Sum - 1s 11d</i>		

*The Burroughs of Midhurst and Liberties of the same*

xl	Thomas Burrell, in land	2	2s 6d
xli	Thomas Burrell, in goods	2	2s 6d
xlii	Thomas Burrell, in land	2	2s 6d
xliiii	Thomas Burrell, in goods	2	2s 6d
xliiiii	Thomas Burrell, in land	2	2s 6d
xlv	Thomas Burrell, in goods	2	2s 6d
xlv	<i>Sum - 1s 11d</i>		

*Recusants convicted in the Burroughs of Midhurst and Liberties of the same*

xlvi	James Bayne, in land	2	2s 6d
xlvii	Michael Harrison, in land	2	2s 6d
xlviii	Elizabeth Arden, in land	2	2s 6d
xlvix	William Deane, in land	2	2s 6d
l	Richard Smith, in land	2	2s 6d
li	Thomas Burrell, in land	2	2s 6d
lii	Thomas Burrell, in land	2	2s 6d
liiii	Thomas Burrell, in land	2	2s 6d
liv	Thomas Burrell, in land	2	2s 6d
lv	Thomas Burrell, in land	2	2s 6d
lvi	Thomas Burrell, in land	2	2s 6d
lvii	Thomas Burrell, in land	2	2s 6d
lviii	Thomas Burrell, in land	2	2s 6d
lvix	Thomas Burrell, in land	2	2s 6d
lvi	<i>Sum - 1s 11d</i>		

Figure 8 Part of the assessment of the borough of Midhurst in Sussex for the second of two subsidies granted in 1625. The document attests to the strength of its Catholic community, listing three 'convicted recusants' assessed on their land and goods in the borough and sixty-five less-affluent recusants required to pay an 8d poll tax (E 179/191/377A, part 6, mm 8-9).

## Forced loans in the later middle ages

The most commonly sought form of contribution was the loan. On a number of occasions during the reigns of Edward I and Edward III, commissioners were appointed in the shires to procure loans from the king's subjects for the Scottish war, in anticipation of subsidies, but the first levy of a general loan which attracted the serious attention of contemporaries was that solicited in 1397 by Richard II, perhaps because a certain amount of coercion was employed and the vast majority of lenders were never repaid.<sup>89</sup> Henry IV, who experienced a chronic shortage of funds, raised general loans in the shires in 1402, 1405 and 1410, secured by fifteenths and tenths, clerical taxes and customs, and on other occasions, notably in 1412,<sup>90</sup> received large loans from several of his wealthiest subjects. It was the aggressive loan-raising efforts of Henry V, for his French campaigns from 1416 to 1422, which next provoked the critical comment of chroniclers. The domestic fund-raising campaigns of Henry V did, however, have parliamentary approval. In the parliament of October 1416, and in the succeeding parliaments until 1449, the commons passed legislation sanctioning the raising of loans on the security of grants of taxation, although it was felt necessary to add a clause in 1429 making it clear that the king's subjects were not to be compelled to lend. Henry VI's government was in an almost constant state of financial crisis, and commissions to raise general loans were appointed with more frequency than ever before, not only to pay for military expeditions, but to meet other extraordinary costs, such the king's marriage in 1445, until the descent of his regime into political chaos in 1455.<sup>91</sup>

The procedure for levying these loans, initiated under Richard II, remained basically unchanged until the Tudor period. Pro forma letters under the king's privy seal, containing a written appeal to the lender, were supplied to the loan commissioners, who filled in the names of potential lenders once they had been identified. After a sum had been negotiated, the commissioners drew up an indenture with the lender which bound him to pay the loan by a prescribed date and often promised repayment by a later date, sometimes from a specific source. The lender's part of the indenture would serve as his guarantee of repayment; the other was forwarded to the Exchequer. Formal returns of the names and amounts expected were also required of the commissioners. Some of the indentures and nominal returns survive among the records of the Exchequer in E 34; a few others can be found in miscellaneous classes of documents in the PRO.<sup>92</sup> The actual loans received can often be traced on the receipt rolls or teller's rolls, and their repayment on the issue rolls or among the warrants for issue.<sup>93</sup> The degree of coercion employed by the crown and its commissioners in procuring such loans has long been a matter of debate among historians, with a consensus emerging that, while it was possible to be excused from lending if one's reasons were sound, outright refusal was difficult and potentially dangerous.<sup>94</sup>

## Benevolences

It was not until the reign of Edward IV that the prerogative tax known as a benevolence was levied. This was a contribution from the king's subjects 'by way of benevolence', a free gift made as an expression of the subject's goodwill towards his king and in order to secure his benevolence.

89 C M Barron, 'The Tyranny of Richard II', *BIHR*, XLI (1968), pp 1-6

90 For a list of lenders who contributed substantial sums to finance a French campaign to be led by the king's son Thomas in 1412, see BL, Cotton MS Cleo F. VI, f 226

91 K B McFarlane, 'Loans to Lancastrian Kings: The Problem of Inducement', in his *England in the Fifteenth Century* (1981),

pp 61-69, first published in *Cambridge Historical Journal*, IX (1947)

92 For example, E 163, C 47, E 28 and E 101

93 E 401, E 405, E 403, E 404, respectively.

94 For the origins of the debate: McFarlane, 'Loans to Lancastrian Kings', pp 61-69; Harriss, 'Aids, Loans and Benevolences', pp 1-8. See also Barron, 'Tyranny of Richard II', pp 1-6

The levy of the first benevolence in 1474 and all subsequent levies were closely linked with the king's right to require aid for the defence of the realm.<sup>95</sup> Commissioners appointed to levy the benevolence of 1481 were instructed to point out to anyone reluctant to give that he could be summoned to military service instead, a much more costly undertaking. Indeed, in 1545 a London alderman refusing to contribute to the benevolence levied by Henry VIII was sent to fight the Scots.<sup>96</sup> In 1481, and probably 1474 as well, aid from the northern counties was donated in the form of soldiers.<sup>97</sup>

Edward IV's benevolences were unpopular and future levies were banned by a statute of 1484. The act did not, however, prevent Henry VII from levying a benevolence in 1491, nor his son Henry VIII from imposing another in 1545, and other prerogative taxes, on both the laity and the clergy, during his reign. In the levy of the 'amicable grant' of 1525, contributions were sought from a wider section of the population than ever before, but the tax had to be abandoned after it caused widespread unrest.<sup>98</sup> The 'free and voluntary contribution' levied in 1546 was a benevolence by another name, but the 'devotion money' collected in parish churches in 1543 for a crusade against the Turks was more akin to a papal levy.

Edward VI, Mary and Elizabeth were never in a position to seek benevolences, but on three occasions James I levied them - in 1614, 1620 and 1622. In none of these cases were the contributions needed to fund military campaigns led by the king himself, but to support his son-in-law, Frederick, count Palatine, in his struggle against Spain and its allies, as well as to pay debts incurred by the king in the defence of Ireland and for the maintenance of the navy. By the reign of Charles I the legality of prerogative taxation without parliamentary consent was being called into question, but he imposed two benevolences. These were the unsuccessful benevolence of 1626, justified by the threat of Spanish invasion, and the contributions for an expedition against Scotland in 1639. The latter appears to have been an attempt to revive the moribund feudal levy.<sup>99</sup>

Because the benevolence was always levied for military purposes, the administration of the tax was usually outside the established Exchequer framework for the levy of taxation, and the money was received and disbursed by some department of the king's household. The benevolence of 1474, for example, was received by the keeper of the king's wardrobe, that of 1496 was administered by the king's chamber, and the various prerogative taxes levied by Henry VIII were paid to his household cofferer. Similarly, a specially-appointed receiver was authorized to receive the benevolence in 1614.

### **Tudor and early Stuart forced and privy seal loans**

The Tudor and early Stuart monarchs had much more frequent recourse to the forced loan, or the 'privy seal loan', as it had come to be known by the reign of Mary, than to the benevolence. Henry VII levied a general loan in 1496, issuing pro forma letters to potential lenders under his signet, and based on a comprehensive survey of the wealth of his subjects. Henry VIII imposed forced

95 Harriss, 'Aids, Loans and Benevolences', pp 8-13

96 *Letters & Papers, Henry VIII*, XX(1), no 98

97 R Virgoe, 'The Benevolence of 1481', *EHR*, CIV (1989), pp 32-33; H L Gray, 'The First Benevolence', in *Facts and Factors in Economic History*, ed A H Cole, et al (New York, 1932), p 100

98 G W Bernard and R W Hoyle, 'The Instructions for the Levying of the Amicable Grant', *BIHR*, LXVII (1994), pp 290-302

99 See the introduction to scutages above



loans in 1522 and 1523 on a wide section of taxpayers, and in 1542 and 1544 on wealthier individuals. Only the last of these loans was repaid; the others were later converted into parliamentary grants by statute. Coercion in exacting these loans was implicit; certainly, under the rule of Mary, who imposed loans in 1556 and 1557, it is evident that those who would not lend when asked were subject to appearance before the privy council and imprisoned until agreeing to pay.<sup>100</sup> The later Tudor and early Stuart loans were, however, sought only from the better-off.

By the reign of Mary also the procedure for the levy of the privy seal loan had been streamlined. Potential lenders were identified from the subsidy books or from previous lists of lenders. As in the levy of general loans under the Lancastrian kings, pro forma letters were sent to the commissioners appointed in each county, who filled in the names of the lenders and negotiated sums with them. After 1557, the privy seal letters contained directions as to whom the money was to be paid, as well as the conditions for payment and repayment, and the same letter was used to record both of these transactions (see Figure 9). There remained some differences, however, in the local assessment of the various loans and in the level of contributions sought.

Elizabeth imposed several privy seal loans, in 1562-1564, 1569-1572, 1588-1589, 1590-1591 and 1597, and in 1600 loans were requested from foreign merchants in London.<sup>101</sup> James I levied privy seal loans in 1604 and 1611, using printed privy seal letters, as did Charles I in 1625, 1626 and 1628. While the success of the loan of 1588-1589, levied just after the capture of the Spanish Armada, is attested by the survival of several thousand privy seal letters which were returned to the Exchequer, the general failure of the Stuart loans, particularly those levied by Charles I, can correspondingly be measured by the paucity of extant privy seal letters.<sup>102</sup> Both the privy seal loan of 1626, essentially a punitive levy on the enemies of the duke of Buckingham, and the privy seal loan of 1628, which met with organized refusal, had to be abandoned.

Much more financially successful, although politically damaging to Charles I in the long term, was the so-called 'Forced Loan' of 1626-1627. This directly-assessed loan raised over £250,000, but only after threats of military impressment, forced billeting of soldiers and imprisonment were used to persuade those who refused to lend. The organized resistance of a group of gentlemen led to a challenge at law to the legality of forced loans and formed an important prelude to the Civil War.<sup>103</sup>

## Ship Money

Another form of prerogative tax which has been linked even more directly to the clash of Charles I and the parliamentarians was the levy of the ship money. The provision of ships for the defence of the realm was traditionally the responsibility of the Cinque Ports, who were granted, in exchange, an exemption from parliamentary taxation. In 1628, however, the privy council extended the levy to every county and borough, justified on the grounds of national defence.<sup>104</sup> Each county was given an amount to be levied at the discretion of local officials and the sheriffs were charged with collection. This initial levy had to be abandoned, but the tax was later levied every year from

100 *The Tudor Constitution*, ed G R Elton (1960), pp 57-58

101 For the latter, see Hoyle, *Tudor Taxation Records*, p 42, cf SP 12/275, no 143

102 E 34/16-41, 57-58

103 R Cust, *The Forced Loan and English Politics 1626-1628* (1987)

104 R J W Swale, 'The Ship Money Levy of 1628', *BIHR*, L (1977), pp 165-170

By the King.

Justice and Welbeloued M<sup>ost</sup> gracefull you well. Having obserued in the presideute and custome of former times, that all the Ringe and Quenees of this Realme, upon extraordinary occasions, haue used either to resort to those Contributions which arise from the generallitie of Subjects, or to the private helpe of some well affected in particular, by way of loane: In which cases course M<sup>ost</sup> being at this time intreated to proceed, for supply of some portions of Treasure for diuers publique seruises, and particularly for continuing and increasing our Magazines in some large proportion, in our Realme of Ireland, in Our Hauie and in our Forts: in all which, greater summes haue bene expended of late, both in building, and repairing, and in making sundry provisions, then haue bene inuentured before: M<sup>ost</sup> haue now in Our E<sup>ng</sup>, an especiall care, that such discretion may be obserued in the choice of the lender, and such an indifferent distribution, as the summe that M<sup>ost</sup> shall receiue, may be raised with an equall consideration of mens abilities: And therefore, seeing men haue had so good experience of Our repayment of all those summes which M<sup>ost</sup> haue euer required in this kinde, M<sup>ost</sup> doubt not but M<sup>ost</sup> shall receiue the like Argument of good affection from you (amongst other of Our Subjects) and that with such alacrity and readinesse, as may make the same so much the more acceptable, especially seeing M<sup>ost</sup> require but that of some which few men would deny a friend: and haue a minde resolu'd, to expose all our earthly fortune, for preservation of the gen<sup>erall</sup>. The summe that M<sup>ost</sup> require of you by vertue of these presents, is £ 1000000. M<sup>ost</sup> which M<sup>ost</sup> doe promise in the name of M<sup>ost</sup>, our Heired and Successors, to repay to you, or your Assignes, within eightteene monethes after the payment thereof unto the Collector. The person that M<sup>ost</sup> haue appointed to collect it, is Sir Thomas Frankland. To whose handes M<sup>ost</sup> doe require you to send it within twelve daies after you haue receiued this Priuy Seale, which together with the Collectors acquitance, shall be sufficient warrant unto the Officers of our Receipt, for the repayment thereof at the time limited, Given vnder Our Priuy Seale at Our Pallace of Westminster the xviij. day of December in the ninth yeere of our Reigne of Great Brittain, France and Ireland.

John Myles

Witnessed by me the said day of January 1644  
 by vertue of the said priuy seale to be deliuered  
 by long maner of John Frye of  
 Gmshill for some of some pounds  
 Tho: Frye

Recd by Sir Edmund Curlew  
 Knight. the xxij. of July 1646  
 to the Hon<sup>orable</sup> Sherriff. Assignee of  
 the said John. Frye. Certaine  
 Subscribing  
 Sir Edmund Curlew

Figure 9 Pro forma priuy seal letter of 1611, printed in *civillie* type. The amount to be lent and the name of the collector have been filled in, and details of payment and repayment are both recorded; the lender's name (John Frye of Gunfield) is on the dorse (E 34/57).

1634 to 1640, and individual counties and cities were given the option of contributing either money or ships, fully manned and rigged. In addition to huge administrative problems, the levy of the tax met with widespread resistance, as can be seen from the many schedules of defaulters in E 179, and in the first session of the Long Parliament in 1640 it was declared illegal and unconstitutional.<sup>105</sup> The tax was the last to be levied by royal prerogative without parliamentary approval.

### **13 Civil War and Commonwealth taxation**

Civil war in England from 1642 to 1649, rebellion in Ireland and war with Spain during the Protectorate of Oliver Cromwell ensured that the need for taxation throughout the period 1642-1660 was as pressing as it had been under the Stuart monarchy. For the most part, the pattern of taxation after the onset of the war between the supporters of Charles I and the parliamentarians corresponded closely with the development and conduct of the war itself and was of a decidedly ad hoc character.

#### **Loans and contributions and the taxation of non-contributors**

Initially, at the outbreak of conflict, funds to support the parliamentary forces were sought through public loans to be repaid at 8 per cent interest and by contributions in the form of money, plate, horses, arms or victuals known as 'the Propositions'. By a series of parliamentary ordinances, these two forms of public fund-raising were authorized in those parts of the realm afflicted by war, and gradually in the nation at large. By November 1642, however, it had become necessary to legislate further to force those persons able but unwilling to contribute their share, and another series of ordinances provided for the assessment and forced contribution of these 'malignants'. Until the ordinance of May 1643 for the 'fifth and twentieth part' gave uniform instructions for this forcible levy, commissioners of assessment in the various counties worked to three different sets of rules. Under this ordinance, only those persons holding land worth at least £10 per annum or possessing goods worth a minimum of £100 were to be forcibly assessed and charged a rate equal to no more than 20 per cent of their yearly income from land, or 5 per cent of the value of their personal estates. The assessment procedure, whereby assessments were to be made by county commissioners on the basis of information provided by local constables, provoked much dispute, and the tax was not generally very productive.<sup>106</sup> It continued to be levied, nonetheless, throughout the war.

#### **The grant of £400,000 and the weekly and monthly assessments**

By the end of 1642, authority of limited duration to levy 'weekly' and then 'monthly' assessments for the support of the army began to be granted by parliamentary ordinance. The form that the first weekly assessment sanctioned in December 1642 was to take was only vaguely outlined, but in February 1643 it was made clear that the assessments were to be levied in the same manner as the grant of £400,000 made to Charles I in February 1642. That important tax, the first of its kind

<sup>105</sup> *Stat. Realm*, V, pp 116-117

<sup>106</sup> Braddick, *Parliamentary Taxation*, p 131

and the model for the vast majority of subsidies levied between 1642 and 1689, taxed both land and moveable property, imposing the by-then standard thresholds of liability of 20s and £3, respectively. The weekly and monthly assessments resembled this tax in that a fixed sum overall was granted, which was to be divided first among the counties and cities, and then among the towns and parishes, each of which would be given a quota of funds to be raised. To obtain these fixed quotas, the commissioners appointed by parliament were to assess a poundage rate on land, offices and moveable goods. The tax payable on land was to be apportioned between the landlord and tenant, at the discretion of the commissioners, and aliens and recusants were to be charged double rates. Collectors were appointed by the commissioners and were instructed to pay the money to designated treasurers, not the Exchequer, which had been closed and re-established by the king at Oxford.<sup>107</sup>

Together with the excise tax, the assessments were to become the mainstay of Civil War taxation, although parliament continued to pass ordinances for the soliciting of contributions and loans in the areas affected by the war. Once the possibilities for raising money by contributions and loans in these regions appeared to have been fully exploited, the power to levy assessments was devolved to specific towns, counties or groups of counties associated for their common defence, always for the sole purpose of defending themselves against the royalist forces, usually only for fixed periods of time and often limiting the amount that could be raised. A typical example is the ordinance passed on 9 October 1643 which gave the county committee in Northamptonshire the authority to levy up to £600 a week for six months for the defence of the county.<sup>108</sup>

In addition to the regional assessments and contributions, a national weekly assessment for the maintenance of the army was in effect for much of 1643 and another for the relief of the British Army in Ireland from March 1645 to May 1647. From May 1645 until the Restoration there was also a national monthly assessment for the parliamentary army, known throughout the Civil War as the tax 'for Sir Thomas Fairfax's army'. The burden of taxation on those counties where charges for their own defence were also being levied must have been high.

Most tax collectors were appointed to collect various assessments and levies at the same time or in successive years, and tended to render their accounts for all the taxes which they had been charged to collect some years afterwards. Many of the assessments and collection documents generated by the levy of these taxes were recorded in books, often listing returns for several different taxes in one book. Among the examples of such books now in the British Library are Stowe MSS 325, 833 and 840, all containing assessments of Colchester. Three books of printed receipts given by the receiver-general of the monthly assessments in Oxfordshire in the years 1653-1657 provide another type of record of the levy of these taxes.<sup>109</sup>

Other books and papers relating to the levy of the assessments are among the Commonwealth Exchequer Papers in the PRO (SP 28, esp. 148-204), and documents pertaining to the levy of public loans and the tax of the fifth and twentieth part can be found among the records of the Committee for the Advance of Money (SP 19). It is in E 179, however, that some of the most

107 Ibid, pp 127-129; J Engberg, 'Royalist Finances during the English Civil War, 1642-1646', *Scandinavian Economic History Review*, XIV (1966), p 85

108 *LJ*, VI, p 249

109 BL, Harleian MSS 3197A, 3197B and 3198

interesting, and unexploited, material is to be found. In addition to a variety of collection books, there are bundles and files of receipts, warrants and assessments offered by receivers and collectors in support of their final accounts, often still in the collectors' canvas bags. These documents can be instructive as to how the taxes were levied locally (see Figure 10). Surviving papers for the levy of assessments in Kent, for example, often refer to the individual taxes according to the poundage rates charged, such as the '19d tax', also called the '23d tax', a national levy of £120,000 per month for six months from March to September 1651 for the maintenance of the armies in England and Ireland. The rate of 19d per pound was charged for income from land, and the other 4d was levied on crops and agricultural stock.<sup>110</sup> Most levies in Kent made this same distinction, but it appears that the fluctuation of rates charged locally bore little relation to the overall sum to be raised nationally and was determined by some other factor, for the local rate charged in the £120,000 per month assessment from September to December 1651 was only 10½d on land and 2½d on stock.<sup>111</sup>

Because much of the money raised by these taxes was disbursed locally under warrant from the county committees, the bundles of tax returns now in E 179 also often contain evidences of those disbursements and thus yield a surprising amount of information about the conduct of the war in various localities. The details of the payments made by the treasurer of the western division of the county committee of Surrey from the taxes paid to him, for example, reveal much about the sieges of Farnham Castle and Basing House, and the procedures followed in the impressment of soldiers.<sup>112</sup>

### Militia Rates

Although Henry VIII had instituted some procedures for musters of troops in the counties,<sup>113</sup> it was not until 1558 that a county militia system was created by statute. Under this act, a graduated scale was set out for the permanent provision of horses, armour and weapons by all laymen possessing land worth at least £5 per annum or £10 or more in goods. By this means a standing force would be maintained 'in readiness', which was to be administered by the lords lieutenant and the justices of the peace of the counties. Militia administrators had no powers or mechanism for assessment towards these rates, having to rely on the subsidy books, and this was just one of many problems associated with the unpopular act, which was repealed in 1604. It was never replaced with any other formal arrangements for a standing national militia, however, although county militias remained the responsibility of the deputy lieutenants of the shires, under the direction of the council.<sup>114</sup>

With the onset of the Civil War, however, the need for standing armies became more important than ever before, and specific ordinances were passed in parliament for the establishment of local, and eventually national, militias under the authority of militia committees. The first such measures were in April and July 1643. They authorized the committee established in London to raise forces there and to solicit contributions of men, arms, horses or money to pay for them. An ordinance of July 1644 for the militia in London, Norwich and the counties of the Eastern Association set out more specific instructions for the level of charges that could be made, and

110 E 179/128/680, 681

111 E 179/249/20

112 E 179/187/468A, 468B, now comprising the contents of two boxes, but originally all in one canvas sack

113 For these arrangements, see J J Goring, 'The Military Obligations of the English People 1511-58' (unpublished PhD thesis, University of London, 1955)

114 A Hassell Smith, 'Militia Rates and Militia Statutes 1558-1663', in *The English Commonwealth 1547-1640: Essays in Politics and Society Presented to Joel Hurstfield*, ed P Clark, A G R Smith and N Tyacke (1979), pp 93-110; L Boynton, *The Elizabethan Militia* (1967)

*Assessment made by justices of the Peace for the County of Kent, the 27th of September 1645.*  
*Assessment made by justices of the Peace for the County of Kent, the 27th of September 1645.*  
*Lands and other tenements of the parish of St Mary Cray.*

Comments	Pounds	Shillings	Pence	Shillings	Pence
John Woodhouse in his own occupation *	0				
For Mr Robert King - - *	20			10	
For Mr John Burston - - *	14			7	
For Mr William Estrovent - - *	10			5	
For Mr John Woodhouse - - *	2			1	
For Mr William Woodhouse - - *	2			1	
For Mr Hugh Woodhouse & John Fuller - - *	12			6	
For Captaine C. Wrenchfield - - *	8			4	
For Mr John McCannery - - *	20			10	
For Mr John McCannery - - *	5			2	6
For John Estrovent - - *	1			0	6
in his own occupation - - *	18			9	
in his own occupation - - *	40			20	
For James Hobbes - - *	2			1	0
For Robert Wood - - *	2			1	0
For John Estrovent - - *	12			6	
For John Sumner - - *	2			1	
in his own occupation - - *	50			25	
For Robert De Mals - - *	18			9	
For Mr Henry South - - *	10			5	
For Thomas South - - *	38			19	
For John South - - *	2			1	
in his own occupation - - *	8			4	
For John Wadley - - *	4			2	
For Thomas Wadley - - *	5			2	6
For Henry Wadley - - *	0			0	
For Edward Wadley - - *	2			1	
For Mr Brasgore - - *	2			1	
For Richard Stale - - *	2			1	
For Robert McCannery - - *	1			0	6
For Richard Sanderson - - *	12			6	
For Richard King - - *	2			1	
For John Abbott - - *	18			9	
For William Biggs - - *	5			2	6
For Margaret Woodhouse - - *	3			1	6
in occupation of Mr Hugh Woodhouse - - *	5			2	6

Figure 10 Assessment of the town of St Mary Cray in Kent, dated 27 September 1645, for Sir Thomas Fairfax's army. The first five columns list the names of the landowners and tenants, annual income from their land (taxed at 2s 6d per pound), the taxes payable, and personal estates (taxed at 6d per pound). A sixth column makes allowable deductions for 'woods and stocke' (at 6d per pound), as explained on the dorse (E 179/249/18).

fixed thresholds of liability for those who could be charged, although it was the deputy lieutenants and not militia committees who were entrusted with executing the provisions of the ordinance. In September 1645 a forced loan was to be levied on London traders to pay for the militia.

Beginning in July 1647, a series of ordinances conferred specific powers for raising numbers of forces in London and the surrounding area, and set ceilings on the amounts of money that could be raised by assessments each month to finance them. Such ordinances were also passed for the militia in Dorset and Herefordshire in September 1648. These powers were to have been made universal throughout England and Wales in December 1648, but the measure was repealed later in the month. Further militia acts were passed under the Commonwealth in 1649 and 1650 for the London area, and in July 1650, an 'act for settling the militia of England and Wales' gave comprehensive powers to militia committees, among which was authority to charge local inhabitants in receipt of an annual income of at least £10 with the provision of soldiers, and to make additional charges of up to the amount payable in an assessment of £90,000 per month. In June and July 1659 new, but very similar, militia acts were passed for both London and its environs, and the Commonwealth at large, although two acts of 12 March 1660 amended the terms of the provisions of the militia acts for the whole nation and for London, appointing new committees and raising the thresholds of liability in England and Wales. Only wealthier inhabitants were to be charged under these acts.

At the Restoration, the militia acts were annulled, but on 19 May 1662, an act was passed for re-establishing a national militia. This act provided the lords lieutenant and deputy lieutenants with many of the same powers as had been extended to the militia committees under the Commonwealth. They were authorized to charge the wealthier inhabitants with providing horse or foot soldiers, to 'lay fitting rates' for the supply of ammunition, and to levy a total of £70,000 over one month in each of the next three years, to assist the king in defraying the costs of the militia in times of national emergency. These taxes were raised and expended in the localities, and no account was made for them at the Exchequer.<sup>115</sup> It was the successive militia acts passed under the Commonwealth which no doubt laid the foundation for this permanent establishment of a national militia.

### **Loans, contributions and assessments for the Irish Protestants**

In February 1642 the first of several parliamentary acts was passed authorizing the collection of monies for the relief of English settlers in Ireland. Contributions as low as 1d were accepted, and collection was made in all the parish churches of England by the churchwardens. The large number of collection lists in E 179 suggests that the public responded sympathetically to the appeal. Some time within the next two months a public loan scheme was launched to raise money for the same cause. Irish settlers who invested £6 or more were entitled to a remission of two years' worth of export duties on livestock. These settlers and English investors of at least £10 were both offered shares of the land confiscated from the rebels proportionate to their contribution if they paid by a certain date. An identical loan scheme was offered again in January 1643.

115 *Stat. Realm*, V, pp 358-364; CD Chandaman, *The English Public Revenue 1660-1688* (1975), pp 157, 327

In October 1644 a weekly assessment expressly for the relief of the British Army in Ireland was authorized by an act of parliament and continued in effect until the end of April 1647. In 1646 the raising of further funds for Ireland by loans was authorized by three parliamentary ordinances, all offering 8 per cent interest to lenders. In the following year collections for refugee Irish Protestants in England were sanctioned and in 1648 both a further loan and a monthly assessment of £20,000 per month were ordered for a period of six months. After the establishment of the Commonwealth in 1649, funding for the forces in Ireland was provided by another public loan and by monthly assessments for the armies of England and Ireland until October 1654.

## **Royalist finance**

Brief mention should be made of the king's finances during the Civil War. Funds to pay his forces were obtained largely through contributions of money and plate from wealthy royalists, from loans made by individual members of the gentry and from agreed sums lent by the counties around Oxford, as well as the monies seized from taxes granted in 1640-1642. Further resources were obtained from the sequestration of the estates of the 'rebels' and from an excise tax voted by the king's 'parliament' at Oxford, but imposed successfully only in Bristol. Three specimens of printed privy seal letters for loans issued by the king on 14 February 1644 have been traced,<sup>116</sup> but few records of royal taxation during the Civil War were kept, apart from payments made into the Exchequer of Receipt at Oxford.<sup>117</sup>

## **Decimation Tax**

The estates of the royalist opponents of parliament were sequestered and the profits from them were used to finance the war. Other royalists, whose crimes against parliament were considered lesser, were banished from the realm but allowed to keep their estates. A third category of former royalists, by then no longer actively opposing the Commonwealth, were briefly saddled with a punitive tax of 10 per cent called the 'decimation tax' in 1655-1656. The tax was authorized by Protector Cromwell, and its assessment and collection was put into the hands of his major-generals. Royalists with a landed estate of £100 or more were to pay the tax on this source of income, and, if not, were charged with £10 per £1,500 of personal property owned, at six-month intervals beginning in December 1655. The tax proved difficult to administer and was discontinued after December 1656.<sup>118</sup>

## **14 Later Stuart taxes**

At the accession of Charles II in April 1660 the finances of the government were in severe crisis. The Protectorate had left an accumulated debt of £2½ million and several of the traditional means of generating royal revenue were no longer available, particularly after the abolition of feudal tenures in the first parliament of the Restoration, and the severe depletion in the king's ordinary revenue that had resulted from the extensive alienation of the crown lands. It was recognized that, in exchange for the surrender of his feudal rights and privileges, the monarch needed a

116 BL, Egerton MS 2342, f 4; Stowe MS 142, ff 53-54

117 Engberg, 'Royalist Finances', pp 73-96

118 D W Rannie, 'Cromwell's Major-Generals', *EHR*, X (1895), pp 478-506; 'The Cromwellian Decimation Tax of 1655. The Assessment Lists', ed J T Cliffe, in *Seventeenth-Century Political and Financial Papers, Camden Miscellany, XXXIII*, Camden 5th ser., VII (1996)



guaranteed annual income. Upon the recommendation of a commons committee on government finance, parliament resolved that the king should receive £1,200,000 per annum in tax revenue.<sup>119</sup> This reasoned approach was not accompanied, however, by any change in the way in which tax revenue was provided, nor by any particularly novel means of taxing income and property. Apart from the hearth tax, taxes were granted on the same piecemeal basis as they had always been, and the actual taxes levied were but slight variations on past themes.

## Fixed-Yield Assessments

The fixed-yield assessment had been the standard form of taxation of income and wealth since 1642, and was the type of tax which was levied most frequently under Charles II, despite its unpopularity among the commons.<sup>120</sup> Under this system, a total overall sum was granted, which was apportioned first among the counties, and then among the hundreds, parishes and towns. To raise their quota of tax revenue, commissioners in each locality levied a poundage rate on the inhabitants, taxing in equal proportion owners of real property worth 20s or more per annum, or of moveable goods worth £3 or more. Tenants paid on behalf of their landlords, but were allowed to deduct the tax from their rent. Its principal advantages lay in its guaranteed revenue yield and its inherent flexibility, which allowed local elites control over the assessment and collection process, and thus secured their co-operation in administering the tax.

The first six of the fourteen grants of fixed-yield assessments made to Charles II were roughly calculated upon an overall monthly yield of £70,000. It was this amount which had been levied in England in the last monthly assessment authorized under the Commonwealth on 26 January 1660. This tax was still being collected at the Restoration and its continuance was sanctioned by the new government on 1 June 1660.<sup>121</sup> The first two monthly assessments of £70,000 (one month for the king's 'present supply' and two months for disbanding the army and navy), were granted to Charles II on 13 September 1660; they were to be administered in an identical fashion and by the same commissioners as that last Commonwealth assessment. They were followed by grants of £420,000 (£70,000 per month) over six months, and an additional £70,000 to be collected in August 1661; both were voted to the king by acts passed on 29 December 1660, which contained similar provisions. An act of 20 December 1661 granted the king £1,260,000 (£70,000 per month) over eighteen months, levied by different commissioners, but under the same conditions.

A war with the Dutch was the justification for a spate of fixed-yield assessments in the years 1665 to 1668. The first of these grants was made on 9 February 1665, when the euphemistically-titled 'royal aid' of £2,477,500 was voted. This amount, to be levied over three years, was calculated upon the figure of £68,819 9s per month, which may have derived from the costs of building a navy, and reapportioned among the counties, after investigations carried out by commons committees.<sup>122</sup> A subsequent 'additional supply' of £1,250,000, granted on 31 October 1665, provided the added sum of £52,083 6s 8d per month for two years. This reduced monthly total was the result of an abatement of the London contribution by £6,689 per month, made in consideration of losses suffered in the city through plague and fire.<sup>123</sup> The tax was to be levied

119 J D Purdy, *Yorkshire Hearth Tax Returns* (University of Hull, Studies in Regional and Local History, VII, 1991), p 1; P Seaward, *The Cavalier Parliament and the Reconstruction of the Old Regime, 1661-1667* (1989), pp 103-104

120 Chandaman, *English Public Revenue*, pp 141-146

121 The first payment had been due on 10 March and the second on 10 May: *Acts and Ordinances*, II, pp 1355-1403; *Stat. Realm*, V, p 179

122 This geographical redistribution of the tax burden is described fully in Chandaman, *English Public Revenue*, pp 161-163

123 *Ibid.*, p 177n

concurrently with the final two years of the grant of £2,477,500, yielding a combined total of £120,902 15s 8d per month. A further fixed-yield assessment for one month only, to be levied immediately after these two taxes, was also granted on 31 October 1665, and it promised a supplementary £120,902 15s 8d. On 8 February 1668, another fixed-yield tax was granted, to be collected a few months after the expiry of the one-month assessment. This tax, 'the eleven-month assessment', provided a total sum of £1,256,347 13s, or just over £114,213 per month, ending in February 1669. All of these taxes were levied by the same commissioners in exactly the same way.

The next fixed-yield assessment was granted on 29 March 1673, as a supplement to a directly-assessed subsidy granted two years earlier. It provided for the sum of £1,238,750 to be raised over eighteen months, or £68,819 9s per month, and all subsequent grants of fixed-yield assessments were calculated with this monthly total in mind. The grant of £584,978 2s 2½d to build and rig thirty warships for war with France, made on 16 April 1677, provided for £34,410 9s 6½d per month for seventeen months, exactly half that monthly sum. On 15 July 1678, two fixed-yield taxes, to be levied successively, were voted in one tax grant, which were to raise this same monthly sum. The 'supply for disbanding the army' was to provide the king with £34,410 9s 6½d per month for six months, and the other tax granted was to furnish the same amount for twelve months for other purposes, namely, to repay loans and to provide a marriage portion for the king's niece. The final grant of a fixed-yield tax was on 9 May 1679, when the same total sum of £34,410 9s 6½d per month was voted to the king for a period of six months, in order to disband the armed forces. The same commissioners levied all the assessments granted from 1677 to 1679, under the same authority and according to the same procedures.

Although levied in the same fashion as the monthly assessments administered under the Commonwealth, there were important procedural innovations made to the fixed-yield assessments of the Restoration period, most notably to the collection process; this was strengthened by the creation of an additional layer of officers. The eighteen-month assessment granted in December 1661 instituted the appointment of a receiver-general in each county to whom the head collectors were to pay their receipts. It was the responsibility of this official to oversee the collection made in the county and deliver the money to the Exchequer. He also acted as an intermediary between the collectors and Treasury officials, who had become increasingly involved in the levy of taxes; they frequently intervened when there were problems with the collection.<sup>124</sup> The appointment of county receivers-general was usual from this point onwards.

Many assessments of these taxes were returned into the Exchequer and survive in E 179, but their use to historians is limited. It was not deemed necessary to make nominal returns (containing the names of the taxpayers) to the Exchequer, but only the total sums apportioned to each parish or town, and consequently all assessments returned yield only this information. The discretion left to local commissioners by the fixed-yield levy meant that it did not tax the resources of the kingdom as effectively as other, directly-assessed taxes would (if levied properly), but its yield was reliable and, with its streamlined procedure, more quickly administered. The actual net totals raised were always just short of the amounts granted by parliament, rising slightly over the period because of

<sup>124</sup> Braddick, *Nerves of State*, p 97

the increased efficiency produced by the tightening of the machinery for collection, as well as the establishment of an Exchange Office and a central supervisory agency for direct taxation under the direction of the Treasury.<sup>125</sup> The fixed-yield assessment was, therefore, the method of taxation most frequently employed.

### Graduated poll taxes

On three occasions during the reign of Charles II, in 1660, 1667 and 1678, graduated poll taxes were levied, all at times of acute financial need, and on each occasion their yield was disappointing. In common with earlier poll taxes, that is, the levies of 1377, 1512-1515 and particularly 1641,<sup>126</sup> on which these later Stuart levies were very clearly modelled, all three taxes imposed both a flat rate on the general populace as well as graduated charges according to rank, occupation or office held. These poll taxes were intended to shift the burden of taxation away from real to personal property, since land was seen by contemporaries to be over-taxed by both the fixed-yield and directly-assessed subsidies. The provisions of all three taxes varied slightly, moving progressively away from taxing title and rank towards direct assessment of income and wealth.

The graduated income tax granted on 29 August 1660 was specifically for the 'speedy disbanding and payment of the army and navy'. A detailed schedule of charges set out the rates payable by the wealthier inhabitants of the realm. Members of the nobility were charged according to their rank, as were knights and esquires. Professional men, doctors, lawyers and clergymen, were assessed on their professions, as were merchants, officers of the king's courts, and leading Londoners, including members of the livery companies. Everyone else who possessed a real or personal estate worth at least £5 per annum was liable to pay a rate of 5 per cent. A flat rate of 12d was payable by all single persons over the age of sixteen who failed this property qualification, unless in receipt of poor relief, and children under sixteen were liable for 6d. Widows paid one-third of their husband's assessment in whichever category he would have qualified.

The graduated poll tax granted on 18 January 1667 was to provide emergency funds for the Dutch war. The rates charged on the basis of rank or profession were generally half that assessed in the levy of the 1660 poll tax, and the taxation of the officers of the king's courts, merchants and Londoners was no longer graduated according to occupation. Instead, a tax on debts, both owed and owing, was levied, at a rate of 20s per £100. This approach was designed to tax the wealth of merchants and tradesmen more effectively, and rates of 3s per pound on crown pensions and annuities, and 1s per pound on office-holders (which increased to 3s per pound for those not liable to pay monthly assessments), expected to produce a higher yield from the king's officers. Clergymen were still taxed as members of a profession, however, and a graduated scale was instituted for the higher clergy. Servants were also included among those taxed according to occupation, being subject to a charge of 1s for every 20s of annual wages. Graduated taxes on real and personal estates were excluded from this tax; those not chargeable for rank, profession, debts or offices were liable to pay only a 1s charge per head.

<sup>125</sup> Chandaman, *English Public Revenue*, pp 175-189

<sup>126</sup> See the individual entry for this tax.

On 20 March 1678 a third and final graduated poll tax was voted to Charles II, expressly for the costs of waging war against France. Included this time in the tariff on ranks and professions were various categories of merchants, which included alien merchants (assessed at £10), and members of the East India and Guinea Companies, who were charged 20s for every hundred shares of joint stock of their company which they held. The tax of 20s per £100 on debts, introduced in the 1667 poll tax, was in 1678 a tax on both debts and cash. The charges on office-holders were increased from 1s to 2s per pound on wages, while 3s per pound was still payable on government pensions. Members of the legal profession were charged a rate of 2s per pound of wages, although serjeants-at-law were charged a flat rate of £15 for their profession, which rose to £20 if they were retained by the king. A charge of 1s per person was payable by the rest of the population, as before, but there was a new exemption for children of those who had four children and a total estate worth less than £50.

The procedure for assessment and collection of these three taxes was very similar. In 1660 and 1667, taxpayers were to be called before the commissioners and instructed in how to assess themselves and prepare certificates, from which the commissioners were to compile lists of taxpayers and amounts for the collectors. This method of assessment resulted in widespread under-assessment, and in 1678 the assessment procedure was altered to that employed for the levy of the directly-assessed subsidy of 1671; local officials and substantial residents nominated by the commissioners assessed the inhabitants of their parish or town. Despite this adjustment, under-assessment and outright evasion persisted; all three poll taxes, moreover, were slow to be collected.<sup>127</sup> By its very nature, the graduated poll tax was an uncertain source of revenue, its yield proving difficult to estimate with accuracy and on the whole unsatisfactory. Since it was believed to redress the balance of an unequal tax burden caused by the over-taxation of land, it continued to be levied after 1688.

If the levy of the poll taxes proved to be something of a disappointment to the Treasury, the documents generated by their levy are likewise unyielding to historians. The 'duplicates' which the commissioners were required to return to the Exchequer, and which survive in numbers in E 179, are merely communal assessments; they do not list individual taxpayers, only the total sums due from each parish or town. Occasional files of exemption certificates, however, provide a limited amount of such information.

### **Directly-Assessed Subsidies**

Like the poll taxes, directly-assessed subsidies promised much that was not delivered. Only twice were such taxes levied under Charles II. The first occasion was in 1663, after four subsidies were granted to the king on 27 July, payable in two payments within the year. The tax was a revival of the Tudor-Stuart subsidy, and levied the same rates of 4s per pound on land worth 20s or more per annum and 2s 8d on moveable goods worth at least £3, per subsidy. These subsidies were assessed and collected under the same procedures used during the reign of the king's father and grandfather, and their levy generated the same type of documents - individual assessments of

<sup>127</sup> Braddick, *Parliamentary Taxation*, pp 233-241; *idem*, *Nerves of State*, pp 104-106

taxpayers. It is likely that they were as under-assessed as their early Stuart predecessors, and the tax revenue was not, moreover, promptly gathered; a chronological register of payments made into the Exchequer indicates that the subsidies were still being collected in 1668.<sup>128</sup> The approximate net yield was a disappointing £221,000.<sup>129</sup>

More innovative was the subsidy granted on 6 March 1671 for the king's 'extraordinary occasions', aptly referred to by contemporaries as the 'new subsidy', and described by Dr Chandaman as the product of 'the hardest and most constructive thinking by the commons on the subject of direct taxation during the entire Restoration period'.<sup>130</sup> The tax was to be levied over a year, and its burden was designed to fall less on landed income, which was taxed at only 1s in the pound, and public office-holders, who were assessed to pay 2s in the pound on their wages and fees, and more on personal estates. Moveable goods were taxable at a rate of 6s per £100 worth of goods, and 'bankers', i.e., those who profited from lending and borrowing money, were required to pay 15s of every £100 of all domestic and foreign debts owed to them, including crown debts.

Assessment was to be made by two substantial local residents appointed by the constable or bailiff of each parish or town. Strict time constraints were placed upon the completion of the various stages of the process of assessment and, in particular, collection. For the latter, a three-tiered structure was put in place, with the head collectors and receivers-general both responsible for ensuring the prompt execution of the duties of the tier directly below them. Nominal assessments were not required to be returned to the Exchequer, and consequently, although many returns have survived in E 179, the information that they provide is limited to the total amounts levied in each parish or town.

Despite its attempt to tax wealth more effectively and its procedural innovations, the subsidy was but a variation on an old theme, and 'prey to the same abuses as had been its early Stuart counterpart'. The Treasury had hoped to realize £800,000 by the levy, but the tax yielded less than £353,000.<sup>131</sup>

## Prerogative Taxes

In law, the king's prerogative to levy taxes without the formal consent of his subjects, which derived from feudal custom, no longer existed, and such taxes were in theory never levied again. Yet, the 'free and voluntary present' granted by parliament to Charles II on 8 July 1661 followed firmly in the tradition of the 'benevolence', employing all the language associated with that form of assistance, which monarchs had a right to require in circumstances of extreme financial necessity.<sup>132</sup> It was granted in order to aid the king in 'this suddain exigencie as a testimony of [his subjects'] affections'.<sup>133</sup>

A ceiling was put on individual contributions of £400 for a peer and £200 for a commoner, and commissioners were appointed to take 'subscriptions' for contributions at public meetings held in the major towns. Some subscribers paid immediately, but most contracted to provide the money

128 BL, Add MS 18,795, ff 24-38

129 Chandaman, *English Public Revenue*, p 176

130 Ibid, p 149

131 Braddick, *Parliamentary Taxation*, p 166; Chandaman, *English Public Revenue*, pp 149-150, 165-169, 183-184

132 See, for example, the benevolence levied by Edward IV in 1474-1475 and the 'free and voluntary contribution' given to Henry VIII in 1546

133 *Stat. Realm*, V, p 307

within a specified time; returns from Surrey indicate that this period was usually six to eight weeks.<sup>134</sup> To what extent the contributions were voluntary is open to question, but certainly, once promised, the subscriber was subject to Exchequer process to recover the sum in the event of default. Commissioners could not take subscriptions indefinitely, but only until 24 June 1662, when their commissions expired.

The tax was not notably successful in terms of yield, although it raised more than the four subsidies of 1663,<sup>135</sup> but a number of subscription lists were returned to the Exchequer, upon payment of the donations to the appointed receivers, which can be found in E 179. They vary in form and amount of detail provided, but all name the subscribers and list their contributions, at the very least.

Another tax that harked back to the feudal past was that part of the fixed-yield assessment granted on 15 July 1678 which was to raise funds for a marriage portion for the wedding of Charles II's niece Mary to William of Orange. Although levied by parliamentary authority, the very idea that the king's subjects could legitimately be asked to provide him with such aid undoubtedly had its roots in the feudal aids traditionally levied to help with the expenses incurred by the king in knighting his eldest son or marrying his eldest daughter; the last such levy had occurred in 1612.<sup>136</sup>

## **Hearth Tax**

The only truly novel tax levied by Charles II was also the most unpopular. It belonged to the new era of taxes on consumption, heralded by the equally-hated excise tax, which had been introduced in 1643.<sup>137</sup> The hearth tax, a standard yearly charge of 2s per hearth levied on the occupants of all houses worth at least 20s in annual rent or containing at least £10 worth of moveable goods, taxed wealth only indirectly, but was nonetheless meant to be a measure of that wealth.<sup>138</sup>

In the first year following the Restoration Settlement of 1660, parliament voted taxes estimated to yield the £1,200,000 needed to finance the king's government, but when the revenue received fell short of projections by 25 per cent, further taxes had to be granted. It was out of this desire for a fixed, reliable source of income for the king that, on 19 May 1662, the hearth tax was granted as a permanent levy, payable twice a year, at Michaelmas and Lady Day, and expected to raise the sum of £80,000 at each instalment.<sup>139</sup>

The tax was immediately beset by administrative problems, described more fully under the entry for the hearth tax below. Some of these problems were the familiar ones of under-assessment and dilatory collection, but the whole structure of administrative machinery proved to be faulty, and successive revising acts were passed, at first merely amending procedure, but later removing assessment and collection from the hands of local and county officials altogether. The tax was thereafter administered alternately by receivers or private farmers, and ultimately, in 1683, placed in the hands of a royal commission. Evasion and outright resistance were consistent problems throughout the history of the tax, and the latter was especially prevalent under the administration

134 E 179/257/28

135 The net total amount received was about £229,000: Chandaman, *English Public Revenue*, pp 176-177

136 See the introduction to Feudal aids, above

137 The history of that tax is succinctly recounted in Braddick, *Nerves of State*, pp 99-101

138 Dr Braddick categorizes it not as direct or indirect taxation, but as a 'household tax': *ibid*, pp 101-103

139 Purdy, *Yorkshire Hearth Tax*, p 3

of farmers. It was in February 1668, during the first farm of the tax, that a collector was stoned by an angry mob in Bridport, Dorset and later died from his wounds.<sup>140</sup> Generally, however, the receipts of the tax gradually rose, and by the time of its repeal in 1689, when it was managed by a commission together with the excise tax, it was consistently yielding £200,000 per annum.<sup>141</sup>

Historians may now view the hearth tax as far more trouble than it was worth, but its levy has left copious records (assessments, collection books, accounts, exemption certificates and schedules of arrears) in E 179 (see **Figure 11**). Although ostensibly good sources for the study of population and the distribution of wealth, detailed local studies suggest, however, that there is only a broad correlation between wealth and numbers of hearths, probably due to widespread evasion.<sup>142</sup> Despite its lack of success and distinct unpopularity, the hearth tax had its analogue in the next century, the window tax.<sup>143</sup>

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Under James II's brief rule from February 1685 to December 1688, no direct taxes on income or wealth were granted. His pleas for extraordinary supply, above the ordinary revenue settled upon him at his accession (of which the hearth tax formed part), were answered with grants of additional customs duties, and an extension of the liquor excise.<sup>144</sup> After his departure from the realm, and the accession of William and Mary, direct taxation was again employed to furnish extraordinary supply during the French war in the 1690s, in the form of poll taxes, assessments and subsidies, as well as an experimental tax on births, marriages and burials.<sup>145</sup>

The 'Glorious Revolution' of 1688 and the accession of William and Mary in February 1689 nonetheless marked not only a watershed in constitutional history, but also a profound shift in the public attitude towards taxation. The modern approach begun by the Restoration Settlement of 1660 was consolidated by the development of the 'land tax' from 1689 onwards. Incorporating elements from the fixed-yield assessment and the directly-assessed subsidy, this tax was established in time as a permanent levy, with its own machinery of administration.<sup>146</sup> With this new stability came manifold benefits, not least the regulation of crown borrowing against tax revenue; repayment of loans made to the king, so prevalent throughout the entire history of medieval and early modern taxation, was at last guaranteed by parliament, establishing the concept of a 'national debt'.<sup>147</sup> Finally laid to rest was the medieval notion that the king should 'live of his own', and thus was the long era of the 'lay subsidy', born of this notion, brought to a close. It took some 500 years of evolution of taxation to reach that point. It is the course of that evolution which the chronological list of taxes presented below attempts to chart.

140 *CSP, Dom 1667-1668*, pp 121-122. On resistance and disorder resulting from the levy of the tax, see Braddick, *Parliamentary Taxation*, pp 252-270

141 Purdy, *Yorkshire Hearth Tax*, pp 16-17

142 *The Hearth Tax: Problems and Possibilities*, ed N Alldridge, Conference of teachers in regional and local history in tertiary education (1983); T Arkell, 'The incidence of poverty in England in the later seventeenth century', *Social History*, XII (1987), pp 23-47; K Schurer and T Arkell, ed, *Surveying the People. The Interpretation and Use of Document Sources for the Study of Population in the Later Seventeenth Century*, Local Population Studies supplement (1992), chaps. 3-4

143 Braddick, *Nerves of State*, p 103; W R Ward, 'The Administration of the Window and Assessed Taxes, 1696-1798', *EHR*, LXVII (1952), pp 522-542

144 Chandaman, *English Public Revenue*, pp 155-157

145 Braddick, *Nerves of State*, pp 103-105; Chandaman, *English Public Revenue*, p 194; T Arkell, 'An Examination of the Poll Taxes of the Later Seventeenth Century, the Marriage Duty Act and Gregory King', in *Surveying the People*, ed Schurer and Arkell, pp 142-180

146 For the land tax, see C Brooks, 'Public Finance and Political Stability: the Administration of the Land Tax, 1688-1720', *Historical Journal*, XVII (1974), pp 281-300; W R Ward, *The English Land Tax in the Eighteenth Century* (1953)

147 B Coward, *The Stuart Age* (1980), pp 414-415; W A Shaw, 'The Beginnings of the National Debt', in *Historical Essays by Members of Owen College, Manchester*, ed T F Tout and J Tait (1902), pp 391-422





## Enrolled accounts and declared accounts: a note

The taxes dealt with in this book were from the late twelfth century audited by the king's Exchequer, just as were the accounts of sheriffs for their counties and later the escheators for their escheats, and others holding crown manors or castles, lands temporarily in the hands of the crown, including those of vacant bishoprics, castles, mints, etc. For a few of the early taxes, separate temporary exchequers were or may have been created to account for a particular tax, such as the 'exchequer of the ransom' to deal with the sums collected to ransom Richard I, but that practice ceased in the first half of the thirteenth century. In each case an account was written on a long roll, or several of them, each of which comprised two regular-sized membranes sewn together head to tail, exactly like each rotulus of a pipe roll. On those rolls were collected the different accounts for the various groups of collectors dealing with individual counties. A few early enrolled accounts for taxes survive in the earliest foreign accounts roll (E 364/1), referred to in pipe rolls as the *rotulus de diversis compotis per se*, which was an ad hoc creation and was stored with the pipe rolls; the earliest account it contains is that for the carucage of 1220.<sup>148</sup> Other foreign accounts were filed in increasing numbers in the pipe rolls as the thirteenth century went on, but none of the accounts of lay subsidies are found in them.

From 1275 tax accounts are included in a separate series of rolls, physically like pipe rolls, devoted entirely to the enrolments of accounts of lay and clerical taxation, which were kept in the Pipe Office of the Exchequer (E 359). From that date an account, sometimes in two copies, survives for most subsidies, including alien subsidies and those of an experimental nature like poll taxes or subsidies on parishes, until the outbreak of civil war in 1642. The extra copies are the equivalent of those kept of the sheriffs' accounts heard at the Exchequer by a clerk working for the chancellor and filed in the chancellor's roll (E 352), each of which was virtually a duplicate of the pipe roll for the year it covered. Not all the enrolled tax accounts survive, but the reference details of those that do are recorded at the end of the appropriate entry in the list of taxes.

From the reign of Henry VI onwards, and increasingly after 1560, some enrolled accounts were replaced by what became known as 'declared' accounts, because written summaries of them were 'declared' out loud before the treasurer or other officials rather than audited. From the treasurership of William Juxon, bishop of London, between 1636 and 1641, taxation accounts began to be declared, although one enrolled account exists for a tax levied early in the reign of Charles II.<sup>149</sup> Declared accounts exist for some of the taxes covered in this volume, as well as others for customs and excise, which are not. They are individual county accounts, and are now arranged in county portfolios, so the accounts for particular taxes can be sought in the appropriate portfolio;<sup>150</sup> they are not individually subnumbered. Because of the way that they are arranged, it has not been thought worthwhile to itemize the many individual accounts for the taxes in this list in the half century or so before 1688, so those who wish to trace them are referred to the class list. Not all have survived, but it is not known what proportion of them are lost. They survive in numbers from 1660, with earlier material, the first dating from 1642, all collected in E 360/208. Only a few published hearth tax volumes refer to them, but there are references by county to the appropriate

148 *Roll of Divers Accounts*, ed F A Cazal, Pipe Roll Society, NS XLIV (1982 for 1974-1975)

149 E 359/74

150 E 360/1, 6, 11, 16, 20, 24, 28, 33, 37, 46, 50, 54, 60, 64, 68, 73, 87, 91, 98, 109, 112, 119, 123, 124, 128, 133, 134, 139, 145, 150, 154, 159, 164, 173, 174, 180, 184, 193, 204, 208

bundles for the hearth tax only in a published analysis.<sup>151</sup> The accounts relating to other taxes in that period have been little used.

In some cases, enrolled or declared accounts have been enrolled outside the main series of taxation accounts, usually when the tax was received by a department of the king's household or by appointed treasurers or receivers. The locations of these accounts, where known, also appear at the end of the individual entries in the list of taxes.

151 C A F Meekings, *Analysis of Hearth Tax Accounts 1662-1665* (List and Index Society, CLIII, 1979), and *Analysis of Hearth Tax Accounts 1666-1699* (List and Index Society, CLXIII, 1980)

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# Detailed List of Taxes

## Henry II

1188

### **Tenth to aid the land of Jerusalem, the 'Saladin Tithe', 1188 Feb 11**

The capture of Jerusalem and other Crusader towns by Saladin following his crushing victory against the king of Jerusalem at Hattin in July 1187 led to requests to the leaders of western Christendom for assistance through a third crusade. Henry II of England and Phillip II of France were warring on the frontiers of Normandy, but the archbishop of Tyre appeared at one of their peace conferences, near Gisors on 21 January 1188, and persuaded them to come to an agreement and to take the cross, signifying their intention to go on crusade. Each then withdrew to prepare for their journey, Henry to Le Mans where, in the presence of a number of bishops and the barons of Anjou, Maine and Touraine, an ordinance was made for a tithe of rents and moveable goods to be collected in the king's continental lands to finance his crusade; a similar levy was made by Philip. On 29-30 January Henry sailed from Dieppe to England, immediately summoning his bishops, earls and barons to a council at Geddington in Northamptonshire, which took place there on 11 February. Many laymen and clerics took the cross, following exhortations by the archbishop of Canterbury and the bishop of Rochester. Then, with the advice of his leading men, the king chose clerks and laymen whom he trusted, and sent them to each county to collect the tithe according to the terms of the ordinance already made for his overseas lands.

The terms of the ordinance made at Le Mans were that:

- (1) this year all must give a tenth of their rents and moveable goods in free alms to the assistance of the land of Jerusalem, excepting arms, horses and clothing of knights, and also excepting horses, books, clothes and vestments and all things of clergy used in divine service, and precious stones of both clerics and laymen;
- (2) moreover, the money shall be collected in each parish in the presence of the parish priest and the rural dean, one Knight Templar and one Knight Hospitaller, and the king's servant and king's clerk, the baron's servant and clerk, and the bishop's clerk; excommunication having previously been pronounced by the archbishops, bishops and rural deans in each parish against anyone who does not bring the tenth legally agreed, in the presence of and with the knowledge of those who ought to be present, as stated; and if anyone to their knowledge has paid less than they ought, four or six legal men from the parish are to be chosen, who shall declare on oath the amount he should have paid; and then that amount shall be added to the smaller amount he had given;
- (3) moreover, clerks and laymen who have taken the cross shall pay nothing of the tenth, except for their property and demesne; and whatever their men owe shall be collected for their use and all returned to them;
- (4) moreover, the bishops are to cause it to be made known in each parish, by their letters, on Christmas Day, and the feasts of St Stephen and St John, that each man shall gather together the

agreed tenth at home before the feast of the Purification, and then on following day and thereafter make payment in the presence of those mentioned, at the place to which he has been called.

The chronicler to whom we owe the most information, the Yorkshire parson Roger of Howden, goes on to say that the king caused all the towns of England to choose all the richest men (220 from London, 100 from York, and from the other towns according to their number and quantity), and made them present themselves to him on fixed days at specified places. From them he took a tenth of their rents and moveable goods according to the new estimate made of them by faithful men. Any of them found to be rebels he immediately imprisoned, and held them in chains, until the last farthing was paid. He similarly treated the Jews of his lands, from whom he acquired an incalculable amount of money. He also unsuccessfully tried to collect the tithe from William I (the Lion), King of Scotland, through the offices of Hugh du Puiset, bishop of Durham.

The tax was therefore to be collected on 2 February 1189 and the following days. Three payments, for the honour of Tickhill, the bishopric of London and Leicester abbey, are mentioned in the pipe roll which began to be made up at Michaelmas 1188, but in sections of the roll which are likely to have been added sometime later. It is known that some of the levy was collected at Salisbury by clerks of the treasurer and chamberlains of the Exchequer assisted by ten tellers, and from there carried to Bristol, Gloucester and Southampton. Salisbury may well have been the main collection point. The provision in Salisbury castle of a large hutch in which to store treasure is probably connected with the levy. Gervase of Canterbury estimated the yield of the tax in England as £70,000 from Christians and £60,000 from Jews, but this must have been an exaggeration. There are no surviving returns or enrolled account, but an enrolled account was probably kept, being apparently cross-referred to as the 'comptus de decimis' in the pipe roll made up in 1189.

The levy of the tax and protests against it were recorded in the chronicles or writings of Ralph of Diss, Ralph of Coggeshall, Gervase of Canterbury, William of Newburgh, Geoffrey of Coldingham and Gerald of Wales, as well as by Howden himself. In the end Henry died before he could undertake the crusade, and it was his son and successor Richard I who benefitted from the collection of the tax and went on crusade in 1190; Roger of Howden was one of those who went with him.

**Sources:** *Gesta Regis Henrici Secundi Benedicti Abbatis*, ed W Stubbs (2 vols, Rolls Series, 1867), II, pp 30-33, 44, 59; shorter version in *Chronica Magistri Rogeri de Houedene*, ed W Stubbs (4 vols, Rolls Series, 1868-1871), II, pp 335-339; the text also given by William of Newburgh in his 'Historia Rerum Anglicarum', in *Chronicles and Memorials of the Reigns of Stephen, Henry II and Richard I*, ed R Howlett (4 vols, Rolls Series, 1884-1890), I, pp 273-275; *The Historical Works of Gervase of Canterbury*, ed W Stubbs, (2 vols, Rolls Series, 1879-1880), I, p 422; *Pipe Roll 34 Henry II*, Pipe Roll Society, XXXVIII (1925), pp 11, 14, 216; *Pipe Roll 1 Richard I*, Record Commission (1844), pp 105-106, 178. See also J H Round, 'The Saladin Tithe', *EHR*, XXXI (1916), pp 447-450; and S K Mitchell, *Taxation in Medieval England* (1951), pp 119-122

**collections:** 1189 Feb 2



# Richard I

1193

## **Aid to ransom the king, 1193 April 20 or later**

On his return journey from the Third Crusade Richard I fell into the hands of Leopold duke of Austria at the end of 1192, and was handed over to the Emperor Henry VI, an enemy, in March 1193. He offered a ransom of 100,000 marks and agreed to pay in addition a tribute of £5,000, from which he was eventually released on Henry's death in 1197. The king wrote to his mother, Queen Eleanor, and his justices (in effect, his council) in England from Hagenau on 19 April 1193, asking them to raise 70,000 marks, which the emperor required before he would release him. According to Roger of Howden, on the basis of the letter they ordained that all men, lay or clerical, should give a quarter of their rents for that year for the king's ransom, plus the same proportion of their moveable goods, so that the king would be grateful to them. William of Newburgh more vaguely says that 'according to the amount of their revenues [all] were forced to pay a fair amount of money for the ransom', while Ralph of Diss, Gervase of Canterbury and Ralph of Coggeshall state that the fourth consisted of rents only. Howden continued that knights' fees were to be charged at 8s each, and the Cistercian and Gilbertine orders were to contribute all their wool clip for the year. The king had specified in his letter that all the gold and silver of the churches was to be included, with a promise to repay.

Guardians of the ransom were appointed, the archbishop-elect of Canterbury, the bishop of London, the earls of Arundel and Warenne, and the mayor of London. It seems from the pipe roll that it was laid up in St Paul's cathedral. William of Newburgh states that the king's council were disappointed at the results of the first levy and had to ask for a second and a third, then being forced to ask for the gold and silver plate of the churches. The ransom was thus to be raised from a combination of kinds of levy, of which that of the quarter of rents and moveables, if Howden's account was the most accurate, was the most demanding; the Saladin tithe of 1188, set at only a tenth, had caused a storm of protest. The contents of the pipe roll begun at Michaelmas 1193 show that payments were collected very rapidly; it seems that the fourth and the second levy, perhaps on those who had chattels to the value of more than 10s, were collected before the pipe roll of Michaelmas 1193 was made up. The king of Scotland contributed 2,000 marks.

In the meantime, the emperor had raised his terms. On 29 June 1193 a formal treaty was made between king and emperor revising the terms to a payment of 100,000 silver marks for the king's release, and another 50,000 marks, 20,000 of them for the duke of Austria, for which hostages were to be provided. Terms were also agreed for the delivery of the money, which was to remain Richard's responsibility until it reached the limits of the empire. The greater part of the ransom was collected and handed over to the imperial representative in London. Richard was released in February 1194 and returned to England in March. The portion to Duke Leopold was never paid, because he forgave it in December 1194 when at the point of death.

There is no enrolled account for the ransom, which is known from many references in the pipe rolls to have been paid in to a special 'exchequer of the ransom'. It is therefore difficult to clearly identify the different elements of it from the other sources which are available. Many further references in the pipe rolls call the levy on knights' fees the 'scutage of knights for the ransom of the lord king'; this element of the ransom is therefore easy to identify. A surviving receipt roll

fragment for Easter term 1195 (E 401/2, m 3) records in a damaged heading what it calls some receipts from the first and second tallages of the ransom, the second being a levy on '10s and upwards', others for what are called a hidage, a clerical aid of a twentieth, and the fourth, one Somerset entry seeming to equate the latter with the first tallage, while another apparently identifies it with the 'aid of the free men' of Geoffrey fitz Peter. References to 'chalices' clearly relate to the clerical gold and silver mentioned by Howden, while there are mentions of the redemption of chalices in a few ecclesiastical sources. The other supplementary source is a summary of the returns to an inquest into the levy, recorded in the roll of the Wiltshire eyre which was held in the autumn of 1194 (KB 26/3). The eyre justices were asked in one of their articles to enquire 'concerning the aids given for the king's ransom, how much every man has promised, how much he has paid, and how much is in arrear'. Some of the references in that roll refer to fines levied to compound for payment of the fourth, while others seem, according to Maitland, to equate with the fourth (called the first levy), the aid on 10s and upwards (the second levy) and the hideage (the third levy, authorized in April 1194 on Richard's return and recorded separately in this list). The pipe roll for Michaelmas 1193 has references to the first and second 'tallages' of the ransom, while the Wiltshire returns describe them indifferently as 'aids' or 'tallages'.

**Sources:** *Chronica de Houedene*, III, pp 186-235 (esp 210-211), 277; Newburgh, 'Historia Rerum Anglicarum', I, pp 399-400; *Radulfi de Diceto decani Lundoniensis opera historica*, ed W Stubbs (2 vols, Rolls Series, 1876), II, p 110; *Gervase of Canterbury*, I, p 516; *Radulphi de Coggeshall Chronicon Anglicanum*, ed J Stevenson (Rolls Series, 1875), p 60; *Pipe Roll 5 Richard I*, Pipe Roll Society, NS III (1927), pp xxi-xxiv, 14, 37, 69, 73, 74, 78, 158; *Pipe Roll 6 Richard I*, Pipe Roll Society, NS V (1928), pp xxiv, 118; *Pipe Roll 7 Richard I*, Pipe Roll Society, NS VI (1929), pp xvi, 113, 160, 261-263; *Three Rolls of the King's Court*, ed F W Maitland, Pipe Roll Society, XIV (1891), pp 65-115

## 1194

### **Hidage or carucage of 2s, 1194 April 1**

This tax, of 2s on the carucate, was imposed by the king on 1 April 1194, the third day of a council held at Nottingham after the fall of Count John's castle there; Howden said that it had been called 'Temantale' from ancient times, so evidently equating it with the old geld, which was usually levied at a rate of 2s. On the same day, the king demanded that those who owed military service should cross to Normandy with him with a third of the service they owed. He also exacted from the Cistercians their whole wool clip for the year, then remitted it in return for a money fine.

F W Maitland showed that this tax was levied on the old Danegeld assessment of 1084, and it was a further stage in the taxation for payment of the king's ransom, a point clearly made by the way in which it is referred to in pipe rolls. The men of Kesteven and Holland in Lincolnshire fined 100 marks to be held to such service of carucates and hides as in the time of the king's ancestors, that is to maintain the ancient assessment, which was very different from that which applied to Lindsey. The sheriff of Cumberland paid a fine to the justices for the hideage of his county.

**Sources:** Howden, *Chronica*, III, p 242; *Three Rolls of the King's Court*, pp xxiv, 65-115; *Pipe Roll 6 Richard I*, pp xxiv, 118-119, 123, 130

## 1198

**Carucage of 5s, c. 1198 March 29**

About Easter 1198, when the king was at Le Mans, a carucage of 5s per carucate or hide was imposed throughout England. Information about the machinery of its collection is given in great detail in Roger of Howden's chronicle. A clerk and a knight were sent to each county to assess and collect it. They, the sheriff and legal knights chosen for the purpose, were to take an oath that they would faithfully execute the king's business, causing to come before them the stewards of the barons of that county, the lord or bailiff of each vill, and the reeve and four legal men of the vill, free or unfree, and two legal knights of the hundred. They were to swear that they would say, faithfully and without fraud, how many cultivated carucates there were in each vill; how many of them were in demesne; how many in villeinage; how many in alms to religious men, which the donors or their heirs should hold to warrant or acquit, or for which religious men owe service. On each cultivated carucate they were to impose at the king's order two shillings, and afterwards three shillings. The free fees of the parish churches were to be exempt, but baronial escheats in the king's hands were to contribute. Serjeanties not held by knight service were to be exempt, but the number of carucates, the value of the lands and the names of the serjeants were to be written down; all the serjeants were summoned to London on 31 May to hear and perform the king's command. Those appointed to do the king's business were to allocate 100 acres of land to each hide, by the estimate of legal men. They were thus seeking to establish a uniform fiscal carucate of 100 acres. The reference to the imposition of 2s per carucate and later 3s suggests a staged collection in two unequal instalments, but the date or dates for collection are not recorded, only the date for the serjeants to appear in London.

All these things were to be written down in rolls, the clerk to have one roll, the knight another, the sheriff a third, and the baron's steward a fourth concerning the lands of his lord. The money was to be received by the hands of two legal knights of each hundred and the hands of the bailiffs of the hundred. They were to answer for it to the sheriff, and through the rolls the sheriff was to answer at the Exchequer before the bishops, abbots and barons assigned for the purpose. Punishments were also prescribed for attempts to evade the tax. It was ordained that any unfree man convicted of perjury should give to the king his best beast of the plough, and also answer to him for the amount concealed by the perjury. If a free man were convicted, he would be in mercy, and also liable to refund from his own goods the amount that he had concealed. It was provided that a baron should, with the sheriff, make distrains on his men; if by his default distrains were not made, they were to be made on the demesne of the baron.

No detailed accounts of the carucage can be certainly identified, but many of the assessments on serjeants with valuations were recorded in the Book of Fees, a fact that went unnoticed until 1888. According to Howden, clerical refusal to pay the carucage resulted in a royal edict that denied legal satisfaction to any cleric who had been wronged by another, while he himself remained obliged to make satisfaction to any he had wronged. Despite these detailed plans, the government seem to have doubted that the assessment had been adequate or that the amount of tax corresponded with the amount of taxable land, since it inserted two questions concerning it into the articles of enquiry given to the justices in eyre who were sent on circuit in the autumn of 1198. Article 11 instructed the justices to report the names of those holding serjeanties, how much they were worth, who had and who had not made fines for the royal aid, and to take fines. Part of article 20 ordered them to enquire concerning hides and carucates in each county, and whether the

commissioners who had served had conducted themselves well, collected from everyone who ought to have paid, and if they had concealed anything. As a result of these eyes there were many fines 'for the carucage' or 'for quittance' of the carucage, or 'that there shall be no inquisition concerning the carucage', to prevent the holding of inquests into the accuracy of the assessments, in the first pipe roll of John's reign. Because of these proceedings, Mitchell concluded that the attempt made in this tax to revive the Danegeld on the basis of a new assessment of carucates of uniform size was a failure.

**Sources:** Howden, *Chronica*, IV, pp 46-47, 62, 66; *Book of Fees* (3 vols, 1920-1931), I, pp 1-10; *Pipe Roll 1 John*, Pipe Roll Society, NS X (1933), pp xix-xx, 16, 19, 36, 58, 84, 98; Mitchell, *Taxation in Medieval England*, pp 128-131

**collections:** 1198 May 31

## John

### 1200

#### **Carucage of 3s, 1200 Feb 27 - April 28**

This further carucage resulted from King John's need to pay 20,000 marks (recorded as 30,000 marks by several chroniclers), agreed at the treaty of Le Goulet in January 1200, to Philip II as a relief for his lands in France. It was imposed by the king during a visit to England from Normandy, which lasted from 27 February to 28 April 1200, and was at a rate of 3s. According to the Coggeshall chronicle, John paid his debt to Philip after his return to France.

Perhaps as a result of the shortcomings of the levy of 1198, this one was based on a different unit, the plough team itself. This is indicated by the contents of an assessment schedule of the estates of Abingdon abbey (E 179/73/1A). The archbishop of York and the Cistercians both opposed the tax, but were unable to overcome the king's will. The bishop of Exeter and the abbots of Furness and St Albans managed to avoid a full assessment of their plough teams by making a fine, and the men of Kesteven and Holland in Lincolnshire again fined to have their ancient assessment, as they had in 1194. A large return for Lincolnshire which seems to be for this tax survives (E 179/242/113), although it is possible that it belongs to the carucage of 1198.

**Sources:** Howden, *Chronica*, IV, pp 107, 140; Coggeshall, *Chronicon Anglicanum*, pp 101-110; *Annales Monastici*, ed HR Luard (5 vols, Rolls Series, 1864-1869), II, III, p 27; *Memoriale Fratris Walteri de Coventria*, ed W Stubbs (2 vols, Rolls Series, 1872-1873), II, p 158; *Pipe Roll 2 John*, Pipe Roll Society, NS XII (1934), pp 86, 234; *Rotuli de Oblatis et Finibus*, ed T D Hardy (Record Commission, 1835), pp 45, 55; Mitchell, *Studies in Taxation*, pp 32-34; Mitchell, *Taxation in Medieval England*, p 131

### 1203

#### **Seventh on moveables of earls and barons, 1203 June**

According to the chronicle of Roger of Wendover, in December 1203 King John on his return to England imposed a tax of a seventh on moveables on the earls and barons for allegedly deserting

him in Normandy, a tax in effect made as a punishment. He says that Geoffrey fitz Peter, the justiciar, and Hubert Walter, the archbishop of Canterbury and chancellor, were responsible for its assessment and collection, from laymen and clergy respectively, and that they spared no man. His account tends to be supported in some respects by references in a Chancery roll made in June and July 1203 and in the pipe roll for Michaelmas 1204, although the former show that the tax must have been demanded well before December 1203. Information about the tax is sparse because it was never accounted for at the Exchequer. It is at least clear that it was paid by the count of Aumale and William Longchamp, while the earl Marshal was acquitted. As late as 1210 William de Berton accounted for £100 'for concealing the seventh'.

Later in 1203, on 13 August when he was at Alençon, the king requested the laity and clergy in Jersey and Guernsey to give him a fifth of their revenues for a year, in fee or alms, to provide for the defence of the islands by knights and sergeants. It was also at about this time that a tax on merchants at a rate of a fifteenth, but with detailed exemptions, was first being collected, the earliest account beginning at 20 July 1202, but it was clearly intended to be an annual levy. Letters patent regulating the incidence of the tax and providing for its collection were issued on 4 June 1204.

**Sources:** Roger of Wendover, *Flores Historiarum*, ed H G Hewlett (3 vols, Rolls Series, 1886-1889), I, pp 318-319; *Rotuli de Liberate et de Misis ac Praestitis*, ed T D Hardy (Record Commission, 1844), pp 43, 47; *Pipe Roll 5 John*, Pipe Roll Society, NS XVI (1938), pp xii-xiii, 11-12; *Pipe Roll 6 John*, Pipe Roll Society, NS XVIII (1940), pp xl-xlv, 218-220, 256; *Pipe Roll 12 John*, Pipe Roll Society, NS XXVI (1951), pp xl-xli, 192; *Rotuli Litterarum Patentium*, ed T D Hardy (Rolls Series, 1835), pp 42, 72; *Rotuli Litterarum Clausarum*, ed T D Hardy (2 vols, Record Commission, 1833-1844), I, p 84; *Rotuli de Oblatis et Finibus*, p 413; Mitchell, *Studies in Taxation*, pp 62-63; Mitchell, *Taxation in Medieval England*, pp 16-17, 29-30, 133-134; S Painter, *The Reign of King John* (1949), pp 130-131

## 1207

### Thirteenth, 1207 Feb 9

King John spent most of 1207 in England, having returned from the continent on 12 December 1206. He was greatly in need of money to help his attempt to recover his lost lands in Normandy and its appendages. Much of his income since his accession had been raised by scutages, of which there were seven between 1199 and 1206, but there was to be none in 1207. At a council in London on 8 January John unsuccessfully asked the senior clergy to allow to let those clergy holding benefices to give him a fixed sum of their revenues, and was again rebuffed by them at another meeting at Oxford ending on 9 February. However, it did agree to a levy on personal property and revenues, and on 17 February a writ was issued at Northampton levying a tax of a shilling in the mark on rents and moveables of laymen, to recover the king's inheritance in Normandy and in his other lands, payable by 'every layman throughout England of whatever fee he be', and those trying to avoid payment were to be imprisoned and their possessions seized. It was in fact also paid by the clergy, as recorded payments and the comments of many chroniclers and annalists make clear; only the Cistercians and the Hospitallers were exempt. A number of documents refer to the tax as 'the aid provided for by the council at Oxford'.

The assessment of the tax was made by specially commissioned justices, charged with visiting every hundred and parish. The names of sixteen who visited Lincolnshire and six who visited

Gloucestershire are known, and were overwhelmingly local men. Every man had to swear as to the value of his rents and moveables before the justices, except for earls and barons, who did so through their stewards and bailiffs. Rolls were made up in duplicate, one copy being given to the sheriff, the other being kept by the assessors to deliver into the Exchequer. There is no reference to particular kinds of goods and revenue which were to be included in the assessment, or any which were exempted. By May much of the assessment was completed. There are no overall accounts for the tax, which was collected by a separate 'Exchequer of the Thirteenth', but miscellaneous references to it occur in the pipe roll of the main Exchequer for Michaelmas 1207, where it is referred to as the 'aid that is now assessed, that is of 12d in the mark' or simply 'the thirteenth'. Some individuals, including the bishops of Bath and Durham, compounded instead of being properly assessed.

No deadline date is recorded for the collection of the tax, but it was evidently well in hand by April at least, and some was reported as having been collected by May. It caused some opposition and attempts at evasion. The archbishop of York went into voluntary exile; in April the religious in Lincolnshire were thought by the government to have concealed money collected for the thirteenth in the county; the abbots of Selby and Furness angered the king by initially refusing to pay; at least three men were actually imprisoned; and the assessment in Warwickshire had to be repeated by new commissioners at the end of May. A note in the fine roll states that the sum raised was £57,421 11s 5d, including the fines of the religious and the compounding fines of the bishops, with only £2,615 5s 10d outstanding, excepting the debts of the sheriffs of Sussex and Cumberland, who had not yet accounted, and other unspecified items.

**Sources:** *Rotuli Litterarum Clausarum*, I, pp 70, 79, 81, 82, 84-86; *Rotuli Litterarum Patentium*, pp 71-73, 77, 82; *Rotuli de Oblatis et Finibus*, pp 372, 374, 395, 413, 459; *Annales Monastici*, II, pp 79, 258-259; III, p 29; *Pipe Roll 9 John*, Pipe Roll Society, NS XXII (1944), pp xviii-xxi, 13, 14, 29, 35, 47, 63, 70, 71; Mitchell, *Studies in Taxation*, pp 84-92

## Henry III

1217

### **Carucage of 3s, 'aid' or scutage of 2 marks, and tallage, 1217 Mar - Nov**

These taxes were levied by the council governing in the name of the minor Henry III, the carucage to raise money for the war against the invading Prince Louis of France and the barons who had rebelled against King John in 1215, followed by a scutage to help pay the indemnity of 10,000 marks which was due to Louis after he agreed to leave England on 11 September. The carucage was also referred to as a hidage or aid, or 'hidage and carucage', or 'hidage and carucage and aid', and it was levied during the truce in the war in the early part of the year. Despite the difficulties of making a new assessment it was still intended to accurately account for the number of hides chargeable in each county. In each county the levy was made by a group of knights, known as the 'collectors of the aid', who was assisted by the sheriff. A few major tenants in chief were allowed to make the collection from their own estates. Very little is known about the tax, especially how far it was possible for it to be collected in the areas controlled by the rebel barons, because it was never accounted for in the pipe rolls, in which only a single unanswered debt for its collection in

Berkshire was ever entered; that merely resulted from an order intended to assist the sheriff in its collection. The Exchequer reopened only in November, by when newer taxes had been agreed. The later levies were required to ensure payment of the indemnity due to Louis. The aid on knights' fees, a scutage of two marks per fee, was granted by the 'common counsel' of the earls and barons at a great council in London on 20 October. It was granted to remove Louis from England, not for the usual reasons for which scutages were raised, with half the sum due to be raised by 30 November and the rest by 13 January 1218. The writs for collection were issued on 10 November, allowing less than three weeks for the first collection, so payment was postponed to 13 January 1218, with the rest postponed until 25 March; in August 1218 it was again postponed to November 1218. Many leading men were excused payment, while the bishop of Winchester refused to pay because he had not agreed to the tax, and his debt was later excused. The indemnity to Louis was largely paid by April 1220, but the final payment was not made until 1221, through a loan from the papal legate.

The writs for the collection of tallage on towns and royal demesnes were issued a day before those for the scutage, on 9 November. It was assessed by the sheriff together with specially-appointed tallage commissioners, although some counties were omitted. Towns which usually fined by a lump sum were allowed to make their own assessments and collections, but the collection may have raised less than those of 1210 and 1214.

*Sources:* *Rotuli Litterarum Clausarum*, I, pp 306, 307, 310, 318, 319, 335, 336, 348, 349, 355, 371, 377, 415, 518; *Patent Rolls 1216-1225*, pp 56, 125, 168, 170, 171; *Pipe Roll 2 Henry III*, Pipe Roll Society, NS XXIX (1972), pp xvii-xix, 3, 15, 26, 36, 41, 55, 59, 76, 81, 84, 92, 94; *Pipe Roll 3 Henry III*, Pipe Roll Society, NS XLII (1976), p 162; Mitchell, *Studies in Taxation*, pp 121-129

*collections:* 1217 Nov 30; 1218 Jan 13

## 1220

### Carucage of 2s, 1220 Aug 9 or earlier

This tax seems to have been granted, by a council of magnates, because the government had difficulty in meeting its commitments: 'because of our great necessity and at the instance of our most urgent debts, and for preserving our land of Poitou'. The writs for its assessment were issued on 9 August 1220, and the money was to be paid in at the New Temple on 30 September; the urgency for its collection is underlined by the need to borrow over 2,000 marks from the papal legate in September. The procedure was for the sheriff to assemble the county court, which chose two knights to help with the assessment and collection. A roll for each hundred was drawn up and sent to the Exchequer. It was levied on ploughs which had been yoked at Midsummer 1220, and land previously cultivated but was then waste was not subject to it. It was paid on the royal demesne, and on the land of tenants in chief, including their demesnes. It has been shown that in the Oxfordshire hundred of Wootton at least that the vills were arranged in groups, each of which was liable for an equal or predetermined share of the total amount of the tax to be paid by the hundred. Religious houses not holding by knight service paid an aid in lump sums to their bishop, who paid it on to the king, but the Cistercians and Premonstratensians were exempt and the Templars and Hospitallers seem to have escaped in practice. Later writs of 7 September extended the exemption to the demesnes of all clerics, and of 19 October to all their military and free tenants, on condition that the clerics would themselves collect the carucage from them.

Much of the tax had been collected by November. The Yorkshire barons and free tenants objected to the tax because they had not been consulted, but did eventually pay a lump sum, and the barons of Lancashire seem also to have opposed the levy. The men of Cornwall paid a large fine in order to avoid assessment. On the whole the amount realized by the tax was disappointing, and enquiries were being made into its collection in 1237. The carucage was accounted for at the Exchequer, and a separate enrolled account was drawn up, the earliest such account to survive for a tax, drawn up between 1224 and 1226. There are therefore no references to the collection of the carucage in the pipe rolls, although much information about its administration appears in the memoranda rolls. Some material for the levy survives in E 179 (73/1B, 73/2, 120/1, 122/1, 161/1, 242/29, 239/24, 239/242; also E 198/2/10) and the Book of Fees, for eight counties, the honour of Wallingford, and the bailiwick of Windsor, and is printed in *The Book of Fees*.

**Sources:** *Patent Rolls 1216-1225*, p 253; *Rotuli Litterarum Clausarum*, I, pp 428, 437, 442; *Royal Letters of the Reign of Henry III*, ed W W Shirley (2 vols, Rolls Series, 1862-1868), I, pp 151-152; *Annales Monastici*, II, pp 83, 293; III, p 60; *Book of Fees*, pp 289-334, 1437-1445, 1446-1456; *Roll of Divers Accounts*, Pipe Roll Society, NS XLIV (1982), pp 16-19, 20-26; E 368/3-5, LTR memoranda rolls 5-7 Henry III; Mitchell, *Studies in Taxation*, pp 129-136; D A Carpenter, *The Minority of Henry III* (1990), pp 206-207, 223-225; A Tomkinson, 'The carucage of 1220 in an Oxfordshire hundred', *BIHR*, XLI (1968), pp 212-216

**enrolled account:** E 364/1, rots 1d, 2

**collections:** 1220 Sept 30

## 1222

**Aid for the King of Jerusalem or subsidy for the Holy Land, 1222 June 25 or earlier**  
This, the first poll tax in English history, was granted by the king's council, at the instance of the papal legate Pandulf, in aid of the titular King of Jerusalem, John de Brienne, who came to England in the summer of 1222 seeking assistance. Writs for its collection were issued on 25 June 1222, when it was referred to as an aid, and was to be collected before 1 August that year. It was to be paid on a graduated scale: three marks by earls; one mark by barons; one shilling by knights; and one penny by free tenants, and those holding no land but possessing moveable goods worth half a mark. Royal demesne tenants and the men of boroughs, and the tenants of clerics, were included, but the Templars were exempt. A further writ of 24 November 1222 made two slight modifications, adding that anyone who cultivated the soil should pay a penny, (thus including villeins among those liable), and exempting tenants holding only of religious houses or individual clerics. Assessment was made in each vill by the chaplain and two legal men, and the sergeant of the vill, or the sergeants if there were several lords, who also collected it. In boroughs, the assessment and collection were undertaken by two legal men of the corporation. Any tenant who wished was allowed to assess and collect the poll tax on his own land; the bishop and prior of Ely certainly did so. The receipts were to be held locally in a Templar or Hospitaller house and brought to London and deposited at the New Temple by 1 November 1222, where they were in the care of two citizens of London, Stephen le Gras and Gerrard Bat, appointed by the king and council.

The original writ for the collection of the tax made no provision for sheriffs to distrain for payment, and about 3 November 1222 it was ordered to be collected without distraint, but in the order of 24



November cautious provision for distraint was made 'if it should be necessary for assessing and collecting these pennies'. The annals of Waverley stated that immediately after the grant was made it was contradicted, and that it produced little or nothing. No mention of the tax is made in the pipe roll which began to be made up at Michaelmas 1222. There was a further order for collection on 24 November 1222, instructing that the aid be collected before 21 December 1222, and that the proceeds were to be brought to the New Temple on 27 January 1223, in a separate sack for each vill. It was then to be counted, and a receipt roll probably drawn up. Little seems to have been collected, however, and efforts to collect it continued in 1224. On 12 December that year a further attempt was made to get the rest of the tax collected into the New Temple by 27 January 1225. The disbursement of two sums totalling about 800 marks is recorded in the Chancery rolls in 1225. The Exchequer made apparently final attempts to collect the tax in 1230. The council then ordered the treasurer to direct the sheriffs to make enquiries as to who were the assessors and collectors of the tax, and summon them to appear before the barons of the Exchequer on 27 January 1230 to render their account and show the arrears still owed, bringing their rolls of assessment with them.

**Sources:** *Rotuli Litterarum Clausarum*, I, pp 516, 518, 567, 593, 594, 630; II, p 21; *Patent Rolls 1216-1225*, pp 512, 527; *Annales Monastici*, II, p 296; III, p 67; *Memoriale Fratris Walteri de Coventria*, II, p 252; Fine Roll 14 Henry III (C 60/29, m 12d); LTR Memoranda Roll 14 Henry III (E 368/11, rot 3d); Mitchell, *Studies in Taxation* pp 141-142; Mitchell, *Taxation in Medieval England*, pp 19-20, 35-37, 67, 138

**collections:** 1222 Aug 1 x Dec 21

## 1224

### Carucage of 6s 8d and 2s, 1224 Aug 15 or later

This was the last of the series of carucages of the late twelfth and early thirteenth century, and was of a highly unusual nature. It seems to have been levied on clergy only, although the chronicle of Roger of Wendover says it was levied on laymen also; he seems to have confused it with a scutage being levied at the same time. It arose out of the siege of Bedford castle, which was being held by Fawkes de Breaute's men in defiance of the king. The Dunstable annalist says that at the siege the archbishop of Canterbury, Stephen Langton, and his bishops and abbots came to the king's aid and granted him a carucage of half a mark on their demesne lands, and two shillings on the lands of their tenants. This is broadly confirmed by the Barnwell annalist and Ralph of Coggeshall. Royal letters acknowledging the grant, dated 18 August, give more detail, namely that the demesne lands paid half a mark on the carucate, while the knights, free tenants and villeins, and those holding of the knights and free tenants, paid 2s on the carucate. Most of the payments were made during October and November 1224. The tax brought in at least 3,500 marks, much of which is recorded as having indeed been spent on the expenses of the siege.

**Sources:** *Annales Monastici*, III, p 86; Wendover, *Chronica*, IV, p 99; *Memoriale Fratris Walteri de Coventria*, II, p 254; Coggeshall, *Chronicon Anglicanum*, p 207; *Patent Rolls 1216-1225*, pp 464, 473, 494, 495, 505; *Rotuli Litterarum Clausarum*, I, pp 606, 612, 613, 616; Mitchell, *Studies in Taxation*, pp 153-159; Mitchell, *Taxation in Medieval England*, pp 20, 92, 100, 137-138, 196

**enrolled account:** E 364/1, rot 4 (printed in Pipe Roll Society, NS XLIV (1982), pp 51-52

## 1225

### **Fifteenth, 1225 Feb 2**

The conquest of Poitou by Louis VIII of France in 1224 required an English response, for which large funds were required. The justiciar, Hubert de Burgh, proposed a special tax of a fifteenth on moveable property, to which the clerical and lay magnates consented at a great council at Westminster on 2 February 1225, in return for a reissue of Magna Carta and the Charter of the Forest. Commissioners called justices were appointed in each county to supervise the assessment and collection, and in a few places actually undertake it; their names are all known from the patent roll. The sheriffs were ordered to assemble the knights of the county before them on 9 March; four were to be chosen and sworn for each hundred or wapentake, or more or less according to its size, to go through it assessing and collecting the fifteenth, not in their own hundreds but in neighbouring ones. It was paid by all men, by whatever tenure they held, on the fees of lay tenants in chief; men on the royal demesne, and in cities and boroughs; clerical tenants in chief, the property of all their tenants and those living on their demesnes being assessed; religious houses not holding by military tenure; and merchants. By a writ of 29 March 1225 the poor were excused, following complaints, the assessors being told not to trouble about trifling objects, but ordinary laymen were distrained if they refused to pay. The surviving assessment rolls show that considerable efforts were made to obtain an accurate valuation.

Everyone except earls, barons and knights was to swear as to the number, quantity and value of their moveable goods and those of their two nearest neighbours. If there was any dispute as to the value between a man and his neighbours, the knights were to hold a sworn inquest by a jury of local men to decide what was due. The sergeants and reeves of earls, barons and knights, or reeves if they had no sergeants, were to swear as to the value of the moveable goods of their lords in each vill. A roll for each vill was drawn up in duplicate, one being retained by the knights and one given to the justices. Some people compounded by fines, including the Cistercians, Premonstratensians and Templars; the Hospitallers were exempt, but later paid a sixteenth on their benefices. The Barnwell annalist thought that all four orders were exempt. Exempt goods were also detailed in the writ. For all clerics and free laymen who were not merchants, these were books, church and chapel ornaments, horses (including riding, war and draught horses), jewels, vases, utensils, the contents of larders, cellars and haybarns, and grain bought to provision castles; for merchants, arms, riding horses, domestic utensils, and the contents of their larders and cellars for their own consumption; for villeins, arms which they were sworn to carry, utensils, flesh, fish and drink for their own consumption, and hay and forage which was not for sale.

The tax was ordered to be collected in two instalments, at Trinity and Michaelmas (25 May and 29 September 1225). The receipts, after they had been handed over to the justices by the knights, who themselves received the money from the reeve and four men of each vill, were to be held in a safe place in the county, such as a cathedral, abbey or priory, under the seals of the knights and the justices, until instructions were given as to where to send it. By May that had been decided. Half was eventually sent to Winchester castle in the custody of the bishop of Salisbury, the other half to Devizes castle in the custody of the bishop of Bath. The latter was soon altered to the New Temple in London, because of lack of provisions and accommodation at the inns. The two bishops, who were both barons of the Exchequer, heard the accounts of the collectors and paid the money out. There seems to have been a separate exchequer for the accounts, and a special office of receipt was open from 17 June to 13 July for the first collection, and from 29 September to 22 November for

the second. Most of the money raised, which in the late 1230s the Exchequer estimated at 86,758 marks and 2d, but which seems from the accounts, thought to be complete, to be only about £39,191, was indeed spent on the campaign for which it was raised. Part of it was, however, still due in December 1226, and the enrolled account runs to 11 January 1227.

A number of assessments for this tax survive in E 179/81/2 (Chesterton, Cambridgeshire), 242/127 (Aswardhurn wapentake, Lincolnshire), and 242/47 (Chalke deanery, Wiltshire), and are printed in Pipe Roll Society, NS XLV (1983), pp 1-106.

*Sources:* *Patent Rolls 1216-1225*, pp 511, 512, 524-545, 547, 560-567, 571, 572; *Patent Rolls 1225-1232*, pp 1-56; *Rotuli Litterarum Clausarum*, II, pp 17, 21, 26, 29, 40, 41, 42, 44, 45, 71, 73-75, 81, 99, 146-148, 152, 180; *Red Book of the Exchequer*, ed H.Hall (3 vols, Rolls Series, 1896), p 1064; *Annales Monastici*, II, pp 296, 300; *Memoriale Fratris Walteri de Coventria*, II, p 257; *Roll of Divers Accounts*, Pipe Roll Society, NS XLIV (1982); Pipe Roll Society, NS XLV (1983); Mitchell, *Studies in Taxation*, pp 159-169; Mitchell, *Taxation in Medieval England*, pp 20, 37-40, 92, 139-143, 151; Carpenter, *Minority of Henry III*, pp 379-382; F A Cazel, 'The Fifteenth of 1225', *BIHR*, XXXIV (1961), pp 68-81

*enrolled account:* E 364/1, rot 5 (printed in Pipe Roll Society, NS XLIV (1982), pp 54-63, and in *BIHR*, XXXIV (1961), pp 73-81)

*collections:* 1225 May 25; 1225 Sept 29

## 1232

### Fortieth, 1232 Sept 22

Early in 1232 Henry III was in debt, following his campaign in Gascony in 1230, and was borrowing heavily from the count of Brittany and Italians from Florence and Siena. On 7 March he asked a meeting of the great council for an aid. The earl of Chester, on behalf of the lay magnates, stated that they did not legally owe him any aid since they had served personally in France, and the king allowed them to withdraw. The senior clergy asked for a delay because many of their number were not present, and the council was put off until after Easter. It met again in London on 2 May, with no known result. In the second half of September another council including the bishops, earls and barons granted an aid of a fortieth on moveable goods held on 22 September, just after the harvest. The writs for its collection were issued on 28 September, and the assessment began within a month, the assessors being instructed to start work no later than 20 October. No date was set for the tax to be collected; it was simply ordered to be collected as quickly as possible. No special central organization was apparently created to receive it.

The fortieth was payable by archbishops, bishops, abbots, priors and clerics having lands not belonging to their churches, and earls, barons, knights, free men and villeins of the realm. It was payable on their grains, ploughs, sheep, cows, pigs, stud horses, and cart horses assigned to cultivation in manors; excepting the goods which the archbishops, bishops and other ecclesiastical persons had from parish churches they had appropriated, and prebendal churches, and prebends, and lands pertaining to those prebends and parish churches. There is no list of exempt lay goods, as on previous occasions, but the writ to levy the tax specified that nothing was to be taken from anyone who had moveable goods to the value of less than 40 shillings.

The tax was the first entirely assessed by juries. The local assessment machinery was set out in detail in the letter to the sheriff instructing him to assist, as follows. Knightly assessors and collectors were sent to each county, varying in number according to the size of the county, their names being recorded on the close roll. Four of the better and more legal men of each vill were to be chosen who, with the reeves of all the vills, were to assess all men on oath in the presence of the appointed knight assessors. Afterwards, by the oath of two other legal men of the vill, the assessment of the four assessors and the reeve was to be made, and separately written down. A roll for the vill was to be drawn up, which stated which barony or liberty each vill belonged to, in whole or in part. After all the fortieth was assessed and written down, a roll of all the particulars of all the vills and all the counties was to be handed over to the steward of each of the barons, or to the steward's attorney or the bailiff of the liberty, where anyone had a liberty, if the baron or lord of the liberty wished and was able to collect the tax, and to distraint for it. If he did not wish or was unable to do so, the sheriffs were to make that distraint, not to receive any of it themselves but to hand over the whole of the fortieth to the knight assessors in a large and secure town in each county. For each vill a tally was to be cut for the baron's steward or his attorney, or the steward of the lord of the liberty, and the assessors, and the money deposited by the assessors in each vill in a safe place in it, the assessors having their seals, locks and keys on it, and the sheriffs theirs. As soon as they had finished their assessment, the knights were to send the rolls of their whole circuit to the Exchequer; when all the money had been collected from them, they were similarly to send their receipt rolls. The money was to be kept in the places where it was deposited, until transferred to the New Temple in London at the king's order.

In order to speed up the process, the assessors were instructed to work in pairs, and to let the sheriff know when and where to bring the men of the vills before them. They were also told in which large town in each county the money was to be stored when collected, such as Holy Trinity priory, Canterbury, for Kent, and Chichester cathedral for Sussex. For small or dependent counties, or linked pairs of counties, the money from both was to be stored in one place: at Nottingham castle for Nottinghamshire and Derbyshire; at Sherborne castle for Somerset and Dorset; at Northampton castle for Northamptonshire and Rutland; at Carlisle castle for Cumberland and Westmorland; at the Tower of London for Essex, Hertfordshire and Middlesex; at York and Lincoln cathedrals for all the ridings of Yorkshire and the parts of Lincolnshire respectively.

Some complaints that the justices taxed goods which were not liable, including ships, fishing nets, gold and silver, were received and dealt with in November and December 1232. Exemptions by writ were sought and obtained by Gilbertines and the Lazarines, while the Templars, Hospitallers and Cistercians opposed the tax and there was a delay in their collection; in the end the first two compounded with a lump sum, while the Cistercians may have escaped altogether. Major churchmen, including the bishops of Ely, Hereford, Durham and Worcester, the abbots of Reading, Ramsey and St Mary's, York, and the prior of Wenlock, and a single great layman, Richard Marshal, earl of Pembroke, took advantage of the special collection terms for liberty-holders and paid the tax direct. Separate sections of the account were made for the honour of Brittany, the lands of the bishop of Durham in Howden, and the abbey of St Mary's, York. As late as March 1235 assessors in Yorkshire were ordered to assess and collect the fortieth on the lands of the count of Aumale, the earl of Lincoln and Richard de Percy, and in September 1236 final action had still to be taken against Percy. Various references in the Exchequer memoranda rolls carry instructions to distraint unnamed debtors in various counties.

The yield of the tax was estimated by the Exchequer at 24,712 marks 7s 5d; the sum given in the enrolled account totals £12,924, of which £5,855 were paid into the treasury and £6,486 into the

wardrobe. However, the account appears to be incomplete, since not every county appears in it. Many of the county sums mentioned in it were transferred for final accounting into various county accounts in the pipe rolls, after the sheriff and one or more of the collectors for each shire had appeared before the barons with their rolls and tallies.

A Kent assessment covering about a fifth of the county survives for this tax in E 179/123/1 and 2, and is printed in Pipe Roll Society, NS XLV (1983), pp 107-119; a village assessment for Stathern in Leicestershire also survives (SC 11/531) and is printed in N Niemeyer, 'Assessment for the Fortieth of 1232', *EHR*, XXIV (1909), pp 733-735.

**Sources:** CCR 1231-1234, pp 155-161, 283, 285, 287-288, 290-295, 297-302, 311; CPR 1225-1232, pp 473, 490, 501; CPR 1232-1247, pp 124, 159; E 159/14, rot 13; E 159/15, rot 14d; E 159/13, rot 7; Wendover, *Chronica*, IV, pp 233-234, 249, 254; *Annales Monastici*, I, p 87; II, p 310; III, p 131; IV, pp 72-74; *Red Book of the Exchequer*, p 1064; Mitchell, *Studies in Taxation*, pp 199-206; Mitchell, *Taxation in Medieval England*, pp 20, 40-42, 58, 83, 92, 105, 143-145, 151-152, 200-201, 204

**enrolled account:** E 364/1, rot 6 (printed in Pipe Roll Society, NS XLIV (1982), pp 63-73)

## 1235

### Feudal aid for the marriage of the king's sister, c. 1235 July 17

Isabella, John's second daughter, and sister of Henry III, married Frederick II in the spring of 1235. As she was not the king's eldest daughter, a feudal aid was not legally due. However, a great council was summoned and since John had not asked for an aid to marry his eldest daughter Joan, granted an aid in the form of a scutage at a rate of 2 marks per fee to help raise her dowry. One half was to be paid at Michaelmas (29 September) 1235, the other half at Easter (30 March) 1236.

Similarly, a scutage at the same rate was levied on clerical tenants in chief. Writs for collection from these tenants were issued on 17 July 1235. It is not known when writs for collection from lay tenants were issued, but presumably at about the same time. In addition a '*donum*' or '*auxilium*' was raised from those clergy not holding in knight service, as a result of meetings with heads of religious houses held between July and September. Each house paid a lump sum. There were also perhaps contributions from tenants holding of the king by sergeanty and socage.

The money was locally held in safe repositories; letters close dated 19 June 1236 refer to the sums hitherto kept in Old Sarum castle. Not all the money was used for Isabella's dowry. Henry III used some of it for other purposes, such as the repair of Winchester castle.

Although writs of distraint were issued concerning those who had not paid from as early as 5 December 1235, the last payment of the dowry was not made until June 1237.

**Sources:** Mitchell, *Studies in Taxation*, pp 208-213; Chew, thesis, pp 85-86; CCR 1234-1237, pp 188-189, 268, 329, 361

**collections:** 1235 Sept 29; 1236 March 30

## 1237

### **Thirtieth, 1237 Jan 20**

On 20 January 1237 the first officially-designated parliament met at Westminster, and the king, through his advisor William Raleigh, asked it for an aid of a thirtieth on moveables, on the grounds that his officials had mismanaged his income and because of the heavy expense of his marriage in 1236 and his sister's marriage to the emperor, Frederick II, in 1235; her dower was in arrears. After some opposition it was agreed, in return for the king admitting three barons to his council and confirming Magna Carta and the Charter of the Forest. One of those who spoke was Richard de Percy, a Yorkshire baron who had still not yet paid his contribution to the fortieth of 1232. In the writs authorizing the collection of the tax the king specified that he did not wish that the occasion of this aid be taken as a precedent or be made into a custom to ask for another similar aid: *'nolumus etiam quod occasione huius auxilii sumatur deinceps occasio vel trahatur ad consuetudinem petendi alias consimile auxilium'*.

The grant was made by the archbishops, bishops, abbots, priors and clerics having lands not pertaining to their churches, and earls, barons, knights and free men, for themselves and their villeins. It was of a thirtieth of the goods to be held on 15 September 1237, when the grain had been gathered. As in 1232, poor men and women having no more than 40 shillings per year were to be exempt. Included in the tax were grains, carts, sheep, cows, pigs, stud horses, cart horses assigned to cultivation, and other riches and goods, the wording being virtually the same as the list of 1232 except for the last, general, phrase. Again, exceptions were the goods which archbishops, bishops and other clerics had in parish churches or prebends, and lands pertaining to prebends and parish churches. Also exempt were all gold and silver, palfreys, pack-horses, destriers, rouncies, arms, utensils and vases.

The local machinery for collection was as before headed by county commissioners, but this time consisted of four knights and a clerk, except in Yorkshire, where the East and North Ridings had two knights and a clerk, and the West four knights and a clerk, and Lincolnshire, where Lindsey, Kesteven and Holland each had four knights and a clerk. Four legal men were to be elected from each vill to make assessments in the presence of the county commissioners and, if they wished to be present, the bailiffs of the local lords. They were then to present the details of the chattels of all those assessed, including their value, to the commissioners, and then collect the money and pay it to them with tallies and rolls of particulars, to be deposited in a safe place locally before transport to London. The places for deposit, a castle or an abbey, in each county, are as in 1232 specified on the close roll. The goods of the assessors were to be assessed not by themselves but by another four men from the same vill. Unlike 1232, lay lords were not normally allowed to collect from their own men, only to have their bailiff present at the assessment if they wished. The arrangements for collections on the estates of ecclesiastics were similar to those for lay estates, with four of the estate knights or free tenants making the assessment and collection.

Unlike 1232, dates for the collection of the tax, in two instalments on 1 December 1237 and 31 May 1238, were specified when the first instructions were sent out, and the commissioners were to begin their work on 15 September 1237. The organization created for the collection of the tax consisted of a central board for each of the three divisions into which the kingdom was divided, at the Tower of London, Nottingham castle and Bristol castle. Each group included two royal servants together with a Templar and a Hospitaller. On 15 December 1237 the sheriffs were instructed to transport the cash, rolls and tallies, under the seals of the collectors, to the most convenient of the

three centres by 20 January from some counties and 27 January from others. Some arrears from this first collection were being collected at the second, and half the sum due at the latter was on 19 May 1237 postponed until 13 October, in Sussex at least, at the instance of the king's counsellors and because of the poverty of the men of the land. By 1239 the proceeds of the tax were consolidated in London and the collection centres in Nottingham and Bristol closed down. Money from the tax collected in Lincolnshire, however, was being transported to London as late as February 1242.

An enrolled account once existed, and is referred to in the pipe rolls, but it has not survived. The account was not made at a separate Exchequer, although by May 1238 the office at the Tower of London possessed a chequer board; mention is made only of counting and gathering the money, not of accounting for it. The account was rendered at the main Exchequer apparently in 1241; the Cornwall collection was being dealt with in Easter term that year. A receipt roll of receipts at Nottingham has survived (E 179/270/30) and a roll of receipts from the hundreds and vills of Essex (E 179/107/1). The yield of the tax was estimated by the Exchequer at 33,811 marks 2s 1d.

**Sources:** *CPR 1232-1247*, pp 188, 205, 209, 212, 215, 217, 222, 225, 275, 277, 281; *CCR 1234-1237*, pp 543-555, 557, 559, 567, 569, 575; *CCR 1237-1242*, pp 2, 8, 12, 15, 18, 20, 23, 29, 37, 45, 67, 114-117, 119, 130, 153, 171, 187, 263, 295, 388, 389; *Calendar of Liberate Rolls 1226-1240*, pp 314, 326, 331, 333, 349, 350; Matthew Paris, *Chronica Majora*, ed H R Luard (7 vols, Rolls Series, 1872-1873), III, pp 380-383; *Annales Monastici*, I, p 102; II, pp 87, 317; III, p 147; IV, pp 83-84, 428; E 368/13, rot 6d; *Red Book of the Exchequer*, p 1064; R C Fowler, 'An early Essex subsidy', *Transactions of the Essex Archaeological Society*, XIX (1927), pp 27-37; Mitchell, *Studies in Taxation*, pp 214-219; Mitchell, *Taxation in Medieval England*, pp 21, 42-46, 79-81, 100, 105, 145-147, 152, 195, 200, 204-205

**collections:** 1237 Dec 1; 1238 May 31 x Oct 13

## 1245

### Feudal aid to marry the king's eldest daughter, 1245 Feb 23 or later

The great council met on 23 February 1245 and was asked for financial support. After much discussion an aid for Henry III's eldest daughter's marriage was granted at the rate of 20s per knight's fee. According to the chronicler Matthew Paris, half was to be paid at Easter (16 April) and half at Michaelmas (29 September) 1245. The king promised to observe the charters. The grant was made even though the daughter, Margaret, was still a child, as a compromise with his requests for money; she did not marry until six years later, in December 1251, when she married the king of Scotland. An 'aid' was also taken from abbots and priors not holding by military service.

According to Helena Chew, the levying of this aid was a last resort for Henry III, since in 1244 and 1245 'the Great Council persistently refused to grant a gracious aid'. In addition, the barons agreed to be charged only on the number of fees for which military service was owed, and not the number of fees actually held; because of the escalated costs of equipping knights, the 'service' requirement was by now significantly lower than the number of fees held. S K Mitchell estimated the total sum charged at just over £6,000, of which only £2,480 9s 4s had been paid by 1247.

**Sources:** Mitchell, *Studies in Taxation*, pp 241-244; Chew, thesis, pp 88-89

**collections:** 1245 April 16; 1245 Sept 29

## 1253

### **Feudal aid to knight the king's eldest son, 1253 April 27 x May 13**

At the great council meeting which began on 27 April 1253, the tenants in chief agreed to pay an aid for knighting Prince Edward. According to the chronicler Matthew Paris, half was to be paid at Michaelmas (29 September) 1253, half at Easter (12 April) 1254. The levy was granted in return for the confirmation of the charters.

The prince was knighted in 1254 but the aid on military tenants, though nominally raised for this purpose, seems in reality to have been levied to defray the expenses of Henry's campaign in Gascony in 1253, in connection with which the king's military tenants in Ireland were also asked to grant an aid or serve, and the clergy and towns were asked to contribute. Probably for this reason, no scutage was taken.

In connection with the same campaign, in addition to fines from military tenants, the king as usual collected contributions from religious houses, some of which did not hold by military service. Writs for collection of the aid were issued on 13 May 1253. Henry III's demesne tenants were asked to contribute an aid, payable by Ascension (29 May 1253), not by 22 June, as stated by S K Mitchell, whose account, based largely on chronicles, is confusing. It is clear, however, that the king's expenses were heavy and that he needed further financial support.

In December 1253 he petitioned for further aid, and according to Mitchell, some time after Easter 1254, the lesser tenants agreed to contribute, after consultation with representatives from the counties. However, a letter from the king dated 24 March (before Easter, which fell on 12 April), expressed appreciation for the assistance rendered and gave instructions for those wishing to accompany the queen in person to join him in France. Those sending money were to ensure that the queen received it in time for her departure; this, according to protection letters issued to those accompanying her, was on or about 3 May 1254.

What response there was in real terms to this further request is doubtful. The barons were certainly sceptical about the king's needs, and in fact a treaty was concluded on 1 April, well before the queen's departure.

*Sources:* Mitchell, *Studies in Taxation*, pp 253-263; *CCR 1251-1253*, p 353; *CPR 1247-1258*, pp 229-230, 281, 374

*collections:* 1253 May 29; 1253 June 22; 1253 Sept 29; 1254 April 12

## 1269

### **Twentieth in aid of crusades, 1269 Aug 7 or earlier x c. 1270 May 12**

This twentieth was levied to provide the means for a crusade begun by Prince Edward in August 1270, two years after he had taken the cross. It was the first tax on moveables conceded to the crown by parliament since the thirtieth of 1237, following a number of refusals during the intervening years, and was only levied following a protracted period of negotiations. The process began at the York parliament of September 1268, but according to the Furness continuator of



William of Newburgh's chronicle, the absence of many important men (*maiores Angliae*, possibly a reference to representatives of the commons) led to the postponement of further consideration until another fuller parliament held at Westminster in the following October. There the king is said to have gained consent to the exaction of a tenth from beneficed clergy, 20s from each carucate of lay tenements, and 6d per acre, but had to concede deterrents of payment until well into 1269, so the attempt to raise a tax at that time seems to have been abortive. No further progress is known to have been made until the summer of 1269, despite the holding of further parliaments in the meantime. It seems that a twentieth on moveables was granted at a parliament in July 1269, according to a letter written by the king on 7 August. The letter mentioned a wish for the knights appointed to collect the tax in the counties to take their oath by 8 September, so that they could begin their work by Michaelmas, and enclosed with it was the form of their oath, including detailed instructions for choosing local taxers.

However, another parliament met at Westminster in October 1269, which most chroniclers associate with the granting of the twentieth, and which was probably better attended than the one in July. It may be that the king wished for renewed consent from a more authoritative body, probably including representatives of the commons, but when he tried to do so there was resistance which prevented him from doing more than gain consent to the assessment of the tax, not to its collection. The assessment seems to have proceeded from November 1269 to March 1270, but no collectors were appointed until 2 April 1270. Even this was an anticipation of events, because the definitive grant of the tax did not come until the parliament beginning on 27 April 1270, which included representatives of the commons. The final grant was made about 12 May, and was apparently conditional on a new confirmation of Magna Carta and the Charter of the Forest, and some legislation against the Jews. Monies began to be received by the government early in July. A clerical grant of a twentieth by the bishops and their tenants was also agreed, with the lower clergy also joining in later in the year, after sharing in the resistance of October 1269.

The complete account of the tax was not rendered until 1273, when it is said to have yielded almost £31,500, but much of the money had been paid before Edward set out on crusade on 20 August 1270. A writ of 24 January 1273, authorizing the payment of the expenses of one of the assessors, suggests that assessments were still being made after the accession of Edward as king, as does an assessment of the town of Wenden in Essex for the twentieth, made in 1 Edward I (E 179/242/12).

**Sources:** J R Maddicott, 'The crusade taxation of 1268-1270 and the development of parliament', in *Thirteenth Century England II: Proceedings of the Newcastle upon Tyne Conference 1987*, ed P R Coss and S D Lloyd (1988), pp 93-117; *Chronicles of the Reigns of Stephen, Henry II and Richard I*, II, p 554-556; D Wilkins, *Concilia Magnae Britanniae et Hiberniae* (1737), II, pp 20-21; *Annales Monastici*, IV, pp 218-233; *Parl. Writs*, I, p 381; F M Powicke, *King Henry III and the Lord Edward* (2 vols, Oxford, 1947), II, pp 564-569; Mitchell, *Studies in Taxation*, pp 295-299

**collections:** 1270 May

## Edward I

### 1275

#### **Fifteenth, 1275 Oct 18 x 24**

The parliament which granted this fifteenth on moveable goods for the relief of the king, because of crusading debts, began on c. 18 October 1275. Commissions for assessment and collection were issued on 24 October. A fifteenth was also granted by the prelates.

Items exempt from assessment were 'treasure, riding-horses, bedding, clothes, vessels, tools, geese, capons, hens, bread, wine, beer, cider and all kinds of food provided and ready for use' of those who were not merchants or burgesses, but the latter were taxed on these items. The minimum value of property to be taxed was 15s.

There were complaints about faulty and mistaken assessments, and on 17 November 1276, sheriffs and royal stewards were ordered to rectify mistakes in the presence of the taxers.

The tax money collected was to be paid into safe repositories, such as abbeys, in the counties, and was slow to come in. Orders concerning the disbursements make it clear that payment was to be made in two halves, but no payment dates are specified within these, nor in the commissions. The abbot of Gloucester did not pay the first instalment until 27 December 1276, and some amounts from the first payment were still outstanding on 6 February 1278. Leicestershire, however, paid the second instalment on 16 March 1278. Some of the money was used to pay the king's debts to merchants; the first half of the payment in Oxfordshire and Berkshire, for example, was paid over to merchants on 6 January 1277. The tax collectors were still in arrears on 23 March 1279, when various individuals were ordered to appear at the Exchequer after Easter to deliver them.

*Sources:* W Stubbs, *Select Charters*, ed H W C Davis, 9th edn (Oxford, 1913), p 422; *Rot. Parl.*, I, p 224; *CCR 1272-1279*, pp 167, 250, 409, 459, 524; *CPR 1272-1281*, pp 183, 187, 255, 257, 261

*enrolled account:* E 359/1

### 1283

#### **Thirtieth, 1283 Jan 20 x Feb 28**

The 'second' Welsh war lasted from March 1282 until October 1283. To finance this war, in June 1282 John de Kirkeby, archdeacon of Coventry, was commissioned to raise money by direct negotiation with towns and religious houses. This probably failed to raise enough and, on 24 November 1282, the king, then at Rhuddlan, summoned two provincial parliaments of both clergy and laity to meet at York and Northampton on 20 January.

The result for the laity was a grant of a thirtieth on moveables. The goods exempt from the tax were as in 1275, and the minimum amount of property to be taxed was half a mark (6s 8d); people were to be assessed on the property that they held on 20 January. The assessments were to be made by twelve neighbourhood jurors. Later, clerics and merchants who had otherwise assisted in the war effort were declared exempt.

Collectors were appointed on 28 February, and on 4 June they were instructed that the first half of the money was to be paid to the Constable of the Tower by 8 July and the second half by 13 October.

G L Harriss has described the thirtieth of 1283, levied for the expedition to Wales, as 'the first national tax for war in the reign [of Edward I]'.

*Sources:* G L Harriss, *King, Parliament and Public Finance*, pp 40-41, 71; Stubbs, *Select Charters*, p 424; *Parl. Writs*, I, pp 10, 12-15

*enrolled account:* E 359/4A

*collections:* 1283 July 8; 1283 Oct 13

## 1290

### **Fifteenth, 1290 April x Sept 22**

In 1289 the king demanded an aid to meet the expenses of his absence in Gascony over the previous three years. This request was discussed in the long meeting of parliament which lasted from April to July 1290.

The commission for the assessment and collection of the fifteenth was issued on 22 September 1290 at Clipstone. A period of two years was to be allowed for payment into the Exchequer, in half yearly instalments at Easter and Michaelmas, beginning at Easter 1291. Thus the payment dates were 22 April and 29 September 1291, and 6 April and 29 September 1292. It is likely that the grant was made, at least in part, in recognition of the expulsion of the Jews.

In the commissions dated 22 September 1290, the following articles were exempted from taxation in rural districts: armour, riding-horses, jewels and clothing of knights, gentlemen and their wives, and their vessels of gold, silver and brass. It was expressly stated that this exemption did not apply in cities, boroughs and other towns. The minimum amount of property to be taxed was 15s. A writ was issued on or about 16 January 1291 for the assessment and collection of the fifteenth in London, and by other writs dated 23 February, taxers and collectors were ordered, however, to exempt the following items from taxation in towns: one garment each for a man and his wife, a bed for the two, one ring, one clasp of silver or gold, and a girdle of silk, if these were used daily, as well as a drinking cup of silver or mazer. Apart from 1301, when none were listed, these exemptions applied to all taxes levied throughout the reign of Edward I.

Initially, Wales was not taxed, but on 20 January 1291 Edward requested that the magnates of Wales should also give him a fifteenth.

*Sources:* *Lancashire Lay Subsidy Rolls*, ed J A C Vincent (Lancashire Record Society, XXVII, 1893), I, pp 176-179; Willard, *Parliamentary Taxes on Personal Property*, pp 77-78; *Parl. Writs*, I, p 24; *CPR 1281-1292*, p 419

*collections:* 1291 April 22; 1291 Sept 29; 1292 April 6; 1292 Sept 29

## 1294

### **Tenth and sixth, 1294 Nov 12**

The assembly which met on 12 November 1294 granted, on the first day of the meeting, a tenth on moveables of all persons not exempt from the levy of the last fifteenth, in support of the king's war against the king of France for the recovery of Gascony. One half was to be paid before the feast of the Purification (2 February 1295), the other before Pentecost following (22 May 1295), according to the appointment of named assessors and collectors issued at Westminster on the same day.

On 21 November writs were issued commissioning men to request throughout the country a similar grant from the royal demesne, cities and other towns, there having been no representatives of the towns at the meeting. Shortly afterwards, the men of London granted a sixth of moveables, and a commission for the assessment and collection of the sixth in London was issued on 26 November. Many men serving in Gascony and Wales were declared exempt, at least temporarily, from payment, and writs of *supersedeas* were sent to the collectors from 13 November onwards, instructing them not to collect the sums due from these individuals, but to return into the Exchequer the assessments of what was due from them. Some later paid in full, others were pardoned, and still others simply did not pay before the death of Edward I; it appears that they were not pressed for payment afterwards.

The minimum value of taxable property was 10s in the countryside, and 6s in towns. Property exempt from taxation was as in 1290, with the addition of treasure.

The separation of the urban from the rural districts, and of charging the former at a higher rate, was an innovation which was to become standard.

**Sources:** CPR 1292-1301, pp 103-104; Willard, *Parliamentary Taxes on Personal Property*, pp 77-78, 111-113; Stubbs, *Select Charters*, pp 475-477

**collections:** 1295 Feb 2; 1295 May 22

## 1295

### **Eleventh and seventh, 1295 Nov 13 x Dec 4**

In the parliament which opened on 13 November a split-rate tax on moveable goods was voted to Edward I, in aid of his war in France to recover Gascony. An eleventh, to be levied in rural areas, was granted by the earls, barons, knights, etc, and a seventh, to be assessed and collected in towns, was granted by the citizens, burgesses and others of the royal demesne, cities and boroughs. The tax was to be paid in two equal instalments, at the feast of the Purification (2 February 1296) and at Pentecost (13 May 1296). Commissioners to levy the tax were appointed in each county on 4 December 1295.

Goods exempt from taxation were as in 1290, with the addition of treasure. The minimum amount of property taxable for the eleventh was 11s, and for the seventh, 7s.

**Sources:** CPR 1292-1301, pp 170-172; Willard, *Parliamentary Taxes on Personal Property*, p 88; Stubbs, *Select Charters*, pp 478-482

*collections:* 1296 Feb 2; 1296 May 13

## 1296

### Twelfth and eighth, 1296 Nov 3 x Dec 16

Parliament met at Bury St Edmunds on 3 November, and granted a tax of a twelfth on the inhabitants of the countryside and an eighth on town-dwellers, to assist the king's war effort in recovering Gascony. Commissions for assessment and collection were issued on 16 December, and specified that payment was to be made in two equal halves at the feast of the Purification (2 February 1297) and on Whitsunday (2 June 1297).

Goods exempt from the tax were as in 1290, and the minimum amount of taxable property was 12s for the twelfth, and 8s for the eighth. This was the first time that treasure in the form of coins was included as a taxable item, which it thereafter remained.

*Sources:* Stubbs, *Select Charters*, pp 482-484; Willard, *Parliamentary Taxes on Personal Property*, pp 77-78, 88; *CPR 1292-1301*, p 225

*collections:* 1297 Feb 2; 1297 June 2

## 1297

### Eighth and fifth, 1297 July 30 or earlier

In July 1297 a great military levy met Edward I in London preparatory to an expedition to France. At the king's request, a group of the magnates present granted him an eighth and a fifth on moveable goods. Commissions for collection were issued on 30 July; two collectors were appointed in each county, one of whom was non-resident there. Sheriffs were ordered to assist in the collection, and taxpayers were to be assessed on the goods in their possession on 8 September 1297. The levy of the tax met with opposition from the barons because of the irregularity of the assembly that had granted it, and the tax collectors had difficulties, forcing the king to appeal to a more comprehensive assembly for authority to levy the tax.

In October 1297, a more representative parliament revoked the July grant and replaced it with a ninth. However, judging by the expenses that they incurred, the assessors of the eighth and fifth had already begun their assessments by that time.

*Sources:* Stubbs, *Select Charters*, pp 485-486; *Parl. Writs*, I, pp 53-55; G L Harriss, *King, Parliament and Public Finance in Medieval England to 1369* (Oxford, 1979), pp 63-65; *CPR 1292-1301*, pp 297-299; Willard, *Parliamentary Taxes on Personal Property*, p 16

### Ninth, 1297 Oct 12

The parliament which met in October 1297 cancelled the July grant of an eighth and fifth and replaced it with a ninth, which was granted in return for confirmation of Magna Carta and the charter of the forest. The *inspeximus* confirming the charters was issued on the twelfth day of the month, which was, according to Harriss, the same day on which the ninth was granted.

As in 1294, because the boroughs were not represented in the parliament, the commissions issued to taxers and collectors on 14 October did not cover cities and boroughs. Subsequently, after the citizens of London had granted a ninth, the king's council ordained that the assessors and collectors in the counties should levy and collect the ninth in all cities, boroughs and royal demesne lands, and commissions were issued to that effect on 23 October.

Exempt goods were as in 1296 and the minimum value of taxable goods was 9s. Taxpayers were to be assessed on the goods that they held on 29 September 1297, and the money collected was to be delivered to the Exchequer in two halves: the first on the morrow of the feast of St Nicholas (7 December 1297), and the second on the morrow of the feast of the Purification (3 February 1298). In addition to the many assessments for the levy of this tax returned to the Exchequer surviving among the E 179 documents, the assessment of the borough of Grimsby, Lincolnshire, is held with the Grimsby borough records in the North East Lincolnshire Archives in Grimsby (ref: 1/611/1).

**Sources:** Harriss, *King, Parliament and Public Finance*, p 74; Willard, *Parliamentary Taxes on Personal Property*, p 88; *Parl. Writs*, I, pp 61-64

**collections:** 1297 Dec 7; 1298 Feb 3

## 1300

### **Fifteenth levied in Wales, 1300 May 21 or earlier**

In the spring of 1300 a tax was levied in Wales which, according to Michael Prestwich, was a tax of a fifteenth, and raised £2,776, 'not including what was raised in the Marches'. Although the tax was not granted by parliament, and no record of it is found on the parliament roll, all documentary references state that the men of Wales had 'granted [it] of their own free will'.

According to letters of credit issued on 21 May 1300, Edward had issued instructions to John de Havering, justice of West Wales, 'by word of mouth, touching a subsidy for the present Scotch war'. An entry on the close roll dated 7 July 1300 reveals that 2,000 marks was offered by the men of North Wales for this purpose, and that the king understood that the men of 'Englefield, Flint and Rhuddlan will aid him voluntarily in like manner on this occasion'. On the same day letters of credence were apparently sent to the commonalty ordering the men of those areas to obey Richard de Havering, the justice's son, who was to levy the 'good and suitable aid' in those areas; he was in fact appointed receiver of the Welsh subsidy three days later (on 10 July). He was instructed to take the money directly to the king in Scotland, while his father John was ordered to 'hasten the collection, as the king is in great need of money at present'. No payment date was specified in the letters; Richard was to inform the contributors of a date and place of payment.

There are indications that the clergy paid this tax as well. On 21 September 1300, in letters patent addressed to the 'bishops, abbots, priors and whole commonalty', the king promised that the 'goodwill' subsidy should not be made a precedent, and that he would issue letters patent to that effect. No trace of these promised letters has, however, been found.

No documents recording the collection of this tax have been found, and in view of the fact that the Exchequer was not involved, and that the money collected was delivered directly to the king on campaign, it seems unlikely that any will come to light among Exchequer records.

*Sources:* CCR 1296-1302, p 354; CPR 1292-1301, pp 517-518, 526, 534; M Prestwich, *Edward I* (London, 1988), pp 225-226

## 1301

### Fifteenth, 1301 Jan 20 or later

In March 1300 parliament granted a twentieth on the understanding that certain reforms be undertaken, especially that perambulations of the forests should be carried out, and an *inspeximus* was issued for each charter on 28 March. However, no writs were issued for assessment or collection of the tax, and the matter remained in abeyance until another parliament met at Lincoln on 20 January 1301. At this assembly, a fifteenth was substituted for the twentieth, on the condition that grievances, especially those concerned with the forests, be remedied. No taxers and collectors could be appointed, however, until Michaelmas, because of the Scottish campaign.

Because of its financial difficulties, the crown employed the same technique that it had made use of in 1282. Officials equipped with details of the assessment of the last fifteenth approached fifty-seven towns to persuade them to compound for the fifteenth by making prompt payment of a lump sum. At least fifteen towns agreed.

Orders dated 8 October at Stirling were issued to sheriffs and communities of counties for the election of three or four knights, or others, to serve as assessors and collectors. Commissions to the chosen assessors were issued between 24 October and 12 November. The instructions contained no exemption clauses, but after consideration by the king and magnates, a privy seal writ was sent on 23 November to the treasurer and barons of the Exchequer ordering them to restore the list of exemptions that were in force for past taxes. It was not until 9 December, however, that a writ to that effect was issued under the seal of the Exchequer and sent to the commissioners. There appears to have been no threshold of liability of taxable property.

The collection dates varied. In York, for example, the tax money collected was to be delivered to the Exchequer on the morrow of Martinmas (12 Nov 1301), the quinzaine of the following Easter (6 May 1302), and the quinzaine of the nativity of John the Baptist thereafter (8 July 1302). In Kent, the assessment for Dartford gives Michaelmas (29 September) 1301 as the date for payment, while the attached schedule of assessments of the collectors cites Michaelmas 1302 (E 179/123/4). Elsewhere in Kent, collectors seem to have been at work between April and June 1302 (E 179/237/52).

The king's need for money at the opening of the Scottish campaign in March 1301 was so acute, however, that he could not wait for these payments to come due, but resorted in the mean time to 'an irregular anticipation of the revenues'. In August 1301, after 2,500 marks had been procured in July as a loan from the city of London by John Drokensford, keeper of the king's wardrobe, commissions were issued to officials and men of fifty-seven of the larger towns in England, requesting that they solicit loans in anticipation of the fifteenth. Drokensford and other officials were also ordered to travel to these towns and treat with individuals there for similar loans. A number of loans were raised in this way.

*Sources:* CCR 1296-1302, pp 461-463; Willard, *Parliamentary Taxes on Personal Property*, pp 23-24

## 1302

### **Aid to marry the king's daughter, 1302 Nov 7 or earlier**

Although originally granted on 1 June 1290, this tax was not levied at that time because of the death of princess Eleanor's prospective bridegroom, Alphonso of Aragon. In 1302, when funds were required for the Scottish war, parliament agreed that Edward I could now levy the tax, and on 7 November collectors were appointed. The rate charged was £2 per knight's fee, and payment was due at the feasts of the Purification and Ascension next following (2 February and 16 May 1303).

Payment was intended to come from the sub-tenants, not the tenants-in-chief. Because so many were remitted payment temporarily when the host assembled to fight in May, much of the money was late coming in. Most of what was collected was spent on stores and equipment for the army in Scotland. Sheriffs were ordered in October 1304 to account at the Exchequer, but collection dragged on into the next reign and at least one payment was still outstanding in 1340, for which a pardon was issued.

In addition to the assessments returned to the Exchequer and now among the E 179 documents, the assessment of knights' fees for the greater part of Norfolk is now BL Add MS 38,513 (ff 5 onwards).

*Sources:* Chew, thesis, pp 160-162; *CPR 1301-1307*, p 76

*enrolled account:* E 359/5, rots 1-7

*collections:* 1303 Feb 2; 1303 May 16

## 1303

### **Tallage, 1303 July x 1304 Jan 20**

The king's need for money led the Exchequer to suggest reviving the tallage, particularly after the English merchants had refused to pay the *Nova Customa* in June 1303. In the following month, John Drokensford, keeper of the king's wardrobe, reported to the council that the king was favourable to the scheme.

Commissions for collection of the tax were issued between 20 January and 6 February 1304. Although traditionally sheriffs were charged with levying tallages, commissioners were appointed for groups of counties, and were instructed to assess the tax on either communities or individuals. The method of assessment was left to their discretion, provided that they 'neither spared the rich nor oppressed the poor'.

J F Hadwin speculated that the levy of fractional taxes on moveable goods, which had become the most usual form of lay tax, made an impact on the way in which this tallage was assessed. Some assessors assessed landed revenue separately from moveables, and in London, 'the assessments alleged to be specified fractions of the taxpayers' wealth'. One annalist claimed that London paid a tenth on revenues and a fifteenth on moveables.



The first payment, from York, was made on 28 February 1304, and by the end of the calendar year over £4,000 had been collected. Thereafter the remainder was slow to come in, as an assessment of Rochester and Strood in Kent attests. An endorsement on that document notes that it was returned to the Exchequer in October 1304, and a subsequent annotation reveals that the whole sum assessed was paid on 22 June 1312 (E 179/123/7).

Receipts of the tax were recorded on special receipt rolls (E 401/1677, 1683, 1693, 1698 and 1705), and some assessments survive in the E 179 class of documents. Arrears are noted on the pipe rolls of Edward II, and were transferred to the exannual rolls in the 1320s (E 363/1-3). An enrolled account, which was originally attached to the pipe roll for 1306-1307, also survives. Eventually over £5,000, and possibly as much as £6,000, was collected. The total assessments for each county and borough are printed by Hadwin.

*Sources:* J F Hadwin, 'The Last Royal Tallages', *EHR* 96 (1981), pp 344-358

*enrolled account:* E 372/152B

## 1305

### Double scutage, 1305 April 26 or earlier

The first full feudal summons after 1282 was issued on 30 December 1299 for an army to fight the Scots. The muster was to be at Carlisle in the last week of June 1300. Fines taken in lieu of service were collected at the unusually high rate of £40 per fee.

The results of the campaign of 1300 fell much below the king's expectations, and two years later preparations were begun for a renewed conquest of Scotland. Writs dated 7 November 1302 summoned another feudal host which was to assemble at Berwick-on-Tweed in the following May, and on 16 April 1303 the sheriffs were instructed by writ to make proclamation that all clerics, women and others unfit for service were to appear before Exchequer at York by 17 May to make fine with the king at the reduced rate of £20.

Not until 1305 was there any attempt to raise scutage. At the parliament which met at Westminster between February and April 1305 it was agreed that it should be collected for the armies for Scotland of both 28 and 31 Edward I. The sheriffs were instructed at least as early as 7 November 1305 to proceed with the collection and to deliver the money to the Exchequer by the morrow of Hilary (14 January 1306). Various entries upon both the Chancery and Exchequer rolls show that the collection was proceeding as early as December 1305-January 1306, but there was great resistance to the levy of the tax and a general contumacy on the part of the sheriffs.

On 15 January 1306, the day after the due payment date, when it was apparent that little money had been received, new instructions were issued to the sheriffs, ordering them to proceed with the collection and pay the monies due into the Exchequer by 10 April, or face a fine of £40. The response was minimal, under £400 being raised in total. Collection was suspended in the summer of 1306 until a decision should be reached on the disputed matter of whether those who had performed service for their recognized fees were thereby quit of scutage on all fees. No further attempts were made to collect this double scutage during the power struggle between Edward II and his barons between 1307 and 1314.

However, following the king's disastrous campaign of 1314, culminating in the defeat at Bannockburn, the crown's desperate need for money prompted reimposition of the collection of this double scutage, as well as a new retrospective scutage for the campaign of 1306. This time the sheriffs were bypassed, collectors for each county being appointed on 3 November 1314 (although the sheriffs were still required to assist the collectors in holding local inquisitions to establish fees held at midsummer 1300 and Whitsun 1303). No collection dates were specified, but the money was to be delivered in parcels as soon as possible. Collection was evidently still in progress in May 1315, when one collector was replaced. At the same time, sheriffs responsible for the collection of levies during the reign of Edward I were ordered to render account of the sums collected during their terms of office.

In addition to the difficulties in collection created by the political tension of the period, and the accompanying deterioration of Exchequer administration, the continued failure of the crown and the magnates to reach agreement over the numbers of fees for which scutage was owed inevitably made this double scutage impossible to levy satisfactorily. In the parliament of January 1315 there were angry complaints, and the crown agreed to suspend collection until January 1316, while the magnates considered their response to the crown's offer to negotiate a compromise. When no response had been made by the end of the respite period, collection was restarted, and distraints were enforced.

Nevertheless, and despite continuing attempts to collect the scutage for the next twenty-five years, it was never possible to collect all the sums believed by the Exchequer to be outstanding. Eventually the continued determination of the magnates to oppose the Exchequer's appraisal of the incidence of the levy bore fruit in 1340. Little had in any case been collected; in return for a grant of taxation, Edward III agreed to abandon attempts at collection, and magnates received a pardon of all outstanding debts, including scutages, prior to January 1336.

**Sources:** *Parl. Writs*, I, pp 327-328; 366-367; Chew, thesis, pp 111-118; idem, 'Scutage under Edward I', *EHR*, XXXVII (1922), pp 321-336; idem 'Scutage in the Fourteenth Century', *EHR*, XXXVIII (1923), pp 19-41

**collections:** 1306 Jan 14

## 1306

### **Thirtieth and twentieth to knight the king's eldest son, 1306 May 30**

In April 1306 the king announced his intention to knight his eldest son at the feast of Pentecost, and summoned a parliament to meet at Westminster on 30 May 1306 in order to grant him an aid for this purpose. According to H M Chew, however, the real object behind his request for a grant of aid was to finance an expedition against Robert the Bruce, who laid claim to the throne of Scotland. Instead of voting a separate tax for a Scottish campaign, parliament granted a general levy of a thirtieth on the counties, and a twentieth on all moveable goods in the cities and boroughs held on 29 September 1306, for both the knighting of the king's son and the impending war. In exchange, the king undertook that the grant would not set a precedent to the prejudice of the lords and commons, nor become customary.

On 22 July 1306 commissioners to levy the aid were appointed by letters patent issued at Beverley, and they were instructed to collect the tax in three equal instalments, on 3 February, 28 May and

3 November 1307. The threshold of liability was 10s, and the goods exempt from the tax were the same as in 1290. Different payment dates were specified, however, in commissions issued at Lanercost on 1 December 1306 for the assessment and collection of the thirtieth and twentieth in Tynedale and Hexhamshire. The tax collected in those places did not have to be delivered to the Exchequer until 9 April, 28 May and 3 November in 1307.

On 10 September 1306 writs of *supersedeas* were issued to sheriffs in those counties where the Knights Templar held lands, directing them to suspend the levy of the tax on the goods and villeins of the Templars until 13 October, by which time the master of the order was to have compounded with the king for a lump sum in lieu of the tax.

**Sources:** *Parl. Writs*, I, pp 169, 178-179; Chew, thesis, pp 162-163; *CPR 1301-1307*, p 456; *CCR 1302-1307*, p 413; C 54/123, m 15d; C 66/127, m 22

**collections:** 1307 Feb 3; 1307 May 28; 1307 Nov 3

## Edward II

### 1307

#### Twentieth and fifteenth, 1307 Oct 13 x 16

The first parliament of Edward II's reign was summoned to meet at Northampton on 13 October 1307. Before that assembly adjourned on 16 October, the lords and commons granted a twentieth and fifteenth on moveables, ostensibly to meet the expenses of the burial of Edward I and the coronation of the new king, but in actual fact to finance the war with Scotland.

On 28 November 1307 commissions were issued to two or more men in each county for the assessment and collection of the tax in two equal payments. The tax was to be levied on all lay persons who held goods worth at least 10s on 29 September 1307. The commissioners were to be accompanied by a clerk, who was to compile a roll of the assessments in duplicate. One of these rolls was to be delivered to the Exchequer on 25 March 1308, when the first payment of the tax was due. The second payment was to be paid by 25 June 1308.

In June 1308, the collectors were ordered to bring in by 8 July all the money that they had collected, under pain of a fine of £40, because of the king's urgent need for funds for the war in Scotland. This tax was one of the matters which led to antagonism between Edward II and his barons, the barons later claiming that the receipts of this tax, and that of 1309, had been foolishly wasted.

**Sources:** Willard, *Parliamentary Taxes on Personal Property*, p 20; *CCR 1307-1313*, p 41; *Parl. Writs*, II, pt 2, pp 6-16; *CPR 1307-1313*, pp 22-24; Harriss, *King, Parliament and Public Finance*, pp 107, 165

**enrolled account:** E 359/14, rots 1-2

**collections:** 1308 March 25; 1308 June 25

## 1309

### **Twenty-fifth, 1309 April 27 x May 13**

Parliament assembled at Westminster on 27 April 1309, and before its adjournment on 13 May, the commons and the lay and ecclesiastical magnates granted a tax of a twenty-fifth on moveable goods in aid of the Scottish war, on condition that the king consented to eleven articles of reform. The actions of the king were postponed until the next meeting of parliament, and no commissions were issued for the time being to taxers and collectors. The higher clergy and barons met at Stamford in July when the king agreed to deal with the recommended reforms. On 26 August commissions were issued to the assessors and collectors who did not start work until several weeks later. They were instructed to make assessments on the basis of goods owned on 29 September 1309, and pay the receipts into the Exchequer in two instalments. Two copies of the assessment rolls were to be made, one of which was to be delivered to the Exchequer with the first payment on 14 January. The second payment was due on 15 June 1310.

On 10 December, because of complaints that the Stamford articles were not being observed, the king ordered the collectors to suspend collection between 29 December 1309 and 16 February 1310, but to proceed with the assessment and bring any money already received to the Exchequer by 29 December 1309.

The prelates and lay magnates met again at Westminster on 8 February 1310, a meeting which resulted in the appointment of the Ordainers in the following month. On 1 April orders were issued to the taxers and collectors to finish the assessment and to proceed with collection, the first payment date now being specified as 27 April 1310.

The barons later maintained that Edward had squandered the receipts from this tax.

**Sources:** *Parl. Writs*, II, pt 2, pp 39, 41, 42; *CPR 1307-1313*, pp 183-186; Harriss, *King, Parliament and Public Finance*, pp 107-108, 112, 165

**enrolled account:** E 359/14, rots 3-4

**collections:** 1310 Jan 14 - April 27; 1310 June 15

## 1312

### **Tallage, 1312 Dec 16**

A parliament was summoned at Westminster on 20 August 1312. No grant of taxation was made during this assembly, and on its last day, 16 December 1312, a tallage was imposed by the king. The writs authorizing this last levy of a tallage specifically stated that the assessment was to be a tenth on revenues and a fifteenth on movables, but in other respects the tallage conformed to the traditional levies of the tax. Sheriffs were again made responsible for its collection, and the receipts of the levy were recorded on the pipe and receipt rolls, as was the case for all levies of tallages before that of 1303-1304.

No payment date was specified in the tallage writs, but the first payment was received at the Exchequer on 2 March 1313, and by Christmas receipts were less than £1,000. The Berkshire

collectors had evidently received some tallage money by 28 April 1313, when they were ordered to reimburse the expenses of Giles de Arpuche, keeper of the king's colts, out of the first receipts of the tax. Although the levy yielded less than was received from the 1304 tallage, the collection of this tax was still reasonably successful, although slow to be completed; payments were still being received in May 1316.

Estimated receipts of the tax in both the counties and the boroughs are printed by Hadwin.

*Sources:* Hadwin, 'The Last Royal Tallages', pp 344-358; *CPR 1307-1313*, pp 520-521, 567

## 1313

### Twentieth and fifteenth, 1313 Sept 23 x Nov 15

Parliament sat at Westminster between 23 September and 15 November 1313, and granted a twentieth and fifteenth on moveable goods before its adjournment.

Commissioners to assess and collect the tax were appointed on 22 November, and they were instructed to levy the tax in two equal instalments. Assessment rolls were to be made in two copies, one of which was to be returned to the Exchequer with the first payment on the morrow of the close of Easter (15 April 1314). The second instalment was to be collected by the morrow of the Nativity of John the Baptist (25 June 1314).

On 12 April 1314, however, the king sent a writ to all the collectors, asking that in view of the need to mobilize against Robert the Bruce, they hurriedly collect both payments and bring them to the Exchequer; the collectors for Hertfordshire, Essex, Kent, Surrey, Sussex and Hampshire were asked to deliver the money by 17 May 1314, and those in all other counties except Northumberland, Cumberland and Westmorland were allowed slightly longer, until 3 June.

*Sources:* *CPR 1313-1317*, p 49; *Parl. Writs*, II, pt 2, pp 97, 106, 115; *CFR 1307-1319*, p 193

*enrolled account:* E 359/14, rots 5-6

*collections:* 1314 April 15; 1315 June 25

## 1314

### Scutage, 1314 Nov 28 or earlier

In April 1306 a feudal summons was issued to raise an army against Robert Bruce, which met with an inadequate response in the following July. Fines were taken at the moderate rate of 20 marks per fee. It is clear that the levy of scutage was contemplated from as early as April 1307, but the collection had not been undertaken by the death of Edward I. It was left for his successor to impose the scutage due for the army of 1306, but the power struggle between Edward II and his barons prevented any attempt to raise the levy between 1307 and 1314.

In June 1314, however, Edward II was forced to summon a feudal host to Berwick to march upon Stirling and relieve the English forces under siege there. The disastrous Bannockburn campaign which ensued led to serious financial difficulties for the crown. Upon the king's return from the

north, then, a renewed effort was undertaken by the Exchequer to reimpose the double scutage of 1305, while a new levy was to be collected in connection with the army of 1306. Collection by the sheriffs in the past had proved unsatisfactory, and therefore a new method of collection was devised. On 3 November 1314 a series of commissions was issued in which two or more taxers were appointed for each county to assess (by formal inquisition) and collect the double scutage of 1305, which was said to be, for the most part, 'unlevied'. The money gathered from this levy was to be delivered at the Exchequer in parcels as quickly as possible, and any tenants asking for acquittance were to be given a day to prove their claim before the treasurers and barons of the Exchequer. The same procedure was to be put in place for the levy of the 1306 scutage, and on 28 November 1314 commissions were issued to, in many cases, the same taxers. For documents illustrative of the processes involved in the levy of all three of these scutages, see E 179/242/66. In Wiltshire, the three scutages were still being levied in 1324.

The lack of success in collecting both this and the earlier double scutage was due not only to the political upheavals of Edward II's reign, but to the still unresolved dispute between the Exchequer and the magnates over the numbers of fees for which scutage should be paid. In addition, the Exchequer was suffering from overwork and a lack of co-operation among its officials. Once again, opposition from the magnates caused the suspension of the collection and of the imposition of distrains in many cases, although small sums continued to trickle in to the Exchequer. Some collectors were personally attacked and robbed.

Although collection was nominally in process for over twenty-five years, it is probable that it was never completed and that the final accounting was never carried out. Eventually, in return for a grant of direct taxation, Edward III abandoned attempts to collect these scutages in 1340, and pardoned all outstanding debts, including those for scutage, before 1336.

*Sources:* *Parl. Writs*, I, p 377; II, pt 2, pp 432-433; *CFR 1307-1319*, p 216; *Feudal Aids*, V, pp vii, 213-219; Chew, thesis, pp 116-120; idem, 'Scutages under Edward I, pp 321-336; idem, 'Scutages in the Fourteenth Century', pp 19-41

## 1315

### **Twentieth and fifteenth, 1315 Jan 20 x March 9**

Parliament assembled at Westminster on 20 January 1315, and before the end of the session on 9 March, granted a twentieth and fifteenth on moveable goods in aid of the war in Scotland.

Commissions for the assessment and collection of the twentieth were issued on 15 March, and the instructions to the commissioners were enrolled on the King's Remembrancer's Memoranda Roll (E 159/88, rots 143-143d). These specify that the first half of the tax was to be collected by the following quinzaine of Trinity (1 June), and the second half by the morrow of the feast of the Exaltation of the Cross (15 September). Another copy of these instructions was sent to the commissioners for the levy of the fifteenth in Surrey; they list those items which were considered non-taxable (E 179/184/3).

Commissions appointing taxers for the levy of the fifteenth, enrolled on the Originalia Roll, were not issued until 10 May, and these specify a later date for the first payment of 24 June (E 379/75, m 30). The date of the second payment of the fifteenth was the same as for the twentieth.

**Sources:** Willard, *Parliamentary Taxes on Personal Property*, p 21

**enrolled account:** E 359/14, rots 7-8

**collections:** 1315 June 1-24; 1315 Sept 15

## 1316

### Sixteenth and fifteenth, 1316 Feb 20 - Aug 5

Parliament assembled at Lincoln on 27 January, and on 20 February, the last day of the session, the king unusually received two separate grants of taxation: one from the 'magnates and community of the realm', and the other from the 'citizens, burgesses and knights of the counties'. An 'armed footman from every vill in the kingdom' was granted by the magnates and commonalty, and the citizens, burgesses and knights of the counties voted a fifteenth to be levied in the cities, boroughs or royal demesne.

Commissions for the assessment and collection of the fifteenth were issued on 8 June 1316, but no attempt was yet made to levy the tax, because reforms promised by the king in exchange for these grants, and the selection of armed men had been delayed.

On 25 June another parliament was summoned to meet at Lincoln on 29 July, and at this assembly, on or before 5 August, the lords and commons substituted a grant of a sixteenth for the earlier grant of foot soldiers. Commissions for the assessment and collection of this sixteenth were issued on 5 August, significantly, on the same day that concessions made by the king concerning the forests were enacted. The tax was to be paid in two halves, the first on 3 November 1316 and the second on 25 April 1317.

In early 1317 resistance to the tax was perceived. Following a council held at Clarendon, writs were issued on 20 February to the collectors in each county instructing them to make returns identifying those who were impeding their work, and if necessary to receive assistance from the sheriff. Only two returns to the enquiry are known to have survived. That for Sussex stated that no resistance had been encountered in that county, while the return for Berkshire said the same but added that they would not be able to keep to their payment terms 'propter generalem inopiam communitatis comitatui predicti' (C 47/8/3, nos 1-2, 25).

**Sources:** Willard, *Parliamentary Taxes on Personal Property*, p 17; *CPR 1313-1317*, pp 473-475, 529-532; *Parl. Writs*, I, pt 2, app, p 110; II, pt 2, pp 167-168; *CCR 1313-1318*, pp 453-454

**enrolled account:** E 359/14, rots 9-11

**collections:** 1316 Nov 3; 1317 April 25

## 1318

### **Tax levied in Wales, 1318 Nov 22 or earlier**

Like the tax levied in Wales in 1300, this levy was not granted in parliament, but the money raised was paid into the Exchequer. The enrolled account of the tax, for the collection of which Edmund Dynieton was responsible, indicates that £939 12s 9½d was collected.

The tax appears to have been levied in the summer or autumn of 1318. An undated letter from the commonalty of South Wales, thought to have been written between June and November 1318, refers to an aid levied for the Scottish war. It states that John Wawayn, the justice of Wales, came and asked for the grant, and that permission had been given by 'an old man, who without the assent of the whole community, thoughtlessly promised to give a fifteenth'. The letter requests that the community be allowed to pay the levy in livestock and crops, since its members were so poor that they had no money, but did not wish to break the promise given on their behalf. The Exchequer account, however, suggests that this permission was not granted, but the circumstances described in the letter may explain why the sum raised was, accordingly to Natalie Fryde, 'comparatively' small.

Patent roll entries dated 22 and 23 November 1318 refer to aids granted 'by the knights and others' in both North and South Wales, the receipts of which were to be paid over to Roger Mortimer of Wigmore and Roger Mortimer of Chirk. Other information is, however, lacking.

**Sources:** *CPR 1317-1321*, pp 242-243; *List of Welsh Entries in the Memoranda Rolls 1282-1343*, ed N Fryde (Cardiff, 1974), pp xviii-xvix; *Calendar of Ancient Correspondence concerning Wales*, ed J G Edwards (Cardiff, 1935), no xxxiv 193

**enrolled account:** E 359/14, rot 13d

## 1319

### **Eighteenth and twelfth, 1319 May 6**

A parliament was summoned to meet at York on 6 May 1319, and before its adjournment on 25 May, the levy of an eighteenth and twelfth from the laity was granted, specifically to aid the king in the war against the Scots.

The eighteenth was to be levied on moveable goods in the townships, and while the clergy were exempt from this assessment, their villeins were to be taxed for the eighteenth (after those goods which had been assessed for a tenth levied on the clergy had been deducted), and it was further declared that clerical temporalities were also to be assessed for the eighteenth. The twelfth was to be levied on moveable goods in cities and boroughs: on the assets of individuals 'in their houses or abroad, and upon the sea as well, whether in good debts, or in jewels of gold and silver or other property; goods arising from their foreign lands and tenements...only excepted'.

Assessors of the eighteenth were to be 'good men of the townships' who had not previously served as tax assessors, because, as it was complained in parliament, 'in all the assessments of aids hitherto granted to the king, the assessors and under assessors and their clerks had embezzled a third or more of what had been levied from the people'. Despite these precautions, the officials



responsible for collection in fourteen counties were later subjected to investigation after complaints were made.

Appointment of the assessors and collectors was on 30 May 1319, but they were not given their instructions for assessment until 8 July 1319, on which date their appearance was ordered (via writs addressed to the sheriffs) before the council in the Exchequer under pain of £40 'to receive the form of the taxation'. The payment of the tax was to be in two instalments: the first was due on 18 November 1319 and the second on 9 February 1320. The threshold of liability for payment of the twelfth was half a mark (6s 8d), and for the eighteenth, 10s.

*Sources:* *Parl. Writs*, II, pt I, pp 225-227; *CPR 1317-1321*, pp 347-350; Willard, *Parliamentary Taxes on Personal Property*, pp 221-222; and idem, 'The Assessment of Lay Subsidies 1290-1332', *Annual Report of the American Historical Association* (1917), pp 281-292

*enrolled account:* E 359/14, rots 12-13

*collections:* 1319 Nov 18; 1320 Feb 9

### Scutage, 1319 May 28

Despite the grant of an eighteenth and twelfth in the same month, Edward II was still in need of money for his Scottish campaign. Little headway was being made in the collection of earlier scutages because of baronial opposition and disagreement over the basis of the levy. In addition, the magnates were demanding the right to levy scutage on their own rear vassals. It was apparently decided that this latter concession would be made dependent on a further scutage, to be levied in connection with the Scottish campaign the king had mounted in 1310. Most tenants-in-chief had avoided the summons for this altogether, and only seven had fined (at the rate of £40 per fee).

On 28 May 1319 the treasurer and barons were directed to put this scutage in charge at the rate of two marks per fee (as with previous scutages, for all fees and not merely those for which the tenant acknowledged due service); in return, the magnates were to be allowed to levy scutage on their own tenants. The collectors were instructed to hold local inquisitions into fees and to deliver their assessments into the Exchequer by 8 May 1320.

This now meant that no less than six scutages (one of them double) were being collected simultaneously, without any final agreement having been reached over the terms of the levy, and while there was still vociferous local opposition. The results were therefore unsatisfactory. Sheriffs, bailiffs and jurors all refused to co-operate, and the collectors themselves were less than enthusiastic in imposing punishments.

Following complaints in the parliament of October 1320, collection was suspended until Michaelmas 1321. As in 1315, the magnates were offered this respite to allow them to furnish the same information about fees held as had been requested in 1315; once again, they did not respond, and in the autumn of 1321 the collection was resumed. By 1335, however, few collectors had cleared their accounts. Eventually, in 1340, when Edward III was faced with the refusal of parliament to grant a subsidy unless long-standing debts (including scutage) were pardoned, the attempt to collect all six scutages was finally abandoned, and debts incurred before 1336 were pardoned.

*Sources:* Chew, 'Scutage in the Fourteenth Century', pp 19-41

## 1322

### Tenth and sixth, 1322 Nov 14 x 29

On 18 September 1322 Edward II summoned a 'colloquium' to be held at Ripon, but on 30 October the venue was changed to York, where the assembly gathered on 14 November. He was in need of money to finance an expedition against Scotland, and before adjournment of the gathering on 29 November, a levy of a tenth and a sixth on moveable goods was granted, payable in two halves.

On 2 December commissions were issued for the assessment and collection of the tax. The taxers were instructed to make their assessments on personal property which was held on 30 November. Duplicate assessment rolls were to be compiled for each county, one copy of which was to be returned into the Exchequer with the first instalment of the tax, which was payable on 3 April 1323. The second half was due on 1 July 1323.

Since a truce with Scotland was agreed in May 1323, the king was able to retain most of the money for his own use, and in September 1323 he openly declared his intention of amassing a great deal of wealth. The levy of this tax, believed to be the heaviest of Edward II's reign, yielded over £42,000.

**Sources:** N B Fryde, *The Tyranny and Fall of Edward II 1321-1326* (Cambridge, 1979), pp 93-94; *CPR 1321-1324*, pp 224-226; *Parl. Writs*, II, pt 2, pp 278-280

**enrolled account:** E 359/14, rots 14-15

**collections:** 1323 April 3; 1323 July 1

## Edward III

## 1327

### Twentieth, 1327 Sept 15 x 23

Following his accession to the throne in January, the young Edward III was determined to continue the war with Scotland, and on 7 August 1327 summoned a parliament to meet at Lincoln on 15 September. No records of the parliament survive, but the levy of a twentieth must have been decided on by 23 September, when commissions for its assessment and collection were issued.

The initial commissions do not cite any payment dates, but later commissions, issued on 5 and 12 October, reveal that the first instalment of the tax was due to be paid by 3 February 1328. In London, however, the first payment was not due until 8 July 1328.

It is only the commission issued for the levy of the tax in London that specifies the date of the second payment as 29 September 1328, although the date may have applied generally. The second payment would not appear to have been received at the Exchequer before 20 August 1328, because on that date the collectors in most counties were ordered to pay part of their receipts to the Bardi merchants, in order to settle the king's debts.

The levy of the tax may have met with some resistance; the head collectors in Great Yarmouth were reportedly attacked.

*Sources:* *Foedera*, IV, p 301; *CPR 1327-1330*, pp 172-173, 286; *CCR 1327-1330*, pp 311-312

*enrolled account:* E 359/8A, rot 1; E 359/14, rots 16-17

*collections:* 1328 Feb 3 - July 8; 1328 Sept 29

## 1332

### Fifteenth and tenth, 1332 Sept 9 x 12

On 25 June 1332 Edward III issued writs ordering the imposition of a tallage. Like the last such levy, this tax was to be a two-tiered imposition - a ninth on land and a fourteenth on moveable goods. The instructions issued for the levy were similar to those of 1312, but such a levy was evidently deemed unacceptable in the parliament which met at Westminster on 9 September, and the king was offered a subsidy of a fifteenth and tenth in its place before that assembly adjourned on 12 September. The king accepted this offer, after statements about troubles in Ireland and the prospect of difficulties with Scotland had been set before the assembly. According to Hadwin, by agreeing to the substitution Edward 'gained a subsidy worth £34,000 instead of the £5,000 or so he might have raised by a tallage'.

Two assessors and collectors were appointed for each county on 16 September 1332. They were in turn to appoint under-assessors who would make the assessment, receive the money and transfer it to the principal assessors and collectors; these persons were responsible for paying the money into the Exchequer. As before, duplicate rolls of assessment were to be prepared, one of which was to be returned to the Exchequer. This assessment proved to be the basis of the fifteenth and tenth granted in 1334, and for all those to follow, as was this two-tiered system for assessment and collection.

A writ to the Northumberland assessors sanctioning a delay in the making of the assessment for that county because of the frequent attacks of the Scots, reveals the dates on which the assessment and payment were due at the Exchequer for all other counties. The first instalment was due on 3 February 1333 and the second on 15 June 1333.

There were numerous and persistent allegations of corruption among the collectors, but it was not until July 1335, almost three years after the tax was granted, that commissions of inquiry were appointed in groups of counties, with instructions to investigate these charges secretly.

Many county assessments made for the levy of this fifteenth and tenth have been printed. For references to these, see Glasscock, *The Lay Subsidy of 1334*. The total amount assessed for the subsidy was £34,295 17s 2½d.

*Sources:* *Rot. Parl.*, II, p 66; *CPR 1330-1334*, pp 357-358, 484-485; *CPR 1334-1338*, p 201; *The Wiltshire Tax List of 1332*, ed D A Crowley (Wiltshire Record Society, XLV, 1989), p xi; Hadwin, 'The Last Royal Tallages', pp 354-358

**enrolled account:** E 359/8A, rots 2-3; E 359/14, rots 18-19

**collections:** 1333 Feb 3; 1333 June 15

## 1334

### **Fifteenth and tenth, 1334 Sept 19 x 23**

Parliament assembled at Westminster on 19 September 1334, and before its dismissal on 23 September, it granted a fifteenth and tenth for the defence of the realm against the Scots and 'other great matters'. The tax was payable in two instalments, on 7 December 1334 and 16 February 1335. Because of the depredations of the Scots, the inhabitants of Northumberland were excused payment.

With this levy one phase in the evolution of taxation of personal property ends. Complaints at the way in which the 1332 tax had been handled led to a change in the method of assessment. Commissions issued to the taxers and collectors on 4 October placed two men for each county - one a royal official, the other an ecclesiastic (usually an abbot or prior) - in charge of the assessment and instructed them to levy not less than the amount levied in 1332. On the same day they were also commissioned to treat with the commonalty of the cities and boroughs, and men of the villis and ancient demesne, and settle with them an overall amount which they should pay. If negotiations failed, the taxers were to assess the amount themselves. When the amounts due from the various local districts were determined, the two chief taxers were to record them upon an indenture, one part of which was to be sent to the Exchequer, and the other was to be kept by the chief assessor, the abbot or prior, for the purpose of collecting the subsidy.

Whereas the rolls of the 1332 tax contain names of taxpayers of the townships and boroughs, and a statement of the sums each person was to pay, the rolls of the 1334 tax contain simply the names of the townships and boroughs, and the total sums for which they were responsible. The sums agreed became the basis of a standardized fifteenth and tenth that, while granted periodically as extraordinary taxation, continued to be levied for 300 years. In 1332 London, however, negotiated a fine of 1,100 marks in lieu of paying the fifteenth.

This new assessment increased the overall yield, and the quota system as a whole had other advantages as well. As G L Harriss has pointed out, 'any further tendency of the lay subsidy to shrink was counteracted by stabilizing the quota for each county and each vill at a slightly higher figure than the preceding tax of 1332. This avoided delay in negotiating and collecting the tax, and was a further step towards familiarizing the realm with the need for recurrent taxation. It may also have helped to shift the burden rather more onto the shoulders of the peasantry.' Fixing the amounts had the added benefit that theft by the collectors was more easily detectable.

The quotas allocated to each township and borough are printed in Glasscock, *The Lay Subsidy of 1334*.

**Sources:** CPR 1334-1338, pp 38-40, 114; CFR 1327-1337, p 467; Harriss, *King, Parliament and Public Finance*, p 85; D Hughes, *A Study of Social and Constitutional Tendencies in the Early Years of Edward III* (Philadelphia, 1915), p 11

**enrolled account:** E 359/8A, rots 4-5; E 359/14, rots 20-22

**collections:** 1334 Dec 7; 1335 Feb 16

## 1336

**Fifteenth and tenth, 1336 March 11 x 20**

Parliament assembled at Westminster on 11 March 1336 and before adjourning on 20 March, granted a fifteenth and tenth. Commissions were issued on 7 April to groups of men in the different counties. The writs made no mention of assessment but ordered the commissioners to receive from the cities, boroughs and vills the same sums paid for the fifteenth and tenth levied in 1334. To aid the collectors, schedules of the amounts paid in that year were handed over when they took the oath, although the apportionment in each district was left to the discretion of the local people. The tax was payable in two equal instalments on 1 July 1336 and 22 September 1336.

From this point on, parliament based the grant of a fifteenth and tenth on the previous grant of a fifteenth and tenth, the ultimate foundation of all such taxes being the charge upon taxpayers in 1334. The fifteenth and tenth became, therefore, a fixed sum of money as paid in 1334, no more nor less. Some flexibility permitted lowering of assessments for towns suffering poverty but there was no increase for greater prosperity. On occasions when poverty was pleaded, orders were issued for individual assessments to be made. A few towns in Cambridgeshire, for example, were assessed, since they claimed to have lost much of their harvest of corn in a sudden hailstorm, and the first payment of their tax was postponed until 2 August. Similarly, detailed instructions for assessment were issued to the collectors in Northumberland, Westmorland and Cumberland, presumably because the continuing depredations caused by the war made it difficult to levy regular amounts. These collectors were told that there was a threshold of liability for the tax of 10s (and 6s within the royal demesne).

The collection of this tax was not, however, altogether straightforward. The Cambridgeshire tax collectors were later assaulted, as were those of Lincolnshire, while in Essex the subcollectors refused to hand over the money that they had collected. Bristol made fine not to pay.

**Sources:** *CFR 1327-1337*, pp 480, 486-488; *CPR 1334-1338*, pp 359, 366

**enrolled account:** E 359/8A, rots 6-9; E 359/14, rot 23

**collections:** 1336 July 1; 1336 Sept 22

**Fifteenth and tenth, 1336 Sept 23 x 27**

A 'great council' met at Nottingham on 23 September 1336, and before dispersing on 27 September, it granted the king a fifteenth and tenth, payable in two equal instalments.

Commissions to levy the tax were issued to the collectors on 16 December 1336, and the tax was payable at the Exchequer on 2 February and 8 July 1337.

The city of Bristol made fine in lieu of paying the tax. Various assignments were made on the tax revenue, in order to repay individuals who had cleared the king's debts.

**Sources:** *CFR 1327-1337*, pp 504, 506; *CPR 1334-1338*, pp 321, 326, 336, *inter alia*

**enrolled account:** E 359/14, rots 24-25

**collections:** 1337 Feb 2; 1337 July 8

## 1337

### **Subsidy negotiated with county communities, 1337 July 21**

On 21 June 1337, needing to raise money for his approaching expedition to France, Edward III summoned a council of bishops, abbots, lords and other important persons to meet at Westminster on 21 July and discuss ways of procuring funds. At that conference it was decided to proceed with the war and to collect a subsidy from the laity and the clergy, in the event that the parliament which was to be summoned to meet on 26 September would not grant the king a fifteenth and tenth or other form of subsidy sufficient for his needs.

On 28 August commissioners were appointed to negotiate the tax with the county communities. Writs had already been issued in Chancery on 21 August to all sheriffs, commanding them to have it proclaimed in the cities, boroughs and elsewhere in their counties that all the substantial persons of the county - clergy, nobles, merchants and other wealthy men - should assemble at specified places within the county on 15 September. On the same day, similar writs were sent to the bishops and archbishops ordering an assembly of all clergy on various days; in the archdiocese of York, the meeting was to take place at York on 10 September. They were to assemble 'to hear the king's intention and will concerning the defence of the realm against the king of France', which was to be delivered to them by the commissioners. Those refusing to come would be threatened with punishment for their disobedience. They were to be shown 'how the king is obliged to spend great sums of money for the war' and to be induced 'to grant a subvention in alleviation of those expenses, informing the king with all speed of what they shall grant, to cause the schedule setting forth this matter to be published in every church of the diocese and in other fitting places'.

The tax was not levied uniformly throughout the country. A memorandum returned into Chancery by the bishop of Coventry and Lichfield provides unique information about how the subsidy was raised in Staffordshire. It survives in two copies and gives details of the assemblies that met in the county for this purpose (E 179/242/37, 38). A meeting took place at Stafford on 9 September at which the bishop, Ralph Basset senior and Roger de Swynnerton showed the schedule to high-ranking clergy, lords, knights, merchants and other substantial persons. Because the sheriff had only received the writ on 6 September, attendance was sparse, for which reason, as well as the professed poverty of those who did turn up, the assembly was prorogued until 16 September. Meanwhile, the clergy of the diocese of Coventry and Lichfield met at Stafford on 15 September and, after a reading of the schedule sent to the bishop, granted to the king a subsidy of 12d for each mark of taxation of temporalities and spiritualities, payable in two instalments, at Michaelmas (29 September 1337) and the feast of the Purification of the Virgin (2 February 1338).

Following their lead, the knights, lords and merchants held their prorogued assembly on the next day and, after breaking up into discussion groups according to their social status, granted a subsidy of 12d per pound, assessed on land, which was to be levied in accordance with an extent made in the county in 18 Edward II (1324-1325). That extent had been returned into Chancery, but a copy remained in the hands of one of the commissioners involved in making the survey, Sir Philip de Somervill, and was available for their use. This survey was the basis, then, of another list made in 1337 of landholders and the total values of their holdings, ranging from £5-£40 per annum. The 1337 list has been identified by R H Hilton as the assessment for the levy of this tax, and was used by him for a study of land tenancy in that county (SC 12/1/32). From this assessment, it would appear that the threshold of liability for the tax in Staffordshire was 100s.

At a series of meetings held by the merchants of the towns in Staffordshire on 16 and 18 September it was agreed that the towns (which included boroughs and ancient demesne estates), would provide lump sum contributions, a pattern which was duplicated elsewhere, in both towns and counties. The contributions expected from the individual towns were listed in the memorandum; they range from 100s, to be raised in Stafford, to ½ mark, the amount agreed to be paid by each of the towns of Tutbury and Walsall.

When parliament met on 26 September 1337, the laity granted three fifteenths and tenths to be paid over three years and the clergy granted a subsidy in convocation, whereupon this subsidy was cancelled, and the collectors were ordered to credit all monies collected to the fifteenths and tenths. Nevertheless, writs for the collection of the subsidy had been issued, and returns were made by several, but not all, counties. Most of these are recorded in the Exchequer receipt rolls (E 401). The writ issued to the king's clerk John de Thorp to collect the subsidy in Essex and Hertfordshire was dated 16 September, and requested payment by the Hertfordshire men on 20 September at Ware, and by the Essex men on 21 September at Chelmsford. No information on how the tax was levied in these counties is available, however.

The commissions to levy the tax in Nottinghamshire and Derbyshire, dated 15 September 1337, specified that collection of the money was to take place by 29 September at the latest, and gave the further information that only men possessing land, goods and chattels exceeding the value of 20s were to be taxed. They also reveal that both counties opted to raise lump sums from their inhabitants; the total sum granted by the county of Nottingham was £700 (£100 of which was to come from Nottingham, Newark, Blyth and Retford) and that granted by Derbyshire was £400 - roughly comparable with the yield of a fifteenth and tenth. Northamptonshire granted the king a total amount of £1,060 9s 3d, at four different assemblies. It is also known that London gave 1,000 marks. Some counties, such as Yorkshire, paid only part of their quota before the subsidy was cancelled, but London's contribution was received in total in September. Money was still being received as late as February 1339.

*Sources:* CCR 1337-1339, pp 186, 254-255; CFR 1337-1347, pp 42-43; J F Willard, 'Edward III's Negotiations for a Grant in 1337', *EHR*, XXI (1906), pp 727-731; R H Hilton, 'Lord and Peasant in Staffordshire in the Middle Ages', *North Staffordshire Journal of Field Studies*, X (1970), pp 1-20; W N Bryant, 'The Financial Dealings of Edward III with the County Communities, 1330-1360', *EHR*, LXXXIII (1968), pp 766-768

*collections:* 1337 Sept 20 - 29

### **Three fifteenths and tenths, 1337 Sept 26 x Oct 4**

Edward III envisaged a swift and successful campaign to settle his claim to the French crown, even though he was still at war with Scotland. He therefore needed access to enormous sums of money, especially as he was heavily in debt. G L Harriss estimates that by the end of 1337 the king owed c.£124,000 to his most important allies, and had to raise another quarter of a million pounds by the spring of 1338.

Before summoning a parliament, he embarked on an intensive propaganda campaign intended to produce a favourable frame of mind in his subjects, and to assist him in levying the special subsidy already granted to him in July 1337. The success of this campaign, and probably the hope that a

large grant would bring the war to a quick and successful conclusion, is attested by the grant of three entire fifteenths and tenths.

This unprecedented grant of three fifteenths and tenths was voted in the assembly which convened at Westminster on 26 September 1337 and sat until 4 October, and was to be collected over three years. The tax was payable in six equal instalments, on 1 December and 2 February annually, although London had to pay the first whole fifteenth in one lump sum by 12 April 1338, since there had been a delay in issuing the commission for collection there until 8 March 1338. In all other counties, the collectors had been appointed on 6 or 8 October 1337.

Once again, individual towns suffering hardship, for reasons of *force majeure* or because of damage inflicted by war, were subject to individual assessment. Even so, some communities were reluctant to pay (Newcastle upon Tyne, for example), and the Isle of Wight pleaded the cost of its own defences in a bid to avoid payment.

The king sailed for Brabant in July 1338, but the failure of his financial arrangements, particularly the simultaneous wool tax, followed swiftly. Prices collapsed and Edward's debts spiralled. Many towns were asked for anticipations of the second and third years' payments, but even when they agreed many did not (and perhaps could not) fulfil their promises. The usual complaints of corruption, and of collectors refusing to hand over what they had collected, were heard.

By August 1338 the king was complaining of the failure of the Exchequer to forward the revenue due to him from either this levy or the wool tax, while public mistrust grew because of his need to assign what he did receive to his creditors. This led to the suspicion that those financiers were mismanaging and embezzling his funds. While the council tried to deflect Edward's anger by explaining that there were internal defence expenses to be met (garrisons, fleets, victualling the armies in Scotland, etc), the king became ever more suspicious of the loyalty and honesty of his council. Discontent in the localities grew even more noticeable because of the large scale purveyance in central and southern England (areas hitherto little affected by this practice), and public opinion turned against the whole French expedition.

**Sources:** *CFR 1337-1347*, pp 50-52, 61, 69, 70, 74, 92, 125, 141-142; *CPR 1334-1338*, p 564; *CPR 1338-1340*, pp 122-123, 133, 185, 273, 281, 357, 365, 368, 425, 435; Harriss, *King, Parliament and Public Finance*, pp 232-252; Hughes, *Social and Constitutional Tendencies*, pp 23-24

**enrolled account:** E 359/8A, rots 10-15; E 359/14, rots 26-31

**collections:** 1337 Dec 1; 1338 Feb 2; 1338 Dec 1; 1339 Feb 2; 1339 Dec 1; 1340 Feb 2

### **Scutage, 1337 Oct 10 or earlier**

In 1337 Edward III's financial difficulties led to an attempt to impose a scutage in connection with the Scottish campaign of 1327, for which a summons had been issued on 5 April 1327, when fines had been levied at £20 per fee. On 10 October 1337 writs were issued to collectors instructing them to hold inquisitions.

According to Chew, the imposition of a new levy was, on account of the protracted and still unsettled controversy over the earlier scutages, intensely unpopular, and in the parliament of 3



February 1338 the collection was indefinitely suspended, in view of the fact that the commons had granted a subsidy.

Although returns of assessments for several counties are in the E 179 class, no money was collected. A half-hearted attempt to revive the collection was made in September 1338, but with no satisfactory result, and the pardon of debts arising from this scutage was included in the general pardon of outstanding debts granted by Edward in 1340. The Warwickshire collector, accounting in 1341, claimed that he was unable to collect any of the money (E 179/192/9). The period for which he accounted ran from 9 October 1337 (curiously, the day before the issue of the writs took place) to 16 February 1338, and the latter date may represent the date on which writs were issued to the collectors suspending the collection.

*Sources:* Chew, 'Scutage in the Fourteenth Century', pp 19-41

## 1338

### Tax on wool, 1338 July 26 x Aug 1

On 26 July 1338 a great council convened at Northampton and during the course of its session authorized a direct tax on wool - the first time such a grant was made in this country. Its purpose was to raise the wool which remained outstanding after the failure of the wool scheme of 1337 and the subsequent prise of 20,000 sacks. The tax was to be apportioned according to the schedules of assessment used for fifteenths and tenths, at the rate of a stone of wool for every 2s of the assessment. On 1 August the officers of the Exchequer were sent a list of those men who had been appointed to assess and levy the wool in the various parts of the country and were instructed to transcribe and send to these men the relevant assessment rolls; the wool was to be at specified collection points by 2 September. Later, it was provided that those who had no wool might pay the value in money. In April 1339 London compounded for its contribution by a payment of 1,000 marks (100 marks less than it was taxed towards the fifteenths), and the city of York, which paid £162 at a tenth, made a fine of £108. Barnes has pointed out the unfairness of fixing a uniform price across the country, since 'the value of wool varied greatly in the different counties', yet the tax was a comparative success. Fryde has calculated that the gross assessment amounted to 15,300 sacks, and the greater part of this was realized by August 1339. The tax eventually provided the equivalent of 14,000 sacks.

*Sources:* CPR 1338-1340, pp 244-245; CCR 1337-1339, pp 457, 584; F. R. Barnes, 'The Taxation of Wool, 1327-1348' in *Finance and Trade under Edward III* ed. G. Unwin (Manchester, 1918), p 151; Ormrod, 'The crown and the English economy 1290-1348', pp 176-177

*collections:* 1338 Sept 2

## 1340-41

### Two ninths and fifteenths/subsidy on wool, 1340 April 3 - 1341 May 27

Parliament was assembled on 29 March 1340 and on 3 April the lords and commons granted a ninth of corn, wool, and sheep ('the ninth sheaf, the ninth fleece, and the ninth lamb') for two years. This basic grant was subject to modification for certain classes of people. Town-dwellers were to pay a ninth of the value of all their moveables, while rural merchants, people living in

forests or wastes, and those who did not live by growing crops or sheep-farming, were to pay a fifteenth of the value of theirs. The first year's payment was due on 1 November 1340, and that of the second year on 2 February 1341. The proceeds of this tax, expected to reach £100,000 in each year, were explicitly reserved for the war with France and its administration was placed in the hands of the baronial council in England, headed by the archbishop of Canterbury and the earl of Huntingdon.

The novel part of this tax, which comprised a payment in kind, was based on the ecclesiastical tithe, and had in fact originally been proposed in the form of a tenth for two years at a session of the lords in the parliament held the previous October. Some such innovation seemed necessary because of the severe depletion of the money supply, and it was perhaps also thought that the revenue from such a tax would exceed that from a similar levy in money. This scheme necessarily involved the revival of the parish as a local taxation unit for a lay subsidy (for instance, it had previously been utilized for the Saladin tithe of 1188), although in at least some of the cases where a parish was composed of several vills, the vill continued to be the ultimate unit of assessment. Letters patent dated 20 April appointed men in each county to assess, by inquisition or otherwise, the value of the ninth and fifteenth in each parish, borough, and city, and to collect or arrange for the sale of the goods. Supervisors, who were either prelates or magnates, were appointed in each county to oversee this process. At about this time, it seems, the assessors were further advised that the goods from each parish were to be sold at a value exceeding that normally paid by the church towards the clerical subsidies, that is, the amount registered in the ecclesiastical taxation of Pope Nicholas IV made in 1291.

The goods themselves would hardly be available before the seasons of shearing and harvest, which explains why the first payment date was no earlier than November, but the council apparently intended that those persons who agreed to buy the goods should hand over their money in advance and that each taxpayer would later deliver his assessed amount directly to the purchaser. This may have been why the officials were instructed to sell the goods, wherever possible, to people of the same parish, as long as they were ready to pay as much as could be got for them elsewhere, preference being given in the first instance to the rector or farmer of the parish church. In other words, at the lowest level, the administration of the tax would be as far as possible identical with that employed for the gathering of the tithe, and the goods required from each taxpayer would simply represent an addition to those that they contributed to the church. Only after the parish folk had been approached in vain were the local officials to look elsewhere to make the sale.

The assessors were instructed to take sufficient security from the purchasers, but did not collect the money themselves. On 6 and 12 May receivers (generally abbots and priors) were appointed in each county to gather the money and pass it in turn to two principal receivers commissioned for the districts north and south of the Trent, who were to keep the revenue in the treasury of York Minster and the Tower of London before transmitting it to the king.

The subsequent history of the tax is complicated. Problems caused by the shortage of coin and the high prices fixed for the sale of produce were compounded by the general weariness of taxation and resistance to the novelty of the tax. By the end of 1340, only £15,000 had been received. Yet the money was urgently needed: before the king sailed, at least £200,000 of the subsidy had already been assigned. The king's officials thus resorted to various measures designed to speed up the collection.

At the next parliament, which began on 12 July 1340, further debate was had concerning the operation of the tax, which was said to have been disrupted by the actions of the 'lords of the towns' and other 'troublemakers' (*barettours*). As a result, revised instructions ('the second commission') were issued to the assessors, who were directed that, although the ninth should still be sold at as high a price as possible, it might be sold if necessary at a price equal to the value of the parish church according to the 1291 tax. If they were unable to sell the ninth at the stated value, they should commit it to the lords of the towns for that amount, and such lords would then be answerable to the king (by the hands of the receivers) for the proceeds. If the lords were unwilling to co-operate, the goods were to be committed to four lawful men of the town, who would similarly be held responsible. The names of these lords and men were then to be certified to the principal receivers. 'This,' as E B Fryde notes, 'amounted to a forced sale of the ninth'. The assessors were also instructed that if they had made any sales below the tax of the churches, they should be revoked with all haste. In addition to this, the bishops were directed to summon before them the parsons of their churches to ascertain their correct values. This measure, however, raised hopes that the minimum sale price for the ninth might be lowered further still, and led some assessors to arrest their operations altogether. In the same parliament, the burden upon the country was increased by the grant of a loan of 20,000 sacks of wool, the repayment of which was to be a first charge on the second year of the ninth. The collection of this, as may be imagined, was no more successful than that of the subsidy itself and helped to foment the rising discontent. Further modifications followed. On 24 August new supervisors were appointed in all the counties, while on 7 September the assessors were taken to task for failing in their duties and were directed that half of the money should be in the hands of the receivers by 1 November. This was, however, impossible. The mounting pressure led officials to indulge in illegal seizures and extortion, which generated further local resistance. In September collectors were assaulted in Somerset, and in October the council received reports of communities refusing outright to pay the sums assessed upon them. No manner of enforcement seemed adequate to meet the defiance in the country, and the failure of the council to supply the king with funds brought his campaign to a halt.

On 27 November it was ordered that the money collected was to be brought to a central collector, William Edington, disregarding any assignments to royal creditors, but three days later the king returned, broke up the council, and embarked on a programme of inquiry into the failure of the tax. At the beginning of the new year he made an important alteration to the scheme of taxation: namely, that where the true ninth of the parish did not attain to the assessment of the church according to Pope Nicholas's taxation, the true valuation should be levied without regard to the assessment. The money was now expected by mid-Lent (26 March). This alteration ('the third commission') seems to have allayed much of the resistance to the levy, or at least the difficulties of putting it into operation, and it has been estimated that the revenue eventually collected from the first year of the subsidy represented a 70 per cent increase on the issues of the customary fifteenth and tenth. Most of the records connected with this tax which survive in the PRO class E 179 were compiled as a result of the third commission, and they indicate that the first two commissions were executed in only a few parishes. A sample of these documents is printed in a Record Commission volume under the title *Nonarum Inquisitiones*, though the sample includes not only inquisitions, but also valuation schedules and particulars of account.

New assessors were appointed on 11 March 1341 for the second year's payment, but in the parliament which convened on 23 April and sat until 27 May of that year, the estates complained that the tax was impoverishing them and the second payment was replaced by a grant of 30,000 sacks of wool. This commutation has not yet received a satisfactory commentary. Apparently the

first 20,000 sacks were payable by 1 August 1341 and the remaining 10,000 by 24 June 1342, the first year's levy being apportioned by parliament among the counties according to the rate of the triennial fifteenth and tenth of 1337. Conditions attached to the grant specified that it should be collected by local men. As before, difficulties were experienced in putting the tax into operation. Magnates and others were appointed in each county on 20 June 1341 to hear complaints connected with the levying of the tax, and as late as December 1343 the county of Northumberland had still not paid the wool charged to it; as a result, writs were sent to the local collectors demanding their returns. Moreover, the articles of oyer and terminer commissions issued at the behest of the 1343 parliament suggest that the collectors were also suspected of collecting more than they delivered, selling good fleeces and replacing them with substandard ones, or taking money in place of fleeces and purchasing substandard ones for delivery to the king.

*Sources:* *Rot. Parl.*, II, pp 112-113, 117-118, 120, 126, 131-133, 137; *CPR 1338-1340*, pp 499, 532-533; *CPR 1340-1343*, pp 124-125, 151-155; *CCR 1339-1341*, pp 434-437; *CFR 1337-1347*, pp 177-179, 282-286, 353; *Nonarum Inquisitiones* (Record Commission, London, 1807); *Taxatio Ecclesiastica Nicholai IV* (Record Commission, London, 1802); Harriss, *King, Parliament and Public Finance*, pp 253-293; E B Fryde, 'Edward III's War-Finance, 1337-41' (Unpublished DPhil thesis, University of Oxford, 1946)

*enrolled account:* E 359/12A, 12B

*collections:* 1340 Nov 1 - 1341 March 26; 1341 Aug 1; 1342 June 24

## 1344

### **Two fifteenths and tenths, 1344 June 26**

Parliament opened on 7 June 1344, but it was not until 26 June that it granted two fifteenths and tenths, payable in four equal instalments over two years. The grant of the second fifteenth and tenth was conditional upon the king's departure for France to continue the war. The money, once collected, was to be placed in local churches and monasteries for safekeeping.

The first fifteenth and tenth was due to be paid on 2 November 1344 and 27 March 1345. Commissions for collection of both payments of this fifteenth and tenth were issued on 1 October 1344, and the collectors were instructed where they were to deposit the receipts of the tax. Payment of the second fifteenth and tenth was due on 2 November 1345 and 16 April 1346, and commissions for collection of both payments were issued on 2 August 1345, again directing the collectors where to deposit the money.

Although the truce with France was in force when the first payment was due, Edward III had already borrowed £5,000 from the customs farmers against this tax in October 1344, and later made assignments on it to repay loans from the Italian bankers known as the Bardi. Hostilities broke out again in 1345, and the king used the tax as security for further military expenses in 1346-7 (the Crecy campaign).

The commons insisted that tax money collected north of the Trent should be set aside for the defence of the north, to which the king consented, and surviving warrants suggest that this revenue was reserved for this purpose. John Wodehouse was appointed receiver north of the Trent, and rendered his account for both receipts and disbursements at the Exchequer in January 1347.

*Sources:* *Rot. Parl.*, II, pp 146, 148; *CFR 1337-1347*, pp 391-394, 434-436; Harriss, *King, Parliament and Public Finance*, pp 320-325, 351-352; *CCR 1343-1346*, p 446

*enrolled account:* E 359/10, rots 1-2; E 359/14, rots 32-34

*collections:* 1344 Nov 2; 1345 March 27; 1345 Nov 2; 1346 April 16

## 1346

### Two fifteenths and tenths, 1346 Sept 14

Parliament opened on 11 September 1346 and on 14 September granted two fifteenths and tenths to be collected in four equal payments over two years. Like the last grant of fifteenths and tenths, the second was to be collected only if the war continued.

Payment of the first fifteenth and tenth was due on 1 November 1346 and 1 April 1347, and commissions were issued to the collectors of both payments on 5 October 1346. The second fifteenth and tenth was due to be paid on 1 November 1347 and 19 April 1348, and commissions were issued to the collectors of both instalments on 25 August 1347.

Once again the commons wanted the tax money collected north of the Trent to be reserved for the defence of the north. This was reluctantly agreed and once again John Wodehouse, who had acted as receiver in the north for the fifteenths and tenths granted in 1344, was appointed as receiver. The collection of the second year's payments was contentious. After Edward III captured Calais a truce was agreed in September 1347, which led to such general expectations that no further taxation would be needed that Edward had to scotch rumours that the collection of the wool tax had been suspended. According to Dr Harriss, the king also insisted on the collection of the second fifteenth and tenth, doubtless because assignments had been made on it to pay his debts. The collectors of the fifteenth and tenth encountered considerable opposition and some refusals to pay. The resentment may have been further fuelled by the fact that the parliament in which the tax was granted was of only nine days' duration (adjourning on 20 September), allowing little time for petitions of grievance, and the aid to knight the Black Prince may even have been granted by the lords alone after the commons had dispersed.

*Sources:* *Rot. Parl.*, II, pp 157, 159-170; *CFR 1337-1347*, pp 482-484; *CFR 1347-1356*, pp 44-46; Harriss, *King, Parliament and Public Finance*, pp 320-324, 326, 351-353, 413-414

*enrolled account:* E 359/10, rots 3-5; E 359/14, rots 34d-37

*collections:* 1346 Nov 1; 1347 April 1; 1347 Nov 1; 1348 April 19

### Aid to knight the king's son Edward, 1346 Sept 14 x Nov 1

Edward knighted his eldest son Edward (later the Black Prince) in Normandy at the start of the Crecy campaign. The magnates present were 'persuaded to consent to the levy' of an aid and wrote to parliament on 8 September 1346, asking for confirmation of the grant.

Parliament assembled on 11 September 1346 and agreed to grant the aid, at the rate of 40s per knight's fee throughout the realm. The letter from the council in Calais was read to the lords at the end of the parliament, but not until after the commons had granted two fifteenths and tenths

on 14 September, and perhaps not until after the latter had dispersed on 20 September. This tactic was undoubtedly partly responsible for the unpopularity of the aid, since this underhanded way of procuring the grant had deprived the commons of the opportunity as a bargaining counter for petitions of grievance.

Commissions, consisting of two knights and the sheriff of each county, were issued for assessment and collection of the aid on 1 November 1346, and the tax was payable by the quinzaine of Hilary (27 January 1347). The commissioners were to collect 'from all knights' fees held as well as of the king as of others'. They were to compile their lists of fees from copies of the records of the aid levied in 1302 to marry Edward I's daughter, supplemented by inquests taken by local jury.

There is no question but that the levy was much resented. Responses ranged from refusals to serve as jurors on inquisitions of assessment, to open violence when attempts to levy the aid by distraint were made, and some commissioners were reluctant to execute out their commissions. By May 1347 pressure was being exerted on the collectors to bring in their receipts, and in the north, where money was needed 'at a critical juncture in the northern war', little or nothing had been collected by July 1347.

The parliament which assembled on 31 March 1348 complained that the king was levying an aid which was contrary to statute law on two grounds. The first was that the levy of all aids had been pardoned in 1340 and the second, that the rate of 40s per knight's fee breached the Statute of Westminster of 1281, which established that only 20s per knight's fee could be levied as a reasonable aid. On neither ground was their objection to the aid entirely tenable, but collection was suspended after the commons agreed to grant the king three fifteenths and tenths, although, by that time, much of the aid had already been collected.

The matter was not formally settled, however, until 1352, when the king agreed that any future aids would be levied at no more than 20s per knight's fee, and 20s per £20 worth of land held in socage, and these rates were fixed by statute (25 Edw. III, Stat 5, c 11). Arrears of the tax were still being collected in the north, however, in May 1355. The total net receipts of the tax were £9,003 8s 10d.

Many of the returns are printed in *Feudal Aids*. A copy of the assessments made for the levy of this tax, together with the assessments for the next levy of a feudal aid (that of 1401-1402 to marry Henry IV's daughter), was compiled, copied, lavishly decorated with gold leaf, and bound into a book, probably for Henry V, and is now among the miscellaneous books of the King's Remembrancer, at E 164/3.

**Sources:** *Rot. Parl.*, II, pp 157, 163; *CFR 1337-1347*, p 490; *CFR 1347-1356*, pp 18-22, 29, 34, 425; Chew, thesis, pp 167-170; Harriss, *King, Parliament and Public Finance*, pp 411-416; *Stat. Realm*, I, p 322

**enrolled account:** E 359/5, rots 8-11; E 359/7

**collections:** 1347 Jan 17

## 1347

**Forced loan of 20,000 sacks of wool, 1347 March 3**

During the king's absence abroad, his son Lionel of Antwerp summoned a great council at Westminster to devise a means by which to finance the continuation of the war currently being waged by the king in France. This council met on 3 March 1347 and 'granted' the king 20,000 sacks of wool which was termed a 'loan', although in fact there was little prospect of repayment, since it was to be collected according to the method of assessment devised in 1341. It was claimed that repayment would be made from the receipts of the three years of the wool subsidy from Michaelmas 1348-1351 granted by the same council.

The tax was to be levied upon 'the earls, barons, bannerets, knights, lords of towns and other laymen having lands, rents and goods in cities, boroughs, market-towns and other places, and from the lands and rents of ecclesiastical persons acquired after 20 Edward I at the rate of 14 pounds a stone and 26 stones a sack'. Nothing was to be taken from 'cotters and workmen and such simple and poor folk, or from ecclesiastical persons from lands and places pertaining to the fee of the church in the hands of ecclesiastical men, which were annexed to their spiritualities among their temporalities and taxed for a tenth with the clergy of the realm in 20 Edward III'. Those refusing to pay would be compelled to pay treble the value of what they had been assessed. Commissions for assessment were issued on 8 March 1347, with each county being given a specific amount of wool to be raised, and in June and July 1347 extra members were added to the commissions to accelerate the process. Assessment was to be made by the feast of St Peter's Chains (1 August) and certification of the wool and money received was to be made in Chancery before Michaelmas (29 September). Theoretically, one could pay in either wool or cash, but in practice there appears to have been little choice, as the crown was anxious to turn a large profit by selling the wool abroad through a syndicate of English merchants who were given a monopoly of sale and the farm of the customs for three years from Michaelmas 1348. It was later alleged in parliament that anyone who had wished to pay cash had to pay 2s 6d to 3s in the pound more than the value of the wool. In Suffolk, the tax was levied in both wool and cash, and in London, Middlesex, Kent, Devon and Cornwall the assessment was made entirely in cash. Almost all was given in cash in Surrey, while Norfolk paid two-thirds in cash, and Sussex and Bedfordshire supplied almost half in cash; five other counties gave small proportions in cash. The remainder of the counties, however, were assessed entirely in wool.

When parliament opened on 14 January 1348, the collection and export of the wool was still taking place, and there were a multitude of complaints about the administration of the tax, in particular that the merchants had used it for their own profit, and that the embargo on sales of wool (imposed in an effort to combat resistance by lesser wool merchants) had made it difficult for the commons to levy the fifteenths and tenths granted in 1346. Extortion and fraud by collectors was also said to be widespread, and the customs farmers surrendered their monopoly of export. In addition, the conclusion of a truce in September 1347 had led to widespread rumours that the levy would not be made, and resistance when it was. Edward ignored the complaints, absolved the merchants from having to answer for their honesty, and never repaid the loan.

**Sources:** CFR 1347-1356, pp 1-7; T H Lloyd, *The English Wool Trade in the Middle Ages* (Cambridge, 1977), pp 200-202; Harriss, *King, Parliament and Public Finance*, pp 322, 450-455

**collections:** 1347 Sept 29

### **Forced loan, 1347 May 24 - July 4**

In 1346-1347, Edward III was desperately short of money, and instigated what might be regarded as the first general appeal for loans to the crown. On 24 May 1347 he sent writs to the heads of religious houses commanding them to appear before his council, and on 4 July 1347 similar writs were issued to sheriffs and laymen in all counties. It is evident that the intention was to negotiate loans with them, and a certain amount of reluctance can be perceived from the fact that follow-up writs had to be sent to many of the laymen summoned, on both 20 August and 15 September.

Yet it seems that the appeal was successful; Professor Ormrod has noted that the Exchequer managed to collect about £11,000 from lenders outside the merchant syndicates which had previously underwritten Edward's foreign campaigns. An original letter patent dated 1 December 1347 authorizing repayment of a loan of £28 made by the prior of Christchurch, Canterbury provides evidence of what was probably a typical loan raised by this public appeal; it was not to be repaid until Christmas of the following year (E 34/1B).

*Sources:* CCR 1346-1349, pp 284-288, 360-362, 375-380, 390-392; Harriss, 'Aids, Loans and Benevolences', p 15; W M Ormrod, *The Reign of Edward III* (New Haven and London, 1990), pp 184-185

## **1348**

### **Three fifteenths and tenths, 1348 March 31 x April 13**

Parliament opened on 31 March 1348 and before adjourning on 13 April granted the king three fifteenths and tenths, each of which was to be collected in two equal biannual instalments, over three years. The grant was made, at least in part, in return for Edward III's agreement to suspend the collection of the aid to knight his eldest son Edward. Certain conditions were attached to the grant, reflecting the commons' frustration with the sustained high levels of taxation over this period.

The final year's payment was only to be collected if no truce was concluded; the money was to be used for the war and not to repay old debts; the tax was not to be converted into a wool levy; the king was not to raise loans from the taxpayers in advance of the due payment dates; and the revenue north of the Trent was to be set aside for the defence of the north, if war with the Scots broke out again. For the third time, John Wodehouse was appointed receiver for the north, but only for the first year's payments, after which the tax receipts were all to be received at the Exchequer.

Payment of the first fifteenth and tenth was due on 29 September 1348 and 11 April 1349, and commissions for collection of both payments of the first fifteenth and tenth were issued on 20 July 1348. The second fifteenth and tenth was to be paid by 29 September 1349 and 27 March 1350, and commissions for collection of both payments were issued on 16 July 1349. The third fifteenth and tenth was due at the Exchequer on 29 September 1350 and 17 April 1351, and collectors were appointed to collect both payments on 20 July 1350.

In 1349 and 1350, there was widespread resistance to the levy because of the dislocation caused by the Black Death. Despite intermittent truces, Edward proceeded with the collection of the final year's payments.



With the onset of the Black Death, those more affluent township residents who were normally responsible for payment of the tax complained that, despite the passage of the Ordinance of Labourers, they still found themselves forced to pay excessive wages to labourers and workmen, so that they were unable to pay their tax in full. Instructions were therefore issued that collectors should retrospectively assess the excessive wages such individuals had received and force them to pay towards the second fifteenth and tenth. This proved impractical, since most of the labourers had already spent the money they had received (or claimed that they had), so amended orders were issued for the collection of both the second and third fifteenths and tenths. Instead of imprisoning these labourers, which would only impoverish them further and deprive those who employed them of their services, the collectors were instructed to use 'other (undefined) means' to force them to pay, or take security from them that in future they would not demand or accept wages in excess of those laid down in the ordinance.

These instructions are calendared from the instructions enrolled on the patent and fine rolls, which had been issued to the collectors in Hampshire, Essex and Suffolk for the second fifteenth and tenth, and in Essex, Middlesex and Somerset for the third fifteenth and tenth, but they were probably issued to the collectors in all counties. In Kent, certainly, where the exemptions from taxation of the Cinque Port barons and the workers of the Canterbury mint meant that individual assessments were still made for the levy of fifteenths and tenths, 'workmen and labourers' were listed separately in many hundreds (see, for example, E 179/123/23).

*Sources:* CFR 1347-1356, pp 90-92, 190-198, 220-221, 265-266, 268-273; CPR 1348-1350, pp 456-457; Harriss, *King, Parliament and Public Finance*, pp 320-322, 336-337, 351-353

*enrolled account:* E 359/10, rots 6-10; E 359/14, rots 38-42

*collections:* 1348 Sept 29; 1349 April 11; 1349 Sept 29; 1350 March 27; 1350 Sept 29; 1351 April 17

## 1352

### Three fifteenths and tenths, 1352 Jan 21 x 22

Parliament opened on 13 January 1352. The king asked for a grant specifically to defend Gascony and Brittany, and to safeguard the sea, even though a truce with Castile was in force, continuing his tendency to levy taxes even in times of truce by invoking the threat of France's intentions to resume the war. Although the commons made it clear that they were reluctant to agree to further taxation, since continual taxation and the effects of the Black Death had impoverished the kingdom, on either 21 or 22 January they granted three fifteenths and tenths over three years, each of which was to be paid in two equal instalments, before presenting their grievances. A condition of the grant was that the third fifteenth and tenth would be collected only if the war still being waged. The commons also asked that no other aid should be demanded in addition to the tax that they had granted, and that in view of the 'moult grande et outrageouse charge', even those normally exempt from taxation should contribute to the tax. The king and his council would not, however, consent to either request.

The first fifteenth and tenth was due to be paid on 8 April and 29 September 1352, and commissions for the collection of both payments were issued on 25 February 1352. The second fifteenth and

tenth was payable on 24 March and 29 September 1353, for which commissions for collection were issued on 26 January 1353. The third fifteenth and tenth was due to be paid on 13 April and 29 September 1354, and commissions for collection were issued on 26 January 1354.

Fines collected for violations of the Ordinance and Statute of Labourers were to be distributed among needy 'townships and hamlets' of each county to assist in payment of the tax. Before the apportionment of the fines occurred, however, the sums due to the justices for their daily wages for sitting to enforce the statute were subtracted. It was the responsibility of the collectors to pay these wages to the justices, and the receipts given to them by the justices were submitted when they rendered their account at the Exchequer. The apportionment to the indigent townships was to be made by the collectors and twenty-five to thirty elected representatives from the county, with the advice of the justices.

The tax was extremely unpopular: assaults and robberies are known to have been perpetrated against the collectors in Hampshire and Westmorland, for example, while in Leicestershire a deputy collector was murdered.

At the great council in 1353, the commons asked that the tax money levied should be set aside for war expenditure, even though large sums had already been assigned for the king's household, since most of his earlier debts had by now been discharged or substantially reduced.

*Sources:* *Rot. Parl.*, II, pp 236-243; *CFR 1347-1356*, pp 333-337, 374-377, 413-416; *CCR 1349-1354*, pp 436-437; *CPR 1350-1354*, pp 273, 455; *1354-1358*, p 37; Harriss, *King, Parliament and Public Finance*, pp 321-322, 331, 339-340; B Putnam, *The Enforcement of the Statute of Labourers* (New York, 1908), pp 106-131; Ormrod, *Reign of Edward III*, pp 78-79

*enrolled account:* E 359/8B, rots 1-5; E 359/14, rots 43-47

*collections:* 1352 April 8; 1352 Sept 29; 1353 March 24; 1353 Sept 29; 1354 April 13; 1354 Sept 29

## 1357

### **Fifteenth and tenth, 1357 April 17 x May 16**

Parliament opened on 17 April 1357 and, before its adjournment on 16 May, granted one fifteenth and tenth, to be paid in two equal instalments on 29 September 1357 and 1 April 1358. No record of the parliament survives, but the grant must have been made before 5 May, when it was mentioned in a writ (referred to below) to the keepers of the peace.

In return for this grant the king pardoned the commons from all the fines payable for the escapes of thieves and felons and the chattels of felons and fugitives which were due in respect of the period before the grant was made, and which had not yet been adjudged before the justices or put in estreats; they were also released from all communal amercements payable to the king which had not yet been assessed. (The escapes of convicted clerics from the prisons of their ordinaries were excepted from this pardon.) The escapes, and any chattels which remained in the hands of the king's ministers, were to be adjudged by presentment before the keepers of the peace in each county and the results delivered in an indented estreat to the collectors of the tax, so that the

proceeds might be distributed by the collectors among the needy townships to offset their assessments. Letters were issued to the keepers of the peace on 5 May, instructing them to begin this process, and the commissions to the collectors were dated 1 August.

The justices, however, failed to carry out their duties in this matter and as a result letters were issued between 3 December 1357 and 16 January 1359 directing the collectors to hold inquisitions concerning the escapes and chattels themselves. They were to enrol the results, collect the money which would normally be due to the king, and distribute it among the poorer townships by indenture. Many of these indented receipts survive in the class E 179. As a result of the special circumstances of this tax, the collectors presented two sets of particulars at the Exchequer, one containing the customary schedule of payments towards the fifteenth and tenth, and the other containing the details of the fines collected and of their distribution.

*Sources:* CFR 1356-1368, pp 44-46, 56, 63-64; CCR 1354-1360, pp 363, 453; *Stat. Realm*, I, p 352; Harriss, *King, Parliament and Public Finance*, pp 345-346, 408

*enrolled account:* E 359/8B, rots 6-7; E 359/14, rots 48-49

*collections:* 1357 Sept 29; 1358 April 1

## 1360

### Fifteenth and tenth, 1360 March 9 x April 13

In the emergency situation brought about by the imminent invasion of England by France, parliament could not be assembled. The extraordinary measure was therefore taken of empowering local assemblies to meet in several appointed places and levy one fifteenth and tenth to provide for the defence of the realm. The eastern counties sent their representatives to Westminster to treat with the council on 9 March, the representatives of the counties south of the Trent met on 18 March, and the communities of the northern shires met in York on 13 April to make the grant of taxation. No dates were set for payment, but the money was to be levied in two halves and to remain in the control of the shires: one half was to be collected immediately and the other as soon as the purpose of the enemy was known. The money was to be deposited in cathedral churches or abbeys under the seals of the collectors, and if not required it was to be returned to those who had paid it. The collectors were to render account not to the Exchequer but to the arrayers of troops. In the event, the forces were not raised, and the sums collected were ordered to be brought to the Exchequer by writs issued at the end of April and on 23 May. Those men who did sail were not paid and upon their return could not collect the money from the collectors, who had by then brought it to the Exchequer. At the end of May the king ordered a full-scale inquiry into the collection and payments made in each county. On the basis of its findings, orders were given to the collectors of each shire on 10 July 1360 to wind up their accounts, and after deducting official expenses, to repay the balance on a pro-rata basis throughout the shire.

By the summer of 1360 only £876 8s 4d had been paid into the Exchequer by the collectors, and they were again summoned under penalty on 18 September to bring the residue, and render their accounts at the Exchequer in the quinzaine of Michaelmas (13 October). During that term, the Exchequer received a further £2,205 10s 3d from the subsidy, and more was eventually paid. Only c. £6,000 in all came into the Exchequer.

**Sources:** Harriss, *King, Parliament, and Public Finance*, pp 396-400; Bryant, 'Financial Dealings of Edward III', pp 768-771; Ormrod, *Reign of Edward III*, Table 1, p 204, cf E 401/457; E 401/460

**collections:** 1360 March 9 - Oct 13

## 1371

### **Subsidy on parishes, 1371 March 28**

On 28 March 1371 a new experimental tax on parishes was granted in parliament. Needing more than the c. £37,000 raised by the levy of a fifteenth and tenth for a new expedition to France, parliament hit upon the scheme of raising £100,000, half each from the clergy and the laity, by means of a levy upon individual parishes which were estimated to number 45,000. The subsidy was to be levied in two equal payments. On the basis of this number of parishes, it was determined that a national average of 22s 3d could be raised from each parish, with a certain flexibility built into the levy, which provided for the assistance of richer parishes to poor ones. The return made from Rutland, indeed, specified which parishes contributed extra sums to subsidize the poorer ones (E 179/165/25). How the framers of the tax had arrived at the grossly overestimated figure of 45,000 parishes is open to debate, but Dr Ormrod points out that the figure of 45,002 parishes in England was given in Ranulf Higden's *Polychronicon*, a widely-read chronicle. In fact the number of parishes was only about 8,600.

The collectors had been appointed by commissions on 28 March and received accompanying writs under the privy seal dated 3 April enjoining them to work speedily and efficiently, but by the end of April it was clear that the assessment was radically wrong. The sheriffs were then instructed to return selected representatives from the last parliament to a great council at Winchester on 8 June and to inform the government by that date of the number of parishes within their counties. On 13 May the king sent privy seal writs to all the bishops ordering the return of information on the number of parishes in their dioceses in order to corroborate the returns of the sheriffs. While this was happening, the collectors had begun work and started paying the proceeds of the tax into the Exchequer on 24 May. When the great council assembled on 8 June, sufficient evidence had been gathered by the crown to indicate that a major increase was necessary in the sums to be paid by each parish, and it was agreed that the amount to be collected was to be raised from 22s 3d to 116s per parish.

New commissions were immediately issued authorizing the collectors to levy the new assessments, and the original dates for payment of instalments at 25 May and 24 June 1371 were accordingly delayed until 11 November 1371 and 28 March 1372.

Nevertheless, in spite of the initial administrative problems, this novel subsidy proved a success. Of the lay contribution over £49,600 was eventually accounted for, most of it by 1374.

**Sources:** *Rot. Parl.*, II, pp 303-304; W M Ormrod, 'An Experiment in Taxation: The English Parish Subsidy of 1371', *Speculum*, LXIII (1988), pp 58-82

**enrolled account:** E 359/8B, rot 8; E 359/8C, rot 8

**collections:** 1371 May 25 - Nov 11; 1371 June 24 - 1372 March 28

**1372****Fifteenth and tenth, 1372 Nov 23**

Parliament opened on 3 November 1372, and on 23 November, the penultimate day of the session, granted one fifteenth and tenth 'for the furtherance of the king's wars and the defence of the realm'.

The tax was payable in two equal instalments on 2 February 1373 and 5 June 1373. Commissions for collection of both instalments were issued on 24 December 1372.

*Sources:* *Rot. Parl.*, II, pp 309-310; *CFR 1368-1377*, pp 191-193

*enrolled account:* E 359/14, rots 49-50

*collections:* 1373 Feb 2; 1373 June 5

**1373****Two fifteenths and tenths, 1373 Nov 29**

Parliament assembled on 21 November 1373. On the following day the chancellor asked for an immediate grant of an aid in view of the continuing war against the French, and stated that all other business, including redress of grievances, was to be postponed until the commons had complied. After consultation with the bishops and higher nobility, and several days of deliberation, the commons granted the king two fifteenths and tenths on 29 November, each to be collected in two equal instalments. The grant of the second fifteenth and tenth was conditional upon the continuation of the war. Another condition of the grant of the tax was that no one who had sat in the parliament which granted it should be asked to participate in its collection, suggesting that there was some apprehension of a popular reaction against the continuing high levels of taxation. The early 1370s were a time of rising tensions, during which the old and ailing king became increasingly isolated from his own court and the polity at large.

The first fifteenth and tenth was to be paid on 2 February 1374 and 21 May 1374, and commissions for collection of both payments were issued on 6 December 1373. The second fifteenth and tenth was to be paid on 2 February 1375 and 10 June 1375, and commissions for collection of both payments were issued on 14 November 1374.

*Sources:* *Rot. Parl.*, II, pp 316-317; *CFR 1368-1377*, pp 228-230, 267-270; Ormrod, *Reign of Edward III*, p 34; M McKisack, *The Fourteenth Century* (Oxford, 1959), pp 384, 389

*enrolled account:* E 359/14, rots 51-52; E 359/16, rot 1

*collections:* 1374 Feb 2; 1374 May 21; 1375 Feb 2; 1375 June 10

## 1374

### Grant of £1,000 from the commonalty of Kent, 1374 June 10 x Aug 1

On 10 June 1374, the sheriff of Kent was instructed to issue summonses for appearance before an eyre of justices in the county, which would commence on 11 August. The appointment of an eyre was a right traditionally enjoyed by the king in times of voidance of the archbishopric of Canterbury, and upon the death of the last archbishop, William, the king appointed certain justices to hold the eyre, whereupon the abbot of St Augustine's Canterbury, John de Cobham and William Pympe came to the king and council and offered him £1,000 instead.

The practice of accepting fines in lieu of judicial eyres was by 1374 a well-established, if unpopular, means of supplementing the king's income. Such fines were negotiated in both Durham and Kent in 1333 and in the latter county also in 1348. In 1340, moreover, several counties compounded with Edward III after an inquiry made by the king's justices into maladministration in the shires. The imposition of these fines met with widespread refusal to pay and the policy of taxing by judicial fine was only occasionally pursued thereafter in individual counties.

In this instance, the king must have accepted the county's offer by 1 August, when the sheriff of Kent was informed of the agreement and that the summons to all those who should have appeared was now void. It was not until 4 August 1374, however, that five commissioners were appointed in Kent to collect a grant or fine of £1,000 offered to the king by the commonalty of the county in exchange for the release and remission from the appointment of an eyre of justices in the county. Taking into consideration the 'freely bestowed goodwill' of the commonalty and 'the good bearing which he has always found in them and hopes to find even more readily in future', he pardoned them half the amount, 'to the end that the poor and impotent of the commonalty may be spared', and appointed the commissioners to collect the remaining £500, and answer for it at the Exchequer. The communal assessment (or 'particulars of account'), informing the collectors of the amount to be collected from each hundred, city and liberty is at E 179/242/82.

*Sources:* CFR 1368-1377, p 257; CCR 1374-1377, p 81; Bryant, 'Financial Dealings of Edward III', pp 760-766; J G Edwards, 'Taxation and Consent in the Court of Common Pleas, 1338', *EHR*, LVII (1942), pp 473-482; D Crook, 'The Later Eyres', *EHR*, XCVII (1982), pp 241-268

*collections:* 1374 Aug 4

## 1377

### Poll tax, c. 1377 Feb 16 x 19

When Parliament assembled on 27 January 1377, Edward III was ill at his manor of Havering, and had to be represented by his grandson and heir, Richard. The session ended on 22 February, when the commons departed and the magnates and bishops went to the king, who was by then at Richmond, to inform him of the outcome of the parliament. Probably between the 16 and 19 February, it granted a poll tax of 4d per head on every man and woman over the age of fourteen years, with the exception of honest beggars. The commons asked that four magnates be appointed from among those assembled to act as guardians and treasurers of the sums collected, and to ensure that the receipts were expended for military purposes only. Initially they also demanded that the chancellor not be allowed to meddle with the tax or have access to any of the sums received, although this demand was later dropped. Commissions for the assessment and collection

of the tax were issued on 4 March and the sheriffs were ordered to assist in the collection of the tax. Payment was due by 6 April 1377.

The commissioners were empowered to call before them two men and the constable from every taxation unit (two men and the bailiff in the case of boroughs) to assess the tax. This procedure for local assessment remained in place for the levy of the poll taxes granted in 1379 and 1380 as well. These men were to collect the tax locally and deliver it by indenture to the commissioners. A compilation of returns copied from the enrolled accounts during the reign of either Elizabeth or James I, giving the total amount received, as well as the total number of taxpayers, in each county and city, exists among the Exchequer miscellanea at E 163/16/11. This small paper roll, containing also totals for the clerical poll tax granted in the same year, provides a handy overview of the total yields of this tax.

**Sources:** *Rot. Parl.*, II, pp 361-364; *CFR 1368-1377*, pp 386-391; Fenwick, *The Poll Taxes of 1377, 1379 and 1380*, I, introduction

**enrolled account:** E 359/8B, rots 9-10; E 359/8C, rots 6-7

**collections:** 1377 April 6

## Richard II

### Two fifteenths and tenths, 1377 Oct 22 x Nov 14

Richard II's first parliament convened on 13 October 1377. In view of Richard's age, and since no formal regency had been agreed with Edward III, a council of nine was appointed, of which no member could sit for more than a year or be re-elected within two years. The king's uncles were not to be members of this council but were to ensure that the council was free from corruption. Much had to be dealt with before taxation could be discussed, and internal evidence of the parliamentary records suggests that it was unlikely that the grant of two fifteenths and tenths was made before 22 October. A condition of the grant was that two London members of parliament be made treasurers for the tax, the receipts of which were to be spent only on the foreign campaign to be led by the king's uncle, John of Gaunt, duke of Lancaster. William Walworth and John Philpot were accordingly appointed to receive the tax; their receipts are recorded on the Exchequer receipt rolls (E 403/466, 468).

Both fifteenths and tenths were to be collected in one payment, by 2 February 1378, and commissions for collection of the tax were issued on 14 November 1377.

The military campaign proved a miserable failure, and the duke of Lancaster was still in England when a new parliament was summoned in April 1378.

**Sources:** *Rot. Parl.*, III, pp 3-7; *CFR 1377-1383*, pp 52-59; McKisack, *The Fourteenth Century*, pp 401-403; N Saul, *Richard II* (London, 1997), pp 34-36, 48

**enrolled account:** E 359/16, rot 2

**collections:** 1378 Feb 2

## 1379

### **Poll tax and graduated income tax, 1379 May 27**

In the parliament which convened on 20 October 1378 at Gloucester a grant of taxation had been demanded, but this demand was refused on the grounds that a large grant had been made to the king in the previous year, to be levied in an unprecedentedly short time, and that no significant war expenses had since been incurred. The commons rejected claims that the cost of Richard II's coronation justified the grant of another tax. On being shown the accounts of the previous tax, they protested that that tax had been granted for defence of the realm only, and its proceeds should not have been used for war expenditure abroad. Compounding their grievances was the disastrous outcome of the planned expedition to France in the previous year, and the fact that a great council in February had authorized the raising of loans, anticipating a parliamentary grant, to finance a further naval expedition, which the commons viewed as an infringement of their liberties. The royal finances were, however, in a lamentable state.

Against this background, the third parliament of Richard II's reign assembled on 25 April 1379, but it did not make a grant of taxation until 27 May, the last day of the session, when a combined poll tax and graduated income tax on the laity was voted. At the same time, the commons appointed a committee to investigate the king's finances. Lay persons of substantial means were to pay according to a scale of charges based on rank or occupation, although there was some flexibility within these gradations to take account of varying levels of wealth and income. Everyone over the age of sixteen, who did not fall into one of these categories, was to be charged a poll tax of 4d per head.

Commissions for assessment of the tax in each county and city were issued on 27 May, the same day of the grant. Their instructions were to 'go in person from place to place...and summon before them two men and the constable of every town, and the mayor, bailiffs and two men of every city and borough...in order to inform themselves by their oath touching the number, names, estates and rank of the persons there'. The assessment was to be made 'by such oath and information, and by such other ways and means as they shall think best'. The assessors were then to inform the collectors, who were appointed by separate commissions on the same day, of the numbers and names of persons assessed, and of their 'ranks and estates'. This information was to be conveyed to the collectors by indentures, which were to be used to 'control' the assessments and were to be submitted to the Exchequer with the accounts of the collectors. The commissions issued to the collectors instructed them to collect the tax in two payments: on 24 June 1379 and 1 August 1379.

The graduated scale of rates was as follows:

dukes of Lancaster and Brittany, 10 marks  
earls, £4  
barons, bannerets and wealthy knights, 40s  
bachelor knights and esquires of knightly estate, 20s  
esquires of lesser estate, 6s 8d  
esquires without property who are in service, 3s 4d  
justices, 100s



serjeants and great apprentices at law, 40s  
 other apprentices at law, 20s  
 apprentices of lesser estates and attorneys, 6s 8d  
 mayor of London, £4  
 London aldermen, 40s  
 mayors of large cities, 40s  
 mayors of small cities, 20s, 10s or ½mark (according to estate)  
 great merchants, 20s  
 sufficient merchants, 13s 4d  
 lesser merchants and artisans, 6s 8d, 3s 4d, 2s, 12d or 6d (according to estate)  
 serjeants and franklins, 6s 8d or 40d  
 farmers of manors, parsonages or granges and merchants of animals, ½ mark, 40d, 2s or 12d  
 married advocates, notaries and procurators, 40s, 20s or ½ mark  
 married pardoners and summoners, 3s 4d, 2s or 12d  
 all hostellers not of merchant estate, 40d, 2s or 12d

Widows were to pay the same rates as their husbands would have paid. Married men not falling into any of the above categories had to pay 4d for themselves and their wives, and unmarried individuals paid 4d for themselves alone. Foreign merchants were charged the same rates as English merchants of the same status, and no one was to be charged anywhere other than in their place of residence. The men of Chester were historically exempt from taxes granted in parliament, since they sent no representatives; however, on 4 August they were instructed to assemble and decide how much they were prepared to contribute towards the levy.

By midsummer it was clear that there had been widespread under-assessment and evasion. On 8 August 1379 new commissions were issued for assessments, after reports that assessors had 'either wilfully or by negligence omitted some persons from the assessment and assessed others too favourably'. Assessors were to make enquiries and reassess the inhabitants of their area, and new collectors were also appointed on the same day to collect the reassessed tax.

**Sources:** *Rot. Parl.*, III, pp 35, 55, 57-58; *CFR 1377-1383*, pp 141-152, 162-164; BL, Cotton MS Cleo F.VI, ff 146, 217; *CCR 1377-1381*, p 322; McKisack, *The Fourteenth Century*, p 405; Anthony Steel, *Richard II* (Cambridge, 1962), pp 50-53; Saul, *Richard II*, pp 46-47; Fenwick, *The Poll Taxes of 1377, 1379 and 1380*, I, introduction

**enrolled account:** E 359/8B, rots 11-12; E 359/8C, rots 3d-5

**collections:** 1379 June 24; 1379 Aug 1

## 1380

### One and a half fifteenths and tenths, 1380 Jan 17 x March 3

Parliament convened on 16 January 1380 and business began the next day. Faced with another demand for money, the commons disputed the need for the levy of a further tax. They insisted that

the council of nine be abolished, since Richard was now the same age that Edward III had been at his coronation and therefore capable of ruling alone, and expressed their belief that the council had been incompetent in managing war expenditure, arguing that the normal five officers of state (chancellor, treasurer, keeper of the privy seal, chamberlain and steward) should be elected instead, and that the commons be informed of their names. They also wanted the king's household expenses to be scrutinized by a commission of inquiry.

Parliament did, however, grant one and a half fifteenths and tenths, before adjourning on 3 March. The first whole fifteenth and tenth was considered a 'pure and free gift' to the king, while the additional half was only an 'advance or loan' until the next parliament. The commons grudgingly referred to the tax as another 'grevous charge pur eux endurer ou porter' and the grant carried several conditions. The entire sum, together with the clerical taxes, the last poll tax, and the customs revenues, had to be applied solely to an expedition to Brittany to be led by the earl of Buckingham, and was to be kept separate from the king's other revenue and administered by a royal commission.

The prevailing mood of resentment, attested by the chancellor's reference in his opening speech to recent riots, is no cause for surprise. As Dr Saul points out, 'since 1377 over £250,000 had been spent on the war. Yet there were no victories at sea or in the field, and no territorial gains to show for it.' On the contrary, the earl of Arundel's entire fleet had been lost at sea.

Two towns were exempt from the levy; both Newport (Isle of Wight) and Seaford (Sussex) had suffered damage from French raids and were excused payment.

Both the whole and half fifteenth and tenth were to be collected by 23 April 1380, and commissions for collection were issued on 4 March 1380.

**Sources:** *Rot. Parl.*, III, pp 71-75; *CFR 1377-1383*, pp 185-189; Saul, *Richard II*, pp 48, 50

**enrolled account:** E 359/8B, rots 13, 15; E 359/16, rots 2d-4

**collections:** 1380 April 23

### **Poll tax, 1380 Dec 6**

Parliament assembled on 5 November 1380 at Northampton. Many of the magnates were absent, mustering for the Scottish campaign or abroad in France, although the king's uncle, John of Gaunt, was present. The government was still in severe financial difficulties, caused, according to the chancellor, by the disruption of the wool and cloth trade due to unrest in Flanders. The army had not been paid for months and the desertion of important fortresses was imminent; the king was in debt and his jewels in hock. Yet the commons were unwillingly to accede to the chancellor's demand for a grant of taxation, and he postponed the session until 9 November, making it clear that all members of parliament would be detained in Northampton until the king obtained satisfaction.

When the session resumed, the commons asked to be informed what sum was required, and were presented with an itemized account of projected expenditure totalling £160,000 - a sum which they rejected as outrageous. They asked the lords to consider ways in which a more moderate amount could be raised, and were offered three alternatives: a poll tax of four to five groats (16d or

20d) per person; a tax on all sales and purchases within the realm; or multiple fifteenths and tenths. Of these three scenarios, the commons chose the first and only viable option, and the one also favoured by the lords. Accordingly, a subsidy was granted which took the form of a poll tax on all persons of both sexes over fifteen years of age, except for beggars, though at a lower rate than that suggested by the lords. The level of taxation was still unprecedentedly high, however, and may reflect a growing belief among the ruling classes that the peasantry had become disproportionately affluent by evading the wage legislation of the 1350s.

All individuals were to pay 12d (or 3 groats), but the more affluent of each vill were to assist the less well-off, provided that no one had to pay more than 60 groats for himself and his wife, nor was allowed to pay less than 1 groat (4d) for himself and his wife. A tax of 12d was an average, therefore, rather than a fixed amount. Artificers, labourers, servants (including those who served members of the clergy), and other lay persons were each to be taxed according to their estate, but the rates to be charged were not laid down in the statute. The commons estimated that this tax would raise 100,000 marks for the king, but made its grant conditional upon the contribution from the clergy of an additional 50,000 marks. They also insisted that the money be used for the maintenance of the duke of Buckingham's army, and that the tax not be considered a precedent. The parliamentary record makes it clear that all stages of the negotiations and deliberations over this matter were lengthy and difficult, and states that final agreement to the levy was not reached until 6 December. The commons were apprehensive about popular reaction to the tax, and as in 1373, one of the conditions of the grant was that no one who had sat in the parliament in which it was granted was to be involved in its levy.

On the next day, 7 December, two sets of commissions were issued in each county and city. One commission was to the assessors, and the other to the collectors, and the same procedure was to be followed as for the levy of the poll tax of 1379. Separate commissions to the sheriffs to assist in collection, a feature of previous poll taxes, were issued on 12 December. The first two-thirds of the tax was due to be paid by 27 January 1381, and the remaining third was payable by 2 June 1381.

The vagueness of the instructions on how to implement the graduation according to income may have been due to pressure of time: parliament had already been sitting for over a month, and the government was anxious to set the collection machinery in motion as soon as possible. Soon after the initial commissions were issued, however, the government was forced to make substantial changes to them. Additional members were appointed to them, and 'insufficient' and 'infirm' collectors were replaced. In all, 83 changes to the personnel of the commissions issued in December were made. Despite these alterations, widespread evasion occurred. As McKisack noted, the returns absurdly suggest a fall of one third in the adult population rate between 1377 and 1381, Dr Saul's figure for those who had 'disappeared from the rolls' since 1377 is 450,000.

On 2 January 1381, the sheriffs and escheators were ordered to enquire into the number, abode and wealth of the laity in each county and certify their findings to the Exchequer, bypassing the commissioners appointed earlier to assess the tax. On 20 February, suspecting that many collectors had in fact already received all the proceeds of the tax, the king ordered the entire grant to be paid by 22 April. It was clear, however, that in some counties the process of assessment and collection had broken down completely. Fresh commissions were therefore issued in certain counties on 16 March 1381, which instructed the collectors to levy the whole by 21 April, and conferred powers of indefinite imprisonment of 'contrariant or rebellious' persons refusing to pay. Nevertheless,

the extent of evasion and resistance to the tax must not be exaggerated. For example, the writs issued to the sheriffs on 8 April instructing them to hasten the collectors' payment of the tax into the Exchequer were part of the normal process of lay taxation.

The second attempt to levy the tax led to enormous resentment in some counties. The abandonment of the duke of Buckingham's planned invasion, after the defection to the French of his ally, the duke of Brittany, in mid-January 1381, meant that the *raison d'être* for the grant of the tax and the continuation of its levy were eliminated. Moreover, there may have been a popular misconception that the collection of both payments of the tax at one time in fact represented an entirely new tax, which had not been authorized by parliament. It was this collection, in the early summer of 1381, which sparked the Peasants' Revolt.

**Sources:** *Rot. Parl.*, III, pp 88-90; *CFR 1377-1383*, pp 224-234, 249-250; McKisack, *The Fourteenth Century*, p 407; Saul, *Richard II*, pp 55, 57; Fenwick, *The Poll Taxes of 1377, 1379 and 1380*, I, introduction

**enrolled account:** E 359/8B, rots 13-14; E 359/8C, rots 1-3

**collections:** 1381 Jan 27; 1381 June 2

## 1382

### **Fifteenth and tenth, 1382 Oct 9 x 18**

Parliament opened on 6 October 1382, and because many members had not yet arrived, was adjourned until 8 October. On 9 October the assembly heard of the continued need to enforce law and order on the king's enemies both within the realm, making reference to 'riotours et aultres malfaisours', and without, and of the duke of Lancaster's desire to mount an expedition to Spain. After receiving the advice of a panel of peers, a tax of a fifteenth and tenth was granted to the king by 18 October.

In exchange for this grant, the commons received 'an extraordinary concession' from the king. The parliament roll specified that the tax was to be levied on 'tout la communaltee', which was expressly to include the aristocracy and gentry, even if they had hitherto been exempt. These taxpayers were to be assessed on all their 'bledz et bestaill', and on the profits of their demesne lands, and lands appropriated in mortmain since 20 Edward I, expressly to relieve the poverty of the peasantry, who appeared to the assembly to be greatly impoverished. It was made clear, however, that the imposition of this condition was not to set a precedent for future grants. The commons also deemed that the total sum that was collected could not be either greater or lesser than that received for the previous fifteenth and tenth.

Commissions to the collectors were issued on 2 November 1382, and payment of the whole was to be made by 2 February 1383. Some of the money may have been collected earlier: on 6 December 1382 the collectors in Rutland were instructed to proceed with the levy in advance of the due date. Haste was required because Richard II was planning an expedition to Calais, which was then under threat of siege by the king of France.

**Sources:** *Rot. Parl.*, III, pp 132-137; R Virgoe, 'The Parliamentary Subsidy of 1450', *BIHR*, LV (1982), p 126; *CFR 1377-1383*, pp 335-341

*enrolled account:* E 359/8B, rot 15; E 359/16, rots 5-6

*collections:* 1383 Feb 2

## 1383

### **Half a fifteenth and tenth, 1383 Oct 27 x Nov 26**

In the parliament of February-March 1383, Richard II's request for a grant of taxation had been rejected. Parliament assembled again on 26 October 1383, and on the following day, the chancellor declared that a foreign war was imminent and asked for an immediate tax grant, warning that no member of parliament would be allowed to leave before this had been achieved, without obtaining the king's express permission.

Before adjourning on 26 November, parliament did grant a half fifteenth and tenth, but certain conditions were attached. All members of the laity, however exalted their rank, had to contribute to the tax, and the clergy had to make an identical grant. The tax was to be paid by 20 January 1384. If no peace with France was subsequently concluded, then another half fifteenth and tenth was to be paid by 29 May 1384. The same proviso was in effect as at the last grant of a fifteenth and tenth: that the sum collected was not to exceed that previously collected for this tax.

Commissions for collection were issued for the first half on 28 November 1383. The second half was not levied; another parliament convened and granted a half fifteenth and tenth before it was to have been paid.

*Sources:* *Rot. Parl.*, III, pp 144-146, 149-158; *CFR 1383-1391*, pp 16-22

*enrolled account:* E 359/16, rots 6-7

*collections:* 1384 Jan 20

## 1384

### **Half a fifteenth and tenth, 1384 May 14 x 27**

Parliament convened at Salisbury on 29 April 1384, but was immediately adjourned until 5 May because the duke of Lancaster and other peers had not yet returned from a Scottish expedition. When it resumed, the chancellor made it clear that the king expected a speedy grant of taxation from the assembly and, as in the previous session, members were told that no one could not leave before a satisfactory conclusion had been reached, unless the king's express permission had been obtained.

On 14 May the commons asked to be allowed to consult with a delegation of named individuals from the lords. After much debate, as the parliament roll states, a half fifteenth and tenth was granted before dissolution of the assembly on 27 May, on condition that the clergy agreed to make an identical grant. The tax was to be paid on 29 September 1384. If a peace with France was not subsequently concluded, another half fifteenth and tenth was payable on 25 March 1385. This conditional second half fifteenth and tenth was cancelled, however, in the parliament which met in November-December 1384.

Commissions to the collectors were issued on 27 May 1384. On 7 August 1384 some of the collectors in Kent, Surrey, Middlesex, Essex and London were ordered to pay their receipts to Gauterns de Bardes, from whom the king had borrowed 4,000 marks.

**Sources:** *Rot Parl*, III, pp 166-168; *CFR 1383-1391*, pp 45-50; *CCR 1381-1385*, p 467

**enrolled account:** E 359/16, rots 8-9

**collections:** 1384 Sept 29

### **Fifteenth and tenth, 1384 Nov 15 x Dec 14**

Parliament formally assembled on 12 November 1384, but the chancellor did not address the commons until 15 November, when he stressed the need for a hasty debate and grant of taxation to the king, and warned them against dilatory tactics. Before its adjournment on 14 December, parliament complied with the request for taxation. The commons had been swayed, at least in part, by the king's intention to lead an expedition abroad in person.

The conditional second half fifteenth and tenth granted in the previous parliament had been cancelled, presumably because the conditions imposed for the levy had not been met. In its place a grant was made of two whole fifteenths and tenths, although the second fifteenth and tenth was conditional, and would take effect only if a peace treaty or truce were not concluded, and if the king himself personally went to war. Parliament's concern that the money should be spent for the purpose of war was manifest in the commissions for collection, issued on 16 December 1384, which made specific mention of the fact that the tax money was to be 'expended upon the defence of the realm and the marches of Scotland'.

The first fifteenth and tenth was to be paid by 25 March 1385, and the second by 24 June 1385. No commissions, however, were issued to collect the latter fifteenth and tenth, the grant of which was evidently cancelled. On 5 June 1385, the collectors of the first fifteenth and tenth in Northumberland and Cumberland were granted a delay, and payment from those counties was deferred until 1 August.

**Sources:** *Rot. Parl.*, III, pp 184-185; *CFR 1383-1391*, pp 68-75

**enrolled account:** E 359/16, rots 10-11

**collections:** 1385 March 25

## **1385**

### **One and a half fifteenths and tenths, 1385 Oct 30 x Dec 6**

Parliament opened on 25 October 1385 and was immediately postponed until 30 October, when the chancellor insisted that a subsidy was needed to meet the continued expenses of war and the defence of the kingdom. Despite the failure of the king's recent Scottish campaign, parliament eventually granted him one and a half fifteenths and tenths, before adjourning on 6 December, but with several conditions attached.

It was demanded, firstly, that no further taxes were to be collected while this tax was being levied. The one and a half fifteenths and tenths were not to be paid to the Exchequer, but to two London

citizens, John Hadley and Nicholas Exton, who were to act as war treasurers. Their expenditure of the tax revenue was to be supervised by John, Lord Cobham and the bishop of Exeter. The two treasurers were to certify their receipts to the Exchequer, and to submit weekly details of disbursements in the same way; they were each to receive £20 for their time and trouble. Thirdly, the money collected was to be expended only for military purposes - for the duke of Lancaster's expedition to Spain, the protection of the sea and Scottish marches, and in relief of the city of Ghent.

It was originally proposed that the cost of the king's Scottish expedition should be met by levying a scutage, but this plan 'was abandoned in the face of strong opposition, mainly from the knights in parliament'.

The whole fifteenth and tenth was payable by 2 February 1386 and the half was to be paid by 24 June 1386. Commissions for the collection of both were issued on 6 December 1385.

*Sources:* *Rot. Parl.*, III, pp 203-204; *CFR 1383-1391*, pp 114-120; Anthony Tuck, *Richard II and the English Nobility* (London, 1973), pp 97-98; Saul, *Richard II*, pp 144-145

*enrolled account:* E 359/16, rots 11d-14

*collections:* 1386 Feb 2; 1386 June 24

## 1386

### Half a fifteenth and tenth, 1386 Oct 23 x Nov 28

During the spring and summer of 1386, there had been a general fear of invasion in the south of England. To procure the funds needed for the country's defence, the government borrowed money in anticipation of a grant of taxation from parliament. On 8 August 1386, writs of summons to a parliament were issued, and on 1 October 1386 the 'Wonderful Parliament' was convened. The chancellor, Michael de la Pole, demanded a grant of taxation, claiming once again that the king himself was about to undertake a military expedition abroad to defend the realm. According to the chronicler Henry Knighton, the original amount requested was four fifteenths and tenths, payable within a year.

To this demand, the commons responded with a list of grievances against the chancellor, one of which was that he had not spent the revenue from the previous levy of fifteenths and tenths on defence, as they had directed, but had diverted it elsewhere. On 23 October Chancellor de la Pole was dismissed, to which, Knighton reported, the king had agreed only when threatened with deposition; he was replaced by Thomas Arundel, bishop of Ely. Pole was later subject to impeachment proceedings, while a council composed of bishops and the king's uncles was established to investigate and manage Richard II's finances.

Only after Pole's dismissal was parliament prepared to make a grant of taxation, which was agreed before the assembly dissolved on 28 November at half a fifteenth and tenth, payable by 2 February 1387. Once again, a conditional second half fifteenth and tenth was granted, to be collected by 13 October 1387, but this grant would take effect only if the first half proved insufficient for the costs of defence. A condition imposed on the grant was that if the king interfered with the supervisory council in any way, then the collection of the tax money would cease.

Commissions for the collection of the first half were issued on 28 November 1386. No commissions were issued for the collection of the second half, which was not levied.

**Sources:** *Rot. Parl.*, III, pp 215, 220-221; *CFR 1383-1391*, pp 156-161; Tuck, *Richard II and the Nobility*, pp 69-70, 101; Saul, *Richard II*, pp 154-158

**enrolled account:** E 359/16, rot 15

**collections:** 1387 Feb 2

## 1388

### Half a fifteenth and tenth, 1388 March 10

The 'Merciless Parliament', in which many of Richard II's closest friends and advisers, including Robert de Vere, earl of Oxford, Michael de la Pole and Alexander Neville, the archbishop of York, were brought to grief, began on 3 February 1388 and continued in session until 12 May.

The Lords Appellant (the duke of Gloucester, and the earls of Arundel, Warwick, Derby and Nottingham) were determined to bring Richard II's policies and finances under their control, and established a new governing committee, which remained in continual attendance upon him until the meeting of the next parliament (in September 1388). They brought such pressure to bear upon the king that he was forced to remove his erstwhile favourites.

On 10 March 1388, registering their satisfaction with this turn of events, parliament granted the king a half fifteenth and tenth. The commons made it clear, however, that no precedent was set by their agreement to taxation before the end of the parliament and the king's redress of their grievances. Once again, it was expressly stated that the money raised was to be used only to finance a military expedition abroad, led by the earl of Arundel.

The tax was payable on 12 April 1388, and commissions for collection were issued on 10 March 1388.

**Sources:** *Rot. Parl.*, III, pp 228-247; *CFR 1383-1391*, pp 215-219; Tuck, *Richard II and the Nobility*, pp 121-127; Saul, *Richard II*, pp 176-204

**enrolled account:** E 359/16, rots 16-17

**collections:** 1388 April 12

### Fifteenth and tenth, 1388 Sept 9 x Oct 17

Parliament assembled at Cambridge on 9 September 1388. By this time the political climate had changed, and the Lords Appellant were no longer a coherent group. Despite its disappointment that the Appellants had failed to finance the war solely with the ordinary revenue of the crown, parliament granted a fifteenth and tenth before dissolution on 17 October. The tax was payable in two equal instalments, on 25 March and 24 June 1389.

Commissions to the collectors for both payments were issued on 16 November 1388. On 16 May 1389, however, the king 'of his own mere motion, without advice from anyone else' remitted the



second instalment, which has been variously interpreted as a gesture of goodwill and reconciliation on his formal assumption of personal power, and a cynical manoeuvre to gain sympathy and undermine the solidarity of the opposition. The order to the collectors instructs them not merely to suspend the collection, but to repay any money already collected, and although it is clear from its wording that the king left himself the option to reinstate the collection, he in fact never did.

*Sources:* CCR 1385-1389, p 679; CFR 1383-1391, pp 265-269; A Tuck, 'The Cambridge Parliament, 1388', *EHR*, LXXXIV (1969), p 232; idem, *Richard II and the Nobility*, pp 134-137, 144; Saul, *Richard II*, pp 199, 200, 203, 235

*enrolled account:* E 359/16, rots 17d-18

*collections:* 1389 March 25

## 1391

### Subsidy of 1,000 marks in North Wales, 1391 Feb 9 or earlier

In 1390 or 1391, an attempt was made to levy a subsidy of 1,000 marks in North Wales. The evidence for such a levy is a payment recorded on the issue roll. On 9 February 1391 John Elyngesham was paid £6 13s 4d for expenses incurred in travelling at Richard II's behest to North Wales, where he was to deliver a letter under the king's privy seal to John Massy, Richard Podyngton and other knights in those parts. This letter ordered them to levy a tax of 1,000 marks there (E 403/532, 9 Feb 1391).

According to Dr Saul, this 'subsidy' was levied in the winter of 1389-1390, although it has not proved possible to discover exactly when Elyngesham's trip was made; neither his journey nor the date of the levy can be traced in any other source. It is likewise impossible to determine how much money was raised by this means. No returns to the Exchequer are recorded, and there is no reference to the tax in the records of parliament.

As Ralph Griffiths has noted, there was a marked increase in the crown's financial demands upon its Welsh subjects in the later fourteenth century, in the form of judicial fines and extraordinary subsidies; these impositions were probably intended to compensate for declining revenue from customary rents.

*Sources:* Saul, *Richard II*, p 258; R A Griffiths, 'Gentlemen and Rebels in Later Medieval Cardiganshire', *Ceredigion*, V (1964-1967), pp 154, 166n

### Half a fifteenth and tenth, 1391 Nov 3 x Dec 2

Parliament was convened on 3 November 1391. One of the reasons for the summons was the possibility of resuming the war, following the expiration of the peace treaty with France in August 1392. In order to finance a peace conference between Richard II and the king of France, a grant of a half fifteenth and tenth was made before parliament was dissolved on 2 December. The collection of the tax was to commence on 25 March 1392 and was to be completed by 21 April. A further whole fifteenth and tenth was conditionally granted, if the king went to war and no peace or truce was forthcoming. This tax would be collected by 24 June 1392. In the event, the treaty was renewed annually from 1392 onwards, and the whole fifteenth and tenth was accordingly never levied.

Commissions for the collection of the half fifteenth and tenth were issued on 19 January 1392. The collection in Westmorland seems to have failed, and a new commission for the collection of the tax in that county was issued on 2 November 1392.

**Sources:** *Rot. Parl.*, III, pp 284-286; *CFR 1391-1399*, pp 24-28

**enrolled account:** E 359/16, rots 19-20

**collections:** 1392 March 25 - April 21

## 1392

### **Penal tax on the laity and clergy in London, 1392 Sept 19 - 1393 Feb 28**

In the summer of 1392, Richard II declared that he had found 'notable and evident defaults in the government and rule of the city of London'. Although minor infractions had undoubtedly occurred, there is nothing in either the records of the city or the crown, nor in the reports of chroniclers, which suggests that there was at the time anything but the usual level of strife and disorder in London; there was certainly considerably less than had existed in the previous decade. Historians have been led to suspect, therefore, that the city's real crime was its refusal to lend money to the crown in its corporate capacity. It had not provided the king with a loan since March 1388, and there had also been a marked decline in loans from individual Londoners.

In May 1392 the king began his retaliation against the city by ordering the removal of the Court of Common Pleas from Westminster to York, which was followed by orders for the similar transferral of the Chancery, Exchequer and prisoners of the Fleet, a move designed to bring great inconvenience and loss of trade to the Londoners. In the same month the leading officials of the city were told to appear before the king at Nottingham on 25 June, 'under pain of forfeiture of life and limb'. On that day, the king had these elected officials removed from office and replaced with his own appointees. A commission was also appointed to hold a major inquiry into the conduct of the city's affairs, and on 22 July the commission's verdict was announced. The city's officials were found to have been guilty of negligence in their government. Fines were to be levied against them and the city's liberties were to be forfeited to the king. A corporate fine of £100,000 was also imposed on the city.

A campaign to make peace with the king then began in earnest and the citizens managed to buy his pardon after a series of ceremonial gestures, symbolic gifts and the payment of large fines by the mayor, sheriffs and aldermen. On 19 September the fine of £100,000 on the city as a whole was remitted, in exchange for payment of a reduced fine of £10,000. The restoration of the city's privileges ensued.

To raise the fine of £10,000, payment of which was acknowledged by Richard II on 28 February 1393, a novel tax was imposed on both the laity and the clergy. Although the rates levied on the laity are not known, one chronicler reported that the imposition of such a large sum caused many citizens to flee the city in order to avoid payment. In the parliament sitting in January 1394, both the clergy and the widows of London presented petitions asking to be excused from contributing. Both petitions protested against the novelty of the tax; the clergy were accustomed to paying only taxes granted by the clergy for the 'common profit of the realm' (SC8/1052, 6036, 7343). The new tax levied against them by the mayor and aldermen, however, charged a rate of 40d in the

pound on all tenements and rents belonging to benefices and churches in the city and suburbs. The assessment made of clerical property for the levy of this tax survives among the city's records (Corporation of London Record Office, 239A) and has been printed in A K McHardy, *The Church in London 1375-1392* (London Record Society, XIII, 1977), pp 39-77.

No records relating to the taxation of the laity are known to survive, but an ordinance recorded in the city's letter-book in May or June 1393 mandates that a further 5,000 marks be levied according to the rates assessed for the previous levy, presumably one which was collected in the latter part of 1392. Some of the £10,000 fine is also known to have been raised by contributions from the London livery companies, by loans made to the chamberlain of the city and by payments made from the Bridge House estates.

Such unpredictable levies were probably a source of worry to Londoners. Perhaps remembering the hardship endured by his fellow citizens on this occasion, the prominent grocer and alderman of the city John Hadley, who was mayor in 1393, left money in his will of 1405 'for the relief of poor freemen on the occasion of assessments for taxes and talliaiges'.

**Sources:** C M Barron, 'The Quarrel of Richard II with London 1392-7', in *The Reign of Richard II, Essays in Honour of May McKisack*, ed F R H Du Boulay and C M Barron (London, 1971), pp 173-201; *CPR 1391-1396*, p 130; *Eulogium Historiarum sive Temporis*, ed F S Haydon (Rolls Series, 1863), III, p 368; *Rot. Parl.*, III, p 325; *Calendar of Letter-Books of the City of London, Letter-Book H, 1375-1399*, ed R R Sharpe (London, 1907), p 394; A.K McHardy, *The Church in London 1375-1392* (London Record Society, XIII, 1977), pp xv-xvii, 39-77; *Calendar of Wills in the Court of Husting, London 1258-1688*, ed R R Sharpe (2 vols, London, 1890), pp 417-418

## 1393

### Fifteenth and tenth, 1393 Jan 22 x Feb 10

Parliament opened on 20 January 1393, but did not commence proceedings until 22 January. The grant of taxation made by the commons before parliament was dissolved on 10 February was rather complex, and hedged about with conditions.

Firstly, a fifteenth and tenth was voted, to be levied in two payments, on 24 June and 1 November 1393. The receipts from the first payment were to be used to finance an expedition by the king either to Scotland or Ireland. If the king did not personally lead such an expedition, the money collected was to be kept safely by the treasurer. The proceeds from the second payment were also to be set aside by the treasurer, to be used in case there was a renewal of the war with France. A further conditional half fifteenth and tenth was also granted, which was to be levied only if the king mounted a campaign to France; this tax would be payable by 2 February 1394.

Collectors were appointed to levy the first half on 13 March 1393, and the second half on 1 October 1393. The additional half fifteenth and tenth was not levied.

**Sources:** *Rot. Parl.*, III, pp 300-302; *CFR 1391-1399*, pp 71-75, 96-100

**enrolled account:** E 359/16, rots 20d-22

**collections:** 1393 June 24; 1393 Nov 1

## 1395

### **Fifteenth and tenth, 1395 Jan 29 x Feb 15**

Parliament opened on 27 January 1395, while Richard II was in Ireland to subdue the rebellion there. In his absence, the assembly was addressed on the following day by his uncle Edmund, duke of York, as guardian of the realm, and by the chancellor on 29 January 1395. He asked for a grant of taxation to help finance the king's Irish expedition.

Before dissolving on 15 February, parliament granted a fifteenth and tenth, to be levied in two equal payments, on 7 June and 11 November 1395.

Collectors were appointed for both instalments on 12 March 1395.

*Sources:* *Rot. Parl.*, III, pp 329-330; *CFR 1391-1399*, pp 138-142

*enrolled account:* E 359/16, rots 23-25

*collections:* 1395 June 7; 1395 Nov 11

## 1397

### **Forced loan, 1397 Aug - Sept**

In the late summer of 1397, the period of Richard II's tyranny over his subjects began, which was to end in his deposition in September 1399. One feature of that tyranny was a forced loan imposed in August and early September 1397. The chronicler Thomas Walsingham claimed that Richard's commissioners were sent around the country at that time with letters under the royal seal specifying the sums which were to be lent, but leaving the names of the lenders to be filled in by the commissioners after they had discovered who was in a position to lend the king money by making secret enquiries.

Surviving indentures made between the commissioners and the lenders, as well as annotated lists of persons approached by the commissioners, survive in E 34/1B and E 101/512/9, and possibly also in E 101/512/7. These reveal something of the procedure actually followed by the commissioners, which was not quite as nefarious as that described by Walsingham. Letters under the privy seal, none of which survive, were apparently delivered by the king's serjeants-at-arms to substantial persons, religious houses (and secular clergy), and towns, asking them to lend 'notable' sums. Those agreeing to lend indented with the king's serjeants for a specific sum to be paid on a certain date. Most, but not all of the indentures, also specify the date by which the loan was to be repaid. The greater part were written in August or early September and promised payment of the loan by Michaelmas or Christmas of that year. Occasionally, gifts, rather than loans, were promised. Many persons on the commissioners' lists, however, simply have 'nul' written against their names.

The lists drawn up by these commissioners of those persons they had approached reveal that, though there may have been an element of compulsion, it was possible to refuse to loan money, provided a good excuse was given. On the basis of the lists, indentures and records of the receipts from these loans, Caroline Barron has estimated that the 220 lenders represents only about one in

three of those asked to lend. Nevertheless, those persons who would not lend could be asked to appear before the council with their excuses, and such a prospect was probably daunting enough to convince reluctant lenders to promise at least a small sum.

The receipt rolls for 1397 record loans received in August and December amounting to just over £22,000 (E 401/606; E 401/608). The king had some difficulty, however, in collecting the money promised in the indentures. On 3 April 1398, and also in June 1398, he appointed commissioners in Yorkshire and Lincolnshire, who were to cause the defaulters to come before them and pay all arrears due to the king from the promised loan, under threat of appearance before the king's council, arrest and imprisonment.

Among the articles presented in the parliament of 1399 as grounds for Richard's deposition was his failure to repay these loans on the dates specified in the indentures. The indentures drawn up with 194 individuals had promised repayment by Easter 1398, but in fact only eight out of the total 220 lenders are noted as having been repaid, and only two of these (Richard Whittington, mayor of London, and John Bernard, treasurer of Calais) were repaid by Easter 1398; two other lenders did not receive repayment until after the accession of Henry IV.

Despite its contribution to Richard II's downfall, such 'forced' loans were to become standard practice under his successors.

**Sources:** *Annales Ricardi Secundi*, in *J. de Trokelowe et H. de Blaneфорde...chronica*, ed H T Riley (Rolls Series, 1866), p 199; *CPR 1396-1399*, pp 178-182, 363-364, 368; *Rot. Parl.*, III, p 419; C M Barron, 'The Tyranny of Richard II', *BIHR*, XLI (1968), pp 1-6

**collections:** 1397 Sept 29 - Dec 25

## 1398

### Free gift of £2,000 from Essex and Hertfordshire, 1398 Jan 28 x Feb 5

Parliament opened at Westminster on 20 September 1397, but was adjourned to Shrewsbury, where it re-opened on 28 January 1398. In the interim, as part of a general campaign to extort money from persons who had risen with the Lords Appellant in 1387-1388, a commission was appointed on 20 December 1397 to assemble the men of Essex and Hertfordshire in their county courts in order that they might 'offer' the sum of £2,000 to Richard II in return for a pardon of all their treasonable activities before 1 October 1397 and the discharge of their sheriff for all bad debts in the counties.

The two knights of the shire for these counties were instructed to appear at the new session of parliament with the consent of the king's lieges in Essex and Hertfordshire to these exactions. Essex was to pay two thirds of the sum (2,000 marks), and the remaining 1,000 marks would be paid by Hertfordshire. This 'free gift' was to be raised from the lieges of the counties and those having 'lands, possessions and rents' there. The first commission for assessment and collection was issued on 5 February, citing payment in equal thirds in the month of Easter (April), and on the quinzaine of midsummer and Michaelmas. Authority was given to them to compel payment by imprisonment or otherwise, and the king was to be informed of the names of those who refused to contribute. On 26 April a new commission was issued, this time requesting payment of the whole sum by 20 May. In neither writ is the rate of assessment specified; it was to be decided by

the wise men, knights, prelates and squires. The commission issued on 26 April to the Essex collectors and enrolled on the fine roll can be found at E 179/242/83, attached to their account. More than 2,000 marks were paid by the inhabitants of Essex; the sum of £1,602 6s 8d (£269 in excess of the sum required from them) was received at the Exchequer in twelve payments over the period 13 May 1398 to 30 January 1399. These were recorded on the receipt rolls, but the official enrolment on the 'foreign accounts' gave them credit for only the agreed 2,000 marks (E 401/609, 611; E 364/34, rot 13d). Although the sheriff of the two counties was issued with letters patent in February 1398 exonerating him from collecting ancient farms or bad debts, there is no record that the men of these counties received the promised pardon of their activities in 1387-1388. No payment from Hertfordshire is recorded as having been received, however, which may have furnished Richard II with an excuse for not fulfilling this part of the bargain.

*Sources:* *Rot. Parl.*, III, p 347; *CPR 1396-1399*, pp 311-312; *CFR 1391-1399*, pp 250-252, 258; *CChR 1341-1417*, p 371; A B Steel, 'English Government Finance, 1377-1413', *EHR*, LI (1935), p 43; Barron, 'The Tyranny of Richard II', pp 9-10

*collections:* 1398 May 20

### **One and a half fifteenths and tenths, 1398 Jan 31**

Parliament opened at Westminster on 17 September 1397, but was prorogued on 29 September, until 27 January 1398, when it was to meet at Shrewsbury, close to Cheshire where the king had established a power base. The main business of the parliament was to exact vengeance on the Lords Appellant and their supporters, who had risen against the king in 1387-1388.

On 31 January 1398, however, the commons granted one and a half fifteenths and tenths to the king, to be paid in three equal instalments, on 27 October 1398, and 13 April and 13 October 1399. Commissions for collection of all three payments were issued on 28 May 1398.

On 30 September 1399, before the levy of the last payment, Henry Bolingbroke, duke of Lancaster, overthrew Richard II. In the first parliament of Henry IV, which began on 6 October, the new king was granted that part of the tax which remained outstanding, but he remitted payment.

*Sources:* *Rot. Parl.*, III, pp 347, 356, 415, 425; *CFR 1391-1399*, pp 262-267

*enrolled account:* E 359/16, rots 25d-28

*collections:* 1398 Oct 27; 1399 April 13; 1399 Oct 13

## **Henry IV**

### **1401**

#### **Fifteenth and tenth, 1401 Feb 26 x March 10**

Parliament opened on 20 January 1401, and between 26 February and its dissolution on 10 March, granted a fifteenth and tenth, to be paid in two equal instalments: on 29 May 1401 (Trinity

Sunday) and on 1 November 1401 (All Saints' Day). Among other debts, the money was needed to repay loans made to finance the expensive, but unsuccessful, Scottish campaign of the previous year.

Commissions were issued on 14 March 1401 for the collection of both instalments.

**Sources:** *Rot. Parl.*, III, pp 454-455, 458; *CFR 1399-1405*, pp 113-118; A L Brown, 'The English Campaign in Scotland, 1400', in *British Government and Administration, Studies Presented to S.B. Chrimes*, ed H Hearder and H R Loyn (Cardiff, 1974), p 53

**enrolled account:** E 359/19, rots 1-3

**collections:** 1401 May 29; 1401 Nov 1

### **Aid to marry the king's eldest daughter, 1401 Dec 1**

On 1 December 1401 writs were issued for the levying of an aid to marry Blanche, the king's daughter, to Rupert, duke of Bavaria and count Palatine. For each knight's fee 20s was to be levied, and for every £20 worth of land held in socage, a tax of 20s was payable; the aid was to be levied on a pro-rata basis for those with holdings of more or less value. It was to be paid by 16 February 1402. Two persons were named for each county, who, together with the sheriff and escheator, were responsible for assessment and collection, any two of which could form a quorum. There are various indications, however, that the aid was not levied very successfully. Henry IV was forced to raise loans to pay for Blanche's dowry, clothes and escort to Cologne, where she was married on 6 July 1402. The levy itself may have been delayed; the order to commissioners in Cumberland to collect the aid was not issued until 1 December 1406, when the collection date of 17 February 1407 was given.

The assessments made for the levy of this tax, together with the assessments for the last previous levy of a feudal aid (that of 1346 to knight the Black Prince), were compiled, copied, lavishly decorated with gold leaf, and bound into a book, probably for Henry V, which is now among the miscellaneous books of the King's Remembrancer, at E 164/3. Many of the returns, surviving among the E 179 documents, have been printed in *Feudal Aids*, as well as BL, Add Charter 40,008, a roll of inquests held in Norfolk.

**Sources:** *CFR 1399-1405*, pp 147-149; J L Kirby, *Henry IV of England* (London, 1970), pp 138-140; *CFR 1405-1413*, p 60

**enrolled account:** E 359/5, rots 12-14

**collections:** 1402 Feb 16

## **1402**

### **Forced loan, 1402 Oct 21**

Henry IV was in urgent need of funds to pay for the defence of South Wales and accordingly on 21 October 1402 appointed commissioners in every county to raise loans on his behalf. The commissioners were to collect promises of loans from their neighbours and send to the central

government the names of the subscribers, together with a note of the sums promised. This means of raising money was frequently resorted to by both his son and grandson. A list of those appointed to this task has been recorded among the records of the proceedings of the king's council.

A letter patent dated 3 August 1404 for the repayment of £735 lent by certain persons in Cornwall to Henry, bishop of Bath and Wells, treasurer of England from 27 February to 25 October 1402, may relate to a loan made in response to this loan-raising effort (E 34/1B).

**Sources:** *POPC*, II, pp 72-76; K B McFarlane, 'Loans to Lancastrian Kings', in his *England in the Fifteenth Century* (London, 1981), p 62, first published in *Cambridge Historical Journal*, IX (1947)

### **Fifteenth and tenth, 1402 Nov 25**

Parliament opened on 30 September 1402 and on 25 November, the last day of the session, granted a fifteenth and tenth, in case the subsidies on wool and cloth failed to provide the necessary revenue to defend the realm against Scotland, and rebels in Wales and Ireland.

The tax was payable in three instalments. The first half was to be collected on 2 February 1403, the third quarter on 24 June 1403, and the fourth quarter on 11 November 1403. Commissions, naming collectors for all three instalments, were issued on 5 December 1402.

Loans were sought in anticipation of the first payment from several of the king's most prosperous subjects, as well as the cities of York and Bristol (BL, Cotton MS Cleo F.VI, f 229).

**Sources:** *Rot. Parl.*, III, pp 485, 492-493; *CFR 1399-1405*, pp 186-191

**enrolled account:** E 359/19, rots 4-5

**collections:** 1403 Feb 2; 1403 June 24; 1403 Nov 11

## **1404**

### **Subsidy of £12,000 levied on income, 1404 March**

Parliament opened on 14 January 1404 and in early March made a money grant to Henry IV of £12,000, which was to be levied as a tax on income. The commons were not happy with this tax and insisted that it was not to be a precedent for any future grant of taxation. In order to ensure that the tax would be only a one-off, granted in exceptional circumstances, they made it a condition that no record be kept of it. Not only were the records destroyed afterward, but no mention of the tax was allowed to be made on the parliament roll. The money collected was to be reserved for the king's personal use, but, if by 15 May, both a naval force and an army had not been raised, the grant was to be cancelled.

Each holder of a knight's fee, or part of a knight's fee, was liable to pay 20s, or a portion thereof, determined on a pro-rata basis. On lands, tenements or rents held in socage or any other form of tenure, and of a clear annual value of 20s or more, a tax of 12d per pound was payable. Those persons holding less than 20s per annum worth of land, but possessing moveable goods to the value of £20, would be taxed at the same rate of 12d per pound, but no one was to be taxed on both land and goods.



On 24 March 1404 commissioners were appointed, together with the sheriffs, to hold inquests in the counties to determine those liable to pay the 'subsidy'. The collectors and controllers were named in the same commission, which was enrolled on a separate roll of the fine rolls (C 60/209A), and they were to pay the money collected to specially-appointed treasurers who would receive and disburse the money, and be held accountable for it at the next parliament. Members continued to be added to these commissions up to 1 July 1404. The treasurers, named on the following day, were Master John Oudeby, an Exchequer clerk, and three prominent London merchants, John Hadley, Thomas Knolles and Richard Merlawe. The appointment of such treasurers was another manifestation of the distrust of the commons, who had no confidence that the money would be properly spent if it were paid into either the Exchequer or the household, and was to be repeated in future levies of experimental taxes on income later in the century.

The money was to be paid in two instalments. The first tranche, due on 18 May 1404, was to total £7,000, and the second, due on 1 November 1404, was to yield the remaining £5,000.

The subsidy was evidently still being collected in June 1405 when, in a letter to the king, his council expressed its concern that the many loans (detailed in the letter) raised on the security of the subsidy could not be repaid out of the receipts, which reportedly amounted to only a small sum. On the advice of the king's justices, the council recommended that, despite the assurances given to the commons about the method of collection, Exchequer process be initiated to collect the outstanding amount.

*Sources:* *Rot. Parl.*, III, p 522; *CFR 1399-1405*, pp 251-264; *Select Documents of English Constitutional History 1307-1485*, eds S B Chrimes and A L Brown (London, 1961), pp 212-214, cf *Eulogium*, III, pp 399-400; Kirby, *Henry IV*, pp 168-169; *POPC*, I, pp 266-270

*collections:* 1404 May 18; 1404 Nov 1

### **Profits of newly-granted lands, 1404 Oct 6 x Nov 12**

The 'Unlearned Parliament', from which all lawyers were excluded, opened on 6 October 1404 in Coventry, and sat until 12 November 1404. In view of the fact that Henry IV was practically bankrupt, he was voted a year's profits from all lands granted by himself or Richard II, with the exception of lands in his own tenure, or that of his sons or his queen, and coastal and marcher castles. The assessment was to run from the previous to the next Easter (30 March 1404-19 April 1405). Instructions were issued to the escheators and sheriffs of all counties on 21 January 1405. No specific collection dates are mentioned; the orders merely refer to payment 'from time to time'.

Original writs and inquisitions held to determine those liable, as well as accounts of the issues collected, exist for several counties in E 101/512/26. There are also relevant documents in C 47/35/22-24.

*Sources:* *Rot. Parl.*, III, p 549; *CFR 1399-1405*, p 288

### **Two fifteenths and tenths, 1404 Nov 12**

The 'Unlearned Parliament' opened on 6 October 1404 in Coventry. Despite a plea for urgency, it was not until some five weeks later, on 12 November, that the assembly granted two fifteenths and tenths for defending the kingdom against threats from Wales, Scotland and France, and their

allies. The money was to be spent only on the war; if measures had not been taken by 27 January 1405 to deal with the Welsh rebels and secure the Scottish marches, the grant was to be null and void. The assembly also insisted that the grant not be taken as a precedent for such levies to underwrite the cost of defence, unless with the consent of parliament. Simultaneously it granted an income tax on the wealthy.

Letters patent were issued to named collectors for both fifteenths and tenths on 19 November. The money was to be paid in three unequal instalments: on 25 December 1404, and 24 June and 11 November 1405. The first instalment was to consist of one whole fifteenth and tenth; the second and third were each to be half of the remaining fifteenth and tenth. Payment was to be made to the war treasurers, Thomas, Lord Furnival and Sir John Pelham, not to the Exchequer receipt, and no assignments were to be made on the revenue except for war purposes.

**Sources:** *Rot. Parl.*, III, pp 545-547; *CFR 1399-1405*, pp 282-287; Kirby, *Henry IV*, pp 174-175

**enrolled account:** E 359/19, rots 5d-8

**collections:** 1404 Dec 25; 1405 June 24; 1405 Nov 11

### **Subsidy on lands of the nobility and wealthy laymen, 1404 Nov 12**

The 'Unlearned Parliament' opened on 6 October 1404 in Coventry. After an attack on the wealth of the clergy, and proposals for the confiscation of the Church's temporalities, two fifteenths and tenths were finally granted on 12 November. The lords, who may have been felt not to be pulling their fair share, also granted an income tax on the same day, to be levied upon themselves and all other persons with an annual income of 500 marks or more.

The tax to be levied was a subsidy of 20s per £20 worth of land. The money was also to be paid to the war treasurers, but the records of the commissioners, who were appointed on 19 November, were returned into the Exchequer, and several of the inquests held in the counties are among the E 179 documents. The tax was payable in two equal instalments: on 25 December 1404 and 24 June 1405. It yielded £996 16s 5½d (E 179/2542/73).

The accounts for this tax were enrolled together with the accounts of the income taxes levied later in the fifteenth century, those of 1411, 1435 and 1450.

**Sources:** *Rot. Parl.*, III, pp 545-547; *CFR 1399-1405*, pp 289-292; Kirby, *Henry IV*, p 175

**enrolled account:** E 359/29, rots 1-2

**collections:** 1404 Dec 25; 1405 June 24

## **1405**

### **Forced loan, 1405 Sept 4**

Before the last payment of the two fifteenths and tenths granted in 1404 could be collected, French troops landed in Wales and attacked English property in Aquitaine. On 4 September 1405, therefore, the king issued commissions to the sheriffs and two or three men of each county to raise loans in

anticipation of the third instalment of the two fifteenths and tenths granted in the last parliament. 'At their discretion', the commissioners were to 'cause to come before them certain of the richest and most sufficient of the lay persons of the hundreds, cities and towns of the county' and induce them to lend the sums due for this tax 'for the salvation of the realm'. The money was to be delivered to the treasurers of the wars at London by 26 September, and was to be used only for payment of the soldiers.

*Sources:* CFR 1399-1405, pp 317-319; McFarlane, 'Loans to Lancastrian Kings', p 62

*collections:* 1405 Sept 26

## 1406

### Fifteenth and tenth, 1406 Dec 22

Parliament opened on 1 March 1406, but negotiations for a grant of taxation ended in deadlock on 19 June, and parliament was adjourned for four months. It reconvened on 18 October, but it was not until 22 December, after the longest parliament of Henry IV's reign, that the commons finally acceded to Henry's financial demands and granted one fifteenth and tenth.

Commissions to the collectors were issued on the following day, a copy of which, listing the names of the collectors for each county, city and borough is at E 179/241/363. The tax was to be paid in one sum on 14 February 1407.

*Sources:* Rot. Parl., III, pp 567, 568; A J Pollard, 'The Lancastrian Constitutional Experiment Revisited: Henry IV, Sir John Tiptoft and the Parliament of 1406', *Parliamentary History*, 14 (1995), pp 105-106; CFR 1405-1413, pp 61-65

*enrolled account:* E 359/19, rots 8-9

*collections:* 1407 Feb 14

## 1407

### One and a half fifteenths and tenths, 1407 Dec 2

Parliament was summoned for 20 October 1407, but convened four days later. The initial suggestion for the form in which financial aid should be granted (one and a half fifteenths and tenths, and customs on wool and cloth) came from the king's council in consultation with the lords on 21 November. A delegation from the commons was summoned and told of the decision, and was instructed to report back to them and ask for their assent. The representatives protested that this method of obtaining revenue was to the 'grant prejudice & derogation de lour Libertees'. The king had to agree that taxation could only be granted by the joint and unanimous assent of both houses, and in the established manner, i.e., by verbal communication through the speaker. The commons insisted that a 'cedule de Indemprnitee' recording this concession be entered on the parliamentary roll. Only after this had been done, and the speaker had extracted an assurance that the commons would be allowed to depart freely, was the grant of one and a half fifteenths and tenths made, on the last day of the session, 2 December 1407.

The tax was to be paid in three equal instalments, on 2 February and 1 May 1408, and 2 February 1409. In return, the king promised not to request any more financial assistance from 25 March 1408 to 25 March 1410. Writs appointing named collectors were issued on 7 December 1407.

**Sources:** *Rot. Parl.*, III, pp 608-612; *CFR 1405-1413*, pp 90-94

**enrolled account:** E 359/19, rots 9d-11

**collections:** 1408 Feb 2; 1408 May 1; 1409 Feb 2

## 1410

### **One and a half fifteenths and tenths, 1410 May 8**

Parliament opened on 27 January 1410. After an adjournment over Easter, it finally granted one and a half fifteenths and tenths on 8 May, but only after the presentation of numerous petitions of grievance. These included complaints about the disposal of royal revenue and allegations that the statutes of previous parliaments, setting aside revenue from taxation for purposes of defence, had been ignored. The money was to be paid in three equal instalments, on 11 November each year, in 1410, 1411 and 1412. Commissions for collection were issued on 12 June 1410.

**Sources:** *Rot. Parl.*, III, pp 622-623, 635; *CFR 1405-1413*, pp 179-183; *CPR 1408-1413*, pp 204-205

**enrolled account:** E 359/19, rots 11d-13

**collections:** 1410 Nov 11; 1411 Nov 11; 1412 Nov 11

### **Forced loan, 1410 June 14**

On 14 June 1410, just two days after collectors had been appointed to collect the first instalment of the one and a half fifteenths and tenths granted in the last parliament, and payable on 11 November, commissions were issued in all counties for the purpose of borrowing sums of money in the king's name 'from sufficient persons...for certain urgent business concerning the king and state of the realm'. Commissioners were to give securities for repayment from the first moiety of that tax.

**Sources:** *CFR 1405-1413*, p 179; *CPR 1408-1413*, pp 204-205; McFarlane, 'Loans to Lancastrian Kings', p 62n

## 1411

### **Subsidy on lands, 1411 Nov 3 x Dec 19**

Parliament opened on 3 November 1411, and some time before it was adjourned on 19 December had granted an income tax. Every man or woman of whatever estate, having land or rents to the clear annual value of £20, was to pay 6s 8d per £20 worth of land held. Lands and tenements purchased in mortmain before 20 Edward I were exempt, as were those purchased by the clergy in frankalmoin since then. The tax was referred to as a 'subsidy', and was an important forerunner

of the sixteenth-century subsidies on income, although the rate levied was less than 2 per cent of income.

Payment was said to be due by 3 February 1412, but the appointment of the sheriffs, escheators and two other commissioners in each county to 'enquire the names and amounts of land and rent held by all men and women who should contribute to the subsidy' was not made until 2 January 1412, and their certification of assessment was not due at the Exchequer until the end of February. The commission issued to the mayor of Coventry was not received by him until 10 February. The return for Sussex and Surrey cites an even later date of 28 April 1412 for the issue of instructions from the Exchequer, and the collection must correspondingly have been delayed well beyond the due date mandated initially (E 179/192/41; E 179/242/101).

The returns for most counties, that is, either the assessment made or the monies collected, are printed in Volume VI of *Feudal Aids*. Returns printed elsewhere include: London (in J C L Stahlschmidt, 'Lay Subsidy, London, 1411-12', *Archaeological Journal*, XLIV (1887), pp 56-82), and Nottinghamshire (in S J Payling, *Political Society in Lancastrian England, The Greater Gentry of Nottinghamshire* (Oxford, 1991), Appendix 1, pp 221-226). Two other extant assessments, which have not been printed, are of Gloucestershire (C 115/K2/6682, ff 37v-39), and the city of Coventry (E 179/192/41). Only £1,388 was received (E 179/242/73).

The accounts of this tax were enrolled with those of the income taxes of 1404, 1435 and 1450, although the returns for London and eleven other counties are not included.

*Sources:* *Rot. Parl.*, III, pp 647-649; *Feudal Aids*, VI, pp 391-392; *CPR 1408-1413*, pp 378-381; H L Gray, 'Incomes from Land in England in 1436', *EHR*, XLIX (1934), p 608

*enrolled account:* E 359/29, rot 3

*collections:* 1412 Feb 3

## Henry V

### 1413

#### Fifteenth and tenth, 1413 June 9

Parliament opened on 15 May 1413. On 9 June it granted a fifteenth and tenth to the new king, for the defence of the realm and keeping of the sea. The tax was to be paid in two equal instalments, on 11 November 1413 and 8 April 1414. On 5 July commissions were issued to the collectors to collect both payments.

*Sources:* *Rot. Parl.*, IV, pp 3, 6; *CFR 1413-1422*, pp 25-29

*enrolled account:* E 359/19, rots 14-15

*collections:* 1413 Nov 11; 1414 April 8

## 1414

### **Two fifteenths and tenths, 1414 Nov 20 x Dec 23**

The first parliament of 1414 met at Leicester in May. Although a grant of customs was made, no lay subsidy was granted. The second parliament of the year opened on 19 November and granted two fifteenths and tenths, to be paid in two equal instalments, on 2 February, both in 1415 and 1416. The grant appears to have been made immediately after the appointment of the speaker on 20 November.

Letters patent for the first collection were issued on 23 December 1414. In the following parliament, that of November 1415, the date on which the second payment was due was accelerated to 13 December 1415, in order to assist Henry's campaign in France. For this collection, commissions were issued on 7 November 1415.

**Sources:** *Rot. Parl.*, IV, pp 15-16, 34-36, 63; *CFR 1413-1422*, pp 84-89, 119-124; E 179/124/83

**enrolled account:** E 359/19, rots 16-17

**collections:** 1415 Feb 2; 1415 Dec 13

## 1415

### **Fifteenth and tenth, 1415 Nov 17**

Parliament opened on 4 November 1415. The chancellor, emphasizing the 'glorieuse & merveillouse' victory of the king (at Agincourt), asked for further assistance to ensure the continued success of the war effort. After accelerating the collection date of the last of the two fifteenths and tenths granted in the previous parliament, the commons granted another fifteenth and tenth on 17 November.

Payment of this fifteenth and tenth was to take place on 11 November 1416. On 18 March 1416, in a subsequent session, however, the commons agreed to bring forward the collection date to 7 June in order to assist the war effort. On 20 May writs were issued to the appointed collectors. A contemporary copy of the assessments made in each county for this fifteenth and tenth exists as a bound book which probably remained in the Exchequer as a precedent for those clerks who copied assessments for future levies of the tax (E 164/7). The barons of the Cinque Ports living in the counties of Kent and Sussex, who claimed exemption from all levies of fifteenths and tenths, are listed individually. Obits and other days of commemoration up to the reign of Edward VI added to a calendar at the beginning of the volume attest to its long and continuous usage.

**Sources:** *Rot. Parl.*, IV, pp 62-64, 70-71; *CFR 1413-1422*, pp 149-154

**enrolled account:** E 359/19, rots 18-19

**collections:** 1416 June 7

## 1416

**Two fifteenths and tenths, 1416 Oct 19 x Nov 18**

Parliament opened on 19 October 1416, and before its dissolution on 18 November, granted two fifteenths and tenths, to be paid in two unequal instalments. One and a half fifteenths and tenths were to be collected by 2 February 1417, and the remaining half fifteenth and tenth by 11 November 1417. Parliament laid down the conditions that the collection dates were not to be accelerated, and that no other grant was to be requested in the meantime. Writs authorizing collection were issued to named collectors on 21 November 1416.

*Sources:* *Rot. Parl.*, IV, pp 94, 106; *CFR 1413-1422*, pp 219-224

*enrolled account:* E 359/19, rots 20-21

*collections:* 1417 Feb 2; 1417 Nov 11

**Forced loan, c. 1416 Nov 30 - 1417 June 12**

The parliament which opened on 19 October 1416 had granted two fifteenths and tenths to Henry V, which was matched by a grant from convocation of two clerical tenths, both taxes payable on the same dates in the same proportions, with the last instalment delayed until 11 November 1417. The needs of the king's military operations in France were such, however, that parliament passed an act enabling him to raise loans on the security of the last instalment of the two fifteenths and tenths and two clerical tenths.

The appointment of commissioners is not recorded, but that a major campaign to secure loans from the general populace took place is evident. Despite the parliamentary approval, Henry's methods of obtaining these loans were a cause of complaint for one London chronicler, who spoke of his harassment of all clergy, regardless of rank, 'said to be in possession of treasure', and of laymen. This comment would appear to be borne out by a letter from the king under the privy seal to the bishop of Exeter dated 12 March 1417, who had been appointed a commissioner to raise loans in Devon and Cornwall, giving security for repayment from the half fifteenth and tenth due on 11 November of that year. The letter informed the bishop that it was not the king's intention that only rich persons were to be approached for a loan, but anyone who could afford to lend at least 100s 'without diminishing his estate' (E 34/1B).

Although the levy of the loan was unpopular, the receipts were high and there were many small lenders. Between 30 November 1416 and 13 March 1417, 226 loans are recorded in the Exchequer, and in Easter term 1417, a further 286 loans were made to the king.

*Sources:* *Rot. Parl.*, IV, pp 95-96; C L Kingsford, 'An Historical Collection of the Fifteenth Century', *EHR*, XXIX (1914), pp 511-512; G L Harriss, 'Financial Policy', in *Henry V, The Practice of Kingship*, ed G L Harriss (Oxford, 1985), p 166; A B Steel, *The Receipt of the Exchequer 1377-1485* (Cambridge, 1954), pp 155-157

## 1417

### **Two fifteenths and tenths, 1417 Dec 17**

Parliament opened on 16 November 1417, and on 17 December granted to Henry V two fifteenths and tenths for the war in France, to be collected in two equal instalments, on 2 February, in both 1418 and 1419. A condition of the grant was that the payment dates were not to be accelerated. Commissions to the collectors for both payments were issued on 18 December 1418.

*Sources:* *Rot. Parl.*, IV, pp 106-107; *CFR 1413-1422*, pp 219-224

*enrolled account:* E 359/19, rots 21d-23

*collections:* 1418 Feb 2; 1419 Feb 2

## 1419

### **One and a third fifteenths and tenths, 1419 Oct 17 or later**

Parliament opened on 16 October 1419 and, anticipating that peace would soon be made in France, the commons would grant only one and a third fifteenths and tenths, to be collected in two unequal instalments. A condition of the grant was that the money raised by the tax was to be spent in England only. The whole fifteenth and tenth was to be collected by 2 February 1420; the remaining third was due by 11 November 1420. Commissions to the collectors of all three instalments of the tax were issued on 24 November 1419.

*Sources:* *Rot. Parl.*, IV, pp 116-118; *CFR 1413-1422*, pp 298-303; G L Harriss 'The Management of Parliament', in his *Henry V, The Practice of Kingship*, p 148

*enrolled account:* E 359/19, rots 23d-25

*collections:* 1420 Feb 2; 1420 Nov 11

### **Forced loan, 1419 Nov 26 - 1420 Jan 27**

The parliament which opened on 16 October 1419 authorized the raising of a loan in anticipation of the third payment of the one and a third fifteenths and tenths granted in that parliament, and potential lenders were to be given security of repayment from that instalment of the tax. Members of the clergy who lent money were to be repaid by a clerical tenth which had been granted by convocation. Like the tax on which the loan was to be charged, the loan money was to be spent only in England.

On 26 November 1419, therefore, commissioners were appointed in every county 'to treat among themselves' about the loan 'each of them shall advance'. They were 'to induce all sufficient secular lieges of the king...to pay the loan', as well as 'any ecclesiastical persons who will provide the king with greater sums'. The commissioners were to certify to the treasurer of England or his deputy the names and amounts promised by lay lenders by 24 January 1420.

A second wave of commissions to raise loans was issued on 27 January 1420. They were given the same instructions, but with certification due from some counties on 16 February 1420, and on 28



March 1420 from others. Clerical lenders, who were to pay on 2 February 1420, were outside the ambit of these supplementary commissions. The chancellor was to provide letters patent, writs and other warrants necessary for the lenders to secure repayment from the one-third fifteenth and tenth, free of charge. Original commissions issued to the loan commissioners survive in E 34/1A and E 34/1B.

These attempts to raise loans were not very successful; little money was received from them in the Exchequer, and in the following year the king had to resort to more desperate measures.

**Sources:** *Rot. Parl.*, IV, pp 116-118; *CPR 1416-1422*, pp 249-252; *CFR 1413-1422*, pp 314-318; McFarlane, 'Loans to Lancastrian Kings', p 62; R A Newhall, 'The War Finances of Henry V and the Duke of Bedford', *EHR*, XXXVI (1921), pp 173, 175; Harriss, 'Management of Parliament', p 148; *idem*, 'Financial Policy', pp 165-166

**collections:** 1420 Jan 24 - March 28

## 1421

### Forced loan, 1421 April 7

In conjunction with a major public relations tour of his kingdom made by Henry V in the spring of 1421, during which he visited shrines, sought recruits to his army and induced people to lend, commissions were appointed on 7 April 1421 to raise loans throughout England. Commissioners were told to summon before them all laymen and clerics, apart from those persons listed in an attached schedule who had already lent money to the king, and treat with them for a loan to be paid to the treasurer of England by 1 May (or, in some counties, 8 May). They were also asked to lend money themselves. Security for repayment was to be given, but the source was not specified in the commission.

Although the chronicler Adam of Usk complained bitterly of these financial exactions, claiming that the king forced all men, both rich and poor, to lend to him, total receipts from both lay and clerical lenders, and including a contribution of £17,666 from Henry Beaufort, bishop of Winchester, reached £36,840 in 1421, the largest amount raised by public loans during Henry V's reign. James Doig provides a breakdown of the loan receipts, county-by-county, as recorded on the Exchequer receipt roll (E 401/696, 10, 13 May).

**Sources:** *CPR 1416-1422*, pp 384-386; J A Doig, 'Propaganda and Truth: Henry V's Royal Progress in 1421', *Nottingham Medieval Studies*, XL (1996), pp 167-179; Harriss, 'Financial Policy', p 166; C Allmand, *Henry V* (London, 1992), pp 397-398

**collections:** 1421 May 1 - 8

### Fifteenth and tenth, 1421 Dec 1

There is some suggestion that in the first parliament of 1421, which assembled on 2 May, Henry V asked for and was refused a grant of taxation by the commons, although the parliament roll is silent on the matter. In the second parliament of the year, however, which opened on 1 December 1421, and had been convened to coincide with the expected birth of the king's son and heir, the commons granted a fifteenth and tenth on the first day of the session.

The tax was to be paid in two equal instalments - on 2 February and 11 November 1422. Writs appointing collectors for the first collection were issued on 29 December 1421, and for the second collection on 1 October 1422.

So desperate was the king for money, to press home the advantage he had gained in France, that special terms for collection of the first half were offered. Those who paid 5s 8d in gold would be given credit for having paid 6s 8d. The men of Southwark, made up mostly of merchants with ready cash, took him up on this offer, as detailed in the account rendered by the collectors there (E 179/184/72).

**Sources:** *Rot. Parl.*, IV, pp 150-151; *CFR 1413-1422*, pp 413, 414-419; *CFR 1422-1430*, pp 4-9; Harriss, 'Management of Parliament', pp 150-151

**enrolled account:** E 359/19, rots 25d-27

**collections:** 1422 Feb 2; 1422 Nov 11

## Henry VI

### 1426

#### **Forced loan, 1426 July 23**

On 23 July 1426 commissioners were appointed in all counties (including Lancashire and Cheshire) to raise loans for the costs of the king's military campaign in France. Two original commissions also survive, that appointed in Oxfordshire and Berkshire, and that for Northamptonshire.

These commissioners were to treat with 'the better sort of' secular persons in their respective counties and persuade them 'by the best ways and means that they could' to lend money to the king until the quinzaine of the feast of John the Baptist next (8 July 1427). On that date, lenders would be repaid out of the tunnage and poundage granted to the king in the parliament which had met in February at Leicester. The loans were to be paid into the Exchequer by 1 September 1426. The Northamptonshire commissioners returned their commission with their response attached: they were not able to persuade anyone to lend money. The return of the commissioners in Oxfordshire-Berkshire is not annexed to their commission, but it can be presumed that their efforts likewise yielded no lenders, because on 4 September 1426 the king sent identical letters to both sets of commissioners under his privy seal. The letters berated the commissioners, by whose efforts no sums had yet been received or promised from anyone, of which the king ' marvelled greatly, and not without cause, in view of the hasty necessity that there is'. He asked that they redouble their efforts and send to him the names of persons willing to lend and the amounts they could supply, as well as the names of all those that they had interviewed, and their responses, by 30 September. In order to aid their efforts, he would provide them with form letters under his privy seal for both the commonalties of the towns and for individuals within the county, leaving blank spaces to write in the names of towns/persons whom they thought would be likely candidates

to make such loans. The commissioners were to write the names of the addressees on the dorse of these privy seal letters and have them delivered.

Both sets of commissioners returned the king's letter to them of 4 September with nil returns, but in both cases complied with the request to list the persons who had appeared before them. The Northamptonshire commissioners returned 28 names, the great majority of them designated 'esquire'. Among the others were William Penythorn, merchant, and Hugh Martyn, 'grasier'. The other set of commissioners named 22 persons interviewed by them, 11 each in Oxfordshire and Berkshire. Only two knights were among them, the rest were esquires or substantial townsmen of Oxford, Burford or Abingdon (E 34/1B).

These unsuccessful attempts to raise loans from the laity were repeated throughout the country. For equally discouraging returns from Essex, Leicestershire, Norfolk, Suffolk, Dorset and Hertfordshire, see E 28/47/36, mm 14-17, 20, 43. The loan was a 'conspicuous failure', even though towns and cities were also approached, as was the clergy, which was not forthcoming. In the diocese of Worcester, for example, only £295 was collected from fourteen religious houses.

*Sources:* CPR 1422-1429, pp 353-356; *Rot. Parl.*, IV, p 302; R A Griffiths, *The Reign of King Henry VI* (London, 1981), pp 112, 123; McFarlane, 'Loans to Lancastrian Kings', p 66; *Foedera*, IX, pp 499-500

*collections:* 1426 Sept 1

## 1428

### Subsidy on parishes and knights' fees, 1428 March 25

Parliament began on 13 October 1427, and on the last day of parliament, 25 March 1428, the commons granted a new and unusual tax - a subsidy on parishes and knights' fees - for the defence of the realm.

The tax on parishes was to be levied at three different rates, according to the size of the church and location of the parish. Each rural parish whose church was of an annual value of less than 10 marks, was to pay a tax of 6s 8d, providing the parish contained at least ten resident householders, while those rural parishes whose churches were valued at 10 marks or more, were to pay 13s 4d for every 10 marks of value (that is, a tenth). The values of these rural churches were to be the values at which they were assessed towards the clerical taxes. Parishes within cities or boroughs of an annual value of 20s or more were to be charged a rate of 2s per 20s of their churches' values (again, a tenth). In this case, the values of the parish churches were to be established by the holding of inquisitions. In all three of these cases the tax was to be paid from the moveable goods of the parishioners.

The second part of the tax was on knights' fees. All tenants of land freely held were to pay a tax of 6s 8d per knight's fee, the threshold of liability being a quarter of a knight's fee.

The subsidy on parishes was to be paid at the next feast of Pentecost (23 May 1428), and that on knights' fees at the Nativity of St John the Baptist (24 June 1428). Letters patent for the collection of the tax were issued on 6 April 1428 (E 179/184/75). Conditions attached to the grant were that

no one elected to serve in the present parliament was to be made a commissioner, the collectors were to be given allowances for their labour and costs by the treasurer and barons of the Exchequer, and the duchess of Gloucester was to be exempt from payment of the tax.

The tax yielded £12,291 but was never levied again (E 179/242/73). Many of the returns have been printed in *Feudal Aids*. That for Suffolk is printed and analysed in Dymond and Virgoe, 'The Reduced Population', pp 73-100.

A bound copy of the inquisitions made by way of assessment for the levy of this tax, in an early Tudor hand, and with decorated initials, using motifs and in a style of the first decade of the sixteenth century, is now Exchequer, Treasurer's Remembrancer's Miscellaneous Books, E 164/4.

**Sources:** *Rot. Parl.*, IV, pp 316, 318; Virgoe, 'The Parliamentary Subsidy of 1450', p 127

**enrolled account:** E 359/27

**collections:** 1428 May 23; 1428 June 24

### **Forced loan, 1428 May 13**

After approval by the king's council on 10 May 1428, commissioners were appointed in several counties on 13 May to negotiate a loan for the king 'in his present necessity', by 'treating with one another and with other persons spiritual and temporal'.

The money was to be paid by 20 June, and would be repaid by the quinzaine of Michaelmas (12 October) out of the receipts of a half of a clerical tenth granted by the province of Canterbury. Other appeals for loans had already been made in February 1428. Receipts are recorded at E 403/686, mm 1, 7, 8.

**Sources:** *CPR 1422-1429*, pp 480-482; *POPC*, III, p 295; E 28/50/10, 15; Griffiths, *Henry VI*, p 113

**collections:** 1428 June 20

## **1429**

### **Fifteenth and tenth, 1429 Dec 12**

Parliament opened on 22 September 1429, and on 12 December, a month after the coronation of Henry VI, granted a whole fifteenth and tenth to be levied on the laity in the accustomed manner, for the defence of the realm and keeping of the seas. The tax was to be paid on the morrow of the following Hilary (14 January 1430). Letters patent were issued to the commissioners for collection of the tax on 20 December 1429 (E 179/108/101).

**Sources:** *Rot. Parl.*, IV, pp 335-336; *CFR 1422-1430*, pp 290-297

**enrolled account:** E 359/31, rots 1-5

**collections:** 1430 Jan 14

### **Fifteenth and tenth, 1429 Dec 20**

Parliament opened on 22 September 1429, and on 20 December, eight days after granting a first fifteenth and tenth, and on the last day of the session, the commons voted the king a second whole fifteenth and tenth payable at Christmas in the following year (25 December 1430).

On 23 February 1430 the commons agreed to an earlier payment date of this fifteenth and tenth, conceding that it would be paid at the octave of Martinmas (18 November) instead of at Christmas. Letters patent to the collectors of the tax were issued on 28 August 1430 (E 179/108/102).

*Sources:* *Rot. Parl.*, IV, pp 335, 337, 342; *CFR 1422-1430*, pp 328-333

*enrolled account:* E 359/31, rots 1-5

*collections:* 1430 Nov 18

## **1430**

### **Forced loan, 1430 March 6**

In order to aid further the planned French expedition by Henry VI, commissioners to raise loans were appointed by letters patent on 6 March 1430, on the advice of the king's council. They were instructed to convoke the clergy, knights, esquires and other notable persons in the counties, and the bailiffs and substantial townsmen in the cities and boroughs, 'to move and persuade them to lend to the king a notable sum of money for the voyage' proposed to take place in April, in order 'to make a speedy end of his wars there'. Repayment was to be secured on the second payment of the second fifteenth and tenth granted in the last parliament (on 20 December 1429), and was to take place by 1 July 1430.

Nil returns made by the commissioners in Gloucestershire, dated in April and May 1430, and a return promising only paltry sums from Devon are in E 34/1B. Some large loans were also procured, however, and by mid-May, some £24,000 had been negotiated by commissioners. Most notably, the city of London lent 10,000 marks, the feoffees of the duchy of Lancaster provided £3,029, and almost £10,000 was borrowed from Cardinal Beaufort. The staplers of Calais lent £2,333 in July, not secured by the projected receipts of the fifteenth and tenth, but by five of the king's councillors, and later by a clerical tenth.

The assignment on the fifteenth and tenth proved inadequate to repay the creditors; the duchy of Lancaster feoffees were given an assignment on the customs at Southampton, but their loan had still not been entirely repaid by May 1436.

*Sources:* *CPR 1429-1436*, pp 11, 49-51, 104; Griffiths, *Henry VI*, pp 119, 126, cf E 404/47/149; E 403/716, m 7

## **1431**

### **One and one third fifteenths and tenths, 1431 March 20**

Parliament opened on 12 January 1431. On 20 March the commons granted, for the defence of the realm, one and one third fifteenths and tenths from the laity, apart from the residents of the city of

Lincoln, who were to be excused from payment of the final third. The whole fifteenth and tenth was to be paid by Martinmas (11 November 1431), and the one-third by Easter twelvemonth (20 April 1432). On 22 September 1431 commissions to named collectors were issued for both payments. Certificates of exemption for Cinque Port barons holding property in Kent reflect some uncertainty about the dates on which the payments were due, however. While some of the certificates refer to 11 November 1431 as the date of the first payment, many others cite All Saints day (1 November 1431) as the due date (see, for example, E 179/266/60). Similarly, some certificates cite 25 March 1432 as the due date of the second payment (E 179/226/66).

**Sources:** *Rot. Parl.*, IV, pp 367-369; *CFR 1430-1437*, pp 65-71

**enrolled account:** E 359/31, rots 5d-7

**collections:** 1431 Nov 11; 1432 April 20

### **Subsidy on lands, 1431 March 20**

Parliament opened on 12 January 1431, and on 20 March the commons granted a subsidy for the defence of the realm, similar to that levied in 1411, but at treble the rate.

All tenants of knights' fees, both men and women, lay and clerical, were to pay a tax of 20s per knight's fee, the threshold of tax liability being one-tenth of a knight's fee. All freeholders of lands or rents, held by tenures other than knights' fees, were to pay a tax of 20s per £20 of the net annual value of that land, the lowest threshold of tax liability being £5 of net annual value of land. At 5 per cent, the rate of taxation was three times as great, and the taxable minimum was one-quarter as large as that in 1411.

Clerics were not to be charged for lands amortized since 20 Edward I, and there was a reduced rate of 10s per knight's fee levied on the fifty knights' fees in the county of Kent that were chargeable for the expenses of the knights of the shire elected to this parliament by that county. No one who paid tax on knights' fees was also to be charged for lands held by other tenures, and vice versa.

Commissions for assessment of the tax were to be issued in Chancery to 'certain sufficient persons' named by the king's council, who were to establish the liability of individuals to pay the tax by inquest of sworn jurors in the counties, cities and boroughs. They were to enquire into the value and tenure of the lands, and to provide this information, together with the names of the tenants, their places of residence and their rank or profession. No one elected to the parliament in which the grant was made was to be a commissioner or juror. The inquisitions were to be returned into the Exchequer, whereupon estreats would be sent to the sheriffs of the counties, who were to collect the money and bring it to the Exchequer by 25 June 1431. There was something of an appeals process for those who were 'grevez' by any inquisition; they were to be 'admitted and received to traverse' them, perhaps in the same manner as one who disputed the findings of an *inquisition post mortem* or other process initiated by a writ from Chancery.

Commissioners were appointed, and inquests were held and returned into the Exchequer; many of which have been printed in *Feudal Aids*. The return of the inquests seems to have been delayed; in Worcestershire, for example, they were all held just after Martinmas (11 November) 1432. The tax proved ultimately uncollectable, and after a petition presented by the commons in the next

parliament complaining of various ambiguities, doubts, grievances, etc; involved in the levy of the tax, it was annulled and a half fifteenth and tenth was voted in its place. The annulment was to be accompanied by the erasure of all traces of its levy from every court of record.

*Sources:* *Rot. Parl.*, IV, pp 356-357, 367-370, 409; *Feudal Aids*, V, pp 324-334; Virgoe, 'Subsidy of 1450', p 127

*collections:* 1431 June 25

### **Forced loan, 1431 March 26**

On 26 March 1431 a commission to raise loans was appointed in every county, in order to finance the king's projected campaign in April. Commissioners were to negotiate with the knights, esquires, gentlemen, townsmen and clergy and induce them to lend money for the voyage to France, undertaken 'for the defence of his realm of England'. Security for the loans made was to be provided by the one and a third fifteenths and tenths granted in the last parliament, as well as by the 'customs, subsidies and other profits and revenues of the king'. The commissioners were asked to certify their results to the Exchequer as soon as possible.

In Norfolk and Suffolk, the earl of Suffolk persuaded the wealthier members of the population to lend £1,500; the city of Norwich was especially forthcoming. London lent another 5,000 marks. The receipts of this and other loans, amounting to £33,322, were delivered to the king's wardrobe in France between Michaelmas 1429 and May 1431.

*Sources:* *CPR 1429-1436*, pp 124-127; Griffiths, *Henry VI*, pp 119-120, 126, cf E 101/408/9; E 404/48/108; E 404/47/337; E 404/47/191; E J Davies and M I Peake, 'Loans from the city of London to Henry VI, 1431-1449', *BIHR*, IV (1926-1927), pp 168-169

## **1432**

### **Half a fifteenth and tenth, 1432 July 15**

Parliament opened on 12 May 1432, and on 15 July the commons granted half a fifteenth and tenth for the defence of the realm, to be raised from the taxation of the moveable goods of the laity. The first half of this half was to be paid at Martinmas (11 November) 1432 and the second half at the same feast in 1433. Collectors of the tax were appointed on 24 September 1432.

*Sources:* *Rot. Parl.*, IV, pp 388-389; *CFR 1430-1437*, pp 104-110

*enrolled account:* E 359/31, rots 8-9

*collections:* 1432 Nov 11; 1433 Nov 11

## **1433**

### **Fifteenth and tenth, 1433 Oct 13 x c. Dec 18**

Parliament opened on 8 July 1433, but was prorogued on 13 August until 13 October, without making a financial grant. In the second session, a fifteenth and tenth was granted, possibly as late as 18 December, when parliament was still sitting. The estreats sent to the collectors to aid their

collection refer to the grant as having been made in 11 Henry VI, the regnal year in which parliament opened. As in 1431, the lay residents of Lincoln were partly exempt from the tax: they were excused from half of the tenth which would have been levied there.

For the first time, the grant included a provision for the remission of the sum of £4,000 from the c. £37,000 usually raised by a fifteenth and tenth, for the 'relief and discharge of the poor towns, cities and boroughs within the realm that are desolate, laid waste or destroyed, or over-greatly impoverished, or otherwise over-greatly charged' for the tax. This amounted to an open acknowledgment that the by-then fossilized assessments of the individual townships no longer accurately reflected the distribution of wealth throughout the realm. The deducted sum of £4,000 was apportioned to each county, city and borough on a pro-rata basis, according to the overall assessment of each for the fifteenth and tenth. The knights of the shire of the parliament in which the tax was granted were appointed as commissioners to hold inquests to establish which towns were in need of a deduction from their share of the fifteenth or tenth. They were then to inform the collectors by certificate how much of a share of the deduction each locality was to receive. The collectors would adjust their collection from these towns accordingly, and would be allowed these deductions when rendering their accounts at the Exchequer. Appointment of the commissioners for the re-distribution of the deduction usually took place shortly before the issue of letters patent to the collectors, for this reason, until 1468. After that date, the two commissions were issued simultaneously. The deduction for impoverished towns became, with few exceptions, a permanent feature of the fifteenth and tenth, from this point onward.

The collection was to be made in four equal parts: on 28 March 1434; 11 November 1434; 17 April 1435; and 11 November 1435. Commissions for the redistribution of the £4,000 deduction were issued on 27 December 1433, and writs for collection of all four payments were issued on 1 February 1434.

**Sources:** *Rot. Parl.*, IV, pp 419, 425-426; *CFR 1430-1437*, pp 185-195

**enrolled account:** E 359/31, rots 10-11

**collections:** 1434 March 28; 1434 Nov 11; 1435 April 17; 1435 Nov 11

## 1434

### Forced loan, 1434 Feb 26

Commissions to raise loans were issued on 26 February 1434. The commissioners were enjoined to 'treat with important persons in the county for a considerable loan to the king'. Security for repayment was to be given on the 'customs, subsidies, revenues, jewels and movables of the crown', as well as the grants of taxation made to the king in the last parliament. The results of these negotiations were to be reported to the treasurer as soon as possible.

Little money from this loan was received into the Exchequer in 1434, suggesting that there was some resistance to its imposition. On 15 May 1435, however, a series of loans was contracted, with their repayment ordered on 9 July 1435 from the receipts of the customs and the final payment of the fifteenth and tenth granted in 1432. A schedule of lenders and amounts contributed is included in the letter patent for repayment. As before, the largest lenders were Cardinal Beaufort (£7,167), the feoffees of the duchy of Lancaster (£3,091) and the city of London (£2,667).



*Sources:* CPR 1429-1436, pp 353-355; Steel, *Receipt of the Exchequer*, pp 205-206, 466-467; Griffiths, *Henry VI*, pp 120, 126

## 1435

### **Fifteenth and tenth, 1435 Dec 23**

Parliament began on 10 October 1435. Despite the crown's difficulties, no grant of taxation was made, however, until 23 December. On that day, the commons granted a fifteenth and tenth, less the remission of £4,000 for the relief of impoverished towns, as well as a tax on income. The town of Andover in Hampshire was given complete exemption, and the city of Lincoln had to pay only half the tax.

The commissions for redistribution of the deduction in each county, city and borough were appointed on 1 January 1436, and writs for collection were issued on 3 January. A file of certificates or lists of the names of collectors appointed to collect this tax is at E 179/241/368. These make clear that the collectors were nominated by the knights of the shire and parliamentary burgesses.

The tax was to be paid in four instalments: at Pentecost (27 May) and Martinmas (11 November) 1436 and on the same two feasts (19 May and 11 November) in 1437.

*Sources:* Rot. Parl., IV, pp 481, 487-488; CFR 1430-1437, pp 279-290

*enrolled account:* E 359/31, rots 12-13

*collections:* 1436 May 27; 1436 Nov 11; 1437 May 19; 1437 Nov 11

### **Subsidy on lands, annuities and offices, 1435 Dec 23**

Parliament opened on 10 October 1435, and on 23 December 1435, in addition to a fifteenth and tenth, the commons granted a tax on income from freehold lands, rents, annuities, offices and other temporal possessions.

The threshold of liability to pay the tax was a net income of £5 per annum, after which a graduated rate was charged on all forms of taxable income. On annual incomes from £5-100, the rate of taxation was 6d per pound. On annual incomes from £101-399, the first £100 of this income was taxed at a rate of 6d per pound, but the second £300, that is, annual incomes of from £101 to £399, was taxed at a rate of 8d per pound. Incomes of £400 or more were taxed at 2s per pound on their entire income. The income of the clergy was exempt, except for that received from property purchased or amortized since 20 Edward I.

Commissioners named by the king's council were to be appointed in the various counties to make the assessments, summoning before them all persons whose incomes might prove to be taxable. These commissioners, who were appointed by letters patent on 29 January 1436, were to certify the results into the Exchequer, providing the names also of those who did not appear before them; these defaulters would be summoned before the treasurer and barons to be examined. The commissioners were not empowered to make enquiries about the income of the nobility, however; barons, baronesses and the higher nobility were to be examined before the chancellor and treasurer, and the order from the king's council for a warrant authorizing the barons of the Exchequer to

assess the nobility was not issued until 12 May 1436. The divergent methods have produced two sets of assessments. While names and assessments of non-baronial contributors were set down county by county, the names, incomes and assessments of lords and ladies, and others examined in Chancery, are listed separately. All those persons who appeared before the treasurer and barons of the Exchequer, both members of the nobility, and persons who had declined to appear before the county commissioners and were subsequently summoned, were listed in schedules which were sewn into one roll, however (now E 179/240/269). The list of defaulters is annotated with notes about their appearances.

Assessments for sixteen counties, listing the names, incomes and tax due from each person, survive among the E 179 documents, except for the assessment for Northumberland, which, for some reason, was copied onto the enrolled account. Two files of returns for individual members of the nobility (both lay and ecclesiastical), and other prominent individuals who were examined on their incomes before the chancellor and treasurer, exist among the King's Remembrancer's Miscellanea (E 163/7/31 parts 1 and 2). They contain information not only on the landed estates of such persons, but some of these records of examinations also name the annuitants whose fees were allowable deductions from the total assessed income of their lords/ladies. The returns for the nobility and others examined at Westminster were also entered on the enrolled account.

The tax was payable in one instalment on 22 April 1436, and yielded between £8,500 to £9,000. Returns for the counties are printed in the appendix of Gray, 'Incomes from Land in England', and figures for the levels of income of individual members of the nobility are presented and analysed throughout. The London return is printed in Appendix B of S L Thrupp, *The Merchant Class of Medieval London* (Chicago, 1948), pp 378-388.

The subject of the income of the nobility based on the assessments for the income tax of 1435 is treated further in T B Pugh and C D Ross, 'The English Baronage and the Income Tax of 1436', *BIHR*, XXVI (1953), pp 1-28. Since the publication of these studies, the assessment for Surrey (not among the returns in E 179) has been located in the Surrey Record Office, Guildford, LM 1719. The accounts for this tax were enrolled with the income taxes of 1404, 1411 and 1450.

**Sources:** *CFR 1430-1437*, pp 257-262; BL, Cotton MS Cleo F. VI, f 219; *Rot. Parl.*, IV, pp 481, 486-487; Gray, 'Incomes from Land in England', pp 607-639

**enrolled account:** E 359/29, rots 4-7

**collections:** 1436 April 22

## 1436

### **Forced loan, 1436 Feb 14**

On 14 February 1436 writs were issued from the king's council requesting loans to raise an army under the command of the duke of York to meet the threat posed by the alliance of the French and Burgundians; the expedition was planned for April. The letter sent to magnates, clerics, substantial knights and esquires, cities, towns and merchants asking for specific sums, all of whom are listed, was copied into the record of the proceedings of the king's council. The money was to be delivered to the treasurer by 1 April.

The loans were to be secured by the fifteenth and tenth granted in the last Parliament. The appeal was successful; loan receipts at the Exchequer in Michaelmas term 1435-1436 reached one of the highest figures in the century. London lent 5,000 marks, the duchy of Lancaster feoffees gave £2,180 and the staplers of Calais provided £5,393, but the largest lender by far was Cardinal Beaufort, who paid over £28,000 into the Exchequer between February and August 1436.

*Sources:* POPC, IV, pp 316-329; Steel, *Receipt of the Exchequer*, pp 208-209; Griffiths, *Henry VI*, pp 120-121, 126-127

*collections:* 1436 April 1

## 1437

### Fifteenth and tenth, 1437 March 17

Parliament opened on 21 January 1437, and on 27 March, the last day of the session, the commons granted a fifteenth and tenth to the king, minus the £4,000 deduction for impoverished towns. The tax was payable in two equal annual instalments on 11 November in both 1437 and 1438. The city of Lincoln and the town of Andover were excused wholly from payment. Letters patent were issued to the commissioners assigned to distribute the £4,000 deducted for the relief of impoverished towns on 20 May, and to the collectors appointed to levy the tax on 27 May 1437.

*Sources:* Rot. Parl., V, pp 495, 502-503; CFR 1430-1437, pp 350-359

*enrolled account:* E 359/31, rots 14-15

*collections:* 1437 Nov 11; 1438 Nov 11

## 1439

### Forced loan, 1439 March 19

By the end of the 1430s, 'Henry VI's government was living a hand-to-mouth existence in a fundamental state of bankruptcy'. On 19 March 1439 commissioners were appointed in all counties to 'treat with one another and with other persons' in their respective counties for 'a notable loan' to the king 'in his present necessity'. They were authorized to promise lenders the necessary security from the customs, subsidies and other royal revenue, and 'out of the jewels and other moveables of the king and his crown'. The money raised by these loans was to be conveyed with all speed to the Exchequer receipt.

Nil returns received from the commissioners appointed in Staffordshire and Herefordshire, and a poor return (naming just two lenders) from the Gloucestershire commissioners, are now among the Exchequer miscellanea at E 163/7/19-21. Another nil return to a commission dated 20 March 1439, made by commissioners in Rutland, is in C 47/7/6.

According to Anthony Steel, loans totalling £14,000 were received in Michaelmas term 1439-1440, as recorded on the receipt roll. Of this amount, £6,666 13s 4d was contributed by Cardinal Beaufort.

*Sources:* CPR 1436-1441, pp 249-250; Griffiths, *Henry VI*, pp 376-377; Steel, *Receipt of the Exchequer*, pp 214-215

## 1440

### **Alien subsidy, 1440 Jan 14 x Feb 24**

Xenophobic feeling was a constant feature of medieval life, but was at no time stronger in England than in the 1430s and 1440s, when the English suffered a series of reversals of fortune in France. A host of anti-alien petitions had been presented in parliament in the 1430s, and the author of the 1436 treatise 'The Libelle of Englysche Polycye' advocated the restriction of the liberties of aliens in the realm. In the second session of the parliament which opened on 12 November 1439, measures were approved which attempted to control the trade of foreign merchants operating in England. No aliens were henceforth to be allowed to buy or sell commodities to other aliens inside the realm and all were to be 'hosted' by Englishmen who would help to enforce the restrictions placed upon them. All alien merchants were also required to sell their goods within eight months of arrival in England and to buy goods available in England with their earnings within the same time limit. The regulations were designed 'to prevent the suspected seepage of wealth from the realm' and were to last for seven years.

The widely-held opinion that aliens in England possessed greater wealth than did the king's subjects was behind another act passed within the sitting of the same prorogued parliament, which reassembled at Reading on 14 January 1440, and was dissolved on 24 February 1440. This act imposed the levy of a subsidy on all aliens, in the form of a poll tax, for three years.

Two rates were to be levied: from alien householders an annual charge of 16d per head was to be collected, and on aliens who were not householders, a yearly tax of 6d per head would be charged. Welshmen were exempt from the tax, as were some of those aliens who had purchased letters of denization, those who were married to an Englishman or Welshman, those under the age of twelve, and members of religious orders. Attitudes towards the validity of exemptions varied, however, in different localities.

Inquests were to be held before the justices of the peace in each county to ascertain the names of all aliens living within its bounds. These inquests were to be returned into the Exchequer, after which commissions for collection would be issued to the sheriffs, or mayors or bailiffs (of cities, boroughs or liberties), as appropriate. These officials were then responsible for collecting, delivering and accounting for the money at the Exchequer. This form of administration of the levy of alien subsidies remained constant throughout the fifteenth century.

The tax was payable in six equal instalments over the three years, at Easter and Michaelmas, commencing at Easter 1440. Commissions for the inquest for the first year of the tax were accordingly issued on 28 February and 3 June 1440. There was evidently some delay in receiving the inquests at the Exchequer, for commissions for collection were not issued until 28 May 1440, requesting payment of the Easter instalment by 25 June, and payment of the Michaelmas instalment by 30 September. Thereafter, it appears, inquests were held only once per annum for both payments; commissions for the 1441 levy were not issued until 27 July 1441 (E 179/184/212, rot 2; E 179/120/83, m 1; E 179/235/10).

A large file of commissions and inquests held in various counties is at E 179/270/31. The surviving returns have been analysed in full in S J Thrupp, 'A survey of the alien population of England in 1440', *Speculum*, XXXII (1957), pp 262-273. The returns for Southwark (in E 179/184/212),

where a large number of aliens resided, are calendared in J L Bolton, *The Alien Communities of London in the Fifteenth Century: the Subsidy Rolls of 1440, 1483-84* (Stroud, 1998).

By the third year of the subsidy, and indeed in all subsequent grants of alien subsidies, although Easter and Michaelmas technically remained the dates on which payment was due, the tax was collected only once per year.

**Sources:** *Rot. Parl.*, V, pp 6, 24, 27, 31, 32; Griffiths, *Henry VI*, pp 167-171, 551-561; M S Giuseppi, 'Alien Merchants in England', *TRHS*, n.s. IX, pp 75-98; *CPR 1436-1441*, pp 409-410, 576; Thrupp, 'Aliens in and around London', pp 253-255

**enrolled account:** E 359/28, rots 1-4, 6-9

**collections:** 1440 June 25; 1440 Sept 30; 1441 April 16; 1441 Sept 29; 1442 April 1; 1442 Sept 29

### **One and a half fifteenths and tenths, 1440 Jan 14 x Feb 24**

Parliament opened on 12 November 1439 at Westminster, but was prorogued on 21 December until 14 January 1440. A second session opened on that date at Reading, and it was during this second session, which had been dissolved by 24 February, that one and a half fifteenths and tenths and an alien subsidy were granted. Under the terms of the grant, a total reduction of £6,000 (£4,000 from the whole fifteenth and tenth, and £2,000 from the half) was provided, for the relief of impoverished towns. Various towns, including the city of Lincoln, were wholly excused from payment.

Payment was spread over four collections, as follows:

the first quarter of the whole fifteenth and tenth on 24 June 1440;

the second and third quarters of the whole fifteenth and tenth on 11 November 1440;

the fourth quarter of the whole fifteenth and tenth at Easter (16 April) 1441;

the half fifteenth and tenth on 11 November 1441.

Letters patent were issued to commissioners for the distribution of the sums deducted for impoverished towns on 20 April 1440, and to the collectors of all four payments of the tax on 24 April 1440 (E 179/124/106; E 179/120/85).

**Sources:** *Rot. Parl.*, V, pp 3-6; J C Wedgwood, *History of Parliament, 1439-1509* (London, 1938), pp 2-3; *CFR 1437-1445*, pp 137-151

**enrolled account:** E 359/31, rots 16-18

**collections:** 1440 June 24; 1440 Nov 11; 1441 April 16; 1441 Nov 11

## 1442

### **Alien subsidy, 1442 March 27**

Parliament opened on 25 January 1442 and, since anti-foreign feeling was still running high, granted another alien subsidy on the last day of the session, 27 March 1442.

The same rates applied as were levied under the alien subsidy granted in 1440: alien householders had to pay 16d per head annually and alien non-householders were charged 6d per head each year. The category of those aliens exempted from payment of the tax, however, was broadened to include the Irish (who had been charged in 1440-1442) and the Channel Islanders.

The subsidy was to last for two years, payable nominally at Easter and Michaelmas, and was to take effect at Easter 1443, after the conclusion of the levy of the subsidy granted in 1440 for three years. Commissions to the justices of the peace ordering the inquests to be held were issued on 1 December 1442.

*Sources:* *Rot. Parl.*, V, pp 35, 38-39; Griffiths, *Henry VI*, p 557; *CPR 1441-1446*, pp 155-156

*enrolled account:* E 359/28, rots 5-9

*collections:* 1443 April 21; 1443 Sept 29; 1444 April 12; 1444 Sept 29

### **Fifteenth and tenth, 1442 March 27**

Parliament opened on 25 January 1442, but it was not until the last day of Parliament, 27 March 1442, that the commons would vote a financial supply to the king, but on that day, they granted both a fifteenth and tenth and an alien subsidy. The fifteenth and tenth was payable over two years in three unequal instalments: the first eighth was to be paid by 28 May 1442; the next three-eighths were payable by 11 November 1442; and the final half was due at the Exchequer on 11 November 1443.

Letters patent appointing commissions for distribution of the deduction of £4,000 for impoverished towns were issued on 28 March 1442, and collectors for all three payments of the tax were issued on 29 March 1442 (E 179/124/110).

*Sources:* *Rot. Parl.*, V, pp 35, 37-39; *CFR 1437-1445*, pp 213-223

*enrolled account:* E 359/31, rots 19-21

*collections:* 1442 May 28; 1442 Nov 11; 1443 Nov 11

### **Forced loan, 1442 March 30 - 1443 May 15**

In 1442, three commissions (on 30 March, 8 May and 28 August) were appointed to treat with lay and ecclesiastical persons in their respective counties for a loan to the king for the purpose of raising an army. Although its appointment was not enrolled in Chancery, at least one further commission was issued in the following year, on 15 May. The money was again secured by the taxation recently granted in parliament and by convocation.

A nil return made to the first commission (that of 30 March) appointed in Dorset, and four nil returns made by commissioners in four counties appointed under the second commission (that of 8 May) survive among miscellaneous classes of documents in the PRO. One of these, the nil return made on 28 May 1442 by the Staffordshire commissioners of the second commission, is in the Exchequer miscellanea at E 163/7/24. The others (for the East Riding of Yorkshire, Herefordshire and Dorset, together with the return of the first commission in the latter county) are among the Chancery miscellanea in C 47/7/6, where another nil return for Herefordshire to the third commission (that of 28 August) also survives. All but the Staffordshire return are accompanied by the original commissions.

An original commission sent to the commissioners appointed to the third commission in Lincolnshire is also extant, as well as a detailed return made by the commissioners for part of the county. The commissioners sat at Glandford Bridge, Louth and Caistor on 19 September. Their return listed those who contributed and the amounts given, those charged to appear before the king's council in London to make their excuses on 30 September, those who were ill and those who did not appear before them. Persons excused from lending appear at the beginning of the document, together with a detailed report of their reasons for not doing so. The abbot of Newsome, for example, claimed to be afflicted with 'greet myscheff of the stepyll and of the closter', as well as a 'greet mortalite of the shepe'. Another abbot was in debt because 'he has so greet charge of ospytalite contynually'. One Roger Keell was unable to lend because the forest around his dwelling house had burnt down (E 34/1B).

An original commission to the same Lincolnshire commissioners issued on 15 May 1443, endorsed with their return, survives in BL, Cotton MS Cleo F.VI (on f 235). The endorsed return attests that they delivered the blank privy seals to eleven named persons - the abbot of Newsome (who had been excused in the previous year), a few canons of Lincoln cathedral, and the rest esquires and other laymen - but none of these were willing to lend. The return also names six persons who declined to appear before them.

Despite these difficulties, more than £17,600 was received, excluding the contributions made by Cardinal Beaufort and the staplers of Calais.

*Sources:* CPR 1441-1446, pp 61, 68, 92; Griffiths, *Henry VI*, pp 391, 399

## 1444

### Forced loan, c. 1444 July

Negotiations for the marriage of Henry VI and Margaret of Anjou were brought to a successful conclusion in June 1444, when a truce was also proclaimed, and preparations for the new queen's reception in England began to be made in August 1444. The truce was announced by Henry VI on 27 June, and the king's ambassadors returned to England in late July. It was probably in early or mid July, therefore, that commissioners were appointed to raise loans in the counties to help meet the expenses of the king's marriage.

Instructions to these commissioners, emphasizing the truce concluded by the earl of Suffolk and Adam Moleyns that brought hopes of a permanent peace, and the expenses to which the king had been put by the long war, which had 'bared him of tresour and redy good[s]', were copied into the

proceedings of the king's council. The commissioners were to treat with both lay and clerical persons for loans 'under sufficient assignment' of whatever sums they could be persuaded to part with. They were to indent with lenders, who were to agree to provide specific sums by certain dates, the bills of indenture to be returned into the Exchequer receipt by 10 August, or 15 August, at the latest, 1444.

Four letters patent issued to lenders for repayment (to the abbot of Cirencester, the prior of Lantony, Sir John Fastolf and Sir John Popham), dated 19-24 August and 9 October 1444, are in E 34/1B. All were given assignments on the customs of London, Bristol or Southampton.

About £6,200 was received between August 1444 and February 1445, £1,333 of which was lent by the city of London.

*Sources:* J Ferguson, *English Diplomacy 1422-1461*, p 27; *POPC*, VI, pp 322-325; Griffiths, *Henry VI*, pp 391, 399, cf E 403/754-756

*collections:* 1444 Aug 15

## 1445

### Half a fifteenth and tenth, 1445 March 15

Parliament opened on 25 February 1445. Despite the desperate state of the king's finances, the commons would grant only a mere half fifteenth and tenth on 15 March, minus the deduction of £2,000 (£4,000 pro-rated) for the relief of impoverished towns. The city of Lincoln was again excused from payment of the tax. Other towns, Cheltenham, Scarborough and Great Yarmouth among them, procured a partial exemption from the levy.

The whole tax was to be paid by 11 November 1445, and letters patent to the commissioners for deductions and to the collectors were issued on 3 June 1445 (E 179/120/90).

*Sources:* *Rot. Parl.*, V, pp 68-69; *CFR 1437-1445*, pp 324-333; Griffiths, *Henry VI*, pp 379-380

*enrolled account:* E 359/31, rots 21d-23

*collections:* 1445 Nov 11

## 1446

### One and a half fifteenths and tenths, 1446 April 9

Parliament opened on 25 February 1446. After voting the king an initial half fifteenth and tenth, the commons increased the amount of the tax grant to one and a half fifteenths and tenths on 9 April 1446, payable over three years. The deduction for impoverished towns was also increased to £6,000 per fifteenth and tenth, and was to remain at that rate thereafter. Lincoln and Great Yarmouth were both excused from the levy. On 14 July 1446 the knights of the shire of each county were commissioned to distribute the deduction, and the commission to the collectors was issued two days later (E179/91/69).



The whole fifteenth and tenth was to be paid in two equal annual instalments, on 11 November 1446 and 11 November 1447. The half fifteenth and tenth was payable in the third year, on 11 November 1448.

*Sources:* *Rot. Parl.*, V, pp 68-69; *CFR 1445-1452*, pp 30-42

*enrolled account:* E 359/31, rots 24-26

*collections:* 1446 Nov 11; 1447 Nov 11; 1448 Nov 11

### **Forced loan, 1446 June 1**

On 1 June 1446 commissioners to raise loans were appointed in order to finance a planned journey to France in October, when the king was to 'confer with his uncle of France (Charles VII) for a final peace'. The commissioners were to treat with divers persons of the counties for a loan and bring the proceeds to the Exchequer receipt before the octave of Midsummer (1 July) if possible, and in any case, before the quinzaine of Midsummer (8 July). They were given further authority to promise repayment from the 'customs, subsidies and other royal revenues, and from the jewels and goods of the crown'.

There was some resistance to the imposition of this loan, perhaps because no military campaign was to be funded from the money. No more than four of those who met with commissioners in the Chapter House at York were willing to make loans, and in Hampshire also only four persons contributed, even though fifteen of the twenty potential lenders had appeared before the commissioners when summoned, as the surviving report of the meeting of the Hampshire commissioners at Winchester attests (E 34/1B). Nil returns made by commissioners appointed on 1 June in Warwickshire, Leicestershire, Herefordshire, Nottinghamshire and Derbyshire, Huntingdonshire and Cambridgeshire, and Lincolnshire, together with the original commissions, are now among the Chancery miscellanea (C 47/7/6).

That the loan-raising effort was not yielding the desired sums by the prescribed dates is indicated by surviving instructions to the commissioners appointed in Norfolk, Suffolk, Essex and Hertfordshire, dated 20 July 1446. Without the threat of compulsive military service, the tone that the commissioners were to adopt was persuasive rather than coercive. They were to ask clergymen either to advance the first half of the clerical tenth which had recently been granted in convocation or to lend upon the strength of it, and to laymen, they were instructed to give surety for repayment from the taxes granted at the last parliament, the taxes payable at Martinmas 1446 excepted. The commissioners were to be furnished with privy seal letters for the lenders, with the names left blank and to be filled in by them, and thereafter delivered to the intended recipients. The money was to be paid into the Exchequer by 30 September at the latest. The commissioners and lenders were to draw up indentures specifying the sum to be paid and the date of payment. An original commission issued on 20 July 1446 to the commissioners for Nottinghamshire and Derbyshire, giving these instructions and endorsed with their nil return, is in C 47/7/6(19).

Nevertheless, the yields after the issue of these instructions, at least in Yorkshire, seem to have been more fruitful. Various indentures between the commissioners and lenders survive in E 34/1B, all drawn up in September 1446 and promising payment on 30 September or 12 October. At least one of these lenders added a condition to the indenture specifying from which source the assignment of revenue for repayment had to be made; this was the tax collected in the town of Scarborough.

Approximately £2,750 was raised in loans between July and December 1446, including at least £1,333 from the city of London.

**Sources:** *CPR 1441-1446*, pp 430-431; Harriss, 'Aids, Loans and Benevolences', pp 16-17; *POPC*, VI, pp 46-49; McFarlane, 'Loans to the Lancastrian Kings', p 63; Griffiths, *Henry VI*, pp 391, 399, cf E 403/762-765

**collections:** 1446 July 8 - Sept 30

## 1449

### **Half a fifteenth and tenth, 1449 Feb 12 x April 1**

Parliament opened on 12 February 1449, and sat until 4 April, when it was prorogued until 7 May 1449. Before 1 April, the commons granted a half fifteenth and tenth, minus the pro-rated standard deduction of £3,000. The grant contained the unusual proviso that all assignments which had been granted upon the tax were annulled, thereby ensuring that the money raised would be used for the military purposes for which it was intended. The inhabitants of Lincoln and Great Yarmouth were exempt. On 4 April 1449 the greater part of the anticipated tax money (£6,667) was allocated to the defence of the seas, Calais and the Scottish border.

The first half of the half was to be paid by 11 November 1449, and the second half by 11 November 1450. A second grant of a half fifteenth and tenth was made in a later session of the same parliament, on 16 July 1449. The first half of this second grant was to be paid on the same day as the first payment of the first grant, so that one whole fifteenth and tenth was payable on 11 November 1449. The second payment of the second grant was not to be paid until 11 November 1451. Thus, the two grants were combined into a series of three payments. The same commissioners, appointed on 1 August 1449, were to distribute the deductions from both half fifteenths and tenths, and the same collectors were to collect both taxes; their commissions were issued on 8 August 1449.

**Sources:** *Rot. Parl.*, V, pp 141-143; A R Myers, 'A parliamentary debate of 1449', *BIHR*, LI (1978), pp 81-82; *CFR 1445-1452*, pp 120-131

**enrolled account:** E 359/31, rots 27-29

**collections:** 1449 Nov 11; 1450 Nov 11

### **Alien subsidy, 1449 June 16 x July 16**

A third session of parliament reassembled on 16 June 1449 in Winchester and granted another alien subsidy for three years before the assembly was dissolved on 16 July.

The annual rates to be levied remained the same as for the two previous alien subsidies levied. Alien householders were to pay 16d per head and alien non-householders were charged 6d per head. Two new categories of alien taxpayers were created, however. Alien merchants (Venetians, Italians, Genoans, Florentines, Milaners, Luccans, Cateloners, Albertines - that is, members of the Florentine society of merchants known as the Alberti - Lombards, Hansers and Prussians, named on the parliament roll in that order) were required to pay 6s 8d per head, and clerks of alien merchants were to be charged a tax of 20d per head. All merchants remaining in the country

longer than six weeks were liable to pay. A new category of exemption from the tax was also established; those aliens born under the king's allegiance in Normandy, Gascony and Guienne were exempt from the subsidy.

The subsidy was payable annually on 29 September for four years (in 1449, 1450, 1451, and 1452). Commissions for the assessment and levy of the first year were issued on 26 July 1449, for the second year on 28 July 1450, for the third year on 14 July 1451 and for the final year on 20 July 1452 (E 179/235/31).

**Sources:** *Rot. Parl.*, V, pp 144-147; *CPR 1446-1452*, pp 272, 390, 479

**enrolled account:** E 359/28, rots 10-19; E 359/30, rot 79 (Salop)

**collections:** 1449 Sept 29; 1450 Sept 29; 1451 Sept 29; 1452 Sept 29

### Half a fifteenth and tenth, 1449 July 16

After a second prorogation, parliament resumed on 16 June 1449 in Winchester and on its last day, 16 July, granted another half fifteenth and tenth, minus the pro-rated deduction of £3,000 for impoverished towns.

The first half of the half was to be paid by 11 November 1449, the same day as the first half of the half fifteenth and tenth granted in February 1449, and the second half was payable on 11 November 1451. Commissions were issued on 1 August to a lord and the two parliamentary knights in each shire to allocate the deductions, such allocation to be certified to the collectors by 13 October. A proviso cancelling all assignments made on this tax revenue was inserted into the text of the grant.

Collection was combined with the gathering of the first half fifteenth and tenth granted in the first session of this parliament, and the same commissioners were named for the collection of both grants in letters patent issued on 8 August 1449. In effect, then, the collection of the total of one fifteenth and tenth was spread over three unequal payments.

**Sources:** *Rot. Parl.*, V, pp 143-144; R A Griffiths, 'The Winchester session of the 1449 parliament: a further comment', *Huntington Library Quarterly*, XLII (1979), p 188; *CFR 1445-1452*, pp 120-131

**enrolled account:** E 359/31, rots 27-29

**collections:** 1449 Nov 11; 1451 Nov 11

### Forced loan, 1449 Sept 25

On 25 September 1449, with the situation in Normandy becoming increasingly desperate, commissioners were appointed in all counties to treat with both laymen and clergy for a loan to maintain the war in France. Lenders were to be given security for repayment from the grants of taxation made in the last parliament and by convocation of the province of Canterbury.

Several indentures between the commissioners and lenders survive for the Somerset commission headed by Thomas, bishop of Bath and Wells. On 23 October the abbot of Keynsham agreed to

deliver to the Exchequer 20 marks by 12 November, provided that he receive a 'sufficient assignement' on that date for repayment, which was agreeable to him. One of the 'commons of Axbridge', John Neuton esquire, indented for £10, provided that 'he go nat over with my lord of Suffolk or another chieftain in the king's service' (E 34/1B).

Promises of at least £12,250 in loans were elicited, including £2,000 from the city of London. The executors of Cardinal Beaufort pledged £2,040 worth of the king's jewels which had been pawned to the prelate.

*Sources:* CPR 1446-1452, pp 297-299; Griffiths, *Henry VI*, pp 391, 399, cf E 403/775-779; POPC, VI, pp 86-87

## 1450

### Subsidy on lands, wages and fees, 1450 June 5

Parliament opened on 6 November 1449 and lasted until 5 June 1450. The session was dominated by political matters, namely, an attack on the duke of Suffolk and his courtiers, who had been in control of the government for several years. It was not until the end of the session, therefore, that the commons granted a subsidy, which was, in effect, an income tax on landholders, wage earners and officeholders.

There is evidence to suggest that the architects of this tax consulted the records of previous taxes in an attempt to find the most effective way of taxing the real sources of wealth within the realm; Roger Virgoe has postulated that an estimate summarizing the yields of all taxes levied since the reign of Richard II, now E 179/242/73, which includes a figure (of £10,000) for the 1450 subsidy at the end, was compiled at this time. The tax that was ultimately designed was modelled closely upon the subsidy of 1435, but with significant modifications to increase its yield. It also broadened the basis of assessment geographically, as the tax was to be levied on lands held in the Marches and Wales as well. Whereas in 1435 only freehold lands were taxed, the subsidy of 1450 was also imposed upon copyhold lands and lands held by custom of the manor. The taxation of fees and wages granted for a term of years was also a novelty, but probably, as in 1435, annuities paid to others by the taxpayer were allowable deductions from his/her taxable income. More significant still, however, was the lowering of the thresholds of liability and the increase in the rates charged on the middle income brackets.

Those holding land of an annual value of 20s, had to pay 6d, while those at the next level up (tenants of land worth between 20s and £20 per annum) were to be charged a tax of 6d per pound. The rate doubled on land worth between £20 and £200 per annum; these were taxed at 12d per pound, and doubled again on landholders of over £200 worth of land per annum, to 2s per pound. Those paid wages or fees for offices of an annual value of 40s, were to pay a tax of 12d. The next band for wage earners and officeholders ran from 40s to £20 per annum, on which the tax payable was 6d per pound. Those earning between £20 and £200 had to pay double this amount (12d per pound), and those with an annual income from wages or offices of £200 or more, were to be charged 2s per pound.

As in 1404, four treasurers (Sir William Lucy, Sir Thomas Tyrell, Sir James Strangways and Richard Waller), all experienced soldiers and administrators, were appointed to collect the subsidy. They were to receive it from appointed collectors and pay it directly to the captains chosen by the

king, and were to receive wages for performing this office, at the king's discretion. Assessments were to be made by specially-appointed commissioners in each county, who were to examine under oath the residents of the county on their incomes. The king's foundations of Eton College and King's College, Cambridge, were to be exempt from the tax, as were ecclesiastical lands; convocation voted a corresponding clerical subsidy in the following month.

The disorders which followed the dissolution of parliament - Cade's Rebellion chief among them - meant that assessment and collection were impossible, and the commissions authorizing them were delayed until 8 August 1450. The sheriffs were now made responsible for collection, and they were to levy and collect the tax 'from time to time'. On the same day, the treasurers were instructed to receive loans in anticipation of the subsidy and pay the sums to the captains accordingly. Although further unrest that year obstructed the collection of the subsidy, some loans were made to the treasurers in September 1450 (E 368/228, Hilary views of account, rot 7).

An extant copy of instructions sent to the sheriff of Newcastle, dated 20 September 1450, indicates that local constables were to provide him with the names of all persons dwelling in the city known to possess a taxable income. These persons were to be summoned before them by warrant and were to make oaths as to the true value of their property, which was to include all escheats and wardships. 'Temporal communittees' (cities, towns, guilds and other corporations) were also to be examined, as well as clerics possessing property acquired since 20 Edward I (BL, Add MS 25,459, ff 300-303).

A new parliament opened on 6 November 1450, and in December, the collection of the subsidy, which, it was noted, remained as yet unpaid, was given new parliamentary authorization. Writs were to be sent to the sheriffs ordering them to proclaim that the commissioners were to examine all persons liable to pay the tax. Those failing to attend for assessment were to be charged with a triple subsidy. Alterations made to the subsidy at this point indicate that there had been opposition to the tax from lower-income taxpayers: the threshold of liability was raised from 20s to 40s in land, and from £2 to £3 per annum in fees and wages, thereby reducing the anticipated yield considerably. The new act also made clear that individuals were to be assessed only in one county for all of their property. The revised provisions were approved on 18 December, new writs were issued to the sheriffs on that date (see E 179/124/218, E 179/159/84 or E 179/196/118 for original letters patent attached to the sheriffs' returns), and money from the subsidy began to be received during the summer of 1451.

Returns which give details of the taxpayers survive for only fifteen counties (Cambridgeshire, Cornwall, Derbyshire, Herefordshire, Huntingdonshire, Kent, Nottinghamshire, Shropshire and Wiltshire, and the Kesteven division of Lincolnshire), and for three towns with county status (Norwich, York and Nottingham), all in the E 179 class of documents, with the exception of those for Shropshire (in E 101/681/39). Assessments for Lancashire, Staffordshire, Gloucestershire, Lincolnshire, Essex and Hertfordshire, and the city of Lincoln also exist in the E 179 class, but these do not include the names of the taxpayers. There is also a composite roll giving summary accounts for Nottinghamshire and Derbyshire, Essex and Hertfordshire, and Gloucestershire and Lincolnshire; it is this roll which contains the full assessments of Norwich and Nottingham (E 179/238/78).

Payment was slow to come in, and by the end of 1453, only about three-quarters of the total assessment of just under £6,500 had been collected, which fell well short of the £10,000 which

had been forecast. Much of the work of the treasurers can be traced through the expense accounts that they submitted, which were enrolled on the King's Remembrancer's memoranda rolls (E 159), and in their state of account and claims for allowance enrolled on the Pipe Roll of 33 Henry VI (E 372/300, *adhuc res Essex*).

The account of the four treasurers of their receipts of the subsidy from the collectors, and of their disbursements to military captains, for the period 1 June 1450 and 6 April 1455, which Dr Virgoe believed to have been lost, is in E 364/89, m 9. The account of the treasurers for the years 1455 to 1459 is at E 179/240/316, and enrolled in PRO, E 364/94, m 4. For the subsidy monies collected before those dates, there is also an enrolled account of the collectors, on a roll that includes the accounts of the income taxes granted in 1404, 1411 and 1435. That account does not include entries for Cheshire, Durham, Northumberland, Cumberland, Westmorland or the Cinque Ports.

The returns and accounts have been analysed in Roger Virgoe's seminal article on the tax, where a table comparing the total amounts received in each county with the yields of the 1435 tax is printed (p 138). In the light of the recent discovery of the treasurers' account for the years 1450-1455, Dr Virgoe's estimate of the total yield of the subsidy needs some adjustment. The total received from the proceeds of the subsidy by the four treasurers between 1 June 1450 and September 1459 was almost £7,303, some £815 more than the yield which he calculated.

*Sources:* *Rot. Parl.*, V, pp 172-174, 210-211; Virgoe, 'Subsidy of 1450', pp 125-138; *CFR 1445-1452*, pp 167-174; *CPR 1446-1452*, p 377

*enrolled account:* E 359/29, rots 8-39

*collections:* 1450 Aug

## 1453

### Forced loan, c. 1453 Jan 9

In order to provide relief for the army in Gascony, under the command of John Talbot, earl of Shrewsbury, commissioners were appointed in early January 1453 to treat with lay and ecclesiastical persons, and 'the commons' for a loan, which was to be received at the Exchequer receipt by 24 January. Another commission, appointed on 18 January for the same purpose in Lincolnshire, was requested to have the money at the Exchequer fifteen days later (on 3 February), and it is likely, therefore, that the commissions appointed in all the other counties allowed a similar length of time for payment, and were issued c. 9 January.

Several 'form' letters issued under the privy seal, filled in with the names of lenders and the amounts promised, were returned into the Exchequer and are now at E 34/1B. Promises of loans were easier to come by, however, than actual payment of them, as a letter of July 1453 copied in the proceedings of the king's council makes clear.

Nonetheless, the request for a loan met with the most generous response yet, as more than £22,450 was paid in. Only £333 of this sum was provided by the city of London, however, and the king's other large creditors notably refrained from lending, perhaps because parliamentary guarantees of

security for lenders ceased after 1449. On 8 June 1453 collectors of the fifteenth and tenth granted on 28 March 1453 were directed to repay all lenders under this commission from their receipts, upon the instructions of either the loan commissioners or the knights of the shire of the last parliament.

*Sources:* CPR 1452-1456, pp 52-53; POPC, VI, pp 143-144; Griffiths, *Henry VI*, pp 391-392, 399-400, cf E 403/791-793; McFarlane, 'Loans to Lancastrian Kings', pp 65-66; CFR 1452-1461, p 42

*collections:* 1453 Jan 24 - Feb 3

### **Subsidy to raise and maintain 13,000 archers, 1453 March 28**

Parliament opened on 6 March 1453 at Reading, and the situation in France called for emergency measures. On 28 March, before its adjournment on 22 April, when it was prorogued until 25 April at Westminster, the commons granted a subsidy to the king in the form of a grant of 20,000 archers, to be raised proportionally in the counties, according to their 'substance', and maintained for six months. The commons were to levy these troops in whatever way they devised, provided that they gave four months' notice to the mustering forces to assemble. The grant was made on the understanding that it was not to serve as a precedent for future grants.

In the new session which began on 25 April, the king discharged the commons of their obligation to provide 7,000 of the archers granted, and agreed to a force of 13,000 archers, to be supported, as initially conceded, for six months. Each county and town was allocated a share of the 13,000 archers, which they were to finance over that period, the proportions being set down in the grant. The counties were to provide the lion's share of archers (about 10,900) and the towns would furnish the remaining 2,100. R S Schofield has shown that the allocation of the archers to the counties was made according to the ratio of one archer for every 50 marks assessed on the counties in the levy of the 1334 fifteenth and tenth, net of the sums allowed for the expenses of the collection, and after modification to take into account the allocation of archers to the towns. These apportionments did not accurately reflect, therefore, the actual distribution of wealth among the counties.

Commissioners were to be appointed for each county and town to determine 'aswell by enquerre as examination' how many archers there were, and 'of the londes, tenementes, rents and possessions' within their remit, and who their owners and possessors were. One year's income from these lands, to include goods and chattels, was to be assessed and charged by these commissioners for the maintenance of the archers raised there. The commissioners were to deliver written indentures to the local officials (bailiffs of hundreds, mayors or constables of towns, or local lords) stating how many archers were to be charged to their localities. The second part of the indentures was to be sent into the Exchequer, certifying that the archers had been secured to appear on a day and place to be determined by the king. Proclamations were to be made in three or four places within the counties giving notice to the archers to assemble in four months' time. They were to indent to serve with the captains appointed by the king to lead them.

Exempt from this tax were to be the king's two foundations of Eton College and King's College, Cambridge, the possessions of Queen Margaret, and the nobility as a whole, or anyone enfeoffed to their use, as well as the spiritualities (or titheable estates) of the clergy.

A further concession exacted by the commons was that the levy would be postponed for two years from Easter, unless the king himself was to lead the army to France, and in the event, the grant was never put into execution.

The grant of this tax is significant, however, in demonstrating that ways of taxing sources of wealth more effectively were being sought, and may have been the product of a discussion held by the lords in the summer of 1449, when the levying of a year's income upon every landowner or annuitant was proposed by the bishop of Coventry and Lichfield. The grant also served as a precedent for a similar grant of 13,000 archers made to Edward IV in 1472. A promise not to levy the 1453 grant was one of the conditions imposed by the commons in return for their assent to the grant of 1472 - perhaps an indication that the re-activation of the earlier grant had been under consideration.

**Sources:** *Rot. Parl.*, V, pp 230-233; VI, p 6; R S Schofield, 'The Geographical Distribution of Wealth in England, 1334-1649', *EcHR*, 2nd ser., XVIII (1965), pp 488-489; Myers, 'A parliamentary debate', p 82

**collections:** 1455 April

### **Alien subsidy, 1453 March 28**

Parliament opened on 6 March 1453 at Reading, and on 28 March the commons granted an alien subsidy for the king's life, which was payable twice yearly at Easter and Michaelmas. An alien poll tax inquest for Southwark, dated 10 October 1466, bears endorsements noting that it concerned the payments due at Easter and Michaelmas 1466 (E 179/184/110). It seems, therefore, that the procedure was to hold local inquests at the end of the tax year, if one may call it that, and levy the payments for that year retrospectively.

The annual rates levied on most aliens remained the same as those levied in previous alien subsidies, at 16d per head for alien householders and 6d per head for alien non-householders. Alien merchants, brokers, factors and their attorneys (named specifically as Venetians, Esterlyngs (eastern Hansards), Italians, Genoans, Florentines, Milaners, Luccans, Cateloners, Albertines, Lombards, Hansards, Prussians, in that order) were now to be charged more heavily, however, at 40s per head for householders and 20s per head for non-householders.

Although the grant was made in 1453, orders to collect the tax were not issued until 11 November 1455, after the conclusion of the duke of York's first protectorate - the reluctance or inability of the duke to levy taxes in the king's name being no doubt the cause of the delay. When the letters patent were issued, they ordered collectors to levy six payments of the tax retrospectively (E 179/124/124).

After the Yorkist seizure of power in 1461, Edward IV continued to levy the tax, citing this grant as his authority, and all tax documents reciting that authority were careful to state that the grant was for the 'natural' life of Henry VI which, by implication, bore no relation to whether or not he was still the ruling monarch. Edward's first levy was not until 1463; the letters patent ordering collection and appointing collectors were issued on 8 March 1463, but the collection was to be made retrospectively of those payments due in the first two years of Edward's reign (see, for example, E 179/124/123, where authority for the levy was said to derive from the grant made 'in the last parliament held at Reading'). Edward IV continued to levy the tax under the authority of this grant, even after the Re-adeption of Henry VI had failed and Edward regained the throne on



11 April 1471. The account of Henry Pierrepont, sheriff of Nottinghamshire and Derbyshire for the collections due at Easter 1471, survives, along with inquests held (retrospectively) in September of that year (E 179/236/129). As the account explains, at Henry VI's death on 22 May 1471, the grant expired and authority to levy the tax ceased.

In addition to the many inquests, assessments and accounts relating to the levy of this tax which were returned to the Exchequer and are among the E 179 documents, a schedule of arrears of the alien subsidy levied in Dorset in 1455-6 survives in the Dorset Record Office, Dorchester (ref: D/WLC/X1, rot. 4).

*Sources:* *Rot. Parl.*, V, pp 228-230

*enrolled account:* E 359/28, rots 20-28; E 359/30, rots 1-78, 80-95; E 359/32, 33

*collections:* 1453 April 1; 1453 Sept 29; 1454 April 21; 1454 Sept 29; 1455 April 6; 1455 Sept 29; 1456 March 28; 1456 Sept 29; 1457 April 17; 1457 Sept 29; 1458 April 2; 1458 Sept 29; 1459 March 25; 1459 Sept 29; 1460 April 13; 1460 Sept 29; 1461 April 5; 1461 Sept 29; 1462 April 18; 1462 Sept 29; 1463 April 10; 1463 Sept 29; 1464 April 1; 1464 Sept 29; 1465 April 14; 1465 Sept 29; 1466 April 6; 1466 Sept 29; 1467 March 29; 1467 Sept 29; 1468 April 17; 1468 Sept 29; 1469 April 2; 1469 Sept 29; 1470 April 22; 1470 Sept 29; 1471 April 14

#### **Fifteenth and tenth, 1453 March 28**

Parliament opened at Reading on 6 March 1453, and was subsequently adjourned on 22 April, to be re-convened at Westminster on 25 April. Before the end of this first session, on 28 March, the commons granted a fifteenth and tenth, minus the deduction of £6,000 for impoverished towns, in addition to an alien subsidy and a subsidy to support 20,000 archers. The inhabitants of both Lincoln and Great Yarmouth were exempt from the levy. The first half was to be paid on 11 November 1453 and the second on 11 November 1454.

For collection purposes, this grant and that of a half fifteenth and tenth, granted in a subsequent session of the same parliament, were treated as one tax grant; instructions to the collectors concerning exemptions, for example, cover both grants, even though the collection dates were different (see, for example, E 179/108/123; E 179/124/125), and letters patent authorizing collection of both taxes were issued on 12 June 1453, after the appointment of commissions for distribution of the deductions four days earlier (E 179/189/93).

*Sources:* *Rot. Parl.*, V, pp 227-228; *CFR 1452-1461*, pp 42-54

*enrolled account:* E 359/31, rots 30-33

*collections:* 1453 Nov 11; 1454 Nov 11

#### **Half a fifteenth and tenth, 1453 July 2**

Parliament opened at Reading on 6 March 1453, and on 2 July 1453, the last day of its second session, the commons granted a half fifteenth and tenth, in addition to the whole fifteenth and tenth granted in the first session of the same parliament, subject to the usual deduction, pro-rated (£3,000). The money raised by the levy was intended to finance the war in Gascony and the grant was made in return for the reduction in the number of archers (from 20,000 to 13,000), which

were to be supported by the subsidy granted in the first session of this parliament. The first half of the half was to be paid on 2 February 1454 and the second on 24 June 1454. Neither the city of Lincoln nor the town of Great Yarmouth was to be charged.

This tax and the fifteenth and tenth granted earlier in the same parliament were administered together, as is indicated in instructions to the collectors concerning exemptions (E 179/108/123). In fact, commissions to collect both taxes were issued on 12 June 1453, four days after the appointment of commissioners to distribute the deduction for impoverished towns from both taxes, and the accounts of the collectors of both taxes were enrolled together. The appointments of commissioners and collectors were evidently made in anticipation of the grant of the half fifteenth and tenth on 2 July. On the other hand, exemption certificates for Cinque Port barons show that in some places the two payments of this half fifteenth and tenth were levied separately from the whole fifteenth and tenth granted on 28 March (see E 179/234/3, mm 3-4).

**Sources:** *Rot. Parl.*, V, p 236; *CFR 1452-1461*, pp 42-54; Griffiths, *Henry VI*, pp 381, 397

**enrolled account:** E 359/31, rots 30-33

**collections:** 1454 Feb 2; 1454 June 24

## 1455

### **Forced loan, 1455 May 14**

On 14 May 1455 letters of instruction were sent in the king's name to commissioners who had been appointed to raise loans for the defence of Calais. The enrolment of letters patent appointing these commissions does not seem to have occurred, but the commissioners were more than likely appointed on the same date as the letters of instruction, which were copied into the proceedings of the king's council. A list of the commissioners in each county, to whom the instructions and letters of privy seal were to be sent, follows the instructions. An original letter of instruction to the commissioners appointed in Essex survives in BL, Harleian MS 309, f 45, where it is wrongly attributed to 33 Henry VIII.

The commissioners were to 'entreat cities, towns, abbeys, priories and worshipful men' to lend sums of money in order to raise a 'notable number of men of war' for the defence of Calais, which was on the point of being besieged by the French. They were to inform them of the situation in Calais and to tell them that many lords and other notable persons had already promised 'by way of loan notable sums of money'. The money that was to be raised by this loan would be put into a locked chest, with the keys in the hands of 'notable persons', and would not be touched unless necessary. Repayment would be secured by 'the next grant made to [the king] in parliament or convocation', and everyone who lent money would be given a letter patent under the king's great seal for repayment, free of charge. All sums promised were to be delivered to the city of London where they would be conveyed to the king's receivers. The king and council were to be notified in writing of what sums were to be lent and by whom, and the commissioners were to indent with the lenders for the money. Privy seal letters 'with blank tails' (that is, form letters with blank spaces for the names of the lenders and the amounts which they agreed to lend) were also to be sent to those persons identified by the commissioners as potential contributors.

The execution of these commissions probably never occurred; at the battle of St Albans, fought on 22 May 1455, the duke of Somerset, thought to have been the driving force behind this appeal for a loan, was killed, and the position of the duke of York as protector was 'too delicate for him to risk pursuing Somerset's appeal to the king's more prosperous subjects'. A loan was negotiated with the staplers of Calais instead.

*Sources:* *POPC*, VI, pp 234-244; Griffiths, *Henry VI*, pp 754-755, 770; Harriss, 'Aids, Loans and Benevolences', p 4

## Edward IV

### 1463

#### **Aid of £37,000/fifteenth and tenth and subsidy of £6,000, 1463 June 17**

Parliament opened on 29 April 1463. By 17 June, the last day of the session, Edward IV had announced his intention to lead an army against the Scots and asked the commons to grant him an aid of £37,000 - the equivalent of a fifteenth and tenth. Indeed, £31,000 of this sum was to be raised like the last fifteenth and tenth, although exemption from payment was given to all persons with lands or tenements worth less than 10s per annum, or goods and chattels worth less than 5 marks, and inhabitants of the town of Great Yarmouth. It was payable in two equal instalments on 1 August 1463 and 11 November 1463.

The other £6,000, normally deducted from the grant of a fifteenth and tenth for distribution among impoverished areas, was to be levied as an income tax. The tax was payable by all those who held lands worth 20s or more, or who possessed moveable goods worth at least 10 marks, and was due to be paid on 1 August 1463. The amount of individual contributions was left to the discretion of the commissioners appointed on 1 July 1463 to levy both the £31,000 and the £6,000. The total amount of the £31,000 charged to each county was the same as for the traditional fifteenth and tenth, and the amounts due from each locality for the levy of the £6,000 were to correspond with the county's usual share of the £6,000 deduction for impoverished places.

Both parts of the aid were to be used expressly for the defence of the realm only. Preparations were being made for the assembly of the king's forces in the month of August, and in anticipation, the king moved to York in September, remaining in the county until January 1464, but the Scottish campaign never came to fruition. The larger part of the aid, as well as a subsidy voted by convocation, was used to pay the Calais garrison and meet other of the king's heavy obligations, in contravention of the conditions laid down by the commons.

When parliament, which had been prorogued on 17 June, began a new session on 4 November 1463, widespread resentment was reflected in the commons' demand that the £6,000 be remitted, and that collection of the second half of the £31,000 be deferred to a later date. They claimed that their agreement to the original features of the levy had been but provisional, insisting that they had delivered their 'paper' only as 'a remembrance of their intent', and reserving the right to alter the conditions of the grant if they wished. In response, the 'aid' of £31,000 was formally converted into a normal fifteenth and tenth, minus the standard deduction, the date of the second payment

was duly changed to 25 March 1464, and the £6,000 was remitted by the king. All assignments made on the aid of £31,000 were to be honoured by the collectors of the fifteenth and tenth, and fresh commissions were to be issued for its collection.

For the most part, surviving accounts among the E 179 documents cite the original date scheduled for the second payment (11 November 1463) as the date of the first payment, and 25 March 1464 as the date of the second payment. Those collectors, however, who received and acted upon commissions for collection of the first payment before the alterations made in the conditions of the levy on 4 November 1463, cite 1 August as the date of the first payment. A rare local assessment for the levy of this fifteenth in the towns of Swanpole, Estcote, Shorne, Marsh, Tonge and Ifield in Kent is now BL, Harleian Roll E.8.

**Sources:** *Rot. Parl.*, V, pp 496-499; *CFR 1461-1471*, pp 98-113; C Ross, *Edward IV* (London, 1974), pp 54-55, 348

**enrolled account:** E 359/31, rots 34-35

**collections:** 1463 Aug 1 - Nov 11; 1463 Nov 11 - 1464 March 25

## 1464

### **Subsidy on crown tenants and annuitants, 1464 March 27**

On 27 March 1464, in order to fund the siege of the castles in the north in the control of Lancastrian supporters, the sheriffs were instructed to cause proclamation to be made of a levy to be imposed by the king.

On the advice of his council, a tax of 25 per cent was to be levied on all the king's subjects holding lands, annuities, fees, or offices worth 10 marks per annum or more. They were to bring the money to the city of York on 5 May and pay it to whomever was appointed to receive it. On 30 April the arrangements were altered; the money was to be paid to an appointed receiver at the Exchequer of Receipt before 8 May, whence it would be delivered to the king. In exchange for his contribution, the taxpayer would receive an indented bill by which he would be discharged from payment.

No records relating to this tax are known to exist.

**Sources:** *CCR 1461-1468*, pp 230, 259

**collections:** 1464 May 8

## 1468

### **Two fifteenths and tenths, 1468 May 17 x June 6**

The prorogued parliament which had begun on 3 June 1467 reassembled for its third session on 12 May 1468. On 17 May the chancellor informed the assembly that the king had concluded a series of treaties of alliance, most notably with the duchies of Burgundy and Brittany, and intended to invade France. The commons thereupon voted the king a grant of two fifteenths and tenths,

minus the standard deduction of £6,000 per fifteenth and tenth, and letters patent for both collection and distribution of the deduction were issued on 6 June 1468 (E 179/120/98). The inhabitants of both Lincoln and Great Yarmouth were excused from the levy.

The tax was payable in four equal instalments over two years: on 11 November 1468, 25 March 1469, 11 November 1469 and 25 March 1470. The proposed invasion again never came off, fostering further resentment, and the tax was never fully collected. There is some evidence that delays were experienced in the levy of the first fifteenth and tenth during these turbulent years. The account of the Surrey collectors, for example, was not audited until Trinity term 1472 - over three years after it was due to be paid (E 179/184/111). Part of the second fifteenth and tenth remained unpaid in November 1472, when remission of the outstanding sum due was made a condition of the grant of the subsidy for 13,000 archers.

*Sources:* *Rot. Parl.*, V, pp 571, 622-623; VI, p 6; *CFR 1461-1471*, pp 227-240; Ross, *Edward IV*, pp 112-114, 349

*enrolled account:* E 359/31, rots 36-38

*collections:* 1468 Nov 11; 1469 March 25; 1469 Nov 11; 1470 March 25

## 1472

### **Subsidy to raise 13,000 archers (income tax of 10 per cent), 1472 Nov 30**

Parliament opened on 6 October 1472, and having received a written declaration from the king of the danger in which his kingdom stood, and his intention to mount a French expedition, the commons agreed on 30 November 1472 to grant him the money to raise an army of 13,000 archers for the defence of the realm. This grant harked back to an earlier grant of the cost of 13,000 archers made to Henry VI at the Reading parliament in 1453, but never levied. The army was to be assembled for a year and would receive 6d per day in wages. To meet the costs of this army, which totalled £118,625, the commons would pay a subsidy of one tenth of the issues and profits of the lands, tenements, rents, fees, annuities, offices, corrodies and pensions of all temporal possessions. The lords made an identical grant under the same conditions, a contemporary copy of which survives (BL, Cotton MS Cleo F.VI, f 212). The taxable year was to begin on the feast of the Circumcision (1 January 1473) and the tax was payable on 3 February 1473.

Commissioners were to be appointed in the same manner as they were customarily appointed to levy fifteenths and tenths, and were to 'to serche, enquere and take knowelech by all maner weyes and meanes after their discretion possible' of the values of all lands, tenements, etc, within their remit. An original commission for the assessment of the borough of Ludlow, dated 5 December 1472, makes clear that the commissioners could avail themselves of the services of sheriffs, mayors, bailiffs, constables or other officials in the execution of their commission (BL, Cotton MS Cleo F.VI, f 211).

Although the total sum of £118,625, needed for the cost of the archers, was not apportioned among the counties in the record of the grant on the parliament roll, it is evident that such an apportionment was made, and that schedules of these apportioned sums, as well as the number of archers to be furnished by each county, were given to the commissioners. Two copies of such

schedules survive in the Surrey Record Office, Guildford (LM 1498A and 1498B). The assessments made by the commissioners would have been carried out, therefore, with the overall county quota in mind.

After the valuations had been made, the same commissioners were to appoint collectors of the tenth and prepare indentures for them, listing the sums and names of the persons from whom they were to collect them, which would act as their warrants to make the collection. Collectors were empowered to distrain and sell the lands and/or goods of those who defaulted on payment. Those whose assets were not distrainable, either because no distrainable goods could be found, or because the assessed income was in the form of offices or annuities, and who had not made payment within fifteen days of the payment date, were to pay double the amount assessed, and were liable to Exchequer process against them to obtain payment. The collectors were to certify the details of the defaulters into the Exchequer and were to be thereafter discharged from responsibility for the sums in their accounts. Process would be issued against the defaulters in the Exchequer, with the execution of that process put into the hands of the sheriffs. Any negligent or defaulting collectors would also be liable to proceedings against them by the Exchequer, and would be imprisoned until they made fine for the amount owed.

All the money collected, as well as that gathered in by the sheriffs by distress, was to be paid to the commissioners and held in secure places (in castles, towns or religious houses) within the jurisdictional bounds of those commissioners, by indentures made between the commissioners and keepers of such places. In the grant made by the lords, the money was to be delivered into the custody of certain named lords at St Paul's Cathedral and kept by them there. The money was not to be brought to the Exchequer or paid to the king, except by the direction of the commons, who were to be notified by certificate of all sums collected. It was to be held in the counties until it had been ascertained that it was actually needed, in other words, if the planned expedition was indeed mounted. If the campaign was not underway by Michaelmas 1474, then the grant would be cancelled and the money returned to those from whom it had been collected.

It was a further condition of the grant that the information obtained by the commissioners during the process of assessment was to be for their own instruction only, and was never to be returned into any of the king's 'courtes of recorde', nor to be a matter of record in any such court. Members of the commons were exempt from appointment as collectors. The commons were not to be charged with finding archers to replace those who died or left the king's service, and the king was to remit any claim he had to a grant of 13,000 archers made in the parliament held at Reading in 31 Henry VI, and to a fifteenth and tenth granted in 1468 of which part remained unpaid. The possessions of the queen were to be exempt from this tax.

No assessments are known to exist among the E 179 documents, but that of the town of Nottingham, dated 20 January 1473, is among that town's archives and has been printed in *Records of the Borough of Nottingham*, 5 vols (London, 1883), II, pp 285-296. Two other assessments (of the hundreds of Badbury and Rowbarrow in Dorset), are in the Dorset Record Office, Dorchester (D/WLC/X3), both of which are still attached to indentures appointing collectors and instructing them to deliver the money to the abbot of Sherborne. Money paid into the Exchequer and appearing on the teller's roll for Michaelmas 1472-Hilary 1473 amounted to £2,461 3s 4d.

On 30 November 1472 parliament was prorogued until 8 February 1473. On the last day of that second session, 8 April 1473, it was reported that the returns from the subsidy had not yet been

received from all the counties, and the total amount to be expected was still unknown. A further fifteenth and tenth was granted, therefore, under much the same conditions imposed in the grant of the subsidy.

On 18 July 1474, at a later session of the same parliament, it was announced that the subsidy had yielded a total of £31,410 14s 1½d, although returns were lacking from Cheshire, Northumberland, Cumberland, Westmorland, Durham, the town of Newcastle, the city of Lincoln, the wapentake of Ewcross, Yorkshire and the hundred of Wormelow, Herefordshire. Arrangements to make up the shortfall were agreed by another indenture between the king and commons on that date, but much of this was never collected. As far as is known, the £31,410 14s 1½d reported in parliament is the total amount received by the levy of the income tax of 10 per cent. No accounts of the tax are known to exist.

*Sources:* *Rot. Parl.*, V, pp 231-233; VI, pp 4-8, 39-41, 113-121; Steel, *Receipt of the Exchequer*, pp 300-301; H L Gray, 'The First Benevolence' in *Facts and Factors in Economic History*, ed A H Cole *et al* (New York, 1932), pp 102-106

*collections:* 1473 Feb 3

## 1473

### Fifteenth and tenth, 1473 April 8 - 1474 July 18

Prorogued from October 1472, parliament began another session on 8 February 1473. On 8 April the commons declared that because returns from the 1472 subsidy had not yet been received from all the counties, the total amount raised by its levy was still unknown. Since the wages of the 13,000 archers needed to be paid, they now granted a fifteenth and tenth, less the standard £6,000 deduction, by means of an indenture drawn up between the king and the commons. Like the 1472 income tax, the levy of the tax was to occur only if the king led an expedition to France by Michaelmas 1474. The money collected was to be used solely for the payment of the archers' wages and was to be held in local repositories until the proclamation of the army musters. The whole sum was initially to be paid by 24 June 1473, but on accepting the grant, the king deferred payment until 29 September.

At a sixth session of parliament, which began on 6 June 1474 and was again prorogued on 18 July 1474, however, the commons explained on the last day of the session that it was now known that the income tax of 1472 had yielded but £31,410 14s 1½d. Returns from the northern counties and a few other areas were still not in, however, nor had the fifteenth and tenth been collected. Because the deadline for the king's departure for France, imposed by the grant of both the 1472 income tax and the fifteenth and tenth, was fast approaching, two measures were taken to prevent the grants from becoming void, again by means of an indenture of agreement between the king and commons. The deadline for the king's departure was extended to 24 June 1476, and the fifteenth and tenth was regranted, payment being due now on 11 November 1474.

*Sources:* *Rot. Parl.*, VI, pp 113-121; Gray, 'The First Benevolence', pp 102-106

*collections:* 1473 Sept 29 - 1474 Nov 11

## 1474

### **Subsidy of £5,383 15s from the northern counties, 1474 July 18**

Another session of the prorogued parliament began on 6 June 1474, and on 18 July 1474, the last day of the session before parliament was again prorogued, arrangements were made to compensate for the shortfall in the subsidy granted to the king in 1472 to maintain 13,000 archers for a year, after it was announced that the collection of that subsidy had yielded a total of only £31,410 14s 1½d. This yield had fallen far short of the £118,625 required to pay the wages of the archers.

The shortfall was to be made up by the levy of two separate taxes: a fifteenth and tenth, and a charge on the areas (mostly in the north) which had made no return in 1472 for the cost of 590 archers, in lieu of the contribution of those areas for the 1472 income tax. The number of archers to be charged on each locality was prescribed by parliament and the total amount expected from them was £5,383 15s. The proportions assigned to each were: Cheshire (60 archers), Northumberland (60 archers), Cumberland (72 archers), Westmorland (56 archers) and Durham (300 archers), the town of Newcastle (10 archers), the city of Lincoln (10 archers), the wapentake of Ewcross, Yorkshire (10 archers) and the hundred of Wormelow, Herefordshire (10 archers). (This adds up to only 588 archers, however.) Their liability for the 1472 income tax was to cease; they were also to be excused from payment of the fifteenth and tenth, and any further assessment which might be required to find the wages of the 13,000 archers.

**Sources:** *Rot. Parl.*, VI, pp 113-121; Gray, 'The First Benevolence', pp 102-106

**collections:** 1475 June 24

### **Subsidy of shortfall of £51,147 4s 7¾d for 13,000 archers, 1474 July 18**

On 18 July 1474, the last day of the session of the parliament which had begun on 6 June 1474, further arrangements were made to compensate for the £51,147 4s 7¾d still lacking from the original grant for the 13,000 archers. This money was to be found by the counties and towns which had already paid the 1472 income tax and were about to pay a fifteenth and tenth. The method devised for levying this sum was something of a hybrid between the 1472 subsidy of a tenth on income and the traditional payment of a fifteenth and tenth.

The tax was to be paid primarily by those persons who had little or no land, and thus did not contribute heavily to the 1472 income tax, and whose goods and chattels were 'litell or not charged' in the standard levy of a fifteenth and tenth. Normal contributors to the fifteenth and tenth were to be charged as well, but relatively less than usual. Those who had paid the 1472 income tax were to bear the lightest burden. Also to be charged were the lands and other possessions of the order of St John of Jerusalem (the property of the prior excepted). Payment was to be made in two equal instalments: the first on 24 June 1475 and the second on 11 November 1475. The grant, again agreed by indenture between the king and commons, was, of course, also subject to the condition that the king leave for France by 24 June 1476. Everything that had been collected was to be returned to the taxpayers if the condition was not fulfilled.

The total sum of £51,147 4s 7¾d was apportioned between all the counties and cities of England, the amounts due from each were determined by the commons and listed on the parliament roll. Commissioners for the levy were to be appointed, and they were to be given full authority to further apportion the sums among the cities, towns and hamlets within their jurisdiction. Their



apportionments were to be based on enquiries and examinations, and in accordance with the principles established in the grant for the distribution of the tax burden, as outlined above. The commissioners were to appoint collectors, who were given the power to distrain and sell the goods of defaulters after fifteen days, and to instigate Exchequer proceedings against those with no distrainable goods for the seizure of their lands. Defaulting collectors were punishable by imprisonment. Like the levy of the income tax in 1472-1473, and the fifteenth and tenth granted in 1473 and regranted in 1474, the collectors were not to pay the money collected into the Exchequer, but to put it in local repositories for safekeeping until the order for army musters was given.

On 14 March 1475 the tax was converted into one and three-quarters fifteenths and tenths.

**Sources:** *Rot. Parl.*, VI, pp 113-121, 150-153; Gray, 'The First Benevolence', pp 102-106

**collections:** 1475 June 24; 1475 Nov 11

### **Benevolence, 1474 Nov - Dec**

Despite the taxes recently granted to Edward IV and due to be paid in 1475, he was still in need of money to fund the French campaign, especially since payment of the first quarter's wages for the army was due on 31 January 1475, and money was also needed for ordnance, artillery, ships and supplies. It was decided by the king and his council, therefore, that a 'benevolence' - a free gift traditionally offered in lieu of military service, and leviable by royal prerogative, for the defence of the realm - would be imposed upon the wealthier of the king's subjects.

The levy of the benevolence was reported by several chroniclers, but the most substantial account of it appears in the London chronicle, from which it is evident that the campaign to raise funds began there. The mayor and aldermen of the city came before the king and offered various sums, £30 from the former and amounts ranging from £10-20 marks from each alderman. The king then sent for the commoners of the city, most of whom granted him £4 11s 3d, the equivalent of the wages of half a man, at 6d a day, for a year.

The king, probably in mid or late November 1474, then extended his campaign for funds to the provinces. According to a letter written on 17 March 1475 by a Milanese visitor to England, the king had personally toured the countryside for the last four months, soliciting contributions. After local enquiries about the wealth of the inhabitants, he summoned each targeted individual before him, welcoming him 'as if he had known him always', and asked him what he was prepared to give. If the amount offered was unacceptable, the king appealed to his pride, telling him of a neighbour poorer than he who had pledged to contribute more. One chronicle reported that a rich Suffolk widow raised her contribution from £10 to £20, in return for a kiss from the king. By these subtle and not-so-subtle means, described by the Italian correspondent as having 'plucked out the feathers of his magpies without making them cry out', the king undoubtedly met with some success. In this work, he was also aided by specially-appointed commissioners.

A copy of a commission, dated 21 December 1474, issued under the privy seal to the mayor and eight other citizens of Coventry and transcribed into the Coventry Leet Book, describes in part the procedure they were to follow. They were to explain the king's purpose to invade France and his immediate need for funds, and to urge the persons on the list annexed to the commission, who had not already agreed to donate money in the king's presence, to do so. The contributions promised were to be recorded in sealed 'billes', which were to be forwarded to the king and remain with

him, and were expressly not to be delivered into the Exchequer or any other court of record. The commissioners were directed to accept promises of payment in two instalments, the first of which was to be on 1 February 1475, just before the king was due to pay wages to the army, and the second on 1 May, when he was to call the general muster. An original commission for the levy of the benevolence in Berkshire is now BL, Cotton MS Cleo F.VI, ff 245v-246.

Three days later, further instructions were issued under the king's signet to the mayor and sheriff of Coventry. All those enjoying an income (from land, offices or fees) of £10 per annum or more, or in possession of moveable goods worth £100 or more, were to appear before the king on the following Monday (26 December), when their names and the values of their estates were to be certified in writing. It is clear from these instructions, and the commission that preceded them, that the king's initial attempts to procure gifts from his subjects had been deemed insufficient, and that more intensive efforts were required to raise the necessary money.

Surviving documents from various stages of the levy of the benevolence, among the documents of the privy seal office, confirm the arrangements outlined in the Coventry commission, and reveal further procedural details. Contributors were obliged to make out promissory notes to the king, some of which were in the form of indented bills; others were simple bills on paper. In both forms of bill, the contributor bound both himself and his heirs to pay the king a certain sum 'towards his voyage beyond the sea' in two equal payments. Eight bills given by men from Somerset and Dorset, all dated between 21 November and 28 December, promise payment on 1 January and 12 May 1475 (E 34/1B). Slight variations in the agreed payment dates can also be seen. A copy of a promissory note, dated 20 December 1474 and given by the Norfolk knight Sir William Calthorpe, obliged him to pay Edward IV the sum of £73 in two instalments due on 1 February and 1 May 1475 (C Louis, *The Commonplace Book of Robert Reynes of Acle, An Edition of Tanner MS 407* (New York and London, 1980), p 111).

True to his word, the king appears not to have involved the Exchequer in the administration of the tax. One part of the indented bills made with the contributors was probably forwarded to John Elrington, keeper of the king's wardrobe and receiver-general of the benevolence, or may have remained with the commissioners, and the other was given to the county receiver. The county receivers, appointed to collect the benevolence in one or two counties, or part of a county (as in Lincolnshire), were to pay to Elrington all sums received, together with the bills. Elrington's receipt of five bills and just under £53 from Thomas Fowler, receiver in Bedfordshire and Buckinghamshire, is attested by an indenture dated 19 June 1475, which also records that two of the bills remained uncollected. One Rauf Pecche (not the county receiver) acknowledged in writing that he received 25 bills from the privy seal office on 10 July 1475 to be levied in Leicestershire; these represented a total of £37 11s 10d. Why the privy seal office was in possession of these bills is not clear. In Rutland, there was a delay in levying the benevolence, for it was not until 7 August 1475 that the commissioners delivered 70 bills to the sheriff, who was evidently also the county receiver, together with a list of contributors and amounts promised, totalling just over £56 (E 34/1B). The reason for the delay is unknown, but no receipts from Rutland appear in the enrolled account.

Nor does the benevolence appear to have been satisfactorily levied in London. A letter under the king's privy seal to the mayor and aldermen of the city, dated 17 June 1475, copied by John Stow, complained that the king knew for certain that there were many persons who had 'not shewed yet theyr benevolence unto our greate voyage', and appointed them, with the assistance of the king's

three chief justices and the archdeacon of London, to call before them everyone who appeared to have 100 marks or more in goods, and had not contributed, and induce them to make 'theyre good and loving graunts'. Once collected, the money was to remain in the custody of the mayor, as had been the case in the initial levy of the benevolence, until the king or his council sent for it (BL, Harleian MS 543, ff 148v-149).

There are other indications that the projected timescale did not hold good; the latest recorded payment of the benevolence in John Elrington's account was on 29 December 1475, and indeed no payments from the receivers to Elrington are recorded in his account as having been made before 23 May 1475. Elrington's enrolled account, much of it illegible, records total receipts of the benevolence at £21,656 8s 3d. Payments of the benevolence are also found on the teller's roll of Easter 1475 (E 405) and the receipt roll, as late as Michaelmas 1478 (E 401). The bulk of the contributions came from the south-eastern counties; nothing was received from the northern counties. Perhaps, as in 1481, they contributed men rather than money.

**Sources:** Gray, 'The First Benevolence', pp 90-113; C L Kingsford, *Chronicles of London* (Oxford, 1905), p 186; *The Great Chronicle of London*, ed A H and I D Thornley (London, 1938), p 223; R Virgoe, 'The Benevolence of 1481', *EHR*, CIV (1989), p 28; Harriss, 'Aids, Loans and Benevolences', pp 8-13; Ross, *Edward IV*, p 217

**enrolled account:** E 361/7, rot 36d (printed and analysed in Gray, 'The First Benevolence', pp 96-97)

**collections:** 1475 Jan 1 - Feb 1; 1475 May 1 - 12

## 1475

### One and three-quarters fifteenths and tenths, 1475 Jan 23 x March 14

At the session which ended on 18 July 1474, parliament was prorogued again until 23 January 1475. Some time during this subsequent session, probably on the last day, 14 March 1475, another indenture was drawn up altering the arrangements for the levy of the shortfall tax of £51,147 4s 7¾d. Preparations for war were busily underway, and it had become apparent that there was an inadequate amount of time to assess and collect this levy, the form of which was described as 'diffuse and laborious'. The chancellor, moreover, declared that the king was in need of the money immediately and could not wait until the first payment came due on 24 June 1475.

Since the 'moost easy, redy and prone payment of any charge' was the traditional fifteenth and tenth, the commons therefore converted both payments of the £51,147 4s 7¾d into a fifteenth and tenth payable at the quinzaine of Easter (9 April), and another three-quarters of a fifteenth and tenth to be paid at Martinmas (11 November). The roll also recorded that much of the money which had been collected thus far in the levy of the subsidy was still held in the possession of the designated repositories, the collectors, or the commissioners, some of which had been spent, and that there was considerable reluctance to hand it over. Nevertheless, with the expedition soon to take place, the remaining funds were released to the king.

Edward IV finally embarked on his voyage to France on 4 July 1475, but the campaign proved a dismal failure. Having been let down by his Burgundian allies, Edward IV instead made peace with the French, and on 29 August signed the Treaty of Picquigny. A month later he returned to

England and, as a political gesture, he remitted the three-quarters of a fifteenth and tenth which had not yet been collected on 6 October 1475.

In 1480, however, when war with Scotland was in the offing, the grant of the three-quarters was 'reactivated'. The Norwich Assembly Proceedings 1434-1491 and the 'Hall Book' of the King's Lynn Archives (both now in the Norfolk Record Office) record that the tax was being collected in both towns by early January 1481, and it is apparent from the teller's roll for Easter 1481 that money was reaching the Exchequer by April (E 405/69). From a roll of receipts of the tax, drawn up at the Exchequer (now BL, Harleian Roll E.12), Dr Virgoe was able to determine that over £20,000 was eventually received. It is also evident from this roll that Yorkshire, Lancashire and the four northern shires were not called upon to pay.

**Sources:** *Rot. Parl.*, VI, pp 113-121, 150-153; Gray, 'The First Benevolence', pp 102-106; Ross, *Edward IV*, pp 203-238; J R Lander, 'The Hundred Years' War and Edward IV's 1475 Campaign in France', in his *Crown and Nobility, 1450-1509* (London, 1976), pp 220-241, first published in *Tudor Men and Institutions: Studies in English Law and Government*, ed A J Slavin (Baton Rouge, 1972) pp 70-100; *Borough of Nottingham Records*, II, pp 388-389; Virgoe, 'Benevolence of 1481', pp 28-29n

**collections:** 1475 April 9; 1481 Jan

## 1481

### **Benevolence, 1481 Feb**

It was probably in his great council of November 1480 that Edward IV decided to seek a 'benevolence' of his subjects in order to finance the campaign against the Scots, which had also been agreed at that council. In February 1481 he sent letters under his signet to the English towns and counties requesting money, justifying the necessity of the campaign by describing the treachery and aggression of the Scots.

The letter sent to the city of Coventry was dated 28 February and is copied into the Coventry Leet Book. It asked the city for financial assistance, and negotiations followed between the city and the commissioners until the sum of £200 was agreed upon. It was later decided, however, that the city would instead provide men for the campaign, and that the Prince of Wales would raise the contribution for the city (Coventry being part of the prince's Duchy of Cornwall). A similar letter sent to Salisbury was also copied into the city's ledger. There the commissioners informed the citizens that they would acquit themselves of the responsibility of bearing arms by contributing, and the sum of £100 was negotiated.

In Norwich, the proceedings recorded in the city's assembly book shed light on the way in which the negotiations for the benevolence were conducted. A 'general assembly' was held on 30 March at which the king's letter was read in the presence of the commissioners, who added that no one who was worth more than 20 marks was to be excused from contributing, 'unless he were retained personally to fight for the king'. The commissioners then ordered the mayor and sheriffs to certify the names of all liable persons. After these demands had been heard, it was suggested to the assembly that the mayor and certain citizens should negotiate with the commissioners for the payment of a lump sum, as had occurred in Salisbury and Coventry. It was agreed that two

persons from each parish would assess their parish and the sum negotiated with the commissioners was £200, which was to be paid within twenty days. At Lynn and Canterbury, similar procedures were followed, but in York the city was asked to supply men for the campaign, a figure of 140 men being agreed upon. The London common council met on 12 February and decided to contribute 5,000 marks.

The payment of the benevolence is recorded on the Exchequer teller's rolls and from these it can be seen that substantial individuals were approached for contributions (see, for example, E 405/69, rot 4d; E 405/566, rots 4d, 9d). The instructions to the commissioners appointed to levy the benevolence in the countryside survive among the proceedings of the privy council, although they were misdated to 1436 or 1442 in the printed proceedings (BL, Cotton MS Cleo F.VI, f 244). The commissioners were told to summon before them all the inhabitants over the age of sixteen years, read the king's letter to them, and point out to each that the king had the right to compel them to fight if they would not contribute. The names of all the inhabitants were to be entered in two books, together with the sums promised. Those still reluctant to pay were to be reminded that they would 'spend less than they would in two days if summoned to go in their own persons'. Anyone who had not appeared was to be visited by two persons appointed for the task, who would also act as collectors. One of the books was to remain with the commissioners and the other was to be sent to the council at London. The money was to be delivered 'in all haste' to the council. Only two such books, both for the county of Norfolk, appear to survive (DL 28/27/12, and E 179/242/28). It is evident also, that, as in 1474-1475, those men called to appear before the commissioners were compelled to enter into bonds with the king, guaranteeing payment of the benevolence. One such bond was that given by William Culpeper and eleven other men of Larkfield hundred in Kent on 16 April 1481, in which they promised to contribute £40 in a month's time (Surrey Record Office, Guildford, LM 1529).

The bulk of the money from the benevolence was paid into the receipt of the Exchequer and paid out again by the tellers on warrant from the king and council. It is the teller's rolls, rather than the receipt rolls, however, which record payment of the benevolence. The rolls for Easter term 1481 and Michaelmas term 1481-1482 are missing, but those for the preceding term (October 1480-April 1481) and the subsequent term (April-September 1482) contain many references. A rough book kept by the teller Richard Boteler also records payments (E 405/69, rot 2; E 405/70, rots 1, 5; E 405/566). The one surviving membrane of the roll of the teller John Fitzherbert for Michaelmas term 1480 also contains benevolence entries, showing receipts from Hertfordshire, Bedfordshire, Huntingdonshire, Dorset, Northamptonshire and Norfolk.

Later teller's rolls record benevolence payments also, as money continued to come in, in dribs and drabs (see especially the roll for Easter term 1482), and payments were made as late as Michaelmas 1484 (E 405/70-73). No receipts have been recorded from the counties of Devon, Cornwall, Warwickshire, Leicestershire, Oxfordshire and Rutland, and the northern counties contributed men rather than money. Dr Virgoe notes that in Norfolk no woman contributed, 'perhaps owing to the nature of the levy as commuted military service'. It is difficult to calculate total receipts for a number of reasons, one of which is that it is difficult to tell actual receipts from obligations, but he estimated that the final total may have been as much as £30,000.

Resentment to the imposition of the benevolence can be presumed, as in the parliament of 1484 an act was passed banning benevolences, and public feeling was strong enough to prevent Richard III from breaching its provisions.

**Sources:** Virgoe, 'Benevolence of 1481', pp 25-45; *POPC*, V, pp 418-421

**collections:** 1481 April

## 1483

### **Fifteenth and tenth, 1483 Feb 15**

Parliament opened on 20 January 1483 and granted a fifteenth and tenth to Edward IV on 15 February, minus the standard deduction of £6,000. The tax was to be paid on 24 June 1483, but was in fact never levied. A grant of two fifteenths and tenths in the first parliament of Henry VII was said to have been partly in lieu of the uncollected tax.

**Sources:** *Rot. Parl.*, VI, pp 197, 400-401

**collections:** 1483 June 24

### **Alien subsidy, 1483 Feb 18**

Parliament opened on 20 January 1483 and granted an alien subsidy to Edward IV on 18 February, the last day of the session. The tax was payable on 18 May 1483.

The rates levied were:

Alien householders - 6s 8d

Alien non-householders - 2s

Aliens keeping brewing houses - 20s

Alien householders who were merchants or factors of Venice, Italy, Genoa, Florence, Milan, Lucca, Catalonia, or were Albertines (members of the Florentine society of the Alberti) or Lombards - 40s

Alien non-householders who were merchants or factors, as above - 20s

Spanish, Breton and German merchants were exempt, and the king later exempted Venetians, Genoans, Florentines and Luccans from the tax.

E 179/108/130 makes it clear that the tax was not collected during Edward IV's lifetime, but on 1 August 1483 Richard III issued letters patent for its collection, ordering payment to be made by the following Pentecost (6 June 1484).

The tax was levied with a certain amount of vigour and many returns survive. The assessments of aliens in London and Middlesex are calendared in Bolton, *The Alien Communities of London in the Fifteenth Century: the Subsidy Rolls of 1440, 1483-84* (Stroud, 1998). In addition to the commissions for levying the tax, inquests and accounts scattered throughout the E 179 class and listed under the individual counties, there is also a file of commissions and inquests for various counties in E 179/236/130. The account rendered by the sheriff of Surrey was audited in Trinity term 1484, indicating that payment in that county was promptly collected (E 179/276/64).

*Sources:* *Rot. Parl.*, VI, pp 197-198

*collections:* 1484 June 6

## Henry VII

### 1487

#### **Alien subsidy, 1487 Nov 9 x c. Dec 18**

Parliament opened on 9 November 1487 and, as well as two fifteenths and tenths, the commons granted an alien subsidy before it was dissolved on c. 18 December. Commissioners to assess and levy the tax were appointed on 21 January 1488, and the tax was payable on 6 April 1488.

The rates levied were:

Alien householders - 6s 8d

Alien non-householders - 2s

Alien householders who were brewers - 20s

Alien householders who were natives of Venice, Italy, Genoa, Florence, Milan, Lucca or Catalonia, or were Albertines or Lombards - 40s

Alien non-householders who were natives, as above - 20s

Spanish, Breton and German merchants were exempt. For the first time, the grant of the alien subsidy included the provision that landlords were to be held responsible for the tax due from aliens who fled after assessment and before collection of the tax. Even though the returns of this tax were poor (only one assessment was returned into the Exchequer), and many collectors appeared at the Exchequer claiming exoneration for sums uncollectable because the aliens assessed had fled, this provision was not invoked; defaulting aliens themselves were charged rather than their landlords.

There are no enrolled accounts of this tax, but on the basis of other surviving records, Dr Schofield found that at least £774 4s 1d was received.

*Sources:* *Rot. Parl.*, VI, pp 401-402; *CPR 1485-1494*, pp 239-243; R S Schofield, 'Parliamentary Lay Taxation, 1485-1547' (unpublished PhD thesis, University of Cambridge, 1963), pp 163-165

*collections:* 1488 April 6

### **Two fifteenths and tenths, 1487 Nov 9 x c. Dec 18**

Parliament opened on 9 November 1487. Since the previous grant of a fifteenth and tenth made to Edward IV in 1483 had never been levied, two fifteenths and tenths, minus the standard deduction, were granted to Henry VII before the dissolution of parliament, which took place c. 18 December. The inhabitants of the city of Lincoln and of the towns of Great Yarmouth and New Shoreham (Sussex) were excused. The town of Cambridge purchased exemption by payment of £20.

The fifteenths and tenths were to be paid in four equal instalments over two years: on 24 June 1488, 11 November 1488, 24 June 1489 and 11 November 1489. Commissions to collect the second fifteenth and tenth were issued on 20 February 1489.

*Sources:* *Rot. Parl.*, VI, pp 400-402; *CFR 1485-1509*, pp 99-109

*enrolled account:* E 359/39, rots 1-7

*collections:* 1488 June 24; 1488 Nov 11; 1489 June 24; 1489 Nov 11

## **1489**

### **Subsidy of £100,000 from the laity and clergy, 1489 Feb 23**

In November 1488 a meeting of the king's great council was convened which discussed and authorized the levy of a subsidy of a tenth, or income tax, of one year's issues on land, annuities and offices, in order to finance a proposed military expedition to aid Brittany. It was hoped to raise £100,000 in this way.

Parliament was always reluctant to grant taxes without fixed total yields, as these ran the danger of exceeding the amount produced by the levy of fifteenths and tenths, and therefore costing them more money; such grants also weakened their control over the taxation process. In the parliament which opened on 13 January 1489, therefore, an overall sum had to be agreed to procure the assent of the commons. The compromise sum of £75,000 was concurred, with the clergy to provide the remaining £25,000. If the expeditionary forces remained abroad longer and the £100,000 proved inadequate, the tax would be renewed for up to two more years. The act granting the subsidy to the king was passed on 23 February 1489.

Like that granted in 1472, the subsidy was in the form of two separate grants, one by the commons and the other by the lords. The grant made by the commons provided for a tax of one-tenth of the annual income of all honours, castles, lordships, manors, lands, tenements, rents, fees, annuities, corrodies and other pensions, fee farms and the temporal lands of the clergy, and 1s 8d for every 10 marks worth of moveable goods. The lords also granted a tenth of their income from lands and offices, which included those being held by others to their use. The queen, the merchants of Castile, Venice, Genoa, Florence, Lucca and the Hanse, and the counties of Cumberland, Westmorland and Northumberland were to be exempt from the tax. The assessment of the tax on goods was to take place between 25 March and 19 April, and the tax was payable by 1 May 1489. The tax on land was to be paid in two instalments, the first of which conformed to this same timetable. Assessment of the second half of the tax on land was to begin on 29 September, with payment due on 1 November 1489.



The procedure laid down for assessment and collection was virtually identical with that prescribed for the subsidy of 1472. Commissioners were to be appointed by the king to carry out valuations of net incomes and the capital value of goods, according to their discretion, 'by examination, inquiries or other reasonable means'. Only the net annual income from all lands, offices, etc, after deductions for rents, fees and services had been made, was to be assessed. The assessment of goods was to include all stocks of merchandise held for trade, but personal apparel, household necessities, and coined money and plate for personal use were exempt, as were sea-going ships and their tackle. A taxpayer was to be assessed only in the place 'where he is most conversant'. In making these assessments, however, it is clear that the assessors used the quotas allocated to specific townships for fifteenths and tenths to gauge their assessments. A paper book containing the assessment of the hundred of Godalming in Surrey bears marginal annotations to remind the assessors of the amounts paid by each township in the levy of the fifteenth (Surrey Record Office, Guildford, LM 1499/2).

The commissioners, whose appointment was not enrolled in Chancery, were to appoint collectors and make indentures with them, listing the amounts assessed and the names of the persons from whom the respective sums were to be collected; these indentures would also serve as warrants for collection. Collectors were instructed to distrain and sell either the land or goods of those who defaulted payment. Those whose assets were not distrainable, either because no distrainable goods could be found, or because the assessed income was in the form of offices or annuities, and who had not made payment within fifteen days of the payment date, were to pay double the amount assessed, and were liable to Exchequer process against them to obtain payment. The collectors were to certify the details of the defaulters into the Exchequer and, unlike the accounting procedure for the levy of a fifteenth and tenth, were thereafter to be discharged from responsibility for the sums in their accounts. Process would be issued against the defaulters in the Exchequer, with the execution of that process put into the hands of the sheriffs. Negligent or defaulting collectors would also be liable to proceedings against them by the Exchequer, and would be imprisoned until they made fine for the amount owed.

As in 1472, the commons were determined to keep their financial affairs their own business, and similarly insisted that the 'details of private wealth that would be assessed were never to come into the possession of the crown, and no records of assessment were to be returned to the Exchequer or any other court of record'. Nor was the total amount assessed in any area to be certified to the Exchequer, but to parliament. The money itself was not to be paid into the Exchequer or any other central treasury, but to be held on deposit in designated repositories (i.e., castles, towns, abbeys, etc) until the king sent for it. The tax was not to be a precedent for any other grant of taxation. The grant was also closely tied to military operations. If the military need were reduced, the grant was to be reduced in proportion, but if the campaign continued longer than anticipated, and expenses rose above £100,000, then the tax would be levied for a further two years, with an annual limit of £25,000 imposed.

Despite the prohibition on the return of assessments to the Exchequer, a few ended up there. Three transcripts of inquisitions held in Norfolk are among the E 179 records (E 179/149/186, 187, and E 179/151/353), probably brought in by the cellarer of the abbey of Bury St Edmunds when he delivered the money collected in Norfolk and Suffolk, as recorded in E 36/125, f 143 and E 179/280/11. Copies of other assessments survive in BL, Stowe MS 880, ff 44-45 (lordship of Newborough and Horecross, Staffs), Bodleian Library, Oxford, Dodsworth MS 50; ff 39-79 (Claro

wapentake, North Riding, Yorks), Surrey Record Office, Guildford, LM 1499/2 (Godalming hundred, Surrey) and Dorset Record Office, D/WLC/X4 (borough of Wareham, Dorset, though incomplete). The original assessment of the borough of Leicester, dated 2 May 1489, is printed in *Records of the Borough of Leicester*, ed M Bateson, II (London, 1901), pp 331-335, where it is misdated to 1492. A list of collectors and commissioners in Shropshire who had not yet sent in their certificates also exists at E 179/166/111, but in general the attempt of the commons to prevent the disclosure of their true wealth to the Exchequer was successful.

For the most part, however, the collectors of the subsidy paid the money directly into the Exchequer of Receipt. Of the £27,000 estimated by parliament to have been collected, £18,300 7s 11½d was received there (E 401/965-967, 970-972, 974, 978; E 405/78). At least two local repositories were used to store the money paid to the collectors, the abbey of Bury St Edmunds and St Mary's Abbey in York, and in neither case did the money remain on the premises, but was paid into the Exchequer, to the treasurer of the chamber, or to military paymasters. Collectors in other counties gave their takings to government officials, such as sheriffs (as in Derbyshire), the king's avener (as in Devon and Cornwall), or the king's councillor Richard Empson (as in Northamptonshire). Although only three Lincolnshire collectors are known to have accounted before auditors, Roger Schofield has suggested that fear of being required to account at a later date, and the understandable desire to obtain a traditional form of discharge from liability, explains why most collectors failed to adhere to the collection procedure mandated by parliament and paid the money into the Exchequer. On 15 February 1490, with parliament still in session, the king agreed to remit to the laity the remainder of the tax that was still to be collected, some £48,000, in exchange for the grant of a fifteenth and tenth.

The failure of the tax to raise more than £27,000 (of which Dr Schofield could trace only £20,736 12s) was attributed by contemporary chroniclers to the costs of collection and 'the favour of the commissioners' in making the assessments too low. In concurring with this judgment, Schofield notes that suspiciously few assessments were on goods. Resistance to the tax was another factor. In Yorkshire, the levy of the tax played some part in fomenting a rebellion. As there was no threshold of liability, the tax hit many lower-income payers hard. This can be seen in R W Hoyle's figures given for the wapentake of Claro. In 1489, there were 1,001 contributors, as opposed to only about 410 named in the subsidy assessed in 1524 and 1525. This feature was not be repeated in future such levies.

**Sources:** *Rot. Parl.*, VI, pp 409, 420-424, 437-438; Schofield, thesis, pp 166-180; M A Hicks, 'The Yorkshire Rebellion of 1489 Reconsidered', *Northern History*, XXII (1986), pp 39-62; R W Hoyle, 'Resistance and Manipulation in Early Tudor Taxation: Some Evidence from the North', *Archives*, XC (1993), p 161

**collections:** 1489 May 1; 1489 Nov 1

## 1490

### **Fifteenth and tenth, 1490 Feb 15**

The parliament which had opened on 13 January 1489 was still in session a year later, and on 15 February 1490 the king acknowledged the failure of the lay subsidy of £75,000 (plus £25,000 from the clergy), and pardoned his subjects of the outstanding amount, in exchange for the grant of a fifteenth and tenth, minus the usual deduction, and payable in two instalments. The same

cities and towns were excused as in the previous levy of fifteenths and tenths. The first instalment was due on 11 November 1490 and the second on 11 November 1491.

*Sources:* *Rot. Parl.*, VI, pp 409, 437-439; *CFR 1485-1509*, p 134; S B Chrimes, *Henry VII* (London, 1972), p 199

*enrolled account:* E 359/39, rots 7-10

*collections:* 1490 Nov 11; 1491 Nov 11

## 1491

### **Benevolence, 1491 July 7**

Ignoring the statute passed in 1484 which freed the king's subjects from the imposition of benevolences, Henry VII issued commissions on 7 July 1491 to negotiate for 'assistance' from his subjects to fund a French campaign, following a meeting of his great council in June. The instructions to the commissioners allowed them much discretion, authorizing them to seek contributions from the the king's subjects, 'each one according to his means'.

The money was collected in the following year to finance the king's expedition to Boulogne, though much remained unpaid for many years. A statute passed in 1495 ordered the collection of arrears of the benevolence. The wording of that statute implies that promissory notes had been accepted initially, but that many had not made good on these, and that some money which had been collected remained in the hands of the collectors or commissioners. Commissioners were given the authority to execute Exchequer process against the defaulters to secure payment. Those collectors who still withheld money that they had received, after a date specified by the appointed receivers, were liable to be incarcerated until satisfaction was made. A receipt issued to the Archbishop of Canterbury for his contribution of £1,500 was dated 27 June 1496.

The money was paid to the king's treasurer of war, Reginald Bray. The account of receipts and expenditures for the expedition, rendered by his deputy, gives the total received as £48,498 16s 8d.

*Sources:* *CPR 1485-1494*, pp 353-355; *The Reign of Henry VII from Contemporary Sources*, ed A F Pollard (3 vols, London, 1913-1914), II, pp 47-50; *Foedera*, XII, p 632

*enrolled account:* E 36/285

### **Two fifteenths and tenths, 1491 Oct 17 x Nov 4**

Parliament opened 17 October 1491, and before it was prorogued on 4 November, the commons granted two fifteenths and tenths towards the cost of military expeditions abroad, minus the standard deduction. The same towns were exempt as in the last fifteenth and tenth. Commissions for collection of the first fifteenth and tenth were issued on 22 February 1492, and for the second on 25 August 1492 (E 179/184/120, m 1).

The tax was payable in two equal instalments: on 1 April 1492 and 11 November 1492. A third fifteenth and tenth was promised by parliament if the army remained abroad, which would have been payable on 11 November 1493, but which proved unnecessary.

**Sources:** *Rot. Parl.*, VI, pp 440, 442, 444; *CFR 1485-1509*, pp 156-165, 194

**enrolled account:** E 359/39, rots 11-17

**collections:** 1492 April 1; 1492 Nov 11

## 1496

### **Forced loan, 1496 Oct 24 x Nov 6**

Henry VII convened a great council between 24 October and 6 November 1496 to discuss a feared invasion by the Scots, and a levy of £120,000 was approved, initially as a loan. Lenders would be promised repayment from a subsidy to be granted by the parliament which was to be summoned in January 1497.

Form letters were issued under the signet on 1 December 1496 and sent to targeted individuals. Several of these survive (E 34/3, 4; BL, Cotton MS Titus B.V, f 155), and one which was formerly among the muniments of Christ Church Priory, Canterbury, has been printed in two sources.

The letter stressed the danger posed by the Scots and the approval of 'our grete councyll, of lordes spirituall and temporall, of juges, serjeants in the lawe, and of others' of the levy. The lords and other members of the great council had already contributed 'grete somes of money', but some £40,000 more was still necessary for the planned two royal armies to be raised. The recipient of the letter was enjoined to lend a certain sum before Candlemas (2 February 1497), bringing it to the Exchequer of Receipt and paying it to one of the tellers, who would in return provide him with a 'bille of mutuuum'. Upon presentation of this bill at the 'feste of Seynt Andrewe next comyng' (28 November 1497), the lender would be reimbursed, free of charge.

The letter used both persuasion and coercion, stating that it was 'a thing of so grete weight and importance as may not be fayled, and therefore fayle ye not...as ye entende the gode and honour of us and of this our roialme, and as ye tendre also the wele and suertie of yourself'. Most of the letters in E 34 contain the name of the addressee on the dorse. The amounts demanded and the county of the addressee's residence were initially left blank and filled in later, as appropriate. These letters, which had obviously been returned to the Exchequer, contain verification at the bottom that the addressee had agreed to pay the amount requested and the signature of one or more local commissioners, such as is the case with a similar letter sent to the abbess of Barking and signed by the Essex commissioners (BL, Cotton MS Cleo F.VI, ff 247v-248).

About £51,000 was realized by the king; the repayment of lenders was recorded by the treasurer of the chamber (E 101/414/16).

**Sources:** Chrimes, *Henry VII*, p 144; *Christchurch Letters*, ed JB Sheppard (Camden Society, XIX, 1877), pp 62-63; *The Reign of Henry VII*, ed Pollard, II, pp 45-46

**enrolled account:** E 36/14

**collections:** 1497 Feb 2

## 1497

**Two fifteenths and tenths, 1497 Jan 16 x March 13**

A loan of £120,000 approved at a great council which met between 24 October and 6 November 1496 anticipated a grant of the same sum by the parliament which was summoned to meet in January 1497. The parliament opened on 16 January, and on or before 13 March 1497, when it was dissolved, granted roughly half that sum in the form of two fifteenths and tenths, subject to the usual deduction of £6,000 per fifteenth and tenth, for impoverished towns, and full exemptions of specific towns.

The first fifteenth and tenth was payable on 31 May 1497, and the second on 8 November 1497. The grant of the second fifteenth and tenth was conditional; if the king did not lead an army to Scotland and a peace was concluded, then it would not be levied. If a temporary truce was agreed, then the levy of the second fifteenth and tenth would be suspended, but if war then later broke out, the grant of the second fifteenth and tenth would hold good, and the tax would be leviable. In such a case, however, the second fifteenth and tenth was not to be assessed locally until after 15 August, but by Michaelmas (29 September), and was not leviable until 15 October 1497, the names of the collectors having been certified into the Exchequer by 1 October. Commissions to the collectors for the first fifteenth and tenth were issued on 15 March 1497, and for the second, on 1 November 1497 (E 179/184/125; E 179/91/86).

The E 179 documents contain conflicting information about the date of the levy of the second fifteenth and tenth. The account of the county collectors in Surrey cites a payment date of 8 November 1497, for which letters patent were issued on 1 November 1497 (E 179/184/127). A certificate of exemption for the Cinque Port barons of Hythe, dated 16 February 1498, however, states that the second payment was due in the feast of St Gregory Pope in 13 Henry VII (12 March 1498) (E 179/232/284, m 25). That the Essex account was not audited until Michaelmas term 1498 (E 179/108/137), and that for Derbyshire in Trinity term 1499 (E 179/91/85), suggests further that the second fifteenth and tenth may have been levied after the date mandated in the parliamentary grant.

**Sources:** *Rot. Parl.*, VI, pp 509, 513-515; Chrimes, *Henry VII*, p 144

**enrolled account:** E 359/38, rots 4-8; E 359/39, rots 18-25

**collections:** 1497 May 31; 1497 Nov 8 - 1498 March 12

**Subsidy of £62,000, 1497 Jan 16 x March 13**

The two fifteenths and tenths granted in the parliament that opened on 16 January 1497 were inadequate for the purpose for which they were granted, the defence of the realm from an invasion of the Scots. Later in the same session, perhaps as late as 13 March, the day upon which parliament was dissolved, therefore, the commons granted an additional 'aide and subsidy' which was to be equal to the amount of two fifteenths and tenths, minus the standard deduction of £6,000 per fifteenth and tenth - a total sum of £62,000. Together with the two fifteenths and tenths already granted, therefore, the projected yield was roughly the same as the £120,000 sanctioned by Henry VII's council.

The tax was in effect a compromise between the traditional fifteenths and tenths, in guaranteeing a fixed amount, and a graduated income tax. Each county was charged with the same total sum which would have been allocated to it in the levy of two fifteenths and tenths, and the hardship deductions rebated to the various townships within the county were to be subtracted from its share accordingly. The traditional division of the county total amongst the villis was abandoned, however. Instead, the subsidy was to be levied upon all persons possessing a landed estate (held in fee simple, fee tail or freely held at will) of 20s per annum or more, or anyone seised with goods and chattels worth 10 marks or more. The amount payable by each such person was at the discretion of the commissioners appointed in the statute, who, together with the county justices of the peace, or the mayors, sheriffs and bailiffs of the cities and boroughs, were to assess all liable persons, after taking the advice and assistance of other 'discrete persones' dwelling in the county.

Because the levy was a fixed amount overall, assessments did not have to be made as accurately as had been the case in 1489. The London commissioners accordingly grouped all liable persons into '4 degrees of berers and payers'. There was no procedure established to appeal wrongful or disputed assessments. The same commissioners were to appoint collectors. The names of the collectors of the first half of the subsidy were to be returned into the Exchequer before the morrow of Ascension (5 May 1497). Clerics and aliens were to be charged as for fifteenths and tenths, and the universities, and the colleges of Eton and Winchester, were exempt altogether. A file of certificates of appointment of collectors in most cities and counties, for the levy of the first half of the subsidy, exists at E 179/241/365.

The collectors were empowered to begin collection on 13 May, and payment was due by 31 May. They were also authorized to distrain and sell goods or, in the case of land, take rents for up to half a year, but no longer, until the tax was paid thereby, but distresses could only be levied upon the goods or land on which the defaulter had been assessed. In cases where no distress could be found, he would be compelled to pay double the amount assessed against him, upon pain of imprisonment without bail, within fifteen days. The collectors' intention to certify defaulters to the Exchequer had to be publicly proclaimed in the nearest market town, however. Dr Schofield found record of 195 defaulters, all but one of whom were double-assessed. In the event of a 'rescue' of a distress taken, justices of the peace had the power to imprison such rescuers without bail until the distress was repaid.

The second half of the subsidy was payable on 8 November 1497, and like the second of the two fifteenths and tenths, its grant was conditional. It was not to be levied if the king did not lead an army to Scotland and a peace was instead concluded. If a temporary truce was agreed, then the levy would be suspended, but if war then later broke out, the grant was to be put into effect and the tax would be levied. In the latter case, however, the second half was not to be assessed until after 15 August, but by Michaelmas (29 September), and was not leviabale until 15 October 1497, the names of the collectors having been certified into the Exchequer by 1 October.

In the event, the tax sparked a rebellion in Cornwall, and the Scottish campaign did not come off. The second half of the tax was never levied, therefore, and the total sum (net) received by the crown for the tax was only £30,735.

**Sources:** *Rot. Parl.*, VI, pp 509, 515-519; Schofield, thesis, pp 181-191, Table 40; Chrimes, *Henry VII*, pp 144, 199-201

*collections:* 1497 May 31; 1497 Nov 8

## 1504

### **Subsidy of £30,000 in lieu of two feudal aids, 1504 Jan 25**

Parliament opened on 25 January 1504 and the king attempted to secure a grant of two aids, one for knighting his eldest son, Prince Arthur, and another for the marriage of his eldest daughter, Princess Margaret. Arthur was knighted back in 1489 and had been dead for nearly two years, and Margaret had already married James IV of Scotland in the previous year, but nevertheless, the commons acknowledged that the king was 'rightfully intitled' to have them. What the commons did object to was an investigation into feudal tenures, which 'shuld be to theym, doubtfull, uncerteyn and great inquietness'. The king's interest in exploiting his feudal rights for profit is attested by the increased activity in enforcing feudal incidents from 1502, noticed by R S Schofield in his study of Exchequer memoranda rolls (E 368/276-278). It was probably also around this time that the king had all the returns for the 1428 subsidy on parishes and knights' fees copied and bound into one volume, now E 164/4 (see above). The commons offered considerable opposition to these aids, and mindful of the Cornish rebellion, Henry VII was persuaded instead to accept a grant of £40,000, for the defence of the realm. Of this sum, he wisely remitted £10,000.

The amounts allocated to each county were listed at the end of the statute. Dr Schofield has noted that these amounts represent the totals apportioned to each county for the levy of the fifteenth and tenth in 1334, adjusted for the deductions made for decayed areas, which had become standard in the fifteenth century, and the inclusion of the northern border counties.

The thresholds of liability and assessment procedure were much the same as for the 1497 subsidy. Those in possession of freehold land of 20s annual value or more were liable, but the threshold for tenants of land 'held at will' was 26s 8d per annum. As before, those with goods and chattels worth 10 marks and above, excluding their ploughs and household stuffs, were taxable. The same rates of taxation were to be applied to all three categories of wealth. Clerics and aliens, as in 1497, were to be charged as for a fifteenth and tenth, and the universities, the colleges of Eton and Winchester, the Carthusian houses and Syon Abbey were exempt altogether.

The commissioners were appointed by parliament and are listed in the printed statute. The assessments were to be completed by 29 September, appointment of the collectors was to be made by the commissioners and certified into the Exchequer by 1 November, and the tax was to be collected by 30 November 1504. A file of certificates of the appointment of collectors in most cities and counties exists at E 179/241/364.

At £30,929, the total yield of the tax was slightly higher than that collected in 1497.

*Sources:* *Rot. Parl.*, VI, pp 520, 532-542; *Stat. Realm*, II, pp 648, 675-682; Schofield, 'Geographical Distribution of Wealth', p 488; Schofield, thesis, pp 192-198, Table 40; Chrimes, *Henry VII*, pp 199-201

*enrolled account:* E 359/38, rots 9-12

*collections:* 1504 Nov 30

## Henry VIII

### 1512

#### **Two fifteenths and tenths, 1512 Feb 4**

Parliament opened on 4 February 1512, and before prorogation on 30 March, the commons granted two fifteenths and tenths, subject to the usual deduction, and payable in two equal instalments by 1 July 1512 and 2 February 1513.

Statements of liability from Kent, however, cite 11 July as the first payment date (E 179/124/168-170), while Cinque Port exemption certificates record variously 'in the month of January' (E 179/230/192, m 193) and 4 February as the prescribed date of payment of the second fifteenth and tenth (E 179/230/196). Letters patent for the second collection were issued on various dates, including 23 December 1512 (E 179/184/130, the account of the Southwark collectors), and 10 January 1513 (E 179/184/129, the account of the Surrey collectors).

At least one county's account was not settled until considerably later; the account of the Sussex collectors for the second payment of the tax was not audited until Easter term 1515 (E 179/189/108).

*Sources:* *Stat. Realm*, III, p 23

*enrolled account:* E 359/39, rots 26-34, 37d

*collections:* 1512 July 11; 1513 Feb 4

#### **Fifteenth and tenth, 1512 Nov 4 x Dec 20**

Parliament opened on 4 November 1512, and at some point during this session, which ended on 20 December, the commons granted a fifteenth and tenth, subject to the usual deduction, and payable by 30 April 1514.

At least one group of tax collectors is known to have been dilatory; an onus of account for Chichester rape in Sussex indicates that almost the whole sum was paid by one tally dated 9 October 1514, almost six months after payment was due (E 179/189/109).

*Sources:* *Stat. Realm*, III, pp 48, 74

*enrolled account:* E 359/39, rots 35-39

*collections:* 1514 April 30

#### **Subsidy, 1512 Nov 4 x Dec 20**

The second session of the parliament which began on 4 February 1512 opened on 4 November 1512. In addition to a fifteenth and tenth, the commons granted what it termed a 'subsidy of poll tax' before parliament was again prorogued on 20 December 1512. This tax was in fact a carefully graduated poll tax on all those aged over fifteen, except for married women and beggars, who



were exempt from all categories of assessment, as were members of the clergy, the universities and the colleges of Eton and Winchester.

Lords and knights were assessed according to their rank. Dukes had to pay £6 13s 4d, marquesses and earls were assessed at £4, barons and baronets paid 40s, and knights, who were not lords of parliament, 30s. All other liable persons were assessed according to their wealth. For the first time, each person was to be assessed only in one category of wealth, whether for their land (and/or other income), or their goods, whichever yielded the most profit to the crown. This principle of assessment was to become standard for all Tudor and Stuart subsidies.

Landholders, whether their tenure was freehold, copyhold or ancient demesne, or their estate was held to their use by others, and those in receipt of fees, offices, annuities or corrodies were assessed on the following scale:

£40 or more	-	20s
£20-40	-	10s
£10-20	-	5s
40s-£10	-	2s
under 40s	-	1s

Those possessing goods and chattels were assessed as follows:

£800 or more	-	53s 4d
£400-800	-	40s
£200-400	-	26s 8d
£100-200	-	13s 4d
£40-100	-	6s 8d
£20-40	-	3s 4d
£10-20	-	1s 8d
40s-£10	-	1s

Wage earners were also for the first time since 1450 held liable to pay the subsidy. 'Labourers, journeymen, artificers, handicraftmen and servants', both male and female, over the age of fifteen years, earning wages or other profits of 40s per annum or more, were expected to pay a poll tax of 4d. Aliens were assessed on the same scales, but at double the rate.

In its administration, this tax was highly innovative, establishing the procedure which was to become standard for the levy of all Tudor and Stuart subsidies. A two-tiered arrangement, for local execution and county-wide supervision, was put in place for both assessment and collection.

Increased in number to an average of thirty-five per county, the commissioners appointed by parliament (whose names are printed in the statute) were to divide themselves into smaller units, and send precepts to the constables and other local officers for the assessment of local inhabitants in writing, which the commissioners could amend, if necessary, after examination of the assessors or taxpayers. Finalized assessments in triplicate were to be written after this process was completed, one copy of which was to be delivered to the high collectors, and another of which was to be given to the knights of the shire and burgesses to bring with them to the next parliament. The assessment of the households of the king and queen were to be made separately by leading officers in those households. The assessment process was to be completed by 10 April 1513.

The commissioners (listed at the end of the statute) were to choose local or 'petty' collectors from among local officers and substantial local inhabitants, and give them a list of the sums to be collected from each person within their parish or township. They were also to appoint 'certain sufficient and able persons' to be high collectors at the hundred level, who were to be given lists of the petty collectors and the sums for which they were responsible. It was the responsibility of the high collectors, then, to collect the money from the petty collectors and convey it to the Exchequer. Payment was to be made by 1 July 1513.

Although it is not mentioned in the statute, the commons granted the king a total sum of £120,000, and the subsidy was evidently expected to yield this amount. It fell far short, bringing in a net sum of £32,557.

**Sources:** *Stat. Realm*, III, pp 48, 74-89; Schofield, thesis, pp 199-204, Table 40; R W Hoyle, 'Crown, Parliament and Taxation in Sixteenth-Century England', *EHR*, CIX (1994), 1177-1178

**enrolled account:** E 359/38, rots 13-16

**collections:** 1513 July 1

## 1514

### **Subsidy of £160,000, 1514 Jan 23 x March 4**

Parliament opened for a third session on 23 January 1514. Between that date and 4 March 1514, when it was adjourned, the commons granted a subsidy of £160,000 (or more, if more was raised). The form in which the tax was to be levied was again a graduated poll tax.

A rate of 6d per pound was to be charged on the value of income from land and offices of those possessing estates of 20s or more per annum, and on the capital value of goods of those with goods worth 40s or more. Wage earners were subject to a graduated scale: those earning 40s per annum or more had to pay 12d, those with wages of 20s-40s paid 6d, and servants and apprentices earning below 20s paid only 4d. Aliens were charged double these rates, and all aliens over the age of fifteen without land, goods or chattels, or wages were to pay a poll tax of 8d. Married women, beggars and children under fifteen were again exempt, as were the universities and the colleges of Eton and Winchester.

The assessment and collection procedures were to be the same as in 1512, with assessment to be completed by Easter (16 April) 1514, and certification of assessment due at the Exchequer by 18 June. Payment was to be received at the Exchequer on 25 June 1514.

More parliamentary control over the levy of the subsidy was provided by the act, however, in the form of a commons committee to oversee its administration. The committee was composed of the lord treasurer, the justices of the King's Bench and Common Pleas, the Speaker of the Commons, one knight from every shire, two burgesses from London and one burgess from each of the principal cities and boroughs. The commissioners, appointed by parliament and named in the statute, were to send to this committee certificates bearing the names of the high collectors and the sums for which they were responsible, by 1 July. The committee was given authority to fine defaulting commissioners, to appoint commissioners for areas for which none had been assigned and to determine all questions arising from the levy of the subsidy. Having received notification of the amounts assessed, the committee was to calculate the expected yield of the subsidy, and were it to fall short of the required £160,000, they had the power to make estimates of additional rates to be levied that would make good the deficit. A second subsidy, levied at these new rates, but according to the same procedure as before, would then be instituted.

Payment of the subsidy was slow to be received. An onus of account for the rape of Hastings in Sussex, for example, notes that the collectors' tally for payment was raised on 15 October 1515, over a year after the sum was to have been paid into the Exchequer (E 179/189/112). The great majority of the certificates of assessment and estreats naming the petty collectors returned into the Exchequer are gathered into three files (E 179/279/1-3). Another file (E 179/273/31) contains interim accounts for many counties. Although it is generally believed that no nominal returns of taxpayers were made into the Exchequer for the levy of this tax, some have been found among the E 179 documents - for the hundred of Harlow in Essex (E 179/108/141), and the hundreds of Blackheath, Wotton, Kingston and Elmbridge in Surrey (E 179/184/131, 132).

The net yield of the subsidy was just short of £50,000 (£49,671), but the committee evidently felt itself unable to levy another subsidy without a fresh parliamentary mandate. Writs of summons to a new parliament were issued, therefore, on 23 November 1514.

*Sources:* *Stat. Realm*, III, pp 92, 105-111; Schofield, thesis, pp 204-210, Table 40

*enrolled account:* E 359/38, rots 17-24

*collections:* 1514 June 25

## 1515

### Two subsidies, 1515 Feb 5 or later - Dec 22 or earlier

Parliament opened on 5 February 1515. Of the £160,000 granted to the king in 1514, only just over £50,000 (gross) had been received. Therefore, by 5 April 1515, when parliament was prorogued, another £110,000 was granted, to be levied in the same form of graduated poll tax as the subsidies granted in 1512 and 1514. Appointment of the commissioners was again made by parliament and is printed in the statute. The assessment procedure was to be carried out as before, and was to be completed by 29 September 1515. Certification of the amounts to be expected was to be received in the Exchequer by 15 October, and payment was due on 21 November.

As before, a parliamentary committee was to oversee the administration of the subsidy and to be notified of the amounts that had been assessed. In the event of another shortfall, the committee was this time given more precise instructions within the parliamentary act itself on how to proceed.

If the deficit was to be greater than £30,000, then a second subsidy identical to the first was to be levied in the following year to raise the difference. Within eight days of the finalization of the assessments, the committee was to certify Chancery to renew the commissions to the former commissioners for the levy of the second subsidy. The assessment for this second subsidy was to be completed by 29 September 1516, and certification to the Exchequer was to be made by 19 October 1516. Payment would be due on 21 November 1516.

If the deficit was to be less than £30,000, then the shortfall would be divided up amongst the counties and boroughs at the discretion of the committee, within which the commissioners would apportion the required sums according to the value of goods and income from land, fees, offices and wages assessed for the first subsidy, so that £1 value in each category of wealth carried an equal burden. Payment of this tax would be due on 11 November 1517.

A file of certificates of assessment and appointment of collectors of the first subsidy, which yielded a gross sum of only £45,637 13s 8d, survives in E 179/237/71. The levy of the second subsidy, therefore, was to take place, but again, the committee was not deemed to have sufficient authority to order the levy, and a fresh parliamentary mandate was required.

Parliament had been prorogued on 5 April until a second session commenced on 12 November 1515. During this session, which ended on 22 December, it was confirmed that the second subsidy was to be levied in the same manner in which the first subsidy had been. As explained in the preamble to the subsidy act, only £45,637 13s 8d of the £110,000 granted in the first session had been received, leaving a deficiency of £64,362 6s 4d. To supply part of this deficit, a fifteenth and tenth was also granted (see below), which meant that this subsidy had to raise only c. £35,000. Because the attainment of the original grant of £160,000 in 1514 was now to be realized, the control of the commissioners by a parliamentary committee was abandoned, and the Exchequer was left to oversee the administration of the tax.

In fact, the second subsidy yielded a net amount of £44,435, although actual payment may have been slow to be received. The account of the collectors for the rape of Lewes in Sussex, for example, was not audited until Hilary term 1521 (E 179/189/114).

*Sources:* *Stat. Realm*, III, pp 121, 156-175, 176, 195-199; Schofield, thesis, pp 208-212, Table 40

*enrolled account:* E 359/38, rots 25-37, 38-50

*collections:* 1515 Nov 21; 1516 Nov 21

### **Fifteenth and tenth, 1515 Nov 12 x Dec 22**

Parliament sat between 12 November and 22 December 1515. Because of the deficiency of £64,362 6s 4d in the £160,000 granted to Henry VIII in 1514, the commons granted him a fifteenth and tenth, payable in one sum on 21 November 1517, minus the usual deduction of £6,000. Letters patent were issued for the collection on 17 July 1517 (E 179/108/144).

*Sources:* *Stat. Realm*, III, pp 176, 195-199

*enrolled account:* E 359/39, rots 40-44

*collections:* 1517 Nov 21

1522

**Forced loan, 1522 Sept or earlier**

In the early months of 1522, in view of the impending war with France, it was decided that a comprehensive survey was to be made of all England. This survey, described by John Stow as a 'generall proscription' and by Polydore Vergil as a 'census', was twofold in purpose. The first was to establish the numbers of men available for military service, as well as the total amount of arms and armour at their disposal, and the second was to discover the wealth of the nation, both temporal and spiritual, information which was to be used for the levy of a forced loan.

Commissions for the execution of the survey are thought to have been issued around 7 March 1522 by the lord chancellor, Cardinal Wolsey, who personally chose all the commissioners, and the survey was to be completed by Easter (20 April). None of the commissions, nor the instructions given to the commissioners on how to carry out their task, are known to survive, although an extant letter from the Essex commissioners to the bailiff and chief constable of the half-hundred of Waltham reveals something of the procedure employed and the information sought.

A muster of all laymen over the age of sixteen, arrayed for war, was to take place. Constables of every hamlet, parish and village were to produce certificates at the muster recording the names of all adult male inhabitants, and their lords or landlords. The certificates were also to provide the names of the lords of all towns and hamlets, and their stewards, the names of all parsons and the annual value of their benefices, and the names of all landowners in every town and the yearly value of their tenements. They were also to list all stock and goods in the town and the names of their owners, as well as the names of all aliens, together with their country of origin and their occupations. The 'value and substance' of all persons, both lay and clerical, aged sixteen or older, was to be provided, and details given of all pensions issuing from the town and paid to clerics.

Such a complex survey was bound to occasion delay, but the whole exercise as initially carried out proved to be unsatisfactory, for some time in April the survey was temporarily abandoned. Fresh commissions and instructions were issued in late July, which reveal that while the returns made of the military aspect of the survey were thought to be sufficient, the financial information yielded was not. Wolsey's instructions complain of under-assessment; the true value of estates had been concealed by reason of 'favour affeccion and other colourable driftes and practises', and the commissioners were to start all over again and search out the entire extent and value of men's lands and goods. This time the investigation was to be made on the oath of each individual, rather than the certificate supplied by the parish or township, the veracity of which was to be checked with a panel of neighbours, if there was any cause for suspicion. Hospitals, chantries and guilds were to be valued as well. The instructions also contained a comprehensive description of the goods to be assessed, which was to include money, plate, jewels and household stuffs, as well as debts and obligations. The commissioners were warned not to divulge the real purpose of the survey, but to state merely that the information was required so that a suitable rate could be found for a contribution to the 'furnishing of harneys'. Only after the assessments were complete were they to assemble 'suche temporall personages as they shall think good' and explain to them the king's necessity for money and plan to levy a general loan.

The military surveys were to be returned to Star Chamber by late November. Although twenty-nine English counties are known to have sent in complete returns, and two others sent in partial returns, very few returns have survived, possibly because they were sent back to the counties for

use in levying the 'amicable grant' of 1525. Those that do survive are of varying form and content, but all are of tremendous importance to historians. One military survey (for Penrith hundred, Cornwall) has been found among the E 179 records. For a list of the extant surveys, many of which are now in print, see Hoyle, *Tudor Taxation Records* (London, 1994), pp 50-51.

The levy of the loan had begun by late summer, although it was delayed in those counties where the commissioners were slow to return their surveys. It was to be levied upon all laymen with £20 or more in land or goods. The rates of payment were: those with between £20-300 were to pay 10 per cent of their total income; those possessing an estate worth between £300-1,000 were to contribute 16.66 per cent of their income; and those with £1,000 or more were to pay at a rate to be decided by the commissioners. At the same time, members of the clergy were asked to lend 25 per cent of their annual income to the crown. This scale of contribution was unprecedented, and it is little wonder that the crown encountered a great deal of reluctance on the part of both commissioners and lenders (see the 1523 loan).

Various loan books survive for individual counties and cities, usually referring to the loan as 'the first loan', among the E 179 and other records in the PRO, and in county, local and private repositories, listed in Hoyle, *Tudor Taxation Records*, pp 51-53. In addition to these, there is also a newly-discovered record of contributors to the loan in Derbyshire (E 179/91/143). Together with the loan levied in the following year, the receipts made of this loan eventually brought over £200,000 into the king's coffers.

**Sources:** *Letters & Papers, Henry VIII*, III, no 2483(3); IV, no 214 and App 37, cf BL, Cotton MS Cleo, F.VI, f 272v; E 36/221, f 4; J J Goring, 'The General Proscription of 1522', *EHR*, LXXXVI (1971), pp 681-705; *The Military Survey of Gloucestershire, 1522*, ed R W Hoyle (Gloucestershire Record Series, VI, 1993), pp xii-xvii

**enrolled account:** E 36/221 (chamber account)

## 1523

### **Forced loan, 1523 March or later**

When the returns from the loan levied in autumn 1522 proved inadequate for the king's military needs, another loan was imposed on laymen in spring 1523, again based on the information provided by the comprehensive 'military survey' of the previous year.

In the imposition of this 'second loan' the net was cast much wider. Whereas only those possessing a total estate of £20 or more were asked to contribute to the 1522 loan, the threshold of liability was now lowered to £5-20 in goods and 20s-£20 per annum in land, on which all liable persons were to lend 10 per cent of their income.

A number of loan books have survived in the PRO and other repositories; these are listed in Hoyle, *Tudor Taxation Records*, pp 51-53. To this list should be added E 179/185/237F, which has been identified on the basis of internal evidence as a loan book of 1523 for the hundreds of Woking and Godley in Surrey, and Surrey Record Office, Guildford, LM 1502/1, a list of contributors to the loan in the hundred of Godalming in Surrey, attached to Henry VIII's promissory note for repayment. An interim account rendered by the collectors of the loan in Godalming and Farnham hundreds

also survives (LM 1502/2). Another list of lenders in Rutland, together with a summary of the military survey made of the county in 1522, is in E 179/255/6A.

Together with the 1522 loan, this loan raised over £200,000 for the king's war with France (see BL, Cotton MS Cleo F.VI, f 272v, which lists the total amounts received from both loans, broken down by income bracket), but there is evidence that the loan commissioners were dilatory in carrying out their commissions, and that lenders were slow to pay. Draft warrants from the king to the commissioners and collectors of both loans, written in May 1524, complain of incomplete returns and small numbers of contributors, and exhort the commissioners to use 'all wise and pollitique meanes' at their disposal to solicit more contributions, which they were to bring to Westminster on 25 June. Another warrant orders letters to be sent to a number of individuals who were delinquent in paying the loans assessed against them (BL, Harleian MS 309, ff 42v-43v).

Both loans were to be repaid out of the next parliamentary grant. Henry VIII gave promissory notes, pledging repayment to the inhabitants of various hundreds, cities and boroughs who had contributed, a few of which survive (BL, Add MS 27,402, f 36; BL, Stowe MS 146, f 135 - both given in April 1523). The loans, however, were never repaid; nor were those imposed on the clergy in 1522. A parliamentary act of 1529 released the king from any obligation to make repayment on the grounds that the money had been used exclusively for war purposes and might legitimately be termed taxation.

**Sources:** Goring, 'The General Proscription', p 700; *Gloucestershire, Military Survey of 1522*, pp xiii-xiv

**enrolled account:** E 36/221 (chamber account)

### Subsidy, 1523 May 21

Parliament opened on 15 April 1523. On 21 May it granted an annual subsidy for four years, to be assessed each year between 29 September and 11 November, and paid the following 9 February. It was hoped to raise a total sum of £800,000, although no mention of this amount was included in the text of the parliamentary act.

For the first two years, land was assessed at 12d in the pound, and moveable goods at the rate of 12d in the pound for those with over £20 of goods, and 6d in the pound for those with 40s-£20 of goods. Persons who were paid annual wages of over 20s were charged with 4d annually, although in actual practice, many commissioners assessed such wage earners to pay 6d. Aliens paid a double tax of 8d on their wages, if they received any, and if they did not, they were required to pay a poll tax of 8d. Henry VIII was in a hurry to obtain the money to fund campaigns in France and demanded that the wealthier taxpayers make loans, known as 'anticipations', of the first payment by 11 November 1523 (see E 179/108/147, for example).

An original commission, dated 2 November 1523, ordering the collection of the anticipation in Worcestershire, gives details of its levy. Only those with £40 or more in land or goods were to be obliged to pay in advance, and payment was to be made by 30 November. The commissioners were to levy the anticipation according to an assessment recorded in a 'book' originally annexed to the commission. This assessment was that which had been used to levy the forced loan of the previous year, and which had originally been completed as part of the 'military survey' of 1522.

The return of the commissioners stated, however, that those persons liable to pay the anticipation refused to be assessed 'after the rate as they were at the time of the loan, but would be assessed according to the act of parliament of the subsidy', and in accordance with a new assessment which would reflect the 'diminishment' in their estates since the military survey had been made. The commissioners for Worcestershire claimed to be unable to proceed, therefore, until the new assessment had been completed (E 34/1B).

The second two payments taxed only the well-off. In the third year, only land was assessed: persons in possession of land worth over £50 per annum paid 12d in the pound, and in the fourth year, only moveable goods were assessed, again at 12d per pound for over £50 worth. For both payments, aliens paid double. As before, no one was to be assessed on both land and goods.

The commissioners, named in the statute, were to divide themselves after receiving their commission and make their assessments. The commissions each year were to be delivered to them by 16 September. The assessment and collection procedures were substantially the same as those first put in place in 1512. For the first time, however, commissioners were required to return duplicates of the individual assessments into the Exchequer, with the certificates of assessment, and this practice was to become standard procedure for the levy of all Tudor and Stuart subsidies. Other improvements to the administration of the subsidy included stricter control of the assessment of the nobility, which was put under the supervision of the lord chancellor and other senior royal officials instead of the commissioners, an eight-day grace period extended to defaulters before their distrained goods were sold, and provision for the exoneration of the collectors from sums deemed uncollectable because of the death or disappearance of defaulters.

Many county assessments of the first and second payments have been printed; for a complete list of these, see Hoyle, *Tudor Taxation Records*, pp 62-67.

The procedure for the levy of the first payment of the tax was subsequently amended, and its collection delayed as a result. The Exchequer was unhappy with the certificates and lists received from the counties in the early part of 1524. On 26 February, therefore, a signet letter was sent to all the commissioners informing them that mistakes had been made in the interpretation of the subsidy act and enclosing a 'memorial' which gave more specific instructions for the assessment. Although this document does not appear to have survived, Dr Sheail was able to discern what its concerns were from his examination of all the returns. In those cases where the amounts assessed were lower than those assessed in the military survey of 1522, the memorial probably asked for justification of the changes and for more precise and accurate assessments. It also clarified ambiguities in the subsidy act, as conflicting instructions had been given for the assessment of those persons to be taxed on £2 worth of moveable goods: one clause included them in the category of £2-19 (to be taxed at 6d in the pound) and another stated that assessments of £2 were to be rated at 4d in the pound. Finally, the commissioners were told that they had to submit very full lists of the taxpayers to the Exchequer and not the rudimentary lists that were sent by some of the commissioners.

These further instructions met with a varied response. In most counties which had already compiled and sent in their assessments, the lists were merely amended to address the points raised in the new directions, but in at least three counties the assessments were abandoned for fresh ones. In Oxfordshire, for example, two sets of lists - compiled before and after the memorial - have survived. The same is the case in Leicestershire, where the assessments returned in January 1524 had been



unexpectedly low and were held to be suspect; the county was re-assessed, therefore, in April and May expressly because of the 'vehement suspicion' that the inhabitants had subtracted the money for the forced loans imposed in the previous year from the assessed value of their estates (E 179/133/104-109, 117, 122). In some counties, however, the commissioners still did not make full returns, and in others, the rates continued to be misinterpreted.

A book recording the names of the commissioners appointed to levy the second payment of the subsidy and some assessments is in E 179/281.

The total net yields for each payment of the subsidy, as calculated by Dr Schofield, were: £72,306; £64,807; £5,667; £9,137. The returns are analysed fully in J Sheail, *The Regional Distribution of Wealth in England as Indicated by the 1524-5 Lay Subsidy Returns* (List & Index Society, Special Series, 28, 29, 1998).

**Sources:** *Stat. Realm*, III, pp 206, 230-241; W Cobbett, *Parliamentary History of England, 1066 to 1803*, (36 vols., London, 1806-20), I, *1066-1625*, p 488; Hoyle, 'Crown, Parliament and Taxation', p 1178; J Cornwall, *The County Community under Henry VIII* (Rutland Record Series, I, 1980), p 13; *Lay Subsidy Rolls, 1524-5* (Sussex Record Society, LVI, 1957), p xxvii; Hoyle, *Tudor Taxation Records*, pp 23-25; Schofield, thesis, pp 213-214; Sheail, *Regional Distribution*, chapter 2.

**enrolled account:** E 359/41

**collections:** 1524 Feb 9; 1525 Feb 9; 1526 Feb 9; 1527 Feb 9

## 1525

### Amicable grant, 1525 March 21

The defeat and capture of Francis I by the Emperor Charles V at the battle of Pavia on 24 February 1525 created an excellent opportunity for Henry VIII to invade France, and soon after news of the battle reached London on 9 March, plans were made for an expedition. In order to fund this campaign, the king was to exercise his royal prerogative and exact an 'amicable grant' from his subjects.

Commissions for the levy were issued on 21 March 1525, together with instructions to the commissioners. One set of these pro forma instructions - those sent to the two senior commissioners appointed in Gloucestershire - survive in the archive of Berkeley Castle (Select Letters 2, printed in Bernard and Hoyle). According to these, the certificates completed by local constables and bailiffs during the military survey of 1522 were to be sent to the commissioners and used as the basis of their levy, but they were also to include anyone who had previously escaped assessment. The two senior commissioners were to order the sheriff to assemble all the other commissioners by 30 March, when they were to assess themselves. The commissioners were to arrange bonfires and processions celebrating the capture of Francis I, and generally make the king's plea of necessity. They were to divide themselves and summon the people before them in three groups, according to their wealth. On the first day, those worth £50 or more were to come. On the following day, those of the next income bracket (£20-50), and on the third day and subsequent days, those worth less than £20. Payment of the grant might be in two instalments, but the first of these had to be in the hands of the treasurer of the king's chamber by Whitsuntide (4-6 June).

Three different rates were to be assessed:

- £50 or more - 3s 4d per pound (one-sixth of their wealth)
- £20-50 - 2s 6d per pound (one-eighth of their wealth)
- less than £20 - 2s per pound (one-tenth of their wealth)

There was no threshold below which persons were exempt from payment. Anyone who refused to contribute was to be sent to the king. But this threat was accompanied by other provisions meant to be persuasive; the clergy was to be more heavily charged than the laity, and indeed the instructions sent to the archbishop of Canterbury directed that all clergymen with £10 or more in goods or land were to contribute a third of their higher valuation, and those with less than £10 were to pay a quarter (BL, Cotton MS Cleo F. VI, ff 262-265v). Another feature designed to please the laity was the concession that the contributions would be repaid if the expedition was cancelled. Although this tax has always been thought to have been the brainchild of Cardinal Wolsey, the instructions laid great stress on the participation of the king in the decision to levy the grant.

Despite the bonfires and other features of the 'amicable grant' designed to appeal to the laity, the tax was deeply unpopular and met with resistance and refusal to pay in many parts of England. Full-scale revolt erupted in Suffolk, with 10,000 men converging on Lavenham. The high rates of taxation, short amount of time allowed for payment, and the general dearth of currency with which to pay, were all contributory factors, as was the fact that the subsidy of 1523 was still being levied. The levy of the amicable grant brought about the collapse of all normal economic activity and by 13 May it was abandoned in favour of voluntary contributions.

**Sources:** G W Bernard and R W Hoyle, 'The Instructions for the Levying of the Amicable Grant', *BIHR*, LXVII (1994), pp 190-202; G W Bernard, *War, Taxation and Rebellion in early Tudor England: Henry VIII, Wolsey and the Amicable Grant of 1525* (Brighton, 1986), pp 56-60, 136-148; D MacCulloch, *Suffolk and the Tudors: Politics and Religion in an English County, 1500-1600* (Oxford, 1986), pp 290-293; *Letters & Papers, Henry VIII*, III.iii, App 34; IV, nos 1243, 1266-1267, 1305, 1311

**collections:** 1525 June 4 - 6

## 1534

### Subsidy, 1534 Nov 3 x Dec 18

The prorogued parliament reopened on 3 November 1534, and by 18 December 1534 had granted a lay subsidy. For the first time, the king received a grant of a subsidy not specifically for the purposes of financing a military expedition. Whether or not this grant formed a precedent of constitutional importance has long been debated by historians. For a summary of and recent contribution to the debate, see Hoyle, 'Crown, Parliament and Taxation', pp 1174-1196.

The same rate of taxation was levied on land and goods. The threshold of liability in annual value of land or in goods was £20. The rate was: native born individuals were to pay 12d per pound, while aliens and guilds, brotherhoods, fraternities and companies were to pay 2s per pound, although, as before, the subsidy was payable in only one category (land or goods), whichever yielded the most tax to the crown. Educational institutions were again exempt from the tax.

The subsidy was to be paid in two equal payments on 6 November in both 1535 and 1536, although an assessment made in Surrey cites the quindene of Hilary next following (25 January 1536) as the date on which the first payment was due (E 179/184/176). The commissioners were no longer to be appointed by parliament, but by the king, and are therefore not listed in the subsidy act. They were not obliged to serve as commissioners for both payments. Commissions for the levy of the first payment were issued on 22 February 1535 (E 179/184/174, rot 20), and for the second payment on 8 August 1536 (E 179/238/148). In both years, the commissioners were to have their certificates returned into the Exchequer by 13 October.

Returns from Sussex for the second of the two payments indicate that the money was slow to come in, which is not surprising, in view of the social unrest which coincided with the levy of this tax. In some counties, the levy of the second payment was purposely delayed. The assessments of the rapes of Hastings and Pevensey are endorsed with return dates of 21 April and 12 May 1538, respectively (E 179/189/169, 170).

The levy of the subsidy yielded a net amount of £21,710 in 1535 and £23,440 in 1536.

*Sources:* *Stat. Realm*, III, pp 492, 516-524; Schofield, thesis, p 215, Table 40; M.L. Bush, "Up for the Commonweal": The Significance of Tax Grievances in the English Rebellions of 1536', *EHR*, CVI (1991), p 311; E 179/108/218

*enrolled account:* E 359/44, rots 1-24

*collections:* 1535 Nov 6; 1536 Nov 6

### **Fifteenth and tenth, 1534 Nov 3 x Dec 18**

Parliament opened on 3 November 1534, and before it was prorogued on 18 December 1534, it granted a fifteenth and tenth. The whole amount was to be paid on 1 November 1537.

The standard deduction of £6,000 was not included in the grant, but was reinstated in the next grant of a fifteenth and tenth, after rebellion occurred in Lincolnshire and the North. The increase in the amount due in the levy of the fifteenth and tenth was among the complaints of the rebels.

*Sources:* *Stat. Realm*, III, pp 516-524; Hoyle, 'Crown, Parliament and Taxation', p 1175; Bush, "Up for the Commonweal", pp 299-318)

*enrolled account:* E 359/43, rots 1-4

*collections:* 1537 Nov 1

## **1540**

### **Four fifteenths and tenths, 1540 May 8**

Parliament sat between 12 April and 24 July 1540. On 8 May it granted four fifteenths and tenths, minus the standard deduction, to be paid over four years on 4 February of each year (in 1541, 1542, 1543, 1544). At the same time it also granted a subsidy to be collected over two years.

A roll listing the collectors appointed to levy the third of these fifteenths and tenths in each county is in E 179/281.

**Sources:** *Stat. Realm*, III, pp 744, 812-814, Cobbett, *Parl. Hist.*, I, p 543

**enrolled account:** E 359/43, rots 5-69

**collections:** 1541 Feb 4; 1542 Feb 4; 1543 Feb 4; 1544 Feb 4

### **Subsidy, 1540 May 8**

Parliament sat between 12 April and 24 July 1540. On 8 May it granted a subsidy, payable over two years, and four fifteenths and tenths. Commissioners were to receive their commissions by 6 August each year, after which they were to divide themselves into smaller, geographically-based groups.

The rates of taxation were: individuals possessing land worth over £20 annually were to pay 12d per pound each year, and those with moveable goods worth over £20 annually were rated to pay 6d per pound each year. Aliens were charged double these rates, and if they had no assessable property had to pay a poll tax of 4d per head.

Assessment was to be made annually between 1 September and 20 October in 1540 and 1541, and certified to the Exchequer by 16 November. Payment was due by 6 February following.

This subsidy was the first one which the inhabitants of the palatine county of Cheshire were liable to pay.

The net yield of the first payment of the subsidy was £46,619, and the second totalled £48,274.

**Sources:** *Stat. Realm*, III, pp 744, 814-823; Cobbett, *Parl. Hist.*, I, p 543; Schofield, thesis, Table 40

**enrolled account:** E 359/44, rots 25-61

**collections:** 1541 Feb 6; 1542 Feb 6

## **1542**

### **Forced loan, 1542 March or earlier**

In March 1542, just after the second payment of the subsidy granted in 1540 was due to be collected, the king's finances were found to be wanting. It was decided, therefore, that he would impose a forced loan on his subjects to raise the necessary funds for 'erecting and repairing castles and fortresses [in England] and at Calais and Guisnes,...making his haven at Dover, and...maintaining a great garrison to reduce Ireland'.

The commissioners appointed to levy the loan in each county were directed to assess themselves 'liberally', before proceeding to rate the inhabitants of the rest of the shire, in accordance with the assessment made for the last subsidy, a copy of which was to be sent to the commissioners. Those persons asked to lend were to have at least £50 in land and/or offices per annum, or £100 in goods. At least £10 was to be assessed on land and £6 13s 4d on goods in each hundred of the county. If

the commissioners found anyone 'stiff in condescending' to lend, they were to use persuasion 'to draw him to some reason and honest consideration of his duty', but if this course failed, they were to note his name and charge him to keep his refusal secret from his neighbours, lest he serve as an 'evil example to the rest'. The clergy were also asked to contribute, as a similar commission to the bishop of Bath and Wells makes clear. The commissioners were to appoint collectors, who would be instructed to pay their receipts to Sir Edmund Peckham, the king's household cofferer.

Money, plate and jewels were all to be accepted, and payment was to be made 'before midsummer next', although an estreat containing the assessment of contributors in Kent cites the due date for payment as 8 August (E 179/124/254), and another for Warwickshire states that payment was due on 1 August (E 179/192/150). Assessments of contributors in Sussex and Surrey both give the payment date as 24 June, however (E 179/231/218; E 179/184/185). Upon payment a lender was to be given a privy seal letter, which was to serve as both a receipt and a promissory note for repayment. One such letter is now Surrey Record Office, Guildford, LM 1502/3. Lenders were to be repaid within the next two years.

On 22 March 1542 the king appointed Peckham to be receiver-general of the loan, and on the following day privy seal letters, which were pro forma but differentiated by rank for the nobility, began to be delivered to him by the privy seal office.

The loan money from Kent and Surrey was received by Peckham in mid-July, but that from Leicestershire was not delivered until September 1546 (E 179/124/253; E 179/184/184; E 179/133/134).

Total estimated receipts were £112,229. Like the loans of 1522-1523, the loan was retrospectively converted into a parliamentary grant, justified on the grounds of necessity for the defence of the realm, and consequently never repaid.

*Sources:* *Letters & Papers, Henry VIII*, XVII, nos 188-192, 194; Hoyle, *Tudor Taxation Records*, p 48; R W Hoyle, 'War and Public Finance', in D MacCulloch, ed *The Reign of Henry VIII: Politics, Policy and Piety* (London, 1995), p 93; *Stat. Realm*, III, pp 970-971

*enrolled account:* E 370/2/23

*collections:* 1542 June 24

## 1543

### Subsidy, 1543 Jan 22 x May 12

Parliament sat from 22 Jan to 12 May 1543, and between those dates granted a subsidy payable over three years.

A sliding scale of rates applied. The minimum threshold of liability for persons owning moveable goods was 20s, on which they paid 4d, rising to 8d per pound for goods worth £5-10, 16d per pound for goods worth £10-20, and 2s per pound for goods worth over £20.

On land, individuals with an annual income from land of £1-5 paid 8d per pound, while those with an income of £5-10 paid 16d per pound, and those with £10-20 paid 2s per pound. On land

worth over £20, the rate was paid 3s per pound. Aliens paid double these rates, and if they had no taxable property, were liable to pay a poll tax of 4d. Corporations, guilds and fraternities paid the same as aliens for moveable goods, but were charged a higher rate on income from land, beginning at 16d per pound, for land yielding an annual income of £1-5.

The commissioners were to divide themselves into regional groups and make assessments, after receiving their commissions by 6 August of each year (in 1543, 1544 and 1545). Assessments were to be certified by 16 November annually, with payment by 6 February in 1544, 1545 and 1546. The first payment was to be half the entire sum, and two annual payments of a quarter of the entire sum were payable in each of the following years.

Henry VIII asked for an anticipation of the third payment in June 1545, demanding that those assessed at more than £10 in goods or £5 in land for the previous payment pay their tax at once, on the basis of the last assessment. E 179/109/288 states that payment of the anticipation was requested by 25 July, although a Surrey assessment cites 15 July as the payment date (E 179/184/194), and in Warwickshire the payment was to be at the Exchequer by 24 July (E 179/192/160). A book recording certificates of the levy of the anticipation survives in E 179/281.

The net yields of the three instalments, as calculated by Dr Schofield, are £76,606 for the first payment, £57,412 for the second and £54,959 for the third.

**Sources:** *Stat. Realm*, III, pp 893, 938-941; Hoyle, *Tudor Taxation Records*, pp 31-32; Schofield, thesis, Table 40

**enrolled account:** E 359/42, rots 1-52

**collections:** 1544 Feb 6; 1545 Feb 6; 1546 Feb 6

### **Benevolence or 'devotion money', 1543 July 27 or earlier**

In a letter from the king dated 27 July 1543, the clergy were given instructions to preach for six consecutive weeks to raise support for a crusade against the Turks, exhorting parishioners to contribute 'in place of what used to be given for bulls and indulgences'. The most prominent parishioners of every parish were to make the collection at the end of the six weeks. The money collected was to be used to finance the campaign and was expected to exceed the 40,000 ducats advanced by Henry VIII to the King of the Romans by 'three or four times'.

A letter dated 27 October 1543 from Sir Edmund Peckham to the bishop of Bath, enclosing instructions for the sheriffs with jurisdiction within his diocese, gave directions that the money collected in the parish churches was to be paid to the sheriffs. It was their responsibility then to deliver the money to Sir Edmund, cofferer of the king's household and receiver of the devotion money. No other instructions regarding the administration of this prerogative tax are known to survive, although returns for Gloucestershire and the hundred of Ongar in Essex, the latter of which is dated 22 January 1544, are among the records in the E 179 class (E 179/114/260; E 179/109/289, 290). Receipts totalled less than £2,000.

**Sources:** Hoyle, *Tudor Taxation Records*, p 38; *Letters & Papers, Hen VIII*, XVIII (1), no 955; XVIII (2), no 41; XVIII (2), no 315

**collections:** 1543 Nov

## 1544

**Forced loan, 1544 Aug 11 or later**

On 14 July 1544 Henry VIII sailed to France to take charge of the war against the French. By August, it was apparent that the campaign was to last longer than anticipated and that funds were needed to reinforce the strongholds established around Boulogne, and some time after 11 August (the date of an earlier draft letter) the king wrote to many of his leading subjects asking for loans. Only higher clergy, noblemen, high-ranking officers of the courts, and attorneys were approached. The level of contribution ranged from £20 to the £1,333 6s 8d given by the bishop of Bath and Wells, who resisted heavy pressure from the king's council to give £3,000. Both the amounts sought from lenders and the actual amounts given can be ascertained. A schedule of names of persons to whom letters were sent is printed in *Letters & Papers, Henry VIII*, XIX (1), no 1032, together with a draft of the king's pro forma letter to them. A list of just over 100 contributors to this loan in Gloucestershire is at E 179/114/232.

The loans were received in September by Sir John Williams, treasurer of augmentations, whose final account, dated 29 September 1544, lists the contributors and amounts given and is printed in *Letters & Papers, Henry VIII*, XIX (2), no 328. The total amount paid to Williams was £12,970 16s 8d, but the net total receipts are estimated at £12,930.

**Sources:** *Letters & Papers, Henry VIII*, XIX (2), no 212; *Gloucestershire, Military Survey*, pp xiv, xxxvi; J A Guy, *Tudor England* (Oxford, 1988), pp 190-191; Hoyle, 'War and Public Finance', p 93

**collections:** 1544 Sept

## 1545

**Benevolence, 1545 Jan**

Further funds were needed for the defence of the recently conquered Boulogne and the continuing war with France, and rather than assemble a parliament and seek the grant of a subsidy, the king and his council resolved to levy 'a convenient mass of money by way of benevolence'.

On 5 January 1545 commissioners were appointed in all the counties, with instructions to assess themselves and then the other inhabitants of the shire. They were to use the assessments made for the last subsidy as the basis of the rates that they would levy, making allowance for any adjustments in the value of estates, and dividing themselves into groups of two. These groups would meet with those of the shire with whom they were acquainted and over whom they had influence. They were then to summon these persons before them in groups of ten or twelve, and meeting with each individually, treat with them for as large a sum as they could afford, after they had reminded them of the king's military achievements and the danger to the realm posed by French attempts to recover Boulogne. Those who pleaded poverty were to be urged by persuasion if possible, and sworn to secrecy and sent home if they still refused. At least one person who refused - a London alderman - was sent to fight against the Scots, on the king's order. The commissioners were to appoint receivers to collect the money and pay it to Sir Edmund Peckham, the king's cofferer, by Easter (5 April) 1545. A list of the commissioners appointed in each county can be found in BL, Lansdowne MS 2, f 32.

Individuals in possession of 40s-£20 in land, or £3 6s 8d-£20 in goods, were to be charged at a rate of 8d per pound, and those with more than £20 in either category of wealth were to pay 12d per pound. Both laymen and clergy were to contribute.

Sir Edmund Peckham's account for the benevolence survives, and total receipts from each county are also listed in *Letters & Papers, Henry VIII, XX (2), App 4*. Individual county returns can be found in E 179. The total amount received has been estimated at £119,581.

**Sources:** *Letters & Papers, Henry VIII, XX (1), nos 17-18, 98; XX (2), App 4; Hoyle, Tudor Taxation Records, p 38; Hoyle, 'War and Public Finance', p 93*

**enrolled account:** E 370/2/23

**collections:** 1545 April 5

### **Two fifteenths and tenths, 1545 Nov 23**

Parliament opened on 23 November 1545. It granted two fifteenths and tenths, minus the standard deduction, payable over two years, as well as a subsidy. Collectors, who were appointed by knights of the shires and members of parliament in each county, were to be nominated by 31 January in 1546 and 1547, and their names certified into the Exchequer before 28 February annually.

According to the printed statute, the first fifteenth and tenth was payable by 30 June 1546, and the second by 30 June 1547. These dates may subsequently have been altered; the account for Lexden hundred in Essex for the first collection cites 1 April 1546 as the due date for payment, and certificates of exemption for Cinque Port barons in the rape of Pevensey in Sussex give 1 June 1546 as the date of the first payment (E 179/109/298; E 179/231/220).

**Sources:** *Stat. Realm, III, pp 984, 1019*

**enrolled account:** E 359/43, rots 70-88

**collections:** 1546 April 1 - June 30; 1547 June 30

### **Subsidy, 1545 Nov 23 x Dec 24**

Parliament opened on 23 November 1545, and before the end of the first session on 24 December, granted a subsidy payable over two years.

The rates charged on moveable goods were 8d per pound for goods worth £5-10, 12d per pound for goods worth £10-20, and 16d per pound for goods worth over £20. On land, individuals with more than 20s worth per annum paid 2s per pound each year. Provision was made for fractions of pounds to be taxed pro rata. Aliens were taxed at the same rate as natives.

Assessments were to be made by 12 February in 1546 and 1547, certified by 10 March in 1546 and 1547, and payment was due at the Exchequer by 1 April in 1546 and 1547. The payment dates given in the statute, however, may have been modified: the returns for the second payment in Essex cite different dates as the date on which payment was due at the Exchequer. E 179/109/300 and E 179/109/308 give 19 or 20 May 1547. According to another return, payment was due on 31 May 1547 (E 179/109/313). A book of interim accounts of the first payment is in E 179/281.



In addition to the assessments among the E 179 documents, an original assessment roll for the first payment of the subsidy in the wapentake of Skyrack in Yorkshire is now in the Bodleian Library (Bodleian Roll 11), and E 315/523 is a book containing certificates of assessment of members of the royal household for the second payment of this tax.

Total net receipts from this subsidy were £109,838 for the first payment, and £96,955 for the second.

*Sources:* *Stat. Realm*, III, pp 984, 1020-1032; Hoyle, *Tudor Taxation Records*, p 32; Schofield, thesis, Table 40

*enrolled account:* E 359/42, rots 53-83

*collections:* 1546 April 1; 1547 April 1

## 1546

### Free and voluntary contribution, 1546 May 16

In order to provide the funds to repel a renewed French offensive in Boulogne and Calais, it became necessary to levy another prerogative tax, and on 16 May 1546 commissioners were appointed to seek a 'loving contribution', usually referred to as the 'free and voluntary contribution' (E 179/185/233).

The contents of the instructions enclosed with the commissions are in many respects similar to those of the instructions issued for the levy of the benevolence of 1545. The assessments made for the last subsidy were to be used as the basis for the charges made, with allowances for changed circumstances, including the addition of new names. The commissioners were to call before them all taxpayers in groups of ten or twelve, beginning with the wealthiest, and after declaring the king's purpose and necessity, were to persuade them to contribute 'with encouraging words'. They were to treat with each person individually, 'lest one unreasonable man go about to seduce the rest', and request him to inform the commissioners of any who spoke against the contribution. As in 1545, anyone who refused to pay was to keep quiet about it, although the king's council was to be certified of the commissioners' proceedings with him, and the refuser would be required to appear before the council. By 20 June the commissioners were to have appointed collectors, all of whom were to be substantial persons of at least £20 per annum of income from land or in possession of 500 marks' worth of goods.

Two different rates were to be imposed, depending upon whether the contributor was assessed on his land or his goods. A rate of 4d in the pound was payable by all those holding land to the value of 40s per annum or more, and a rate of 2d in the pound was chargeable to all those with goods worth £15 or more. The tax was payable monthly for five months, beginning at the end of June 1546. All clergymen with benefices worth £10 per annum or more were also to contribute. Household servants without independent landed holdings of at least £10 per annum, or at least £15 worth of goods, were not liable to pay.

These instructions survive in several copies and are calendared in *Letters & Papers, Henry VIII*, XXI (1), no 844, and printed in full in *Illustrations of English History*, ed E Lodge (1791), I, pp 71-77.

The collectors were to pay the receipts of the contribution to Sir Edmund Peckham, the king's cofferer, who was appointed receiver-general by the king's letters patent on 18 June 1546 (E 179/241/320). His accounts survive, although they are not complete. Returns for individual counties can also be found in E 179. In addition, on 2 February 1548 Peckham drew up a certificate of the arrears of the loans and prerogative taxes for the collection of which he had been responsible over the previous five or six years, now E 179/240/276.

**Sources:** Hoyle, *Tudor Taxation Records*, p 39

**enrolled account:** E 370/2/23 (incomplete)

**collections:** 1546 June 30; 1546 July 31; 1546 Aug 31; 1546 Sept 30; 1546 Oct 31

## Edward VI

### 1549

#### **Subsidy ('relief'), 1549 March 12**

Parliament opened on 4 November 1548. On 12 March 1549 it granted what it termed a 'relief' over three years. In fact, the tax was similar to a subsidy, although initially it embraced a poll tax on sheep and a purchase tax on cloth (both described under separate heads), and never included a tax on income from land. The 'relief' proved difficult to assess, and in the following year, the tax on cloth and sheep was repealed and replaced by a further (fourth) year of the subsidy on goods, at the same rates.

Individuals with moveable goods worth more than £10 were taxed on them at 12d per pound if they were native-born and at double this rate if they were foreigners. Aliens with moveable goods worth between 20s and £10 were also assessed, paying 12d in the pound. Those aliens who did not qualify for assessment on moveable goods paid a poll tax of 8d per head, apart from married women, soldiers and children under twelve, who were not liable.

The dates by which assessment was to have been completed were: 20 March 1549 for payment by 6 May 1549; 20 January 1550 for payment by 20 April 1550; 20 January 1551 for payment by 20 April 1551; 20 January 1552 for payment by 20 April 1552.

Letters patent commissioning the collectors were issued on 26 March 1549, almost a week after the assessment period for the first payment should have commenced (E 179/190/234), and there are other indications that the payment date for the first payment may have been postponed. The assessment of Southwark for the first payment cites the payment date as 20 May 1549 (E 179/185/241), while the assessment of Canterbury for the same payment, dated 4 October 1549, refers to payment being due by the following 1 November (E 179/126/328). The certificate of assessment for the first payment of the tax in the town of Nottingham states that the money was to be paid on 6 May 1549 or within one month after that date (E 179/159/177). A similar document for part of Leicestershire (E 179/134/163) notes that, as they received the king's commission so late, the commissioners there were unable to execute the relief in-time for certification and payment at the

specified times. A book listing the tax commissioners, interim accounts, and a book of receipts given by the collectors of the relief survive in E 179/281.

*Sources:* *Stat. Realm*, IV, pp 78-93, 122

*enrolled account:* E 359/45

*collections:* 1549 May 6; 1550 April 20; 1551 April 20; 1552 April 10

### **Relief of cloth, 1549 March 12**

Parliament opened on 4 November 1548. On 12 March 1549 the commons granted a 'relief'. This tax was composed of three elements: a subsidy on moveable goods, a purchase tax on cloth, and a poll tax on sheep.

The relief of cloth was a tax of 8d in the pound upon the value of every kind of woollen cloth made for sale after 24 June 1549, and it was to be levied and gathered yearly for the three years following that date.

As also occurred in the levy of the relief of sheep, further calculation was necessary after the basic assessment. If the amount the clothier was assessed to pay upon his cloth exceeded the amount he had paid earlier in the year in respect of the subsidy on all his goods, he was to pay on his cloth only. (If such was the case, the subsidy he had already paid for that year would count as part of the payment for his cloth, and he would pay only the difference.) Although it is not stated explicitly, the implication of the act seems to have been that, if the reverse were true, the clothier paid nothing towards the cloth tax.

In order to assess this tax, the commissioners were to appoint sworn appraisers within their limits. The appraisers (at least two of them at a time) were to estimate the true sale value of the cloths and record the details, after which the cloths would be sealed with a seal kept in the custody of the aulnager or his deputy. The record of the cloths was to be entered in two books, and comprised the colour, kind, and value of the cloths, together with the name of the owner. One of these books would be kept by the clothier and the other by the aulnager or his deputy, and at the end of the year, both were to be submitted to the commissioners.

The assessments for the subsidy and the relief of cloth would then be compared and the commissioners would compile estreats of the sums to be collected by the high collectors. The counterparts of these estreats were to be returned to the Exchequer by 10 October each year, together with the aulnager's book, the names of the appraisers, and details of any other proceedings taken.

The relief of cloth was repealed in the same act as the relief of sheep. The preamble of this act notes that the relief of cloth 'appeareth now so comberouse to all cloth-makers, and also so tedious to the same for makinge of their booke and the accounts thereof, by reason of the lacke of the Alnagers not always present when time requireth ... that in manner they are discouraged to make any cloth or to set any men on work about the same'.

No records have been discovered which relate to this tax, though Beresford notes that 'there is the chance that some of the commissioners preserved their copies of the assessments among their family papers'.

**Sources:** *Stat. Realm*, IV, pp 78-93; c 23, pp 122-124; M W Beresford 'The Poll Tax and Census of Sheep, 1549', *Agricultural History Review*, I (1953-1954), pp 9-29

### **Relief of sheep, 1549 March 12**

Parliament opened on 4 November 1548. On 12 March 1549 the commons granted a 'relief'. This tax was composed of three elements: a subsidy on moveable goods, a purchase tax on cloth, and a poll tax on sheep.

The relief of sheep was to be paid yearly for three years. For the purposes of the tax, three categories of sheep were identified, each subject to a different rate of taxation, as follows: upon ewes kept for most of the year on enclosed marshes or pastures (that is, lands not common or used for tillage), 3d a head; upon wethers and other shear-sheep kept on such land, 2d a head; and upon every shear-sheep kept on commons or enclosed grounds not used for tillage, three-halfpence a head. (A shear-sheep is defined in the act as any sheep aged one year or over, whether it has been shorn or not.) Those persons with ten sheep or fewer were to pay a half penny for each of them, while those having between ten and twenty sheep would pay 1d a head. In order to make this assessment, it was ordered that a general survey of all the sheep in the realm chargeable to the tax should be made on the Tuesday after 24 June each year.

After this assessment had been made, however, further calculation was necessary. A sheep-owner only became liable to pay the relief of sheep if the amount he was assessed to pay exceeded the amount he had paid earlier in the year in respect of the subsidy on all his goods. If this were the case, he paid the difference between the two. This calculation was to be undertaken at an assembly of the commissioners within one month of the survey, and the extant records show the stages worked through to obtain each final assessment.

Letters appointing the commissioners for this tax, who were to be as far as possible the same as those who had assessed the earlier tax on goods, were to be issued by 1 May each year, the estreats of assessment being due at the Exchequer by 10 October. The money due from this tax had to be collected at the place where each sheep-owner lived. Therefore, the estreats had to contain not only a record of the assessment already described, but also details of those persons who kept sheep in the area in question, but did not live there. Payment of the tax was to be made at the Exchequer by 1 November.

Assessment and collection of this tax was made amidst rising agrarian discontent. Resistance to the tax explains to some extent why few related records survive, and was a contributory factor in the eruption of a major rebellion in the summer of 1549. The relief of sheep was abolished by an act passed in the next parliament, which repealed the tax from 4 November 1549.

**Sources:** *Stat. Realm*, IV, pp 78-93; c 23, pp 122-124; Beresford, 'The Poll Tax and Census of Sheep, 1549', pp 9-29; J A Youings, 'The South-Western Rebellion of 1549', *Southern History*, I (1979), pp 105-107; M L Bush, *The Government Policy of Protector Somerset* (London, 1975), pp 84-99

**collections:** 1549 Nov 1

## 1553

**Subsidy, 1553 March 17**

Parliament opened on 1 March 1553 and on 17 March, in addition to two fifteenths and tenths, the commons granted a subsidy payable over two years.

Two sliding scales of rates were charged annually on moveable goods, one for native-born persons and another for aliens, with two different taxable thresholds. The rates were:

*Natives*

£5-10	-	8d
£10-20	-	12d
£20 and more	-	16d

*Aliens*

under £5	-	8d
£5-10	-	12d
£10-20	-	18d
£20 and more	-	2s

On land, the minimum threshold of liability was 20s per annum, on which the annual tax payable was 2s per pound for natives, and 3s per pound for aliens. Fractions of pounds were to be rated proportionately. Aliens who were not liable in either category had to pay a poll tax of 4d in each year.

The subsidy was to be assessed annually by 31 October and certified at the Exchequer by 28 November in both 1553 and 1554, with payment due on the following 14 February, in both 1554 and 1555.

On her accession in July 1553 Mary remitted this subsidy by letters patent given on 1 September 1553, but the grant of two fifteenths and tenths made to Edward VI in the same parliament remained in force and was levied.

*Sources:* *Stat. Realm* IV, pp 160, 176-189, 218; Cobbett, *Hist. Parl.*, I, p 601

*collections:* 1554 Feb 14; 1555 Feb 14

**Two fifteenths and tenths, 1553 March 17**

Parliament opened on 1 March 1553, and on 17 March granted two fifteenths and tenths, minus the standard deduction. The first whole fifteenth and tenth was to be paid by 29 June 1553, and the second by 30 November 1555. At the same time parliament also granted a subsidy for two years, but it was later remitted by Queen Mary, who succeeded Edward VI in July 1553.

*Sources:* *Stat. Realm*, IV, pp 160, 176-179; Cobbett, *Hist. Parl*, I, p 601

*enrolled account:* E 359/46, rots 1-12

*collections:* 1553 June 29; 1555 Nov 30

## Philip and Mary

### 1555

#### Subsidy, 1555 Nov 5

Parliament opened on 21 October 1555, and on 5 November the commons granted a subsidy over two years. The rates to be levied annually were exactly the same as those to have been charged in the levy of the subsidy which was cancelled at the accession of Queen Mary.

Two sliding scales of rates, each with a different taxable threshold, were charged annually on moveable goods, one for native-born individuals and another for foreigners. These rates were:

#### *Natives*

£5-10 - 8d

£10-20 - 12d

£20 and more - 16d

#### *Aliens*

under £5 - 8d

£5-10 - 12d

£10-20 - 18d

£20 and more - 2s

On land, the threshold of liability was 20s per annum, on which the annual tax payable was 2s per pound for natives, and 3s per pound for aliens. Aliens who were not liable in either category were charged a poll tax of 4d each year.

The first payment was to be assessed by 5 January 1556, certified at the Exchequer by 1 February 1556 and paid by 1 March 1556. The second was to be assessed by 10 March 1557, certified by 6 April 1557 and paid by 20 May 1557.

In addition to the returned assessments in the E 179 class of documents, a paper book containing the assessment for the levy of the second payment in the hundreds of Bosmere and Claydon in Suffolk is now BL, Add MS 21,037.

**Sources:** *Stat. Realm*, IV, pp 265, 301-312; Cobbett, *Parl. Hist*, I, p 626

**enrolled account:** E 359/47, rots 1-31

**collections:** 1556 March 1; 1557 May 20

## 1556

### Privy seal loan, 1556 Nov 1 or earlier

The practice of identifying prosperous persons to be targetted for loans from the previous subsidy roll and then sending them pro forma privy seal letters for loans began under Mary, and continued throughout the rest of the Tudor period (and indeed later), although individuals were also at times personally approached by loan commissioners.

In 1556 the richest subjects of the kingdom were called upon to lend Queen Mary £100 each. Lenders were given privy seal letters for repayment, one of which survives in BL, Cotton MS Cleo, F.VI, f 299. They were to be repaid within a month of All Saints Day 1557 (i.e., by 1 December). In the following year it proved necessary to impose another loan in order to repay the loan of 1556.

A book containing the names of persons who loaned Queen Mary £100 each and were later repaid, as well as persons identified as potential lenders in 1562, is in E 34/4. Another book, now bound into a larger manuscript, headed 'the lone of £100 received by Sir Robert Rochester', and endorsed 'A lone of money made severally to Queene Mary', is probably also a register of persons who lent £100, or were sent privy seal letters asking for the loan. The book groups the lenders by county, listing also the collectors. The first entry, the mayor and aldermen of London, is followed by the amount of £6,000, but no other loans from Londoners are recorded there (BL, Harleian MS 309, ff 89-94).

Proceedings against those to whom letters of privy seal had been sent, but who refused to lend the required sums, can be found in the *Acts of the Privy Council*, VI, and have been printed in *The Tudor Constitution*, ed G R Elton (Cambridge, 1960), pp 57-58. These reveal that defaulters were imprisoned in the Fleet until they agreed to pay. That this was a truly forced loan cannot be denied.

**Sources:** F C Dietz, *Finances of Edward VI and Mary* (Smith College Studies in History, Northampton, Mass., 1918), p 114

## 1557

### Privy seal loan, 1557 Sept

In order to repay the privy seal loan levied in 1556, and for other necessary expenses, a further loan had to be imposed in the following year. In September 1557 commissioners were appointed in each county to make assessments of both laymen and clerics. They were to gather information and take note of the names of all likely lenders, and were also provided with copies of the subsidy books of the last subsidy. Having decided whom to approach for loans, the commissioners were to divide themselves into smaller groups and treat with the individuals identified as having at least

£10 in land or goods, who were to be asked to lend sums between £20 and 100 marks, but no more. Those who agreed to lend were to have their names and the sums promised recorded in a book, which was to be sent to the privy council in October 1557. Upon such certification, privy seal letters were to be written out, and, upon payment of the money, despatched to the lenders. This letter would act as their warrant for repayment, which was to be made by Christmas 1558. One such privy seal letter, dated 17 September 1557, survives in E 34/4. The recipient, one George Fryth, paid his loan on 18 December 1557.

Those persons who refused to loan the money asked of them were to be ordered to appear before all the commissioners. If, after this interview, they still refused, the commissioners were to take bonds of them for appearance before the council (SP 11/11, nos 44-49).

Collectors were appointed by the council in September 1557; a schedule of their names appears in SP 11/11, no 50. The counties of Derby, Chester, Lancaster, York and Nottingham were excused from the levy of the loan, in consideration of their service in the war against the Scots. Of the £109,267 4d realized, £42,000 was used to repay the loan of 1556. A general account of the loan is in SP 11/13, no 36.

**Sources:** Dietz, *Finances of Edward VI and Mary*, p 114; Hoyle, *Tudor Taxation Records*, p 48

## 1558

### **Militia rates, 1558 Jan 20 x March 7**

Parliament opened on 20 January 1558, and before its adjournment on 7 March an act was passed 'for the having of horse, armour and weapon'. This act repealed the arms clauses of all previous statutes, and established in their place a county militia system.

Under this act, two graduated scales were laid down for the numbers of horses, armour and weapons which 'every nobleman, gentleman and other temporal persons' were to 'have and kepe in readines', and maintain at their own cost and expense. One scale was based on landed income and the other on personal estates and annuities. There were ten levels of income derived from land, ranging from £1,000 per annum and above to £5-10, and seven categories of personal wealth, ranging from 1,000 marks and above to £10-20. All laymen in receipt of annuities of at least £30 were also subject to the scale of charges which applied to personal wealth. Anyone who was required to keep a horse by the statute of 33 Hen. VIII, cc 5 & 6, and who was not liable under the above terms, was obliged to keep and maintain a horse or gelding for a light horseman, together with harness and weaponry.

The act took effect on 1 May 1558, and various penalties were set out for non-compliance. Justices of the peace in each county had authority to inquire into neglect, and were to be periodically appointed as commissioners to monitor the keeping of harness and weapons. Clauses of the act also dealt with various contingencies, such as inability to procure the required arms, or for replacement of armour lost or horses killed. The act expressly stated that it had no effect on the statute of 33 Hen. VIII, c 9 for keeping longbows.

The act was unpopular and not very effective, since no power to assess was conferred by the statute, nor any procedure for assessment. Commissioners were totally reliant on the subsidy



books for information, with all the disadvantages incumbent upon this system of measuring wealth, such as chronic under-assessment and the fact that landowners were charged only in their parish of residence.

The statute was to remain in effect, however, until its repeal in 1604, after the accession of James I. It was not replaced by any other and the management of the militia was administered by the lords lieutenant under instructions from the council. Not until the period of Civil War was the issue of a county militia dealt with effectively.

**Sources:** *Stat. Realm*, IV, pp 313, 316-320, 1052; Smith, 'Militia Rates and Militia Statutes', pp 93-110, 233-236

### **Subsidy, 1558 Feb 19**

Parliament opened on 20 January 1558, and on 19 February the commons granted a subsidy, to be collected in one payment. They also granted a fifteenth and tenth.

Thresholds of liability for the taxation of both moveable goods and land were the same for both native-born taxpayers and aliens, but the latter paid a double rate. All natives with goods worth £5 or more, were taxed on moveable goods at a rate of 2s 8d per pound, and aliens were to pay 5s 4d per pound. All aliens with less than £5 in goods, however, paid a poll tax of 8d per head. On income from land, the threshold of liability was 20s per annum, on which natives paid a tax of 4s per pound and aliens paid 8s per pound.

Assessments were to be made by 20 April 1558 and certified at the Exchequer by 31 May 1558. Payment was due by 24 June 1558.

**Sources:** *Stat. Realm*, IV, pp 313, 337-338; Cobbett, *Hist. Parl.*, I, p 629

**enrolled account:** E 359/47, rots 32-50

**collections:** 1558 June 24

### **Fifteenth and tenth, 1558 Feb 19**

Parliament opened on 20 January 1558, and on 19 February the commons granted a fifteenth and tenth, minus the usual deduction. They also granted a subsidy.

The whole sum was to be paid by 10 November 1558.

**Sources:** *Stat. Realm*, IV, pp 313, 336; Cobbett, *Hist. Parl.*, I, p 629

**enrolled account:** E 359/46, rots 13-21

**collections:** 1558 Nov 10

## Elizabeth I

### 1559

#### **Two fifteenths and tenths, 1559 Feb 16**

Parliament opened on 25 January 1559, and on 16 February the commons granted two fifteenths and tenths, minus the standard deduction, payable over two years. The first fifteenth and tenth was payable in one sum by 10 November 1559 and the second by 10 November 1560.

*Sources:* *Stat. Realm*, IV, pp 349, 384; Cobbett, *Hist. Parl.*, I, p 660

*enrolled account:* E 359/46, rots 22-34

*collections:* 1559 Nov 10; 1560 Nov 10

#### **Subsidy, 1559 Feb 20**

Parliament opened on 25 January 1559, and on 20 February the commons granted a subsidy to be levied over two years.

For the first time, payment of the subsidy was to be made in two unequal payments, the greater amount to be paid first, an arrangement which was to become a recurrent feature throughout the reign of both Elizabeth I and James I. Individuals with moveable goods worth £5 or more, paid 20d per pound in the first year, and 12d per pound in the second. Aliens were to pay the double rate of 3s 4d per pound in the first year and 2s per pound in the second. On land, the threshold of liability was 20s per annum. Native-born persons paid 2s 8d per pound in the first year, and 16d per pound in the second, while aliens paid the double rate of 5s 4d and 2s 8d, respectively. Aliens not liable in either category were subject to a poll tax of 4d in each year.

The statute set out that the first payment was to be assessed by 30 April 1559, certified at the Exchequer by 31 May 1559 and paid by 24 June 1559. The second was to be assessed by 20 January 1560, certified by 20 February 1560, and paid by 1 March 1560.

*Sources:* *Stat. Realm*, IV, pp 349, 385-386; Cobbett, *Hist. Parl.*, I, p 660

*collections:* 1559 June 24; 1560 March 1

### 1562

#### **Privy seal loan, 1562 Dec 27 or earlier**

This loan was the first of several forced loans imposed by Elizabeth I, and seems to have been demanded only of her wealthier subjects. In Devon, for example, £1,333 6s 8d was lent by only fifteen persons, and in Hertfordshire loans of £100 each were paid by two people. Use was made of a book containing the names of persons who had lent money to Queen Mary in 1556 to locate potential lenders (E 34/4).

The names of all lenders are listed in the accounts of Sir Edward Rogers, receiver-general of the loan. The levy of the loan lasted for over a year, as his accounts are for the period 27 December 1562 to 25 March 1564. Original privy seal letters issued to lenders are in E 34/15 and E 34/42. Total receipts of the loan were £43,886 13s 4d, the bulk of which was repaid in 1564.

*Sources:* Hoyle, *Tudor Taxation Records*, pp 42, 48; F C Dietz, *English Public Finance 1558-1641*, 2nd edn (London, 1964), p 17

*enrolled account:* E 351/1964

## 1563

### Two fifteenths and tenths, 1563 Feb 23

Parliament opened on 12 January 1563, and on 23 February the commons granted two fifteenths and tenths, subject to the usual deduction, to be paid over two years. They also granted a subsidy. The first fifteenth and tenth was to be paid in one sum by 10 November 1563, and the second by 10 November 1564.

*Sources:* *Stat. Realm*, IV, pp 401, 464-465; Cobbett, *Hist. Parl.*, I, p 686

*enrolled account:* E 359/46, rots 35-47

*collections:* 1563 Nov 10; 1564 Nov 10

### Subsidy, 1563 Feb 23

Parliament opened on 12 January 1563, and on 23 February the commons granted a subsidy payable over two years.

This subsidy is notable as being the one in which the threshold of liability on moveable goods was lowered to £3, where it was to remain thereafter. The rates were otherwise the same as those levied in 1559 and 1560, and the tax was again to be paid in two unequal payments. On moveable goods, taxpayers were charged 20d per pound in the first year and 12d per pound in the second. On land, the universal threshold was 20s, on which a rate of 2s 8d per pound was payable in the first year and 16d per pound in the second. Aliens paid double these rates, and those not chargeable in either category were subject to a charge of 4d per head each year.

A list of the commissioners appointed in each county, compiled in April 1563, survives in BL, Lansdowne MS 8, ff 77-81v. Copies of letters to delinquent collectors of both the first and second payments, dated 8 March 1564, are in BL, Lansdowne MS 7, ff 112-115.

The first payment was to be assessed by 20 April 1563, certified at the Exchequer by 20 May 1563 and paid by 1 June 1563. The second was to be assessed by 10 December 1563, certified by 24 January 1564 and paid by 20 February 1564.

*Sources:* *Stat. Realm*, IV, pp 401, 464-467; Cobbett, *Hist. Parl.*, I, p 686

*collections:* 1563 June 1; 1564 Feb 20

## 1566

### **Fifteenth and tenth, 1566 Dec 18**

Parliament opened on 30 September 1566. On 18 December the commons granted a fifteenth and tenth, minus the standard deduction, payable over two years.

The first half was payable by 1 November 1567 and the second half by 1 November 1568. On the same day they also granted a subsidy.

*Sources:* *Stat. Realm*, IV, pp 483, 505-506; Cobbett, *Hist. Parl.*, I, p 716

*enrolled account:* E 359/46, rots 48-65

*collections:* 1567 Nov 1; 1568 Nov 1

### **Subsidy, 1566 Dec 18**

Parliament opened on 30 September 1566, and on 18 December the commons granted a subsidy leviable over two years.

Individual taxpayers, as well as guilds and corporations, were taxed on moveable goods worth £3 or more at 12d per pound for the first payment, and 10d per pound for the second payment. Aliens had to pay double these rates (2s per pound for the first payment and 20d per pound for the second), and were taxable on all moveable property. Native-born persons enjoying an income from land of 20s per annum or more, were taxed at 16d per pound for both payments, and aliens were to pay 2s 8d for each payment on land worth 20s or more. All aliens who had no taxable property in either category were subject to a poll tax of 4d for the first payment and 2d for the second.

The first payment was to be assessed by 10 February 1567, certified at the Exchequer by 10 March 1567 and paid by 1 April 1567. The second was to be assessed by 10 February 1568, certified by 10 March 1568 and paid by 1 April 1568. A book giving details of the commissioners and collectors of this subsidy, and another listing the collectors and the dates on which they gave bonds to guarantee their collection are in E 179/282.

*Sources:* *Stat. Realm*, IV, pp 483, 507-511; Cobbett, *Parl. Hist.*, I, p 716

*collections:* 1567 April 1; 1568 April 1

## 1569

### **Privy seal loan, 1569 March**

The financing of military operations against the Spanish in 1570 necessitated the levying of a forced loan, and in March and April 1569 letters were sent by the queen's council appointing collectors of a loan to be levied by privy seal letters. Lenders were to be promised repayment in November 1571.

There was a good deal of opposition to the loan, and commissioners were told to make fresh investigations and send the names of 'able men' to the council who had not been previously asked

for a loan. The names of persons able to lend £20 or more were returned to the council by some commissioners, but the latter were subsequently instructed to ask only those who could afford £50.

The account of Thomas Heneage, receiver-general of the loan, gives not only the totals received, but also the names of the individuals who lent money, organized by county. His total receipts for the period 21 April 1570-25 May 1572 were £52,588 6s 8d. Correspondence about the levying of the loan and lists of persons able to contribute can be found among the State Papers, especially SP 12/67, while correspondence regarding receipts and balances are in SP 12/73, nos 54, 57 and SP 12/83, no 14. Other references to the loan are in BL, Cotton MS Faustina C.II, ff 143, 146. Repayment of the privy seals was ordered on 23 November 1571.

*Sources:* Hoyle, *Tudor Taxation Records*, p 49; Dietz, *English Public Finance, 1558-1641*, pp 25-26

*enrolled account:* E 351/1965

## 1571

### Subsidy, 1571 May 15

Parliament opened on 2 April 1571, and on 15 May the commons granted a subsidy over two years. On the same day they granted two fifteenths and tenths.

On moveable goods, individuals (and corporations) with goods worth £3 or more paid 20d per pound for the first payment, and 12d per pound for the second. The threshold of liability for income from land was 20s, above which native-born individuals were assessed to pay 2s 8d per pound for the first payment and 16d per pound for the second. Aliens paid double these rates, and if they were not liable in either category, they were forced to pay a poll tax of 4d per head per payment.

The first payment was to be assessed by 20 September 1571, certified at the Exchequer by 20 October 1571 and paid by 20 November 1571; the second was to be assessed by 20 September 1572, certified by 20 October 1572 and paid by 20 November 1572. A book of interim accounts of the collectors of the second payment of this subsidy is in E 179/282.

*Sources:*

*Stat. Realm*, IV, pp 525, 568-571; Cobbett, *Hist. Parl.*, I, p 732

*enrolled account:* E 359/52, rots 1-34

*collections:* 1571 Nov 20; 1572 Nov 20

### Two fifteenths and tenths, 1571 May 15

Parliament opened on 2 April 1571, and on 15 May the commons granted two fifteenths and tenths, minus the standard deduction, to be paid over two years. On the same day they also granted a subsidy.

Payment of the first fifteenth and tenth was due on 20 October 1571, and the second on 20 October 1572.

**Sources:** *Stat. Realm*, IV, pp 525, 568; Cobbett, *Hist. Parl.*, I, p 732

**collections:** 1571 Oct 20; 1572 Oct 20

## 1576

### **Subsidy, 1576 March 1**

Parliament opened on 8 February 1576, and on 1 March the commons granted a subsidy over two years.

The terms were exactly the same as those for the subsidy granted on 15 May 1571. On moveable goods, individuals (and corporations) with £3 or more worth of goods paid 20d per pound for the first payment, and 12d per pound for the second. The threshold of liability of income from land was 20s, on which native-born persons paid, again in two unequal sums, 2s 8d per pound for the first payment and 16d per pound for the second. Aliens paid double these rates, and those who were liable in either category had to pay a poll tax of 4d per head per payment.

A file of letters and memoranda relating to the appointment of commissioners to levy this subsidy in various counties survives in E 179/266/1.

The first payment was to be assessed by 12 June 1576, certified at the Exchequer by 12 July 1576 and paid by 12 October 1576; the second was to be assessed by 20 September 1577, certified by 20 October 1577 and paid by 20 November 1577.

**Sources:** *Stat. Realm*, IV, pp 606, 639-651; Cobbett, *Hist. Parl.*, I, pp 783-784

**enrolled account:** E 359/52, rots 35-62

**collections:** 1576 Oct 12; 1577 Nov 20

### **Two fifteenths and tenths, 1576 March 1**

Parliament opened on 8 February 1576, and on 1 March the commons granted two fifteenths and tenths, minus the standard deduction, to be paid in two equal instalments. On the same day they granted a subsidy for two years.

Payment of the first fifteenth and tenth was due on 4 June 1576, and the second on 10 May 1577.

**Sources:** *Stat. Realm*, IV, pp 606, 638; Cobbett, *Hist. Parl.*, I, pp 783-784

**collections:** 1576 June 4; 1577 May 10

## 1581

### Subsidy, 1581 March 8

Parliament opened on 16 January 1581. On 8 March the commons granted a subsidy over two years. On the same day they granted two fifteenths and tenths.

The terms of the subsidy were identical to those granted in 1571 and 1576; on moveable goods, individuals (and corporations) possessing £3 or more worth of goods, paid 20d per pound for the first payment, and 12d per pound for the second. The threshold of liability for income from land was 20s, on which taxpayers paid 2s 8d per pound for the first payment and 16d per pound for the second. Aliens paid double these rates, and those not liable in either category, were subject to a poll tax of 4d per head per payment.

The first payment was to be assessed by 12 May 1581, certified at the Exchequer by 12 July 1581 and paid by 10 October 1581; the second was to be assessed by 20 September 1582, certified by 20 October 1582 and paid by 20 November 1582.

*Sources:* *Stat. Parl.*, IV, pp 656, 685-687; Cobbett, *Hist. Parl.*, I, p 810

*enrolled account:* E 359/52, rots 63-90

*collections:* 1581 Oct 10; 1582 Nov 20

### Two fifteenths and tenths, 1581 March 8

Parliament opened on 16 January 1581, and on 8 March the commons granted two fifteenths and tenths, minus the standard deduction, to be paid in two equal instalments over two years. On the same day they granted a subsidy.

Payment of the first fifteenth and tenth was due on 4 June 1581 and of the second on 10 May 1582.

*Sources:* *Stat. Realm*, IV, pp 656, 684; Cobbett, *Hist. Parl.*, I, p 810

*collections:* 1581 June 4; 1582 May 10

## 1585

### Subsidy, 1585 March 13

Parliament opened on 23 November 1584, but not until 13 March 1585 did the commons grant a subsidy, payable over two years.

As in the previous three subsidies, individuals (and corporations) with moveable goods worth £3 or more, paid 20d per pound for the first payment, and 12d per pound for the second. The threshold of liability of income from land was 20s, on which individuals paid 2s 8d per pound for the first payment and 16d per pound for the second. Aliens paid double these rates, and if they were not liable in either category, were subject to a poll tax of 4d per head per payment.

The first payment was to be assessed by 10 June 1585, certified at the Exchequer by 10 July 1585 and paid by 20 October 1585; the second payment was to be assessed by 20 September 1586, certified by 12 October 1586 and paid by 20 November 1586.

**Sources:** *Stat. Realm*, IV, pp 703, 745-757; Cobbett, *Hist. Parl.*, I, pp 823-824

**enrolled account:** E 359/57, rots 1-28; E 359/58, rot 1

**collections:** 1585 Oct 20; 1586 Nov 20

### **Two fifteenths and tenths, 1585 March 13**

Parliament opened on 23 November 1584. On 13 March 1585 the commons granted two whole fifteenths and tenths, minus the standard deduction, to be paid in two equal instalments, and on the same day they granted a subsidy payable over two years.

Payment of the first fifteenth and tenth was due on 14 June 1585 and the second on 10 May 1586. A book of interim accounts survives for the first of these fifteenths and tenths in E 179/282.

**Sources:** *Stat. Realm*, IV, pp 703, 744; Cobbett, *Hist. Parl.*, I, pp 823-824

**collections:** 1585 June 14; 1586 May 10

## **1587**

### **Two fifteenths and tenths, 1587 March 7**

Parliament opened on 29 October 1586, but it was not until 7 March 1587 that the commons granted two fifteenths and tenths, to be paid in equal instalments, minus the standard deduction. On the same day they granted a subsidy.

The first fifteenth and tenth was to be paid on 10 November 1587, and the second on 10 November 1588.

**Sources:** *Stat. Realm*, IV, pp 765, 778-779; Cobbett, *Hist. Parl.*, I, p 846

**collections:** 1587 Nov 10; 1588 Nov 10

### **Subsidy, 1587 March 7**

Parliament opened on 20 October 1586. On 7 March 1587 the commons granted a subsidy over two years. On the same day they granted two fifteenths and tenths.

As in the last four subsidies granted, individuals (and corporations) with moveable goods worth £3 or more, paid 20d per pound for the first payment and 12d per pound for the second. The threshold of liability of income from land was 20s, on which individuals paid 2s 8d per pound for the first payment and 16d per pound for the second. Aliens paid double these rates, and if not liable in either category, were subject to a poll tax of 4d per head per payment.

The first payment was to be assessed by 1 October 1587, certified at the Exchequer by 1 November 1587 and paid by 12 February 1588; the second was to be assessed by 1 October 1588, certified by 1 November 1588 and paid by 12 February 1589.



*Sources:* *Stat. Realm*, IV, pp 765, 780-792; Cobbett, *Hist. Parl.*, I, p 846

*enrolled account:* E 359/57, rots 29-62

*collections:* 1588 Feb 12; 1589 Feb 12

## 1588

### Privy seal loan, c. 1588 Nov

Following the English victory over the Spanish Armada, it was determined that a supply of ready cash was needed for future emergencies in the war with Spain. In the late summer of 1588, a loan of almost £50,000 was negotiated with the livery companies of London, and in early December the lords lieutenant of the shires were charged with levying a general loan by privy seal. Each one was given a fixed sum to be levied in his respective county, to be apportioned at his discretion among those most able to lend, in amounts of £25 to £100.

The lord lieutenant of Northamptonshire, for example, was sent his commission on 14 December, which instructed him to raise a total of £4,000 'or rather more'. He was to take special note of any officials of the queen's courts of record or revenue residing in the county, and to return in writing the names and places of residence of all likely contributors. On 16 January 1589 the queen's formal authority to seek loans was given, and on 21 January the privy council wrote again to the lord lieutenant of Northants, directing him to send out the letters of privy seal. The county justices of the peace were to divide themselves and meet with those in their area to whom the privy seals were addressed. Persuasion and 'friendly admonition' were to be employed to convince reluctant lenders. Anyone sent a privy seal who resisted was to be forced to give bonds to the JPs for their appearance before the deputy lieutenants. At the latter interviews, persuasion was also to be used in the first instance, but further recalcitrance was to be met by the threat of enquiry into the true value of the reluctant lender's estate and a resulting less favourable rate of assessment in the levy of the next subsidy. The lord lieutenant was also informed of whom the privy council wished to be appointed collector (BL, Cotton MS Titus B.V, ff 163-164, 167). Upon receipt of a certificate from the lord lieutenant, the collector was to collect the money and deliver it to the receiver of the loan. The certificate sent to the Bedfordshire collector, John Thomson, was dated 13 March 1589 (BL, Cotton MS Titus B.IV, f 177v). A list of collectors appointed by the privy council in every shire, with the annotations of Lord Burghley, is at BL, Harleian MS 366, f 170.

Several thousand cancelled privy seal letters survive in E 34/16-40. The text of the pro forma letter was strongly worded, stressing the unprecedented danger in which the kingdom stood as a result of the 'great preparations' made by the king of Spain in the previous year, which 'tended directly to the conquest of this realme'. Forty-five such letters in E 34/41, all dated in November and December 1588, record loans from Londoners. Lenders were to be repaid within a year.

A register of lenders of the loan, arranged by county, and listing the names and dates of payment, is now BL, Stowe MS 165. A printed edition of the names of the lenders, probably compiled from this manuscript, was published as F C Noble, *The names of those persons who subscribed towards the defence of the county at the time of the Spanish Armada, 1588* (1886), although London, the far northern and the Welsh counties have been excluded from both this edition and Stowe MS 165. A list of contributors to a loan of £15,000 by London, dated 6 November 1589, to be repaid

a year later, is in BL, Lansdowne MS 60, ff 46-47v. Other individual county lists of contributors also exist for Bedfordshire (BL, Cotton MS Titus B.IV, ff 176v-177), Hertfordshire (BL, Lansdowne MS 83, f 43) and Lincolnshire (BL, Lansdowne MS 81, ff 137-142). The lists for the latter two counties indicate that loans of £20 were accepted there.

**Sources:** Dietz, *English Public Finance 1558-1641*, pp 62-63; Hoyle, *Tudor Taxation Records*, p 49

## 1589

### Two subsidies, 1589 March 17

Parliament opened on 4 February 1589, and on 17 March the commons granted two subsidies to be levied over the next four years. On the same day they granted four fifteenths and tenths.

The terms were exactly the same as in the previous subsidies, but extended over four years rather than two, so that double the amount of money was to be raised. Individuals (and corporations) with moveable goods worth £3 or more, paid 20d per pound for the first and third payments and 12d per pound for the second and fourth payments. The threshold of liability for income from land was 20s, above which individuals paid 2s 8d per pound for the first and third payments, and 16d per pound for the second and fourth payments. Aliens paid double the rates, and if they had no taxable property in either category, were forced to pay a poll tax of 4d per head per payment. The subsidy act contained a new provision that any children of aliens found to be holding property to the use of their parents, in order to enable those parents to escape payment, would be required to pay double subsidies. Such provision suggests that this form of evasion had become common.

Assessments were to be made by 1 October annually (1589-1592), and certified at the Exchequer by 1 November (1589-1592). Payment was to be made by 12 February (1590-1593).

The original assessment of the hundreds of Ongar, Harlow and Waltham in Essex for the first payment of this subsidy, dated 8 September 1589, was never returned into the Exchequer but is now BL, Harleian Roll X.23. A list of commissioners and collectors of the first subsidy is in E 179/282. A local assessment for Flamstead in Hertfordshire is SP 46/186/116.

**Sources:** *Stat. Realm*, IV, pp 798, 820-834; Cobbett, *Hist. Parl.*, I, pp 854-855

**enrolled account:** E 359/57, rots 63-121

**collections:** 1590 Feb 12; 1591 Feb 12; 1592 Feb 12; 1593 Feb 12

### Four fifteenths and tenths, 1589 March 17

Parliament opened on 4 February 1589. On 17 March the commons granted four fifteenths and tenths, minus the standard deduction, to be paid in four equal instalments. On the same day they granted two subsidies.

Payment dates were 10 November annually, in 1589, 1590, 1591 and 1592.

**Sources:** *Stat. Realm*, IV, pp 798, 819; Cobbett, *Hist. Parl.*, I, pp 854-855

*collections:* 1589 Nov 10; 1590 Nov 10; 1591 Nov 10; 1592 Nov 10

## 1590

### Privy seal loan, 1590 Nov

In November 1590, another general loan 'for the defence of the realm' began to be levied by privy seal letter in much the same way as in 1588-1589. Individual contributions again ranged from £20-100.

A file of cancelled privy seal letters, all dated in November and December 1590, is in E 34/41. All promise repayment 'at the end of one year' and record that the lender was repaid in 1592. The actual collection probably began in February 1591; an extant letter of appointment of the Bedfordshire collector was dated 20 January (BL, Cotton MS Titus B.V, f 169). One privy seal letter, dated 13 September 1591, is printed in *Tudor Constitution*, p 58. The recipient of that letter paid his loan on 15 November 1591, but did not secure repayment until 6 November 1594. A volume among the State Papers contains a list of the collectors appointed by the privy council as well as a register of lenders, organized into three sections. One section lists contributors in London arranged by size of loan, another gives details of the contributions made by the clergy, organized by diocese (including Wales), and a third section lists contributors to the loan by county, ending with York. Cheshire, Lancashire, Yorkshire and the other northern counties are excluded from the book, however, as is Wales (SP 12/236). Individual county lists of contributors also exist in BL, Lansdowne MS 83, f 43 (Hertfordshire) and Lansdowne MS 63, ff 46-47v (Cambridgeshire and the Isle of Ely).

*Sources:* Hoyle, *Tudor Taxation Records*, p 49

## 1593

### Six fifteenths and tenths, 1593 March 24

Parliament opened on 19 February 1593. On 24 March the commons granted six fifteenths and tenths, minus the standard deduction, to be paid in four unequal instalments. On the same day they also granted three subsidies.

The first two fifteenths and tenths were to be paid by 10 November 1593, the third and fourth by 10 November 1594, the fifth by 10 November 1595, and the sixth by 10 November 1596. Books of interim accounts of the collectors of the fifth and sixth of these fifteenths and tenths survive in E 179/282.

*Sources:* *Stat. Realm*, IV, pp 840, 867-869; Cobbett, *Hist. Parl.*, I, p 870

*enrolled account:* E 359/55, rots 1-20

*collections:* 1593 Nov 10; 1594 Nov 10; 1595 Nov 10; 1596 Nov 10

### Three subsidies, 1593 March 24

Parliament opened on 19 February 1593, and on 24 March the commons granted three subsidies, to be paid in four instalments. The first two subsidies were each to be paid in one instalment; the

third was to be paid in two unequal instalments. On the same day the commons granted six fifteenths and tenths.

The rates were: individuals (and corporations) paid 2s 8d per pound for moveable goods worth £3 or more, and 4s per pound for land worth 20s or more. Aliens paid double these rates; those aliens not liable in either category of wealth paid a poll tax of 8d per head for the first and second subsidies, and 4d per head for the third. The payments for the third subsidy were split as follows: on goods, 20d per pound for the first payment and 12d per pound for the second; on land, 2s 8d per pound for the first payment and 1s 4d per pound for the second. The rates for aliens were doubled, and for the alien poll tax, 8d per head was charged for the first payment, and 4d for the second.

Assessment dates were 1 October annually (1593-1596); certification by 1 November annually (1593-1596) and payment was due on 12 February annually (1594-1597). Interim accounts of the collectors of all three subsidies survive in E 179/282.

**Sources:** *Stat. Realm*, IV, pp 840, 869-883; Cobbett, *Hist. Parl.*, I, p 870

**enrolled account:** E 359/56, rots 1-51

**collections:** 1594 Feb 12; 1595 Feb 12; 1596 Feb 12; 1597 Feb 12

### **Weekly assessment for the relief of maimed soldiers, 1593 April 9**

Parliament opened on 19 February 1593 and on 9 April, three days before its adjournment, passed an act entitled 'an acte for relief of souldiours'. According to the *House of Lords Journal*, the genesis of the act lay in a motion proposed by the bishop of Worcester on 13 March, in which he asked the lords for a contribution for the relief of the poor soldiers seen begging in the streets of London. Every archbishop, marquis, earl and viscount was to give 40s, every bishop 30s and every baron 20s. Collectors and distributors of the aid were appointed, and those lords who had been absent from all the sessions of that parliament were to be asked to contribute double the rates imposed on those who had attended. Lords attending some sessions would be required to pay a third more than those regularly present. In view of the fact that there were so many impoverished soldiers, only those maimed in the continental wars were eligible to receive the relief.

The act promulgated on 9 April sought to standardize and extend this provision of charity to every parish. Every soldier or mariner who had lost limb(s) or otherwise disabled his body in the defence and service of the queen and 'the State', was to be given a quarterly pension upon production of a certificate attesting to his service. Those who had served as lieutenants were to receive a maximum of £20 per annum, while officers of lower rank could be given £15, and common soldiers and mariners holding no office would be provided with no more than an annual pension of £10.

To pay for these pensions, a weekly charge was to be made in every parish in England and Wales, payable at the general quarter sessions held in each county, to begin two months after the last day of the present session of parliament. No parish was to be assessed at more than 6d, nor under 1d, weekly. Any county which contained more than fifty parishes would not be rated at more than 2d per week. The county justices of the peace were given the authority to assign the sum chargeable

upon each parish, and once these had been decided, the assessment within the parish was to be made annually 'by the agreement of the parishioners within themselves', or if such agreement could not be reached, by the churchwardens and constables of the parish, or a majority of them. If the consensus of this body could not be had, then justices of the peace living in the parish, or in an adjoining parish, would be empowered to assess the parishioners.

The charge was to be collected by the churchwardens of each parish, who were to pay it over to the high constable of their division of the county within the ten days preceding the quarter sessions. Justices of the peace were to appoint treasurers from amongst themselves to receive the money from the latter. Distraint, followed by sale of their goods and chattels was authorized against all those refusing or neglecting to pay. Churchwardens and high constables negligent in their duty would be fined 10s, and treasurers doing the same were liable to pay a fine of 40s, to be levied by distress and sale of goods.

The relief collected was to be disbursed at the county level by the treasurers appointed by the justices of the peace, and was to be paid to the soldiers and sailors in the counties in which they were resident, or in which they had been pressed into service. Soldiers or mariners found begging would forfeit the pension.

The act was to be in force only until 'thend of the next session of parliament'.

The tax was continued until the end of the following parliament by a statute which was passed in the parliament which opened on 24 October 1597 and adjourned on 9 February 1598. Several amendments were made to the act of 1593. It was recognized that the pensions provided to some soldiers (some as low as £5) had been inadequate, and the allowable rates of assessment were raised accordingly. No parish could be rated at more than 8d per week and none lower than 2d. In counties of more than fifty parishes, no parish was to pay more than 4d. In London, where the previous provisions were probably thought inappropriate, the mayor, recorder and aldermen were given discretionary powers to raise between 2d-8d weekly in each parish. Treasurers elected by the justices of the peace had to be worth £10 per annum in land or £20 in goods 'in the subsidye booke'. Justices of the peace were given the power to revoke or alter the amount of relief provided to the soldiers, at their discretion. The penalty fine on negligent churchwardens and constables was raised to 20s.

At the following parliament, which opened on 27 October 1601 and was adjourned on 19 December 1601, the relief was again extended to the end of the next parliament. The leviable rates per parish were narrowed to between 2d and 6d, and the penalty upon negligent treasurers was raised to £5. Treasurers were required to keep a 'true booke of computacion of all such summes as they levie', as well as a register of names of those to whom they distributed relief. The act also provided for the payment of arrears of pensions authorized under the previous acts, and increased the amount leviable each week in London to between 12d and 3s per parish.

*Sources:* *Stat. Realm*, IV, pp 840, 847-849, 889, 923-924, 958, 966-968; Cobbett, *Parl. Hist.*, I, pp 863-865

## 1597

### Forced loan, 1597 Feb 2

On 2 February 1597 the privy council appointed collectors in all the counties to levy a forced loan. The same collectors as had been charged with gathering the previous loan (in 1590-1591) were again appointed, since they knew who all the persons were who had lent money on that occasion. They were instructed to make enquiries as to whether these persons were still alive and living in the county, and if not, who now occupied their estates, and to certify the results to the council as quickly as they could. They were also to seek out others now living in the county who had not contributed to the last loan, and who would be able to lend, and return a certificate of their details to the council. The county sheriff, justices of the peace and keeper of the rolls were to be consulted 'for better knowledge' of these potential lenders. An annotated list of lenders of the loans of 1588-1589 and 1590-1591 in Hertfordshire also makes clear that these lists were employed to identify likely contributors to the 1597 loan (BL, Lansdowne MS 83, f 143).

Later correspondence indicates that collection of the loan began in June and was to continue to November, but in August the collectors were notified by the privy council that the levy of the loan was to be delayed until further notice. Lists of the collectors appointed in several counties, together with these instructions, were copied into the register of proceedings of the privy council. Whatever the cause for the delay in levying the loan, it was not to last for very long, for receipts are recorded in a teller's receipt book of payments of the loan in Michaelmas term 1597. In this book, names of the lenders are arranged by county, and the entries reveal also the amounts lent and the dates on which payment was made. Most contributors paid £20 (E 401/2583). Individual county returns for Devon, Hertfordshire and London are in E 401/2585.

**Sources:** Hoyle, *Tudor Taxation Records*, pp 42, 49; *Acts of the Privy Council*, XXVI, 1596-1597, pp 459-460; XXVII, 1597, pp 346-348

### Six fifteenths and tenths, 1597 Dec 16

Parliament opened on 24 October 1597 and on 16 December voted the queen six fifteenths and tenths, minus the usual deduction, to be paid in three equal annual instalments. On the same day it also granted three subsidies.

Two fifteenths and tenths were payable together on 24 June 1598, 24 June 1599 and 24 June 1600.

**Sources:** *Stat. Realm*, IV, pp 889, 937-938; Cobbett, *Hist. Parl.*, I, p 898

**enrolled account:** E 359/55, rots 21-36; E 359/58, rot 4

**collections:** 1598 June 24; 1599 June 24; 1600 June 24

### Three subsidies, 1597 Dec 16

Parliament opened on 24 October 1597, and on 16 December granted three subsidies to be paid in three equal annual instalments. On the same day six fifteenths and tenths were voted.

Individuals (and corporations) paid 2s 8d per pound for moveable goods worth £3 or more, and 4s per pound for land worth 20s or more. Aliens paid double these rates, and if they had no taxable assets, paid an 8d per head poll tax for each subsidy.

Assessments were to be made by 1 October annually (1598-1600); certification was to be at the Exchequer by 1 November (1598-1600); and payment was due by 12 February (1599-1601). Books of the collectors' interim accounts and a list of commissioners for the levy of these subsidies survives in E 179/282.

**Sources:** *Stat. Realm*, IV, pp 889, 938-952; Cobbett, *Hist. Parl.*, I, p 897

**enrolled account:** E 359/56, rots 52-87

**collections:** 1599 Feb 12; 1600 Feb 12; 1601 Feb 12

## 1601

### Four subsidies, 1601 Dec 15

Parliament opened on 27 October 1601 and on 15 December, after much debate, granted four subsidies to be paid in seven instalments. On the same day eight fifteenths and tenths were voted. Parliament made it clear that the granting of such sums was not to be viewed as a precedent.

The rates charged were the same as those levied by the subsidy of 1597, but the first subsidy was to be paid in one sum, and the other three were split into the two unequal payments of earlier subsidies. For the first subsidy, individuals (and corporations) paid 2s 8d per pound for moveable goods worth £3 or more, and 4s per pound for land worth 20s or more per annum. Aliens paid double these rates (5s 4d per pound on moveable goods, and 8s per pound for land). Those aliens without taxable assets had to pay an 8d per head poll tax for the first subsidy.

For the other three subsidies, individuals were to pay 1s 8d per pound for moveable goods for each of the first payments (that is, the second, fourth and sixth instalments), and 1s per pound for each of the second payments (or the third, fifth and seventh instalments). On land, they were asked to pay 2s 8d for the first payments, and 1s 4d for the second payments. On moveable goods, aliens had to pay a double rate of 3s 4d for the first payments, and 2s for the second payments, and on land they were to pay 5s 4d for the first payments, and 2s 8d for the second payments. Those aliens without taxable assets paid a poll tax of 4d per head for both payments of the second, third and fourth subsidies. Payment was to be in February and June annually in 1602, 1603, 1604 and 1605.

In addition to those assessments for these subsidies among the E 179 records, the assessment rolls for half the county of Derbyshire (the hundreds of Appletree, Morleyston and Litchurch, and Repton and Gresley) for the first payment of the third subsidy (or fourth instalment) were never returned to the Exchequer, and are among the Coke-Steel MSS at Trusley Hall, Derbyshire (refs: SR/1, SR/2 and SR/3). Books of interim accounts, naming the collectors of various payments of these subsidies, survive in E 179/282.

**Sources:** *Stat. Realm*, IV, pp 958, 995-998; Cobbett, *Hist. Parl.*, I, pp 942-943

**enrolled account:** E 359/54

**collections:** 1602 Feb 28; 1602 June 30; 1603 Feb 28; 1603 June 30; 1604 Feb 29; 1604 June 30; 1605 Feb 28

### **Eight fifteenths and tenths, 1601 Dec 15**

Parliament opened on 27 October and on 15 December, after much debate, granted eight fifteenths and tenths, minus the usual deduction, to be paid in seven instalments. On the same day that it voted a likewise unprecedented four subsidies.

The first payment was to comprise two fifteenths and tenths, due to be paid on 1 February 1602, and the other fifteenths and tenths were to be levied in single payments. These payments were due at the Exchequer on 1 June 1602, 1 February and 1 June 1603, 1 February and 1 June 1605, and 1 February 1605. A book of interim accounts survives for the seventh of these fifteenths and tenths in E 179/282.

**Sources:** *Stat. Realm*, IV, pp 958, 991-993; Cobbett, *Hist. Parl.*, I, pp 942-943

**enrolled account:** E 359/55, rots 37-70; E 359/58, rot 5

**collections:** 1602 Feb 1; 1602 June 1; 1603 Feb 1; 1603 June 1; 1604 Feb 1; 1604 June 1; 1605 Feb 1

## **James I**

### **1604**

#### **Privy seal loan, 1604 July 31**

Because a subsidy was not granted in James I's first parliament, which was prorogued on 7 July 1604, his council decided to issue privy seals for forced loans in 1604-1605 to both the laity and clergy (SP 14/8, nos 108-110, 113, 118).

An original privy seal letter sent to a Norfolk widow survives in BL, Egerton MS 806, on f 39. This form letter, printed in the elegant *civilité* type, dated 31 July 1604, makes much of the king's necessity for money, speaking of 'great and urgent occasions falne and growing dayly upon us', and complains of 'more extraordinarie occasions of large expence, out falling on the necke of another without time or respiration, then ever lighted upon any king of this realme'. It points out also that there had been no grant of subsidies to James I by parliament. The recipient was required to pay the sum of £20 (which was also printed - not left blank) to the Norfolk collector, Sir Charles Cornwallis, within twelve days and would be repaid on 24 March 1606. The letter bears the annotations that the loan of £20 was paid in October 1604 and repaid on 9 May 1608.

A warrant, dated 10 December 1606, was sent by the lord treasurer to the tellers in the Exchequer receipt authorizing them to repay those who had lent money in August and September 1604. An accompanying letter from the lord treasurer indicates that it was a conscious policy that repayment of the loan was to be made first to the earliest lenders, and that a book of their names was to reside with one of the tellers, so that the lenders' prompt payment could be verified. The lenders were to be repaid from the first of three subsidies granted in 1606, but as only little more than a third of this subsidy had been paid in as of 10 December 1606, repayment of all the later lenders was to be delayed (BL, Lansdowne MS 156, f 84).



The loan brought in £111,891 in amounts ranging from £2,000 (advanced by the lord treasurer himself) down to payments of £12-£50. A list of the amounts lent in August 1604 by the privy council is in BL, Lansdowne MS 164, f 516. There are also papers relating to the loan in BL, Cotton MS Titus B. V, ff 184-192.

**Sources:** Dietz, *English Public Finance, 1558-1641*, p 115; SP 14/17, no 86, 'the Book of the Loane, 1605'; E 351/2584-2585

**collections:** 1604 Aug 12

## 1606

### Three subsidies, 1606 May 17

Parliament opened on 5 November 1605, but it was not until 17 May 1606 that it granted three subsidies to the king, payable in six instalments over three years.

The rates were the same as in previous subsidies, and each subsidy was to be paid in the same two unequal payments. On moveable goods worth £3 or more, individuals (and corporations) were to pay 1s 8d per pound for each of the first payments (that is, the first, third and fifth instalments), and 1s per pound for each of the second payments (or the second, fourth and sixth instalments). On land worth 20s or more per annum, they were charged with paying 2s 8d for the first payments, and 1s 4d for the second payments. Aliens had to pay a double rate of 3s 4d for the first payments, and 2s for the second payments, on moveable goods, and on land, they were to pay 5s 4d for the first payments, and 2s 8d for the second payments. Those aliens without taxable assets paid a poll tax of 4d per head for each payment of the three subsidies.

The first payment was to be assessed by 20 June, certified at the Exchequer by 20 July and paid by 1 August 1606; the second, assessed by 20 March, certified by 20 April and paid by 1 May 1607; the third, assessed by 20 September, certified by 20 October and paid by 1 November 1607; the fourth, fifth and sixth assessed by 20 March, certified by 20 April and paid by 1 May each year (1608, 1609, 1610).

In addition to the assessments surviving in the E 179 class for the various counties, a book recording interim accounts rendered for the second payment (that is, the second payment of the first subsidy) is now E 179/276/19, and a register of the commissioners and collectors appointed to assess and collect the third payment (i.e., the first payment of the second subsidy) is at E 179/265/24. The assessment of the wapentake of Skyrack in Yorkshire for the second payment of the third subsidy is Bodleian Library, Oxford, Bodleian Roll 12.

**Sources:** *Stat. Realm*, IV, pp 1065, 1111-1126; Cobbett, *Hist. Parl.*, I, p 1069

**enrolled account:** E 359/58, rot 10; E 359/60, rots 1-66; E 359/71, rot 1

**collections:** 1606 Aug 1; 1607 May 1; 1607 Nov 1; 1608 May 1; 1609 May 1; 1610 May 1

### Six fifteenths and tenths, 1606 May 17

Parliament opened on 5 November 1605, and on 17 May 1606 the commons finally acceded to the king's request for money and granted six fifteenths and tenths, minus the usual deduction, and three subsidies.

Payment was to be made in six equal instalments on 1 August 1606, 1 May and 1 November 1607, and on 1 May annually thereafter (1608-1610).

**Sources:** *Stat. Realm*, IV, pp 1065, 1109; Cobbett, *Hist. Parl.*, I, p 1069

**enrolled account:** E 359/61, rots 1-33

**collections:** 1606 Aug 1; 1607 May 1; 1607 Nov 1; 1608 May 1; 1609 May 1; 1610 May 1

## 1609

### **Aid to knight the king's eldest son Henry, 1609 Feb 25 or earlier**

In order to provide much needed revenue, it was decided that the king would levy a feudal aid to knight his eldest son Henry, who was about to be invested as Prince of Wales. As it was a long time since such a tax had been levied, some research was necessary in order to ascertain the customary and statute law on feudal aids, and the types of tenancies upon which they could be levied. Among the sources consulted were a copy of Magna Carta printed in June 1556, a ruling of Justice John Cokayne in 11 Henry IV on the liability of land held in 'grand serjeantie' and a statute of 25 Edward III. It was established from this investigation that the only types of land tenure still existing that were chargeable for feudal aids were lands held by knights' fees or in socage (SP 14/43, nos 100-106, 108).

Before 25 February 1609, when their first delivery to the commissioners was recorded, instructions were issued to the commissioners in each county appointed to levy the aid. Two lists of the names of these commissioners survive (SP 14/43, no 107; E 179/283). They were directed to hold public meetings throughout their county to which they were to summon juries comprised of 'the sufficientest of the freeholders' of the area, as well as all the king's freeholders in every parish. Constables and other local officers were also to appear before the commissioners and present to them the names of all the king's freeholders, the size and location of their holdings and their yearly values.

The commissioners, at least some of whom were to be lawyers, were to explain to the assembled freeholders that the king was entitled at common law to demand a feudal aid. At first the aid was due only 'by the ancient common laws' and to be imposed 'by discretion reasonably', but a statute of 25 Edward III established that the king could demand 20s per knight's fee and 20s for each £20 worth of land held in socage. If necessary, the commissioners were to declare the reasons why such an aid had not been levied 'of late tymes', informing the freeholders that Henry VII 'had satisfaction by parliament both for Prince Arthur...and for the Lady Margaret', and that before his reign, the records show that aids had been customarily levied whenever 'there was cause'.

They were to state further that the king's purpose was 'not to search into the estates' of any of his subjects, 'nor exactly to know the quantities or worths of the lands', nor to list their tenures, nor to 'strayne their values', nor to have 'any record made or certified for any other use then for the taxation of this aid'. He desired only to be satisfied of his rightful due 'of aid moderately valued'. The commissioners were to advise each freeholder to 'make no unnecessary opposition but quietly yield' to the king no less than a third of the 'true improved value' of his holdings 'after a moderate

valuation'. Since the king's subjects knew so well the values of each others' estates, only an estimate by which 'the king may not be wronged nor the subject pressed to the highest' was required. A second set of instructions, issued on 19 March, expressed the hope that the king's subjects would not take the amounts paid in the levy of a subsidy as their guideline, a damning comment on the accuracy of the subsidy assessments, if ever there was one (BL, Cotton MS Cleo F.VI, ff 314-316v; see also SP 14/43, no 111).

The commissioners were to proceed by the long and circuitous route of jurors' inquests, and levy the rates provided by the statute of 25 Edward III, *only* in the event that the king's subjects were 'willful or obstinate', and refused to make composition. If they found the jurors to be partial in the subjects' favour, they were to inform the parties involved that they had 'authority by the law to tax them without jury', should it prove necessary. Various guidelines were then laid down for the valuations to be made by jury and the procedures to be followed, involving the county feodaries. Two sets of rolls were to be compiled and engrossed: one of compositions for aids, and the other for aids 'found by inquisition'. These were to be prepared in duplicate, with one copy to be delivered to the collectors and the other to the Exchequer (SP 14/43, nos 108-110).

An account of the collection of the aid in the borough of Southwark states that an inquest held by way of assessment of the borough for this tax dated 30 August 1609 was sent to the collectors for their instruction. According to that account, the aid was payable 'in crastino anno septimo [James I]', possibly the day after the commissioners received their commission (E 179/290/46). The money was certainly due before December 1609, when a commission was issued to compound with persons in arrears for their contributions. A contemporary copy of the compositions made in Huntingdonshire can be found in BL, Cotton MS Cleo F.VI, ff 317-318v, and a book of the accounts rendered by several counties exists at E 179/273/39.

The entire yield of the aid was £21,750, which is less than one-sixth of the amount raised by a subsidy.

*Sources:* Dietz, *English Public Finance, 1558-1641*, p 123; *CSP, Dom, James I, I*, p 570

*enrolled account:* E 359/5, rots 15-19

## 1610

### Subsidy, 1610 Feb 9 x July 23

Parliament opened on 9 February 1610. Before the session was adjourned on 23 July, it granted a subsidy, to be paid in two unequal instalments, as well as a fifteenth and tenth.

The rates were the same as in previous subsidies. On moveable goods worth £3 or more, individuals (and corporations) were to pay 1s 8d per pound for the first payment, and 1s per pound for the second payment. On land worth 20s or more per annum, they were charged with paying 2s 8d for the first payment, and 1s 4d for the second. Aliens were charged a double rate of 3s 4d for the first payment, and 2s for the second payment, on moveable goods, and on land, they were to pay 5s 4d for the first payment, and 2s 8d for the second. Those aliens without taxable assets paid a poll tax of 4d per head for each payment.

The first instalment was to be assessed by 20 September, certified at the Exchequer by 20 October and paid by 1 November 1610; the second had to be assessed by 20 March, certified by 20 April and paid by 1 May 1611.

In addition to the returns surviving among the E 179 documents, a composite volume containing certificates of residence of individuals assessed in several counties for the first payment of this subsidy is now E 315/524.

*Sources:* *Stat. Realm*, IV, pp 1153, 1187-1201

*enrolled account:* E 359/60, rots 67-87

*collections:* 1610 Nov 1; 1611 May 1

### **Fifteenth and tenth, 1610 Feb 9 x July 23**

Parliament opened on 9 February 1610. Before it was adjourned on 23 July it granted a fifteenth and tenth, minus the usual deduction, payable in one instalment by 1 February 1611, in addition to a subsidy.

*Sources:* *Stat. Realm*, IV, pp 1153, 1187

*enrolled account:* E 359/61, rots 34-38

*collections:* 1611 Feb 1

## **1611**

### **Privy seal loan, 1611 Oct 25**

On 25 October 1611 the king wrote a letter under his signet to the lord chancellor, lord treasurer and other members of his privy council. Referring to the decision already taken by king and council to levy a privy seal loan, the king gave them his formal authorization to levy the loan, and to write to and appoint the lords lieutenant of the counties as commissioners. The privy council was also charged with writing to the collectors whom it was enjoined to choose with care. Upon receipt of the certificates returned by the commissioners, six members of the privy council were to send a warrant to the keeper of the privy seal for the issue of the privy seal letters. The king took pains to stress that those persons overburdened by the loan, through misinformation of the extent of their means, were to be discharged by the council. The privy council itself was to assess the ability of wealthy persons in and around London to lend. Another letter, signed by the king, orders Lord Burghley and Sir Julius Caesar to supply the names of officers of the Exchequer from whom a loan could be procured (BL, Lansdowne MS 156, ff 74-75v, 77).

A copy of the instructions sent to the lords lieutenant of the counties, which accords with the king's directions to the privy council, dated 31 October 1611, also survives among the papers of Sir Julius Caesar. The instructions referred first to the usual practice of monarchs to seek loans from their subjects to supply 'those present occasions for publicque service which cannot wait for the grant and collection of a contribution by the generality of the king's subjects', and then state the king's intention of 'borrowing from some private gentlemen and others'. The lieutenants

were asked to collect as many names of persons as they could, 'either out of your knowledge and experience, or by any other means or instruments, which you like best', who 'may bee of ability' to furnish the king with sums of money. They were to return within twenty days a book listing the names of the persons, their places of residence, and the amounts that the lieutenants thought that they could spare, so that the privy council could direct to them their privy seal letters, a copy of which was enclosed. The lieutenants were also to make known the council's purpose to those of their deputies as 'from whom we have special cause to promise ourselves all good offices of dutie and affection'. They were not to treat with any peers, gentlemen who been made baronets, or members of the clergy, for loans. The latter were to be approached by the metropolitans of the ecclesiastical provinces, and then only those 'speciall persons' known to be 'men of wealth and abilitie'. The lieutenants were also to inform those persons who had already lent money (and been repaid) that they would be asked again, but only for one-third of the amounts previously lent. Any further directions required by the commissioners were to be sought from the privy council (BL, Lansdowne MS 156, f 79).

On the following folio of the same manuscript is a copy of the letters of appointment sent to the collectors of the loan by the lord treasurer and privy council, again acting on the king's instructions. The collectors were to make their collection 'from time to time' and were always to pay the money received for these loans into the Exchequer within twelve days of having received it, and not to make delays in forwarding the money, as had been made by past collectors of loans, who had at times occasioned delays of 'five, six or seven or more months'. Each collector, upon receipt of the privy seals, was to send a note to the clerk of the privy seal informing him of the number of letters he had received. Should the collectors encounter any difficulty in collecting the money, they were to certify the names of defaulting persons to the Exchequer (Lansdowne MS 156, f 80).

In December 1611 privy seal letters requesting loans of between £10 and £50 began to be sent. In that month 5,662 privy seals were despatched, and in January 1612 a further 9,705 letters were sent. A bundle of these cancelled privy seal letters survives in E 34/57. These form letters, printed in *civilité* type, refer to the greater sums expended by the king on 'divers publique services', particularly for the maintenance and increase of 'magazine' in the navy and in the king's forces in Ireland, and 'in building and repairing, and in making sundry provisions', than had been spent in the last twenty years. The fact that recent lenders had 'good experience' of repayment was also cited, and the king's subjects were enjoined to lend these small sums 'which few men would deny a friend'. Lenders were required to pay the loan within twelve days of receipt of the letter, and were promised repayment within eighteen months of payment of the loan. Most of these privy seal letters were dated in December 1611, but others were given dates in January, February and March 1612; repayment of them took place usually in 1615 or in 1616. One example of a second printing of this same letter (with a briefer text) in the following year is also extant (regnal year 10 James I, 1612-1613), and a third printing is evidenced by eight letters bearing the partially-printed date of May 1613, all of which were repaid in 1615-1617 (E 34/57; SP 14/66, nos 69, 90; SP 14/67, no 113; SP 14/68, nos 19, 57).

BL, Add MS 27,877, a large folio volume of 161 folios, is a register of lenders of this loan. The volume begins with the officers of all the king's courts, then lists 'merchant strainers', before proceeding to a county-by-county listing of each lender and the date his payment was due. As indicated in the privy seal letters, most payment dates were in December 1611, or in January or February 1612, but some were as late as June 1612. In some cases, particularly those of the foreign merchants, the dates of repayment were entered in the left-hand margin. The book is not

entirely complete; Warwickshire, for example, has been left blank, and there is no sum total of all receipts. The entries for Cheshire do not include any payment dates. In some counties, the occupations of the lenders are given. A list of persons who were sent privy seal letters, but did not lend, dated 12 December 1612, is in BL, Cotton MS Titus B.V, ff 175-179.

**Sources:** Dietz, *English Public Finance, 1558-1641*, p 149

**collections:** 1611 Dec - 1612 June

## 1612

### **Aid to marry the king's daughter Elizabeth, 1612 Aug 30**

The privy council discussed this scheme on 3 August 1612, when preparations of the commissions and instructions to levy the aid were in hand. By 27 August the lords had given their approval and on 30 August a warrant was sent to the chancellor to issue commissions for the levy.

The instructions issued to the commissioners were virtually identical to those issued for the levy of the aid to knight Prince Henry in 1609. The preferred method of proceeding was by composition, since gathering information on feudal tenures was considered too 'troublesome'. The commissioners were directed to summon juries composed of the most substantial freeholders of the area, as well as all the king's freeholders in every parish, and to make it known how lucky they were that the king was prepared to accept compositions based on the estimated values of their estates. If they chose instead to be subjected to a proper investigation into feudal tenures by the county feodaries, and were charged the rates that statute law allowed the king to levy (20s per knight's fee or 20s for every £20 worth of land held in socage), they would end up paying much more than the king would willingly accept as a composition.

The commissioners were instructed, therefore, to proceed by jury inquest and charge according to these rates, only if freeholders refused to make compositions, and they were to prepare two sets of duplicate assessments, accordingly.

A list of commissioners appointed to levy the aid, identified as such by Richard Cust, survives in E 163/16/21.

The expected yield was treble the rate collected in 1609 for the knighting of Prince Henry (Surrey Record Office, Guildford, LM 1524; SP 14/70, no 60). The council also sent letters asking for the advancing of loans against the aid.

Draft accounts of the receiver-general's department indicate that money received for the aid over the period 23 December 1612 to 6 February 1613 totalled £6,078 15s 2d (BL, Add MS 21,913, ff 11-14v).

**Sources:** Dietz, *English Public Finance, 1558-1641*, pp 150-151; CSP, *Dom, James I, 1611-1613*, pp 140, 146; R P Cust, 'A List of Commissioners for the Forced Loan of 1626-7', *BIHR*, LI (1978), p 201n

**enrolled account:** E 359/5, rots 20-26

## 1614

**Benevolence or 'free gift', 1614 June 28**

As early as 17 February 1614, potential contributors to a benevolence were being identified, as attested by two lists of persons assessed for the last subsidy in London at £50 and more, on goods, and elsewhere in England, on land. Both lists were compiled and annotated by Lord Burghley (BL, Lansdowne MS 165, f 228-233).

After the dissolution of parliament early in June 1614, letters were sent, broadcast by the king's council, seeking contributions. A draft of a letter dated 28 June 1614 sent to the commissioners appointed to levy the gift states that, whereas parliament had been dissolved without granting a supply to the king, many lords, higher clergy, members of the privy council and gentlemen 'of worth and qualitie' have given the king plate or money, or both, and spurred on by this example, the king's judges, gentlemen and others living in adjacent shires, and some cities and boroughs, have 'resolved to follow' them in this action. The commissioners were therefore to appoint persons to collect like contributions and to send them to the king's jewel house in Whitehall, with a written register of the value of every gift and the names of the donors, so that the king 'may be pleased to take notice of their good affection...and ever retayne [them] in his gratefull remembrance'. Whatever was given was to be employed only for payment of the king's debts, 'as namely for Ireland, the navy and the cawtionary townes in the lowe cuntreyes' (BL, Add MS 34,324, f 69).

A contemporary copy of these same instructions, dated 4 July 1614, sent to the sheriff and justices of the peace in Kent, who were to act as commissioners there, survives among the papers of Sir Francis Fane, a privy councillor, together with the return made to Fane by the commissioners dated 1 August 1614. A letter also dated 1 August 1614 sent to Sir Francis by the Kent commissioner John Leveson described the procedure followed by the commissioners in soliciting the contributions, and the obvious need felt for the careful handling of the king's subjects, as well as the debates among themselves regarding what they should contribute. A copy follows of the notice sent by the commissioners, dated 19 September, to four men (probably constables) in the hundred of Brenchley, ordering them to assemble a list of persons before them on 1 October, when the king's letter would be read to them. The more strongly worded letter of 17 September from the privy council to the commissioners, stressing the dangerous situation in the Palatinate, was also copied by Fane, as well as the report from the Kent commissioners to the privy council of the seditious speech made on 28 September at the meeting held at Maidstone to solicit contributions by a disaffected nonconformist minister, denying the legality of the levy, as well as the council's alarmed reply to it of 30 September (BL, Add MS 34,218, f 146-149).

The declared account of Robert Seymour, king's receiver of the money and plate given to the king by the 'free gift and love of his people', both clergy and laity, has survived.

**Sources:** Dietz, *English Public Finance, 1558-1641*, pp 158-159

**declared account:** E 351/1950

**collections:** 1614 June

## 1620

### Voluntary contribution for the defence of the Palatinate, 1620 Sept 30

In August 1620 Spinola fell upon the Palatinate at the head of 24,000 troops from the Netherlands. Initially the king was reluctant to divert his attention from his sports to consider the situation, but subsequently his mood changed. On 24 September he remonstrated bitterly with Count Gondomar, the Spanish ambassador, and declared his intention to defend the inheritance of his 'children' (in person, if need be), and in this temper he formally made known this intention to the council, to whom the matter was referred for deliberation.

At a session of the council on 30 September it was decided that the best means of gathering funds for this purpose would be a 'speedie Contribution' and, as an 'incouragement to others', they declared the sums that they were prepared to contribute themselves. Sir Albert Morton was instructed to secure the subscriptions of those who had been absent from the meeting, and a circular letter was despatched to various prelates, nobles, and knights requesting their contributions (SP 14/118, no 25). It was at first reported that the response was generous, but it was also stated that some who refused to contribute were being made sheriffs or were being raised in their tax for the musters to teach them liberality. The council, realizing the greatness of the need, had assessed particularly large sums upon leading subjects. Each great lord was asked for £1,000, and Robert Naunton, the secretary of state, rated himself at £200 a year for the duration of the war. The Prince of Wales put himself down for £10,000, though it seems that only half this sum was received from him.

A schedule compiled on 4 October shows that by that date only £34,211 13s 4d had been received, of which 10,000 marks was from the city of London (SP 14/117, no 2). There is a similar list of contributors dated ten days later among the papers of Sir Julius Caesar in the British Library (Add MS 34,324, ff 127-128v).

As the initial returns were unsatisfactory, a second series of 109 letters was issued on 25 and 31 October to various lords and prelates (SP 14/117, no 30; *Acts of the Privy Council, 1619-1621*, pp 291-293). The response to this appeal was exceptionally poor, perhaps as a result of the abundance of crops that autumn, which left grain prices so low as to threaten a business depression. On 15 November Lord Cavendish replied that he was unable to make further contributions, since he had already borrowed to make the last and had only credit left. Thomas, Lord Wentworth, responded in a letter of 7 December that he had already given as much as he could, but that he would support the granting of a supply in the next parliament. One by one, the other great peers made their excuses (SP 14/117, nos 75, 86, 104-110; SP 14/118, nos 1, 13, 19, 28, 31, 32, 42-45, 52, 53, 56-59).

By 6 December only £5,345 had been added (SP 14/118, no 11). On 13 December the secretary of state wrote to Sir George Calvert 'You will not thinke what a tryle we have to get in the Contribution monies. No Earle that is not a Counseillor will yet beginne. Some few Barons come on megrely. We are this day put in hope to get some 4 or 5 [thousand pounds] from the City upon Friday, now that we have set them into the right way, being complexionated rather to give 5000 out of ther common stockes, then 5 out of theyr owne several purses' (SP 14/118, no 25). Yet a schedule of monies received, dated 10 January 1621, shows no addition to the city's earlier subscription (SP 14/119, no 14). This document records that the total sum received to that date was £32,361 13s 4d



(a figure somewhat out of line with the previous accounts) of which £31,500 had already been put to use.

*Sources:* Dietz, *English Public Finance, 1558-1641*, pp 185-186

## 1621

### Two subsidies, 1621 Feb 17 x March 26

Parliament opened on 30 January 1621 and by 17 February had granted two subsidies in case of war in the defence of the Palatinate, although the grant did not receive royal assent until the assembly rose for Easter (1 April). The roll of statutes enacted in this parliament is lacking, and the act for the subsidies is consequently not included in the printed statutes, but a copy of the act has recently been located among the State Papers, from which it is evident that the act was clearly written before 26 March 1621 (SP 46/65, ff 122-140).

Commissioners to levy the first subsidy were to receive their commissions by 26 March 1621, and the assessment was to be completed by 31 March 1621, certified at the Exchequer by 20 April 1621 and paid in one payment on 1 May 1621. A letter from the council to Lord Zouche cites the payment date of the first subsidy as 10 May 1621, however, and the account of the collectors of Hastings rape in Sussex gives 1 June 1621 as the date on which this subsidy was to be paid (E 179/291/10). The rates for this subsidy were 4s per pound on landed income, levied on all individuals and corporations holding land valued at 20s or more per annum. Those with goods worth £3 or more paid a tax of 2s 8d in the pound (E 179/193/279; E 179/259/1). Aliens were to pay double these rates, and if not liable in either category of wealth, were charged with a poll tax of 8d per head.

The second subsidy was to be levied in two unequal payments. The thresholds of liability for the second subsidy remained the same as for the first, in both categories of wealth. The commissions for the assessment of the first payment were to be received by the commissioners by 20 July 1621, and the assessment was to be completed by 31 August 1621 and certified at the Exchequer by 30 September 1621; payment was due on 1 November 1621. The rates levied on land for this payment were 2s 8d per pound, and on goods, 16d per pound. Aliens were again to be charged double these rates, and those without any taxable property were liable for an 8d per head poll tax - 4d for each payment of the second subsidy. Letters from commissioners for assessment indicate that assessment for this first payment of the second subsidy took place from August to October 1621.

Commissioners for the second payment of the second subsidy were to receive their commissions by 20 January 1622, and the second payment was to be assessed by 28 February 1622, certified by 31 March 1622 and paid on 1 May 1622. The rates levied on land for this payment were 16d per pound, and on goods, 12d per pound (E 179/193/285, 286). These rates are confirmed in letters from the council to Lord Zouche.

In addition to the returns made by the commissioners among the documents grouped under individual counties in E 179, there is a paper book of interim accounts for several counties, for the period Easter term 1621 to Easter term 1624 (E 179/266/25). This book lists persons exempt from the tax, including much of the king's household, and gives dates of payments made by the collectors.

**Sources:** *Stat. Realm*, IV, p 1208; C Russell, *Parliaments and English Politics 1621-1629* (Oxford, 1979), pp 90-91; *CSP, Dom, 1619-1623*, pp 225, 252, 284-285, 293, 296, 359

**enrolled account:** E 359/62, 63

**collections:** 1621 May 1; 1621 Nov 1; 1622 May 1

### **Spontaneous or free gift for the defence of the Palatinate, 1621 Dec 18 or later**

On 20 November 1621 Lionel Cranfield, earl of Middlesex and Lord Treasurer of England, appealed to parliament for a grant of supply for the defence of the Palatinate. After the dissolution of parliament on 18 December without providing such funds, the council resolved to gather in a 'spontaneous' or 'free' gift, or benevolence, of from £100 to £200 from the leading subjects of the realm. The benevolence began to be collected in January 1622.

It appears that subsequently this benevolence was expanded to include lesser subjects. A roll listing persons in Nottinghamshire who had 'graunted voluntarilye to contribute by way of benevolence' for the same cause, dated 13 May 1622, indicates that commissioners had been authorized in each county to solicit contributions and appoint collectors to gather in the sums promised. The amounts contributed in Nottinghamshire ranged from £5 to 4s, although most 'gifts' were of 8s (E 179/160/284). There are other similar lists for Leicestershire (E 179/134/287 and 314). The original accounts for the collection made in Osgoldcross wapentake, Yorkshire, are now Bodleian Library, MS Top. Yorks. c.26, ff 115-120.

Despite protestations of poverty, the benevolence brought in £105,489 in 1622 and an additional £10,942 in 1623.

**Sources:** Dietz, *English Public Finance, 1558-1641*, p 194; Russell, *Parliaments and English Politics*, pp 125-126

## **1624**

### **Three subsidies, 1624 May 13 or later**

Parliament opened on 19 February 1624 and soon after 13 May granted three subsidies, together with three fifteenths and tenths.

The rates were the same as in previous subsidies, but each was to be collected in one payment. Individuals and corporations paid 2s 8d per pound for moveable goods worth £3 or more, and 4s per pound for land worth 20s or more per annum. Aliens paid double these rates (5s 4d per pound on goods and 8s per pound on land), and those aliens without taxable assets paid an 8d per head poll tax for each subsidy.

The first subsidy was to be assessed by 20 June, certified at the Exchequer by 30 June and paid by 10 July 1624; the second was to be assessed by 10 October, certified by 30 October and paid by 10 December 1624; and the third was to be assessed by 10 March, certified by 30 March and paid by 10 May 1625.

A book recording the payments into the Exchequer made by the collectors of the third of these subsidies, together with the dates of payment, is at E 179/265/27. In addition to the assessments

among the E 179 documents, a paper volume, now BL, Add MS 21,047, contains the assessment for the third subsidy of the hundred of Colneis in Suffolk.

**Sources:** *Stat. Realm*, IV, pp 1209, 1249-1262; Dietz, *English Public Finance, 1558-1641*, p 211; Russell, *Parliaments and English Politics*, pp 145-203

**enrolled account:** E 359/65, 66, 67; E 359/71, rot 2

**collections:** 1624 July 10; 1624 Dec 10; 1625 May 10

### **Three fifteenths and tenths, 1624 May 13 or later**

Parliament opened on 19 February and soon after 13 May granted three fifteenths and tenths, minus the usual deduction, to be paid in three equal instalments in successive years. It also granted three subsidies.

The first fifteenth and tenth was payable on 10 July 1624, the second on 10 December 1624, and the third on 10 May 1625.

**Sources:** *Stat. Realm*, IV, pp 1209, 1247; Dietz, *English Public Finance, 1558-1641*, p 211; Russell, *Parliaments and English Politics*, pp 145-203

**enrolled account:** E 359/64

**collections:** 1624 July 10; 1624 Dec 10; 1625 May 10

## **Charles I**

### **1625**

#### **Two subsidies, 1625 June 30 or later**

Parliament was summoned to commence on 17 May 1625, but its opening was delayed until the treaty for the marriage of Charles I with the French princess Henrietta Maria had been completed, and did not formally begin until 18 June 1625. On 30 June or soon after, a supply of two subsidies was granted to the king, again for the defence of the Palatinate, but parliament was not dissolved until 12 August, after the commons refused to vote a further supply.

The rates were the same as for the previous subsidy, each to be collected in one payment. Individuals and corporations were charged 2s 8d per pound for moveable goods worth £3 or more, and 4s per pound for land worth 20s or more per annum. Aliens paid double these rates (5s 4d per pound on goods and 8s per pound on land), and were liable to a poll tax of 8d per head for each payment.

From this date forward, Catholic recusants were to be charged for subsidies at the same double rates as aliens. They were to be assessed on land and/or goods, and if not meeting the minimum thresholds for liability, were, like aliens, to pay a poll tax of 8d per head. Recusants were defined as Catholics over the age of seventeen, or persons aged over twenty-one who had not attended

holy communion for a year. There was evidently, in some parts, a vigorous reaction to this innovation. An affidavit sworn by a Warwickshire collector on 26 June 1626 records that there were over 150 persons in his hundred upon whom he had been unable to levy the second part of the tax, of whom all but seven were recusants assessed 'per poles' (E 179/259/4).

The first subsidy was to be assessed by 30 September, certified at the Exchequer by 20 October and paid by 31 October 1625; the second was to be assessed by 31 March, certified by 20 April and paid by 30 April 1626.

**Sources:** *Stat. Realm*, V, pp 1, 9-21; Russell, *Parliaments and English Politics*, pp 204-259

**enrolled account:** E 359/68

**collections:** 1625 Oct 31; 1626 April 30

### **Privy seal loan, 1625 Sept**

In September 1625 measures were taken through the lords lieutenant to ascertain the names of persons able to lend money to the king. The deputy lieutenants were to advise the members of the privy council, and certificates and schedules for payment were to be drawn up and sent to them. The council was then to send privy seal letters for loans to these individuals, payable in twelve days, and repayable in eighteen months. Any assessments about which complaints were made were to be investigated, and mistakes were to be verified, on oath, by the lieutenants or other persons 'worthy of credit' (SP 16/6, nos 70, 128).

Many excuses were given, and in consequence, payment of the privy seals does not seem to have been pressed; the money raised on them did not come in until early in the next year. Some of these printed privy seal letters, most without any evidence of having been paid by the addressees, survive among the records of the Privy Seal Office. The wording of the letter is similar to that issued by James I in 1611, asking for sums 'which few men would deny a friend', in accordance with the 'precedents and customs of former times'. All of the letters are dated 2 or 3 December 1625 (E 34/58).

**Sources:** Dietz, *English Public Finance, 1558-1641*, pp 227-228

## **1626**

### **Benevolence, 1626 July 7**

On 7 July 1626, following the dissolution of parliament on 15 June without a grant of supply, the privy council wrote to the justices of the peace of the shires, complaining that although the commons had reached a 'unanimous agreement' to grant the king four subsidies and three fifteenths and tenths, some members had obstructed the grant. The justices of the peace, therefore, were to levy a benevolence. They were instructed to meet with the local 'subsidymen' (those persons assessed to pay subsidies), persuade them of the need to contribute, and collect the money. The threat of a Spanish invasion, widely publicized by the privy council in the summer of 1626, was also meant to induce contributions of 'a supply equal to five subsidies' (SP 16/31, no 30).

The people proved reluctant, and circumstances were such that it was not possible to use coercive measures in the levy of a benevolence. No measures were put in place, therefore, for proceedings

against defaulters, and only a few JPs sent in their names. The privy council tried to garner support for the levy by writing letters to individual peers, asking them to set an example to others by contributing, but most of the letters did not reach them until late August. There were two serious tactical errors in the instructions sent to the JPs, which account more than anything else for the failure of the benevolence, however. The suggestion that the benevolence was to be an alternative to the grant of supply by parliament provided a worrying precedent. The second problem was that the meetings with the 'subsidiemen' were allowed to take place in large groups, which reduced the opportunities for JPs to employ their personal influence. Although a second set of letters sent to the JPs on 26 July corrected these defects, most of the shires had already held their meetings and decided not to contribute (SP 16/31, no 31).

Only four counties (Middlesex, Surrey, Warwickshire and Carmarthen) contributed a total of £948 16s 4d (E 401/2442). Several of the remaining counties had been prepared to give only small sums, but were forestalled from making their contribution by a royal proclamation cancelling the levy.

*Sources:* Dietz, *English Public Finance, 1558-1641*, p 235; R Cust, *The Forced Loan and English Politics 1626-1628* (Oxford, 1987), pp 31-35, 91, 94-99

#### **Privy seal loan, 1626 Aug 5**

On 5 August 1626 collectors were appointed to raise a new loan, and on 14 August 1626 the king wrote to his council authorizing it to draw up a list of those fit to pay, based on the returns of the lords lieutenant in 1625. The council had already begun to issue privy seals, however, to a small number of judges, office-holders, and wealthy and other country gentlemen (many of them notably enemies of the duke of Buckingham), and assessed them to pay amounts of between £100-£2,000 (E 401/2586, pp 1-81, 459-477).

The same printed privy seal letters were used to levy this loan as had been issued in 1625, but with the 'first' year of Charles I's reign crossed through and 'second' written above it. The year '1625' was also altered to '1626'. Two such letters survive with other records of the privy seal office, both dated 10 September; neither of them are noted as having been paid (E 34/58).

Very little money was received, and on 22 September 1626 the loan was suspended by proclamation.

*Sources:* Cust, *The Forced Loan*, pp 37-38

#### **Forced loan, 1626 Oct 20**

On 13 September 1626 the privy council decided to levy a forced loan, prompted by the emergency situation brought on by the defeat of the king of Denmark in September 1626. A set of instructions was sent to preachers on 20 September 1626, and commissions for the levy of the loan were issued on 23 September and 20 October 1626, copies of which exist in various manuscripts (BL, Stowe MS 325, ff 136-141; BL, Cotton MS Titus B.IV, ff 384-394v; BL, Egerton MS 2651, ff 82-84v; SP 16/36, no 42). These instructions are discussed in Dr Cust's book (pp 47-48). A list of the commissioners appointed to levy the loan exists at C 193/12/2.

The commissioners were to use the books compiled for the last subsidy in their assessments, and it was suggested that those persons who had been assessed as having, for example, £100 in land, should lend £100, while those possessing the same amount in goods were to lend 100 marks, and

so on, pro rata. People were to be encouraged to attend meetings held by the commissioners, and each person was to be taken aside confidentially and 'persuaded' to pay. Those who could were to pay within fourteen days; the rest could pay in two equal instalments, the second payment being due on 20 December 1626. On 8 November 1626 further instructions were sent to the commissioners exhorting them to make their collection with all speed, and informing them that any contributions which had been made to the benevolence or the privy seal loan were to be counted towards the payment of this forced loan. Reimbursement was to be made, moreover, of the surplusage of any payments made in excess of the loan. The names of all defaulters were to be certified to the privy council, and they were to be examined on oath to determine whether they had attempted to dissuade others from lending either publicly or privately (BL, Harleian MS 365, ff 4-5v; SP 16/36, no 43). The privy council waited over three months before asking most of the taxpayers to contribute and in the meantime tried to persuade those over whom it had influence to set an example by contributing. Council members met personally with potential lenders.

Several assessments and other returns for the loan survive in the E 179 and SP 16 classes of documents, many of which are discussed by Dr Cust, whose book analyses in detail the levy of the loan in Essex. Other papers relating to the levy of the loan in Surrey, and not cited by Dr Cust, are in the Surrey Record Office, Guildford (LM 1513, 1516/2, 1516/4, 1517).

Resistance to the loan, which has been termed 'the first outbreak of large scale disobedience to the royal government', is legend. A large number of gentry refusers present in London in 1627 directed attention to the severe measures used to enforce the loan, and in November 1627 the issue came to a head with the case of the 'Five Knights', when the legality of the loan was challenged at law. These refusers had sought a public trial of the latter issue, together with the grounds of their imprisonment. The subsequent decision against the 'Five Knights' provoked public outcry, and was to become a key issue in the 1628 parliament. A petition to the king in 1627 from loan refusers 'long' imprisoned gave their reasons for refusing to lend, citing medieval statutes, parliament rolls and charters of liberties, in their claim that the forced levy of a loan was illegal (BL, Add MS 12,496, ff 102-103). Proceedings of the council in April 1627 against the loan refuser William Coryton are in BL, Harleian MS 365, ff 6-8v.

The loan began to be collected in October 1626 and, by 27 November 1627, £154,292 had been paid into the Exchequer (SP 16/84, no 89). Final Exchequer accounts show that total receipts at the Exchequer amounted to some £184,820, while £82,244 15s 1d never reached it, being disbursed in the counties for the expenses of billeting, coat and conduct, and purveyance. The total sum collected may have been as high as £267,064 15s 11d - not far short of the £275,000 raised by the five parliamentary subsidies granted in 1628 (E 401/2322-2325; SP 16/85, nos 76, 77).

The high yield was achieved by strong coercive measures, such as the threat of military impressment, forced billeting of soldiers and imprisonment. Its very success was due to it being a 'forced loan' in the true sense of the term.

**Sources:** Cust, *The Forced Loan*, pp 4-5, 47-48, 51, 92-93, 99-100, 260-283; Cust, 'Commissioners for the Forced Loan of 1626-7', pp 199-206; P Zagorin, *The Court and the Country*, (1969), pp 109-110; Dietz, *English Public Finance, 1558-1641*, p 238n; D Hirst, 'The Privy Council and Problems of Enforcement in the 1620s', *Journal of British Studies*, XVIII (1978), pp 52, 59

**collections:** 1626 Oct - Nov; 1626 Dec 20

## 1628

**Privy seal loan, 1628 Jan 25**

Under threat of invasion from both France and Spain, and with the widespread resistance to the forced loan of 1626-1627, the privy council decided in January 1628 to levy a privy seal loan worth £200,000, after receiving a letter on the subject from the king. The privy seals were ordered on 25 January, and the heaviest demands were to be made upon those who had refused to pay the forced loan.

A few of the privy seal letters, none of them bearing any note of payment or repayment, survive among the records of the privy seal office. All are dated either 8, 9 or 10 February 1628. Printed in the *civilité* typeface, the tone of the letter was distinctly less friendly than that of the text of the privy seal letters sent in 1625 and 1626. Emphasis was laid on the reciprocal ties of the monarch to 'take care' for the 'safeties and welfare' of his subjects, and the duty of his subjects 'to ayde and assist' him in their 'common preservation', as well as the well-established tradition of the monarch calling upon his people for 'private helps...upon urgent necessities'. The insufficiency of the king's funds, despite the sale of his jewels, plate and lands, and the aids and loans given by his subjects was cited, and also the duty of the king's subjects to show obedience and loyalty 'towards the surety of [the king's] person, defence of [their] country, maintenance of religion and our allies'. Payment was requested within ten days, and repayment was promised within a year. The recipient was enjoined 'in no wise to faile hereof' (E 34/58).

There was opposition to this loan led by the earl of Bedford and the earl of Devonshire, and the levy of the loan was ultimately abandoned when a new parliament was summoned to grant the king supply in March 1628.

*Sources:* Cust, *The Forced Loan*, pp 83-85; Dietz, *English Public Finance, 1558-1641*, p 244

**Ship money, 1628 Feb 12**

The idea of extending to other counties what had been an extraordinary revenue levied only on the port towns and maritime counties for defence purposes in times of national emergency, and levied by writ as a separate request for aid, which was traditionally received into the Treasury of the Navy rather than the Exchequer, was first proposed in 1603, a few weeks before the death of Elizabeth I. The plan was scuppered in the event of her death.

Not every county was to be asked to contribute in 1603, but in 1628 an ambitious attempt to levy ship money on the entire country was made. On 12 February 1628 the council sent letters to the sheriffs, enclosing two letters: one to the justices of the peace from the council, and another from the king, for the information of the sheriffs, deputy lieutenants and justices. The latter instructed the sheriffs to call together the justices of the peace and make known the government's intentions, justifying the need for the tax by citing the deteriorating political situation in Germany and France, and stating that the ship money was intended to be in anticipation of subsidies expected to be granted by the parliament which had been summoned to meet on 17 March 1628. It was to be explained that the urgency of the situation had forced the king to ask for immediate money.

The ship money was expected to raise the equivalent of three subsidies (a sum of £173,411), and each county, city and borough was assessed and charged with levying a specific amount, with the

heaviest burden to fall on the west country (esp. Devon). Later attempts to levy ship money would be loosely based upon these assessments. Ironically the Cinque Ports were exempt because this tax was marketed as a form of subsidy (from which they were traditionally exempt), and 'was so described by contemporaries'.

The collectors were to be appointed by the justices of the peace and the tax was to be administered under the direction of the sheriff, who continued to be the key figure in the assessment and collection of ship money throughout the 1630s. The ship money was to be collected between 12 February and 1 March 1628.

Four days after the council sent its letter and that of the king into the country, a proclamation was issued, abandoning the scheme.

**Sources:** K Sharpe, 'The Personal Rule of Charles I', in his *Politics and Ideas in Early Stuart England* (London, 1989), p 115; R J W. Swale, 'The Ship Money Levy of 1628', *BIHR* 50 (1977), pp 165-170, cf BL Harleian MS 703, ff 129v-131; PRO, SP 12/274, nos 142-150; SP 12/287, nos 12-14; A Thrush, 'Naval finance and the origins and development of ship money', in *War and Government in Britain, 1598-1650*, ed M C Fissel (Manchester, 1991), pp 133-162

**collections:** 1628 March 1

#### **Five subsidies, 1628 June 16 x 29**

Parliament opened on 17 March 1628, but it was not until satisfactory answer had been made by the king to their grievances - primarily his assent to the Petition of Right - that the commons granted him five subsidies. The subsidy bill was sent to the lords on 16 June and received royal assent before the adjournment of parliament on 29 June.

The tax was to be paid in four instalments. The first two subsidies were to be paid in one payment, and the other three were payable individually. The rates were otherwise the same as those for the previous subsidies. For the first payment, that of two subsidies, individuals and corporations would have had to pay 5s 4d per pound for moveable goods worth £3 or more, and 8s per pound for land worth 20s or more per annum. Aliens and recusants, paying double these rates, would have had to pay 10s 8d per pound for their moveable goods, and 16s per pound for their land, while the poll tax on those aliens and recusants possessing no estate was 16d per head.

For the single subsidies levied in the second, third and fourth payments, individuals and corporations were charged 2s 8d per pound for moveable goods worth £3 or more, and 4s per pound for land worth 20s or more per annum. Aliens paid double these rates (5s 4d per pound on goods and 8s per pound on land), or a poll tax of 8d per head.

These hefty charges were payable over an unprecedentedly short period of time - less than eight months. The first two subsidies were to be assessed by 30 June, certified at the Exchequer by 9 July and paid by 10 July 1628; the third (second payment) was to be assessed by 20 September, certified by 10 October and paid by 20 October 1628; the fourth (third payment) was to be assessed by 30 November, certified by 10 December and paid by 20 December 1628; and the fifth (fourth payment) was to be assessed by 10 February, certified by 20 February and paid by 1 March 1629. At least one assessment roll for the levy of the first two subsidies was never returned to the Exchequer, that of four of the six hundreds of Nottinghamshire, but is among the Coke-Steel MSS



at Trusley Hall, Derbyshire (ref: SR/4). Most assessments for the levy of these subsidies are among the E 179 documents, however.

From other extant records relating to these taxes, it is evident that payment of the fourth and the levy of the fifth subsidies did not conform to the schedule set out in the statute. Two paper volumes in the British Library contain assessments for the levy of the first two subsidies in the hundreds of Samford, Bosmere and Claydon in Suffolk (BL, Add MS 21,055; 21,038), and another similar volume records the assessment of Bosmere and Claydon for the third subsidy (BL, Add MS 21,039). Both books also include rare surviving warrants containing instructions to the local constables for the levy of the subsidy.

The latter volume also contains a letter dated 31 March 1629 from the privy council to the Suffolk commissioners explaining that the levy of the fifth subsidy had been delayed in order to lessen the burden on the 'poore sorte', and to give time for the gentlemen who had attended the 1628 parliament to cool their tempers, and remember that they were only assessed 'half as much as in former times'. The commissioners were told to improve their performance in the levy of the last subsidy, complaining that 'the former payments have been collected and returned with so loose a hand that half of the last subsidy being payable the 10th of December last is not yet received', and were cautioned against under-assessing. Another extant original commission, dated 8 January 1629, for the levy of the fifth subsidy in Wiltshire, however, indicates that no delay was thought to be necessary there (BL, Add Charter 40,103).

**Sources:** *Stat. Realm*, V, pp 23, 39-52; Russell, *Parliaments and English Politics*, pp 323-389

**enrolled account:** E 359/70

**collections:** 1628 July 10; 1628 Oct 20; 1628 Dec 20; 1629 March 1

## 1634

### Ship money, 1634 Oct 20

On 20 October 1634 writs were sent to the town corporations and the sheriffs of maritime counties asking for a levy of ship money. The ships, fully-rigged with men and ammunition, were to be ready to sail from Portsmouth harbour by 1 March 1635, and the towns could contribute either money or ships. Within thirty days of the date of the writ, a meeting of at least nine mayors of the towns of Kent and Sussex was to be held to assess the charge, and in default of such an assessment, the county sheriff was to assess the charge.

The self-assessment of towns proved problematic and writs ordering the levy in the following year suggested a quota of ships to be contributed by each town. The total amount asked for in 1634 was £80,609, of which only £79,586 was received.

The declared accounts of this money are among the papers of the Audit Office and the collected and uncollected totals from each county are printed by Gordon (p 155). The ship money levies of 1634-1640, and their total annual yields, are comprehensively treated in A A M Gill, 'Ship money during the personal rule of Charles I: politics, ideology and the law 1634 to 1640' (Unpublished PhD thesis, Sheffield University, 1990).

In addition to individual returns scattered among the E 179 documents listed by county, E 179/275 is a large cache of warrants to the county sheriffs ordering them to levy the arrears of the ship-money, and various schedules of refusers to pay, in fifteen counties. This material, relating to the ship-money levied in 1634-1638, comprises two boxes, organized by county into files.

**Sources:** *CSP, Dom, 1634-1635*, p 295; Sharpe, 'Personal Rule of Charles I', p 115; M D Gordon, 'The Collection of Ship-Money in the Reign of Charles I', *TRHS* 3rd ser., IV (1910), p 143

**declared account:** AO1/1702/76

**collections:** 1635 March 1

## 1635

### Ship money, 1635 Aug 4

For the first time, the ship money was levied on all counties, and the numbers of ships to be rigged by each town were apportioned by the council, although beyond these allocations, the assessment was to be made by the sheriffs. The sheriffs were enjoined to make careful assessments, 'according to the houses and lands within the county, or to follow other public payments "most equal and agreeable" to the inhabitants'. Disputes over assessment were the biggest problem with the tax before its legality was called into question in 1639, but the ship money generally yielded a far greater amount of revenue than the subsidies had.

Like the ship money levy of 1634, the assessment was made in terms of ships (and their rigging) to be provided, but the localities had the option to pay money instead.

The writs were issued on 4 August 1635, and it is presumed that the ships were to be ready at Portsmouth on 1 March 1636, as before.

**Sources:** Sharpe, 'Personal Rule of Charles', pp 115-116; Dietz, *English Public Finance, 1558-1641*, p 275n, cf SP 16/36, no 34

**collections:** 1636 March 1

## 1636

### Ship money, 1636 Sept

The writs for this levy were virtually identical to those of 1635, as were all subsequent issues of ship money writs (to 1639), making only minor adjustments. In 1636 there were some alterations to the quotas, and the sheriffs were for the first time required to sign the assessments.

The writs were issued in September 1636, but were altered in the following month. It was again implicit that the ships were to be ready at Portsmouth on 1 March 1637 (PC 2/46/378).

**Sources:** Sharpe, *Personal Rule of Charles I*, p 557; *CSP, Dom, 1636-1637*, p 152

**collections:** 1637 March 1

## 1637

### Ship money, 1637 Sept 19

The writs for this levy of ship money were issued on 19 September 1637. The ships with men and provisions were to be ready at Portsmouth on 1 March 1638.

*Sources:* CSP, Dom, 1637, p 427

*collections:* 1638 March 1

## 1638

### Ship money, 1638 Nov 5

The writs for the levy of ship money this year were issued on 5 November 1638. The ships, with men and provisions, were to be ready at Portsmouth on 15 March 1639.

A much reduced sum was sought this time. A volume of letters and warrants to sheriffs, mayors and other officers, and of minutes of the privy council and other documents relating to the payment of the ship money in 1638 is now BL, Add MS 25,040.

*Sources:* CSP, Dom, 1638-1639, p 88; Gordon, 'The Collection of Ship-Money', p 143

*collections:* 1639 March 15

## 1639

### Contributions toward the defence of the kingdom, 1639 Aug 20

The 'contributions toward the defence of the kingdom' levied upon the nobility in lieu of feudal service due for the Scottish war may represent the last attempt to summon a feudal levy and impose a scutage. On 20 August 1639 proclamation was ordered to be made to all men holding land of the king 'by grand sergeantry, escuage or knights service' that they were to perform their services against the Scots, 'according to their tenures'. They were to assemble for this purpose by 20 September.

N B Lewis suspected, however, that the real intention behind this 'feudal levy' was to solicit contributions towards the campaign. He pointed out that the king had written on 19 August to the lords lieutenant of certain counties, informing them that he would accept fines in lieu of service. Officers of the Exchequer were also instructed to compound with persons wishing to commute their services.

Little else is known about the levy, but there is an undated account of the 'contribution money' for the expedition against Scotland collected and still uncollected in Leicestershire, believed to date from November 1639 (SP 16/433, no 52).

According to Dietz, the contributions amounted to £51,512 in 1639 and £21,005 in 1640.

*Sources:* Dietz, *English Public Finance, 1558-1641*, p 285; *Foedera*, XX, p 433; Lewis, 'The Feudal Summons', p 730

### **Ship money, 1639 Nov**

The writs for the levy of ship money were issued in November 1639, and a letter of 12 December 1639 makes reference to the fact that they were sent out, notwithstanding the assembling of a parliament.

The quotas were the same as those of 1636 and 1637, but more money was to be accounted for, since London for the first time had opted to pay in money rather than ships.

*Sources:* CSP, Dom, 1639-1640, p 158; 1640-1641, p 132; Gordon, 'The Collection of Ship-Money', pp 143-144

*collections:* 1640 March 1

### **Forced loan from nobles, 1639 Dec 11 or earlier**

The king demanded of his nobles a loan of £300,000 in December 1639, after he had signified his willingness to summon a parliament.

The levy of the loan is discussed in a letter of 11 December 1639, and lists dated 6 and 11 March 1640 name the king's servants and others required to contribute to the loan and the amounts they were to pay (SP 16/435, no 64; SP 16/447, nos 7, 36, 94). According to Dietz, the loan brought in only £63,000, however, in 1640.

*Sources:* Dietz, *English Public Finance, 1558-1641*, p 285

## **1640**

### **Four subsidies, 1640 Dec 10 - 23**

Parliament opened on 3 November 1640. After protests against the raising of 'ship money', which it claimed to be illegal and unconstitutional, it voted two subsidies on 10 December for relieving the king's army and the northern counties; on 23 December it granted an additional two subsidies to be used for the same purpose. The money was said to be urgently needed, and little time was allowed for its collection.

The subsidies were to be collected in two payments, which amounted, in effect, to paying two double subsidies. The rates, therefore, were the same as those for the first payment of the previous grant of subsidies (the five subsidies granted in 1628). For each payment of two subsidies, individuals and corporations were to be charged 5s 4d per pound for moveable goods worth £3 or more, and 8s per pound for land worth 20s or more per annum. Aliens and recusants, paying double these rates, were to pay 10s 8d per pound for their moveable goods, and 16s per pound for their land, while the poll tax on those aliens and recusants possessing no estate was 16d per head. Commissioners appointed to levy the tax were named in the statute.

The first two subsidies were to be assessed by 27 February, certified at the Exchequer by 4 March and paid by 10 March 1641; the third and fourth were to be assessed by 1 April, certified by 20 April and paid by 10 May 1641.

The dates on which payments were due may, however, have been subsequently altered. An assessment made in Kent, in which the accompanying certificate specifically relates the document

to the two first subsidies granted in this parliament, was not certified until 24 March, and cites a payment date of 8 May 1641 (E 179/128/638). Accounts from the same county, moreover, show that payment of the first two subsidies was late; E 179/287/11, for example, notes payments received as late as 4 June 1641. Similarly, the assessment for the first two subsidies in Brixton hundred in Surrey, although making no reference to the payment date, was not certified until 23 March 1641, and not returned to the Exchequer until 5 April 1641. The certificate of assessment merely states that the money was to be paid over by the high collector 'immediately upon his Receipt thereof unto Robert Bateman and others' at the chamberlain's office at the Guildhall in London (E 179/186/448).

In addition to the returns among the E 179 documents, the assessment for the first two subsidies in the hundred of Colneis in Suffolk is now BL, Add MS 21,047. Assessments of the second two subsidies in several hundreds in Somerset are BL, Add Rolls 28, 275 and 28,276.

A bundle of papers relating to the collection of these subsidies - giving, in particular, details of the money collected and that still outstanding as of 14 March 1641 in all counties, and the names of the collectors who had not yet accounted in full - is now E 179/274/1.

*Sources:* *Stat. Realm*, V, pp 54, 58-78; Cobbett, *Hist. Parl.*, II, pp 673, 701; *CJ*, II, pp 48-49, 57

*enrolled account:* E 359/72, rots 1-21; E 359/73, rots 1-22; E 359/74, rots 2-58

*collections:* 1641 March 10; 1641 May 10

## 1641

### Two subsidies, 1641 May 13

Parliament was still sitting in the session which had opened on 3 November 1640, and which came to be called 'the Long Parliament'. A further two subsidies were granted in view of the danger from the Scots, the act making express mention that it was 'for the further relief of his Majesty's Army and the Northern Counties'. One contemporary source gives 13 May as the date on which the bill was passed.

The two subsidies were to be collected in one payment, and the rates charged, therefore, were identical to those levied in each of the two double subsidies of the previous year (those granted in December 1640). Individuals and corporations were to pay 5s 4d per pound for moveable goods worth £3 or more, and 8s per pound for land worth 20s or more per annum. Aliens and recusants, paid double these rates (10s 8d per pound for their moveable goods, and 16s per pound for their land), while the poll tax on those aliens and recusants possessing no estate was 16d per head. Commissioners appointed to levy the tax were named in the statute.

Assessments were to be completed by 20 October and certified at the Exchequer by 20 November 1641; payment was due by 1 December 1641.

In addition to the returns among the E 179 records, the incomplete assessment of Taunton and associated hundreds in Somerset for both subsidies is now BL, Add Roll 28,277, and the assessment of Colneis hundred, Somerset, is BL, Add MS 21,047.

Interim accounts made by collectors of this tax for various counties have been recorded in a paper book. The first nine folios of this book list the taxpayers whose payment was in arrears, persons exempted from payment for various reasons, as well as the dates on which payments were made to the Exchequer by the collectors, many of which were not received until 1642, 1643, or even 1645 (E 179/266/8). The book attests to the difficulties of the collectors in gathering this tax.

**Sources:** *Stat. Realm*, V, pp 79-101; *Two Diaries of the Long Parliament*, ed M Jansson (Gloucester, 1984), p 118

**enrolled account:** E 359/72, rots 22-32; E 359/73, rots 23-30

**collections:** 1641 Dec 1

### **Graduated poll tax for disbanding the armies, 1641 June 18**

'The Long Parliament', in which this tax was granted, opened on 3 November 1640. The bill for the tax was reportedly both debated and passed on 18 June 1641. The act in which the details of the grant are set out certainly post-dates the grant on 13 May 1641 of the two subsidies for the 'further relief' of the army, since this later act, entitled, 'an act for the speedy provision of money and disbanding the armies and settling the peace of the two kingdoms of England and Scotland', specified that the commissioners appointed to assess the tax were to be the same as those who had been named to assess the two subsidies.

The tax was to be levied on all the king's subjects living in England, Scotland or Ireland, and a graduated scale of rates was laid down according to rank and/or profession as follows:

*Noblemen:* dukes, £100; marquesses, £80; earls, £60; viscounts, £50; barons, £40.

*Eldest sons of noblemen, aged 21 or older:* earls, £40; viscounts, £35; barons, £30.

*Knights and esquires:* baronets, £30; knights of the Order of the Bath, £30; knights bachelor, £20; esquires, £10.

*Professional men:* king's serjeants-at-law, £25; serjeants-at-law, £20; king's counsel, £20; doctors of physic, £10.

*Clergymen:* bishops, £60; deans, £40; canons, £20; prebends, £10; parsons and vicars possessing estates of clear value of £100 per annum, £5; doctors of civil or canon law and advocates, £10; archdeacons, £15; chancellors to bishops, £15; registrars to bishops £10; registrars to archdeacons, £5; proctors in ecclesiastical courts, £5.

*Londoners:* lord mayor, £40; sheriffs and aldermen, £20; deputy aldermen, £10; common councillors, £5.

*First 12 livery companies in London:* masters, £10; wardens, £6 13s 4d; liverymen, £5; yeomen, £3.

*Dyers, brewers, leathersellers, girdlers, stationers, woodmongers, upholsters, apothecaries, pewterers, tallow-chandlers, armourers or saddlers:* masters, £6; wardens, £5; liverymen, £3; yeomen, £1.

*Barbers, surgeons, white bakers, wax-chandlers, cutlers, butchers, carpenters, painters, cordwainers, coopers, scriveners, brown bakers, turners, or innholders:* masters, £3; wardens, £2; liverymen, £1.

*Founders, curriers, masons, bricklayers, joiners, plasterers, weavers, fruiterers, marblers, embroiderers, poulterers, cooks or plumbers:* masters, £1; warden, 15s; liverymen, 10s.

*Bowyers, fletchers, blacksmiths, bottlemakers, woolpackers, farriers, paviors, loriners, glaziers, clerks or watermen:* livermen, 5s.

Freemen of any company in London, 1s.

*Aliens:* merchant knights, £40; merchants below the rank of knight and trading at sea, £10; merchants trading on land, £5; householders practising a trade, 5s.

*English merchants in London:* not freemen, £5; factors, 40s; handicraftsmen, 5s.

Aldermen in any city in England or Wales below the degree of knight or esquire, £5.

*Officers of the Court of King's Bench:* prothonotary, £40; clerk of the crown, £20; custos brevium, £40; master of the rolls, £60.

*Officers of Chancery:* clerk of the crown, £20; clerk of the chancery, £30; usher, £30; the six clerks, £30 each; cursitors, £5 each; clerk of the petty bag, £10; examiners, £10 each.

*Officers of the Court of Common Pleas:* prothonotaries, £20 each; custos brevium, £60; filacers, £5 each.

*Officers of the Exchequer:* attorneys, £10 each; auditors, £10 each.

*Court of Wards and Liveries:* clerk of the court, £60; attorneys, £5 each; auditors, £10 each; feodaries, £10 each; escheators, £5 each.

*Duchy of Lancaster:* clerk of the court, £10; auditors, £10 each.

*Privy Seal Office:* the clerks, £10 each.

*Court of Requests:* attorneys, £10 each.

*Signet Office:* the clerks, £10 each.

Attorneys-at-law in any of the courts at Westminster, £3 each.

Officers of the king's household receiving a yearly fee of £10, £10 each.

Those who held neither rank nor office, and were not engaged in a profession, were to be assessed on the basis of their total assets (land, goods, money, stock, etc). The rates levied upon those persons were:

£100	per annum to pay	£5
£50	per annum to pay	40s
£20	per annum to pay	5s
£10	per annum to pay	2s
£5	per annum to pay	1s

Widows paid one-third of the value of their former husbands' rank/profession or income. Convicted popish recusants had to pay double the above rates. All other persons over the age of sixteen, and not in receipt of alms, were to pay a poll tax of 6d per person.

The money was to be paid to the sheriffs, or in London, to certain designated persons (who would issue them with a certificate of receipt), or outside of London, to certain specified members of parliament (also issuing a certificate). Those who did not pay within four days of the date on which the money was due were to be distrained at double the rate, and were liable to other penalties as well.

Anyone who lent £100 in advance of the levy of the tax, before 20 July 1641, would be repaid with 8 per cent annual interest.

Residents of Northumberland, Newcastle upon Tyne, Berwick-upon-Tweed or co Durham were exempt from assessment in those places, but were liable for assets worth £20 or more held in other places. Residents of the cities of York, Hull and Carlisle, upon whom soldiers were billeted, were to be excused altogether.

The statute does not specify a date on which payment was due at the Exchequer, but it may be assumed from the title of the act, that payment was due as soon as practicable after assessment. A receipt issued upon payment of this tax in Essex was dated 19 August 1641 (E 179/391/2). A Surrey collector's appointment relating to this tax, dated 28 July 1641, specified that the money was to be paid 'uppon Tuesday the third day of August next ensueinge...by eight of the clock in the morning, at the signe of the Castle in Kingston uppn Thames' (E 179/384/17).

Returns from Kent and Surrey suggest that payment was slow to be received. Some collectors in Kent were discharged as late as December 1645 and March 1646 (E 179/249/12). The assessment for Reigate hundred in Surrey, although drawn up on 1 October 1641, was not received at the Exchequer until 24 June 1645 (E 179/186/460). The assessment of Nassaburgh hundred in Northamptonshire was apparently never returned to the Exchequer and is now Northamptonshire Record Office, NPL 560.

Eventually the sum raised by the levy totalled about £400,000.

*Sources:* *Stat. Realm*, V, pp 105-110; *Two Diaries of the Long Parliament*, pp 122, 124-125; Cobbett, *Hist. Parl.*, II, pp 842-843; Braddick, *Nerves of State*, p 104

*collections:* 1641 Aug

## 1642

### Grant of £400,000, 1642 Feb

In February 1642, during the Long Parliament, parliament voted a grant of £400,000 to Charles I by an act entitled 'an act for the speedy raising and levying of monies for the necessary defence and great affairs of the kingdoms of England and Ireland and for the payment of debts undertaken by the Parliament'. The total sum of £400,000 was divided up and allocated to the individual counties, cities and boroughs, with each required to pay an amount specified in the statute. Within each county/city/borough, the sums due were to be divided further among the towns, hamlets and parishes, and within these, individuals held to be liable to pay the subsidy were to be assessed and charged sums proportional to the values of their estates, at the discretion of the commissioners.



Held liable to pay the subsidy were lords, clergy and laymen with moveable goods to the value of £3 or more, aliens and recusants owning moveable property of any value, or those persons enjoying income from land held by whatever tenure, or offices or annuities, of 20s per annum or more. Only servants earning under £10 annually, or servants of the king earning under £5 annually, were exempt. The commissioners, all appointed by and named in the statute, were to charge a rate per pound, as in the manner of subsidies, and were to be given their commissions by 10 April 1642.

A special feature of this subsidy was the apportionment of the tax between landlords and tenants. In the case of land let to tenants for life, a term of years, or at will, and for nearly the yearly value, the person receiving the rent (the landlord) was liable to pay the tax. If the land was let at under its yearly value, however, the tax payable was to be apportioned between the landlord and the occupier, in proportions to be decided by the assessors.

Aliens and recusants were to be charged double, and if not liable in either category, were to pay a poll tax of 2s 8d. Half the money received from aliens and recusants, and all that collected from officeholders, was to be set aside as 'surplusage', and would be used to repay those who had lent money to the crown with 8 per cent interest. This surplusage was not to count towards the quota allocated to the township or parish, but was in addition to the £400,000 granted.

The tax was to be paid in two instalments. The first payment was to be assessed by 20 May, certified at the Exchequer by 20 June and paid by 20 July 1642, and the second was to be assessed by 20 November, certified by 20 December (1642) and paid by 20 January 1643. A certificate of exemption, drawn up in Surrey in May 1642, gives 20 June, however, as the date on which the first payment was due (E 179/186/446).

Although the names of the persons charged and the collectors appointed by the commissioners were to be returned into the Exchequer, the money was to be paid directly to the lord mayor or chamberlain of the treasury of the city of London (the king's major creditor).

The tax was still being collected during the Civil War. Three tax collection documents dating from the Civil War period refer to the tax as the 'royal subsidie' (E 179/313/2; E 179/249/14, 17). Sussex collectors' affidavits sworn in March 1646 testify that attempts to bring in the first instalment of the money had only just been abandoned there. One collector was too afraid to distrain the earl of Northumberland, 'hee being a Peere of the realme and a member of the high Courte of parliament', even though the earl's steward had refused to pay on his behalf (E 179/395/18, m 9). The collectors of the tax in Surrey encountered similar problems: an affidavit dated 21 November 1645 reveals that William, Lord Monson, a member of parliament, had likewise intimidated another collector (E 179/186/446, m 1). An affidavit containing a long list of uncollectable debts was sworn by a Nottinghamshire collector of the tax on 25 November 1647 (E 179/163/12) and certificates of attesting to a collector's inability to distrain were issued before the mayor of Coventry as late as June 1650 (E 179/193/319).

In addition to the assessments returned by the commissioners in individual counties, a paper book of interim accounts of the collectors of both payments of this tax from various counties, including London, exists (E 179/266/8). The book lists delinquent taxpayers and persons exempted from payment, and records the dates of payments made by the collectors into the Exchequer. It also

contains warrants for allowances and other memoranda. An original assessment of Trowbridge and three hundreds in Wiltshire for the first payment of this subsidy, and another of Taunton and associated hundreds in Somerset for the second payment of this subsidy, and never returned into the Exchequer, are now BL, Add MS 30,989; Add Roll 28,278.

The form of assessment of this tax was to become the standard form of assessment for the weekly and monthly assessments ordained by parliament and collected during the Civil War and under the Commonwealth.

*Sources:* *Stat.Realm*, V, pp 145-167

*enrolled account:* E 359/73, rots 30-35

*collections:* 1642 July 20; 1643 Jan 20

### **Contribution and loan to relieve Ireland, 1642 Feb 8**

On 8 February 1642 an act was passed in the Long Parliament for a 'speedie contribution and loan towards the releife' of the king's 'distressed subjects' in Ireland. Murders and massacres of Protestants in the Irish kingdom were denounced in the strongest terms. Collections for the succour of these unfortunate people were to be made by 1 June 1642 in all the parishes of England and Wales by the churchwardens and overseers of the poor, probably after exhortative sermons were preached in the parish churches. The names of all contributors were to be recorded in 'notes', together with the amounts given. These notes, and the money collected, were to be handed over to the high constables of the hundreds, who were to deliver them to the sheriffs. It was then the responsibility of the sheriffs to bring the notes and money to appointed receivers and treasurers in London before 1 July 1642.

In addition to the collections made in the churches, commissions had also been appointed in Bristol and the Cinque Ports, who were instructed to meet and appoint persons who they 'thinke fitt, and earnestly to move and perswade them liberally to contribute and lend money toward so good a worke' by 1 March 1642. The commissioners themselves were enjoined to contribute and lend, so as to set an example to others, and to collect and record all the contributions and loans that they could. These were to be delivered to the sheriffs with all possible speed, and the sheriffs were to give acquittances for the money received. All lenders would be entitled to repayment with 8 per cent interest, upon production of such an acquittance.

After delivery of the money to the appointed receivers, the funds gathered were to be distributed to the victims by members of both houses of parliament, and instructions were given for the printing and publication of the lists of contributors. A large measure of publicity had already been given to this fund-raising effort by the printing of this act of parliament in 'books' to be distributed to the sheriffs, mayors, bailiffs and head officers of boroughs, and to all ministers, parsons, churchwardens and overseers of the poor, for publication in public places, parish churches and chapels. Many lists of collections made in the parish churches survive among the E 179 documents, signed by ministers and churchwardens, which record contributions as low as one or two pennies (see, for example, E 179/249/9-11).

*Sources:* *Stat. Realm*, V, pp 141-143; *CJ*, II, p 420

*collections:* 1642 June 1

### **Subscription loan for the reduction of the Irish rebels, 1642 April or earlier**

In early 1642 parliament passed a statute authorizing the institution of a speculative scheme to raise funds for the reduction of the rebels in Ireland.

The scheme offered as repayment to all those who agreed to lend money a share of the two and a half million acres of land which would be confiscated from the Irish rebels after the crown's victory. The minimum contribution was £6 from Irish (loyalist) settlers, who were also promised two years of remission of export duties on livestock. Everyone in England who promised money (£10 minimum), and paid the first half immediately and the other half within six months, would be allotted a proportional share in the confiscated land. In England, the deadline for the initial contribution was 1 May 1642, and in Ireland, it was 1 July 1642.

Subsequent amendments extended the dates by which participants could enter the scheme, and allowed corporations and Dutch Protestants the opportunity to participate as well.

*Sources:* *Stat. Realm*, V, pp 168-174, 176-177

*collections:* 1642 May 1 - July 1

### **Loan of £100,000 from the city of London, 1642 June 4**

On 4 June 1642, an ordinance was passed wherein it was agreed that a loan of £100,000 to be lent for a year by the 'several companies and citizens of London' would be secured at an interest rate of 8 per cent per annum. Repayment of the loan and interest would be made into the Chamber of the city of London, 'out of the first and next monies to be granted by Act of Parliament'.

*Sources:* *LJ*, V, p 105

### **Contributions of plate, money and horses, 1642 June 9**

On 9 June 1642 parliament passed an ordinance which came to be referred to as 'the Propositions'. After a preamble in which the king's efforts to make war on parliament were decried at great length, it was ordained that all those willing to contribute ready money and plate, or to furnish and maintain 'any horse, horsemen and arms' to oppose the king, would have their contributions repaid with 8 per cent interest, and four London aldermen were appointed as treasurers to receive these donations. All plate was to be compensated at the rate of 1s per ounce, and reimbursement of contributions of horse and arms would be at a rate of 2s 6d per day, from the date on which their receipt at the Guildhall in London was recorded. Members of both houses of parliament were especially enjoined to contribute, and both contributions and subscriptions for contributions were to be accepted from them.

No payment dates were specified, but the urgency of the situation was stressed. Those living within eighty miles of London were asked to bring in their contributions within a fortnight of receiving notification of the ordinance, and those further afield within three weeks.

*Sources:* *Acts and Ordinances*, I, pp 6-9

*collections:* 1642 June - July

### **Loan to be raised in London, 1642 Aug 26**

An ordinance was passed on 26 August 1642 in which it was ordained that, in groups of three or more, named commissioners would visit the inhabitants of London in their homes and solicit loans from both those who had already contributed plate or money, and those who had not yet done so, for the 'pressing needs of the kingdom'. The names of those promising to lend were to be written in a book provided for the purpose, and a third of the money and plate pledged was to be collected immediately, and brought to the Treasurers for Money and Plate at the Guildhall, who would issue receipts. The second third of the money and plate promised was to be collected and brought to the Guildhall a month after their 'subscriptions' had been made, and the last third would follow two months after the recording of the subscriptions. The contributions were to be repaid with 8 per cent interest.

The repayment of money lent by Londoners at 8 per cent interest was confirmed by a further act of 15 September 1642.

**Sources:** *Acts and Ordinances*, I, pp 24-25; *LJ*, V, p 355

**collections:** 1642 Aug 26; 1642 Sept 26; 1642 Oct 26

### **Assessment of non-contributors in the London area, 1642 Nov 26**

On 26 November 1642 parliament ordained an assessment of those who had not yet contributed to any of the previous voluntary money-raising exercises.

The ordinance appointed a commission of prominent London citizens, which included the mayor and several aldermen, who were given authority to appoint six assessors in every ward. These assessors were to be instructed to make enquiries as to 'any that remaine...that have not contributed upon the Proposition', and then assess them for a fitting contribution, 'according to their Estate', provided that the amount imposed did not exceed the twentieth part (that is, one-fifth) of their total assets.

The ordinance ostensibly applied only to London, Westminster and their suburbs, and the borough of Southwark. In Westminster and Southwark, the burgesses were to appoint the assessors to make the same enquiries and assessments as in London, but the tax may also have been levied in the 'adjacent counties' referred to in a further, clarifying, ordinance of 29 November (see, for example, the 'noncontributing cesse' levied in Kent - E 179/313/75, 78).

The assessors were also to be responsible for collection of the money, which they were then to deliver to the Guildhall, London.

As stated in the ordinance of 'explanation' of 29 November, collection of half the amount assessed was to be made within six days of notification made to the individuals liable, and the second half was to be collected after another six days. Distress and sale of goods was to be used against anyone who refused, and those without distrainable assets were to be imprisoned until they paid. A further amending ordinance of 14 December provided remedy for unfair assessments, which was available six days after payment had been made, by appeal to the commissioners who had appointed the assessors. The aggrieved party would be reassessed, and, if applicable, an abatement and a rebate of overpayments would be made. An ordinance of 8 February 1643 strengthened the procedure for levying distresses against those who had been assessed but had failed to pay, and

also set a deadline for payment (11 February 1643), after which the collectors would 'repair to the houses of the persons assessed', demand payment and take note of whether sufficient distresses were to be had.

*Sources:* *Acts and Ordinances*, I, pp 38-41, 48-49, 77-79; *LJ*, V, p 594

#### **Weekly assessment, 1642 Dec 8**

An ordinance passed in parliament on 8 December 1642 provided for the taxation of several counties for the support of the army of the parliamentary forces.

The ordinance is devoid of collection details, with much discretionary power given to the deputy lieutenants of the counties, who were nominated and appointed by parliament. They had authority to levy within their counties, 'from time to time, as the occasion shall require', requisite sums of money. These were to be apportioned by them among the 'several hundreds and corporations' within their respective counties, 'according to the usual proportions in other public rates'. They also had the power to nominate assessors and appoint collectors to levy and collect the rates.

The deputy lieutenants were also given the authority to issue warrants to the collectors for distraint and sale of goods of those persons who refused to pay the sums assessed against them. In cases where no distress was to be had, collectors would commit the defaulters to imprisonment in the county gaol without bail until the sums were paid.

It is not known how long this ordinance was in force, although a collection document recording the levy of weekly assessments in Kent suggests that it may have lasted for thirteen weeks (see E 179/249/17).

*Sources:* *Acts and Ordinances*, I, p 47

#### **Loan for the defence of the associated midland counties, 1642 Dec 15**

On 15 December 1642 an ordinance was passed in parliament whereby the counties of Northampton, Leicester, Derby, Rutland, Nottingham, Huntingdon, Bedford and Buckingham were empowered to form an association for their mutual defence against the forces raised against parliament by the king, which consisted of 'papists, notorious delinquents and other malignant persons'. Persons named in the ordinance were to form committees which would meet whenever necessary, for the purpose of raising men, horses, arms and ammunition 'for suppression of rebellion'. These committees were given the authority to join with any other forces raised for the same purpose. They were also authorized to receive whatever money, horses, arms or ammunition were contributed in aid of the cause. Such contributions were later to be remunerated in full, together with 8 per cent interest, upon the production of a receipt signed by four committee members. The money, etc raised in this way was to be disbursed at the county level, again, by any four committee members of the county.

*Sources:* *Acts and Ordinances*, I, pp 49-51; *LJ*, V, p 493

#### **Loan for the western parts of the kingdom, 1642 Dec 24**

On 24 December 1642 an ordinance was passed which provided that those persons who had already or were now willing to lend either money, plate or horses 'for the suppression of the present rebellion and insurrection of papists, delinquents and other malignant persons' in the

western part of the kingdom, that is, the forces under the command of Sir Ralph Hopton, would be repaid within six months, with interest. Repayment was to come from the first monies raised by levies or collections in the counties of Cornwall, Devon, Somerset, Dorset, Wiltshire and Hampshire, the cities of Bristol and Exeter, and the town of Poole, upon the passage of a parliamentary ordinance. An acquittance or receipt given by the hand of four or more of the members of the Committee for the Defence of the Western Parts was to suffice as warrant to the treasurers or receivers named in any such ordinance for repayment.

**Sources:** *Acts and Ordinances*, I, pp 52-53; *LJ*, V, p 514

## 1643

### **Loan of money, plate and horses in Cheshire, 1643 Jan 9**

On 9 January 1643 parliament passed an ordinance in which instructions were issued to the lord lieutenant of Cheshire and his deputy, whereby they were empowered to raise troops for the defence of the county against royalist forces, to nominate persons to take 'subscriptions' for loans of money, plate, horses, arms or victuals from the inhabitants of the county to pay for its defence, and to appoint treasurers to receive these contributions. Those persons lending money or goods were to receive repayment with 8 per cent interest, upon production of a receipt signed by at least two of the treasurers.

**Sources:** *LJ*, V, pp 538-541

### **Assessment of non-contributors in Warwickshire and Staffordshire, 1643 Jan 9**

Pursuant to an ordinance of 31 December 1642, authorizing the counties of Staffordshire and Warwickshire to associate and organize themselves for their common defence against the royalist army, and to form committees and raise forces under the lords lieutenant appointed in the ordinance, a second ordinance was passed on 9 January 1643 which gave tax-levying powers to these bodies and the lords lieutenant. This ordinance, entitled, 'Instructions for the Lords lieutenant, Committees of Parliament and other Officers and Commanders, in the Counties of Warwick and Stafford, and Cities and Counties of Coventry, and Lichfield' gave eleven further instructions. It was the second of these which dealt with taxation: in order to furnish arms and ammunition, the making of fortifications, and the payment of garrisons, officers and soldiers, sums of money were to be raised forthwith for these expenses 'to be rated and assessed in like sort as was the £400,000 granted by act this present Parliament' (that granted in February 1642). The tax was to be paid by 'persons who have not subscribed to the Parliament's late Propositions...by the ordinance late made for the City of London, and parts adjacent', i.e., those who have neither contributed nor lent money, plate or horses, nor been assessed to contribute in accordance with the act passed on 26 November 1642.

The lords lieutenant or county committees, or any three members of either group, were to appoint treasurers, collectors and assessors in the counties and cities to assess, collect and receive the money, and were empowered to issue warrants in connection with this taxation, levy distresses and sell the goods of persons assessed, if necessary, or if such distress was wanting, imprison those who refused to pay without bail or mainprise, until payment was made. The third of these instructions provided for the assistance of sheriffs, bailiffs, constables and the like to aid in the execution of the powers given to the committees and lords lieutenant. The fourth instruction

insisted that the tax money collected was to be used only for the expenses associated with the defence of these counties.

*Sources:* *Acts and Ordinances*, I, pp 55-58; *LJ*, V, pp 520-522

#### **Fifth and twentieth part of non-contributors in Wiltshire, 1643 Jan 10**

An 'order for raising forces within the county of Wiltshire' was passed on 10 January 1643, giving sweeping powers to the lord lieutenant of the county and his deputies to raise forces for defence against incursions made by the royalist forces in Oxfordshire. Payment of the troops was to come from the confiscated estates of 'papists, delinquents, bishops, the dean and chapter, prebendaries of Sarum and other prebendaries and pluralists' in Wiltshire, or 'from the estates of such as have not contributed unto the Parliament', or opposed parliament, or have refused to contribute to 'the Propositions' (ordinance of 9 June 1642 asking for contributions of money, plate and horses), or clergymen disobeying parliamentary ordinances.

The lord lieutenant and his deputies, or two members of the Committee for Subscriptions, were 'authorised and required to rate, tax, and assess, and charge, all or any of the persons aforesaid, their lands, goods and tenements, at such rates, and with such sums of money and other charges...as they shall think fit, and the necessity of the occasion shall require...not exceeding the twentieth part of their personal estate, or the fifth part of their yearly revenue', and to appoint persons to levy the sums assessed or charged. In the case of royalists actively opposing the parliament, the ceiling of the twentieth and fifth part did not apply. Those who lent money under this ordinance were to be repaid with 8 per cent interest.

There was a further requirement that the names and surnames of all persons assessed, together with their place of abode and the sums assessed against them, be written on rolls in duplicate, and that likewise duplicate rolls be written of all disbursements made of the sums received, after an account had been made and approved by the House of Commons.

*Sources:* *Acts and Ordinances*, I, pp 60-61; *LJ*, V, pp 542-543

#### **Assessment of non-contributors in the midland counties, 1643 Jan 14**

On 14 January 1643 parliament passed an ordinance which gave powers to the associated counties of Northampton, Leicester, Derby, Rutland, Nottingham, Huntingdon, Bedford and Buckingham to levy taxes in order to meet the expenses of their common defence. The tax was to be an assessment rated according to the proportions established by the levy of the subsidy of £400,000 granted to Charles I in 1642, and was to be levied only against those persons who had not contributed 'upon the Propositions' (in accordance with the ordinance of 9 June 1642 for contributions of money, plate and horses). The committee was authorized to appoint assessors, receivers and collectors to levy the tax in each county, and their nominees had the power to distrain and sell the goods of those who refused to pay. Those resisting distraint could be compelled by soldiers or trained bands to comply, or in the case that distraint did not prove possible, the committee could imprison the defaulters in a common gaol until payment was made. The duration of the assessment is not specified.

*Sources:* *Acts and Ordinances*, I, pp 61-63; *LJ*, V, pp 554-555

### **Assessment of non-contributors in Devon, 1643 Jan 17**

An ordinance passed on 17 January 1643 authorized a committee named in the ordinance to assess and charge those persons in Devon who had not contributed 'to the Propositions', or had contributed 'not according to their ability', in order to defray the costs of the siege of Exeter mounted by Sir Ralph Hopton and his forces. Neither the form nor the duration of the levy are specified, but only that three or more of the committee members were to compel these persons 'to pay such sum or sums of money, according to their estates, as the assessors...shall think fit and reasonable, so as the same exceeds not the twentieth part of their estates'. Those resisting were to be distrained and their goods sold, and parliamentary forces could be used to enforce the distraint or sale of their goods. Persons 'notoriously refractory and disobedient' in this business could be committed to prison by the warrant of two or more of the assessors, or forced to appear before parliament.

Another ordinance of the same date ordered the deputy lieutenants of Devon to pay to the appointed treasurers all those contributions which had already been received.

An ordinance of 13 February 1643 authorized the direct payment of monies collected under the authority of the ordinance of 27 January 1643 to the mayor and deputy lieutenants of the city of Exeter, for use in repelling the forces of Sir Ralph Hopton.

In view of the increasingly desperate situation in Exeter, and the avoidance, refusal or neglect to pay the sums assessed under authorization of previous ordinances, a further ordinance of 24 March 1643 gave authority to the mayor and deputy lieutenants of the city of Exeter to levy all such sums already assessed, but not paid, by distress and sale of the goods of those who have not paid, and to 'break open any house, chest, trunk, box...wherein any such goods are'. Anyone concealing or conveying away such goods was liable to imprisonment by the deputy lieutenants until satisfaction was made.

**Sources:** *Acts and Ordinances*, I, pp 64-65; *LJ*, V, pp 560, 604, 669

### **Assessment of non-contributors in Lancashire, 1643 Jan 26**

In order to defray the costs of the havoc wreaked by the siege of Manchester by James earl of Derby, an ordinance was passed on 26 January 1643 authorizing a committee therein named to assess and charge those persons in Lancashire who had not contributed 'to the Propositions' (in accordance with the ordinance passed on 9 June 1642 seeking contributions of money, plate and horses), or had contributed 'not according to their ability'.

As in a similar ordinance passed on 17 January giving power to raise funds for the relief of Exeter, neither the form nor the duration of the levy were specified, but only that three or more of the committee members were to compel these persons 'to pay such sum or sums of money, according to their estates, as the assessors...shall think fit and reasonable, so as the same exceeds not the twentieth part of their estates'. Those resisting were to be distrained and their goods sold, and parliamentary forces could be used to enforce the distraint or sale of their goods. Persons 'notoriously refractory and disobedient' in this business could be committed to prison by the warrant of two or more of the assessors, or compelled to appear before parliament.

**Sources:** *LJ*, V, pp 573-574



### **Assessment of non-contributors in Somerset, 1643 Jan 27**

The county of Somerset was under threat not only from the royalist forces in Devon commanded by Sir Ralph Hopton, but was also in danger of invasion by Welsh lieges of the king, and 'a foreign enemy'. On 27 January 1643, therefore, an ordinance was passed ordering the receivers of the contributions of money, plate and horses, which they had received and not yet paid to the treasurers in London, to pay them immediately to local treasurers appointed therein.

A second ordinance, passed the same day, also authorized a committee therein named (and composed of largely the same members) to assess and charge those persons in Somerset who had not contributed 'to the Propositions', or had contributed 'not according to their abilities'. As in similar ordinances passed in January 1643, neither the form nor the duration of the levy were specified, but only that three or more of the committee members were to compel these persons 'to pay such sum or sums of money, according to their estates, as the assessors...shall think fit and reasonable, so as the same exceeds not the twentieth part of their estates'.

Those resisting were to be distrained and their goods sold, and parliamentary forces could be used to enforce the distraint or sale of their goods, but any 'overplus' resulting from the sale of such goods was to be returned to the taxpayer. Persons 'notoriously refractory and disobedient' could be committed to prison by the warrant of two or more of the assessors, or sent to answer before parliament.

*Sources:* *Acts and Ordinances*, I, pp 67-70; *LJ*, V, pp 575-576

### **Contribution and loan to relieve Ireland, 1643 Jan 30**

An ordinance for 'new loans and contributions...in Ireland' passed by parliament on 30 January 1643 was, in effect, a continuation of the authorization to solicit contributions and loans granted on 8 February 1642, but it also incorporated elements of the subscription loan introduced in April 1642. Like the latter scheme, the loan was to be repaid with the confiscated land of the Irish rebels. Dutch Protestants were invited to lend and contribute as well. Loans, moreover, would be repaid with 8 per cent interest. Treasurers were appointed to receive the money at the Guildhall in London.

Like the contributions and loans ordained in February 1642, collection was to be made by churchwardens and overseers of the poor, after sermons preached in the parish churches and chapels on 'the next Lords day'. The names of lenders and contributors, and the amounts given, were to be recorded in schedules, which were to be taken to the Guildhall and transcribed into a register, so that lenders could be given satisfaction after suppression of the rebellion.

*Sources:* *Acts and Ordinances*, I, p 70

### **Assessment of non-contributors in Wiltshire, 1643 Feb 3**

On 3 February 1643 parliament authorized the raising of additional forces in Wiltshire, where there was danger of an invasion from the royalist forces based in Oxfordshire. Payment of the troops was to come from the confiscated estates of 'papists, delinquents, bishops, the dean and chapter, prebendaries of Sarum and other prebendaries and pluralists' in Wiltshire, or 'from the estates of such as have not contributed unto the Parliament', or opposed parliament, or have been solicited to contribute to 'the Propositions', but have refused or not contributed 'in considerable proportion to their condition and estate', or clergymen disobeying parliamentary ordinances.

By this ordinance, the lord lieutenant and his deputies, or two members of the Committee for Subscriptions in the county, were 'authorised and required to rate, tax, and assess, and charge, all or any of the persons aforesaid, their lands, goods and tenements, at such rates, and with such sums of money and other charges...as they shall think fit, and the necessity of the occasion shall require...not exceeding the twentieth part of their personal estate, or the fifth part of their yearly revenue', and to appoint persons to levy the sums assessed or charged. In the case of royalists actively opposing parliament, the ceiling of the twentieth and fifth part did not apply. Anyone who lent money under this ordinance was to be repaid with 8 per cent interest. All of these powers were conferred by the ordinance of 10 January 1643; what is new in this ordinance is a mandate to collect the arrears of the subsidy of £400,000 granted to Charles I in February 1642.

As in the ordinance of 10 January 1643, there was a further requirement that the names and surnames of all persons assessed, together with their place of abode and the sums assessed against them, be written on rolls in duplicate, and that likewise, duplicate rolls be written of all disbursements made of the sums received, after an account had been made and approved by the House of Commons.

*Sources:* *Acts and Ordinances*, I, pp 75-76; *LJ*, V, pp 587-588

#### **Assessment of non-contributors in Hampshire, 1643 Feb 11**

On 11 February 1643 it was ordained in parliament that troops be raised for the protection of the county of Hampshire from royalist forces. Payment for these troops was to be taken from 'the estates of delinquents, papists, bishops, deans, dean and chapter, prebendaries of Winchester, and other prebendaries or pluralists within that county', or from the estates of those who have not contributed or refused to contribute 'a considerable proportion on the Propositions sent forth by the Parliament, for the raising of money' (that is, according to the ordinance of 9 June 1642 for contributions of money, plate and horses).

By this ordinance, the lord lieutenant and two or more of his deputies, or two or more members of commissioners appointed for this purpose in the ordinance, were 'authorised and required to rate, tax, and assess, and charge, all or any of the persons aforesaid, their lands, goods and tenements, at such rates, and with such sums of money and other charges...as they shall think fit, and the necessity of the occasion shall require...not exceeding the twentieth part of their personal estate, or the fifth part of their yearly revenue', and to appoint persons to levy the sums assessed or charged. They were also empowered to take voluntary contributions of money, plate or horses and those who made such contributions were to be repaid with 8 per cent interest. The deputy lieutenants were charged further with collecting the arrears of the subsidy of £400,000 granted to Charles I in 1642.

The names and addresses of all persons assessed under this ordinance were to be recorded in duplicate rolls, together with amounts assessed.

*Sources:* *LJ*, V, pp 601-602

#### **Assessment of non-contributors in the Gloucestershire area, 1643 Feb 11**

An ordinance passed on 11 February 1643 appointed Sir William Waller as commander-in-chief of all the parliamentary forces which had been mustered in Gloucestershire, Wiltshire, Somerset, Worcestershire and Shropshire, and gave authority to raise fresh troops, which were to be paid

from the confiscated estates of 'papists, delinquents, bishops, deans and chapters, prebendaries and pluralists, within the said counties', and out of the estates of 'such persons of ability, as have not contributed unto the Parliament', or have opposed or assisted against parliament, or clergymen disobeying parliamentary ordinances.

Sir William Waller, the deputy lieutenants, or two members of the Committee for Subscriptions in the county, were 'authorised and required to rate, tax, and assess, and charge, all or any of the persons aforesaid, their lands, goods and tenements, at such rates, and in such proportions, as they shall think fit, and the necessity of the cause shall require...as not to exceed the twentieth part of their personal estate, or the fifth part of their yearly revenue', and to appoint persons to levy the sums assessed or charged. In the case of royalists actively opposing parliament, their estates were to be seized, if they had not already been sequestered. Anyone who lent money under this ordinance was to be repaid with 8 per cent interest.

As in other like ordinances, there was a further requirement that the names and surnames of all persons assessed, together with their place of abode and the sums assessed against them, be written on rolls in duplicate, and that likewise, duplicate rolls be written of all disbursements made of the sums received, after an account had been made and approved by the House of Commons.

*Sources:* *Acts and Ordinances*, I, pp 79-80; *LJ*, V, pp 602-603

### **Contributions for Mr Fiennes' regiment in Gloucestershire, 1643 Feb 23**

On 23 February 1643 an ordinance was passed in parliament stating that, whereas Mr Nathaniel Fiennes had recently been commissioned to raise a regiment 'of horse' out of Gloucestershire, Worcestershire and Oxfordshire, he was hereby authorized to receive any contributions of horses, arms or money to pay for it, and that receipts given under his hand for them would serve as sufficient warrant for the future repayment of lenders. He was also given further power to seize the horses and arms of any 'papists, delinquents, bishops, deans, prebends, pluralists, and of any such persons as have not contributed to the Parliament at all, or any ways proportionable to their estates, or have opposed or assisted against the Parliament', or of any clergymen disobeying parliamentary ordinances. Records of the sums received by him were to be set down in rolls in duplicate, and he was to make a just account of these before the House of Commons.

*Sources:* *Acts and Ordinances*, I, pp 84-85; *LJ*, V, pp 618-619

### **Weekly assessment, 1643 Feb 24**

An ordinance 'for raising money for the maintenance of the Army by a weekly assessment' was passed in parliament on 24 February 1643. This ordinance, itself based on the principles established in the grant of £400,000 in 1642, set out the basic terms of what was to become the standard form of taxation thereafter, until the Restoration of the Stuart monarchy in 1660.

Taxpayers were to be assessed on every pound's worth of goods, as were all owners/occupiers of land and officeholders, and made to pay according to the same rate. Aliens and recusant Catholics were to be assessed at double the rate levied on native-born individuals. Each county, city and borough was charged with providing a specific weekly sum; all of these sums are listed in the ordinance, together with the names of the commissioners appointed for each county, city and borough. These commissioners were to form committees to appoint assessors and collectors.

Payment was to be made weekly for three months, and any evaders caught would be charged treble. Londoners were to receive a rebate of £3,000 from the £10,000 with which they were charged to pay each week, for their own defence.

The assessment was to be completed by 26 February 1643, and the first payment was due on 1 March 1643. An ordinance of 4 March 1643 entitled 'Ordinance to explain some things in the one for the weekly assessment' provided for an appeals process for those persons who felt themselves over-assessed. This ordinance also mandated that no one could be assessed to pay more than 20 per cent of their estate, nor more than £10 per week. The date of this latter ordinance has been cited in the records of its levy, on at least one occasion, as the date on which the ordinance authorizing the weekly assessment was made (E 179/187/467, m 1).

A supplementary ordinance of 3 May 1643 complained that the tax was not being either assessed or collected efficiently and quickly enough, and appointed two extra commissioners in each county, issuing them with more specific instructions. Assessors and collectors who had been dilatory or negligent were to be fined, the names of members of divisional committees who had not put the order into execution were to be returned to parliament, and the new appointees were to make a weekly report to the Speaker which would incorporate not only what they had achieved, but any suggestions they might 'conceive advantageous for this service'.

There appears to have been some local variation in the operation of the levy. In Kent, for example, the weekly assessment was in effect initially for six weeks, and it was not until after the collection made of these six weeks had been received by the high collector on 24 June that the tax was continued for a further seven weeks, payable within the next three days (E 179/313/7).

**Sources:** *Acts and Ordinances*, I, pp 85-100, 139-141

**collections:** 1643 March 1

### **Loan of £60,000 for the supply of the army, 1643 Feb 28**

On 28 February 1643 it was ordained in both houses of parliament that all persons who would lend 'any monies towards the speedy making up of the sum of £60,000...desired for the supply of the army' would be repaid with 8 per cent interest, 'out of the first monies to be raised out of the weekly assessments'. The ordinance itself is not recorded in either the *Acts and Ordinances* or the *LJ*, but is referred to in a subsequent ordinance passed on 5 April 1643. Because the sum of £60,000 was not fully realized, the lord mayor and aldermen of London agreed to advance the sum of £40,000, and the ordinance of 5 April provided that they be repaid at 8 per cent interest from the first receipts of the weekly assessment, and that no weekly assessment monies brought in thereafter be paid out until the loan was paid back in full, together with the interest.

**Sources:** *LJ*, V, p 693

### **Assessment for the fortification of London, 1643 March 7**

On 7 March 1643 parliament passed an ordinance which gave authority to the mayor and citizens of London to fortify the city against the royalist forces, by trenching and blocking all highways into the cities of London and Westminster, and the borough of Southwark. To pay for this fortification, an assessment of 6d was to be charged of all inhabitants occupying houses worth £5 per annum (in rent). The occupants of houses of greater value were to pay a higher rate

proportionally, charged at the rate of 2d in the pound. The collection was to be made 'forthwith' in all the parishes, precincts and liberties of London, Westminster and Southwark, and was to be paid to a treasurer chosen by the common council of the city of London. Tenants were liable in the first instance, but could deduct the payment of the next rent payable to their landlords, 'if it be a rack-rent' (i.e., a rent charged at an excessive rate), and landlords were chargeable for empty houses.

**Sources:** *Acts and Ordinances*, I, pp 103-104; *LJ*, V, pp 641-642

**collections:** 1643 March 7

### **Weekly assessment in Hertfordshire, 1643 March 31**

An ordinance was passed in parliament on 31 March 1643 for an assessment of £450 per week to be levied in Hertfordshire for the defence of the county, in addition to the national weekly assessment already paid by the county's residents.

Every individual and corporation owning moveable goods worth more than £1 was liable to pay, with aliens and recusants to be charged double. Owners/occupiers of land and officeholders were also to be assessed and held liable. Anyone evading the tax would be charged at treble the rate. Named commissioners were to appoint assessors and collectors, and the latter were to keep a register book of all payments.

Assessment was to be completed by 20 April, and the first payment was due on 1 May 1643. These weekly assessments were to be paid monthly thereafter, and were to remain in force for three months.

**Sources:** *Acts and Ordinances*, I, pp 117-123; *LJ*, V, pp 683-685

**collections:** 1643 May 1; 1643 June 1; 1643 July 1

### **Contributions of money, plate and arms in the Isle of Wight, 1643 April 10**

An ordinance of 10 April 1643 gave authority to the deputy lieutenants (named in the ordinance) of the Isle of Wight to use all contributions of money, plate and arms received in the Isle of Wight for the purpose of defending the island against royalist forces. An account was to be made of all such contributions by the treasurers, and sent to the Speaker of the House of Commons.

**Sources:** *Acts and Ordinances*, I, p 124; *LJ*, V, p 708

### **Contributions of money, plate and arms in Shropshire, 1643 April 10**

On 10 April 1643 parliamentary authority was given to Shropshire to associate itself with the counties of Staffordshire, Warwickshire and Cheshire, and to raise troops with them for the purpose of common defence against the royalist forces. The county committee and deputy lieutenants were empowered to receive contributions of money, plate and arms to pay for the county's defence, and acquittances given by any three of them were to be honoured in the repayment of loans. The names and addresses of all contributors and persons assessed or charged under this ordinance were to be set down on duplicate rolls, and all expenses and disbursements of these monies were to be recorded in like manner, and an account made, which was subject to the approval of both houses of parliament. Any four members of the county committee were also given the power to

seize all the goods of clerics or other papists who had aided the royalist forces, provided that they rendered account for them before parliament.

**Sources:** *Acts and Ordinances*, I, pp 124-127; *LJ*, V, pp 708-709

#### **Assessment for maintenance of fortifications in Yarmouth, 1643 April 12**

An ordinance of 12 April 1643 gave parliamentary authority to the bailiffs and aldermen of the town of Yarmouth 'to make a rate or rates upon all inhabitants of the said towne, and upon other persons that have any houses, lands, tenements, goods or chattles in the said towne, in an equall and indifferent proportion according to the usuall manner of other rates in the said towne', in order to pay for the maintenance of the forts and bulwarks erected for the town's defence. The bailiffs were given further powers to distrain and sell goods in the event of non-payment of this rate. Parliament also authorized the imposition of a penalty fine of 5s for non-appearance at musters. Refusal to pay such a fine was punishable by imprisonment for two days without bail or mainprise.

**Sources:** *Acts and Ordinances*, I, p 132; *LJ*, V, p 715

#### **Contributions for the London militia, 1643 April 12**

On 12 April 1643 an ordinance was passed by parliament giving authority to the Committee for the Militia in London to raise more forces there and to receive contributions or subscriptions for the same, in the form of men, arms, horses or money, such powers to be exercised within the city of London and its liberties.

**Sources:** *Acts and Ordinances*, I, pp 130-131; *LJ*, V, pp 715-716

#### **Collection for the relief of captives in Algiers, 1643 April 25**

In response to a petition presented to parliament by the wives of seamen who had been taken captive by Turkish pirates, it was ordained on 25 April 1643 that collections were to be made in the churches of London, Westminster, Southwark, and the suburbs and liberties of those cities, for the relief of those captives, who were being ransomed for large sums. The money was to be collected by the churchwardens of the parishes and paid to the Commissioners of the Navy appointed by both houses of parliament, who were charged with redeeming the captives. The collection was to last for two months, and was not to be made more than once in any one parish.

Subsequent ordinances provided for additional funds to be raised for this purpose from the excise tax.

**Sources:** *Acts and Ordinances*, pp 134-135

#### **Loan of horses, men or money for Sir William Waller's army, 1643 April 25**

On 25 April 1643 an ordinance was passed in parliament authorizing a loan to be raised for the supply of the army commanded by Sir William Waller and Sir Arthur Heselrigg of either horse, men 'fitted and prepared for the War', or money 'for the carrying on of the work'. All lenders were to be repaid with interest 'out of the Publique Stock of the Kingdome'.

**Sources:** *Acts and Ordinances*, I, p 135

### **Fifth and twentieth tax on defaulters, 1643 May 7**

An ordinance was passed in parliament on 7 May 1643 whereby committees were nominated in each county to discover who had not already voluntarily contributed money for the parliamentary forces. The committees were to appoint assessors who would assess all such persons on their assets, and charge a rate accordingly.

Only those possessing land worth £10 or more per annum, or owning goods worth £100 or more, were liable to be assessed and charged. The assessors were not to ask for more than 20 per cent of the yearly income of those assessed on their land, or 5 per cent of the value of those assessed on their personal estate of cash, stock, goods and debts. Hence the tax came to be known, and is often referred to, as the 'fifth and twentieth part'. The process of assessment, whereby the parish constables were instructed to provide the assessors with estimates of taxable estates, was open to corruption, and was necessarily slow. The ordinance also provided for a means of appeal by those who felt themselves incorrectly assessed, and many availed themselves of this right.

Payment was to be made by 24 June 1643, and on 1 June 1643 further members were added to the committees appointed to levy the tax, in order to speed up collection. It was a largely unsuccessful tax, but it continued to be levied until 1652. The administration of the tax of the fifth and twentieth part was placed under the control of the Committee for the Advance of Money, whose records (in SP 19) have been calendared in *Calendar of the Proceedings of the Committee for Advance of Money 1642-1656*, ed. M.A.E. Green (3 vols., London, 1888).

**Sources:** *Acts and Ordinances*, I, pp 145-155, 168-171; Braddick, *Parliamentary Taxation*, p 131; C Holmes, *The Eastern Association in the English Civil War* (Cambridge, 1974), pp 131-133; G E Aylmer, *The State's Servants: the Civil Service of the English Republic 1649-1660* (London, 1973), pp 12, 319

**collections:** 1643 June 24

### **Assessment for the defence of Kent, 1643 May 30**

On 30 May 1643 an ordinance was passed in parliament which gave the county of Kent the power to organize its own defence, raise its own forces and associate with adjoining counties as required. In order to pay for such forces, their ammunition and necessary fortifications, the lord lieutenant, deputy lieutenants and county committee were further empowered to levy a tax or rate within the county as any seven of them thought necessary. Three months after the first such assessment made under this ordinance, any three of those who had been appointed treasurers or receivers were to be allowed to use the receipts of any such tax to repay those who had lent money for the county's defence.

**Sources:** *Acts and Ordinances*, I, pp 165-168; *LJ*, VI, pp 72-75

### **Subscriptions for the reduction of Newcastle, 1643 June 5**

An ordinance was passed on 5 June 1643 which gave parliamentary authority to a scheme for the reduction of Newcastle. By this ordinance, a committee was created which was given the power to take subscriptions for loans to finance a military expedition which would bring Newcastle, an important centre for the shipment of coal, under parliamentary control. Those persons lending money under this scheme were to be repaid with 8 per cent interest after the city had been taken. There was a financial penalty for all traders of coal who did not contribute half of their stock

towards the realization of this goal. Moreover, all persons in London buying coal from Newcastle, and not contributing to this scheme, were to be taxed 10s per cauldron of coal. A proportion of sequestrated estates was also to be used for the scheme. One-third of the subscription money was to be paid within ten days of subscription, a second third was payable within twenty-eight days and the last third within fifty-six days.

*Sources:* *Acts and Ordinances*, I, pp 171-174; *LJ*, VI, pp 82-83

#### **Weekly assessment of £100 for the defence of Southwark, 1643 June 5**

On 5 June 1643, in consideration of the need to maintain fortifications in the borough of Southwark and surrounding parishes, and the poverty of its inhabitants, most of whom were said to be 'poor labouring men', it was ordained by parliament that a weekly assessment of £100 be levied on the more affluent populace there, for the next three months. The parishes to be taxed included the Southwark parishes of St Olave, St Saviour, St Thomas and St George, and the parishes of St Mary Magdalene Bermondsey, St Mary Newington, Rotherhithe and Lambeth.

*Sources:* *LJ*, VI, pp 81-82

#### **Weekly assessment for securing King's Lynn, 1643 July 10**

On 10 July 1643 an ordinance was passed in parliament which provided for the defence of the town of King's Lynn, so as to prevent the 'Popish Northern Army' from forcing a passage through Lincolnshire into Norfolk. Under the ordinance, a committee was set up and given power to raise fortifications and levy troops, and to rate and collect money from the Norfolk hundreds of Marshland, Freebridge, Clacklose and South-Green, and the town of King's Lynn 'according to the settled proportions appointed for the weekly assessment', for the construction of the fortifications and payment of troops.

*Sources:* *Acts and Ordinances*, I, p 190; *LJ*, VI, pp 126-127

#### **Assessment for the defence of Northamptonshire, 1643 July 19**

Parliament passed an ordinance on 19 July 1643 which gave the authority to recruit troops, make fortifications and raise sums of money 'to be rated and assessed in like sort as was the £400,000...not exceeding [that sum]' to a named commission of knights and esquires, for the defence of Northamptonshire. The commission was also empowered to appoint treasurers, collectors and assessors of the tax, to whom the right to levy distresses and sell goods, or to imprison, was extended, in the case of persons assessed but refusing to pay. These commissioners could also punish such defaulters by fining them up to £5, but provision was also made for appeal by those who felt themselves over-assessed; any two commissioners could grant an abatement to anyone whose claim of over-assessment was upheld. It was further ordained that money raised by sequestrations could also be used for the defence of Northamptonshire.

*Sources:* *LJ*, VI, pp 137-138

#### **Contributions towards the London militia, 1643 July 29**

On 29 July 1643 parliament passed an ordinance for the regulation of the London militia. The Committee of the Militia of London was given authority to enlist volunteers, and to exercise, train and employ them. All persons 'inhabiting within the command of the...forts or lines of



communication and parishes adjacent in the weekly Bill of Mortality' were ordered to contribute towards the cost of maintaining the militia 'in such a reasonable proportion as shall be thought fit by both Houses of Parliament'.

*Sources:* *Acts and Ordinances*, I, pp 221-223; *LJ*, VI, pp 158-159

### **Weekly assessment, 1643 Aug 3**

An ordinance was passed in parliament on 3 August 1643 for a weekly assessment to be levied in England and Wales, for the maintenance of the Army.

Each county, city and borough was charged with raising a specific weekly sum according to the rules previously established for such assessments. All persons, both lay and clerical, and all fraternities, guilds and corporations were liable to be assessed at a poundage rate, but no one was to be assessed at more than £10 per week, and clothing was excluded from their taxable goods. Church ornaments and the wages of servants were also exempt from taxation. Aliens and recusants were to be assessed at double the rate. The sums due from each county, etc, are printed in the ordinance, as are the names of the commissioners appointed by parliament to oversee the assessment and collection.

Assessment was to have already been made by 1 August 1643, and the first payment was due on 3 August 1643, with weekly payments to continue for two months thereafter.

*Sources:* *Acts and Ordinances*, I, pp 223-241

*collections:* 1643 Aug 3

### **Assessment of £13,500 for dragoons in Essex, 1643 Aug 12**

An ordinance of 12 August 1643 gave the deputy lieutenants and county committee of Essex the authority to raise 1,000 dragoons, and charged the county with levying the sum of £13,500 to pay them for a month. It also stipulated that the money was 'to be rated and levied after the manner and proportion of the weekly assessments for payment of [the] Lord General's Army'. Those persons refusing to pay were to be fined by the deputy lieutenants and committee, who were also given the power to compel refusers to pay the fines imposed on them, by imprisoning them and sequestering their estates, until the fine was paid. The ordinance also provided for the imposition of fines on negligent collectors of up to £100.

*Sources:* *Acts and Ordinances*, I, pp 245-246; *LJ*, VI, pp 178-179

### **Forced loan and assessment in London, 1643 Aug 18**

On 18 August 1643 parliament passed an ordinance 'for the speedy supply of monies within the city of London...for the reliefe and maintenance of the armies raised and to be raised for necessary defence of the city' and its liberties. The money was to be raised from all inhabitants, who were to pay 'by way of loan' amounts based on their assessment for any one of the 'last two of the six first subsidies granted [by] this present Parliament', that is, the two subsidies granted to Charles I in May 1641. For every 4s assessed on 20s worth of land, Londoners were to loan £10, and for every 8s assessed on £3 worth of goods, £20, and 'so rateably according to that proportion for all and every greater summe and summes of money rated and assessed'. The common councillors

and aldermen of each ward were to nominate persons to peruse the assessment rolls of these subsidies and charge persons accordingly. They were also empowered to assess those persons who had not been assessed and charged for those subsidies, but were able to pay, according to the same rates.

Half of the amount due for this 'loan' was to be collected within three days after demand had been made for it by those persons appointed to collect it, and the other half 'within the space of a month after publication thereof'. The 'loan' was to be levied by distress and sale of goods, if necessary, and if no distress was found, the person defaulting was liable to be imprisoned without bail and his estates sequestered, until the sum was satisfied. The money was to be paid into the hands of, and subsequently disbursed by, the Committee of the Militia at the Guildhall.

*Sources:* *Acts and Ordinances*, I, pp 251-254; *LJ*, VI, pp 190-191

#### **Assessment for the fortification of Suffolk and Norfolk, 1643 Aug 24**

On 24 August 1643 an ordinance was passed by parliament which provided for the fortification of the hundred of Lovingland in Suffolk and the hundreds of East and West Flegg in Norfolk, so as to protect the port of Great Yarmouth. To pay for these defences, the inhabitants of those hundreds were to be assessed and charged on their real and personal estates by the deputy lieutenants of the two counties. Those persons refusing to pay would be distrained and their goods sold and, in the levy of such distresses, authority was extended to the deputy lieutenants to break open the doors of houses, barns and stables, if necessary, and to avail themselves of the assistance of officers such as constables, justices of the peace and sheriffs in executing this task.

*Sources:* *LJ*, VI, p 196

#### **Assessment for arms in Middlesex and Surrey, 1643 Sept 5**

On 5 September 1643 an ordinance was passed by parliament for the 'speedy raising of monyes, and furnishing of one or more magazine or magazines of armes and ammunition...for...the raising of horse, and other military forces within the hamlets of the Tower, the city of Westminster, the borough of Southwark and other parts of the counties of Middlesex and Surrey, within the forts and lines of communication, and parishes adjacent mentioned in the weekly Bill of Mortality'. Each of these places was charged with raising specific sums of money. Tower Hamlets was to raise £4,000; Westminster and its liberties within the county of Middlesex were to supply £6,000; and the borough of Southwark and its liberties, and surrounding parishes in Surrey, were charged with £4,000. Assessors and collectors were to be appointed by subcommittees of the Committee for the Militia in London, and persons were to be rated and assessed proportionally, according to their real and personal estates.

The money was payable to a treasurer appointed by the subcommittee, and collectors were to pay all arrears of weekly assessments to him as well. Those persons refusing to pay as assessed were to have their goods distrained and sold, with any surplus from sale to be returned to them. Imprisonment without bail and sequestration were also to be used to force compliance, upon issuance of a certificate by the subcommittee, approved by a committee of the House of Commons. In assessments made on the basis of land held, landlords were to be liable for the tax, if the land in question was let at the yearly value, or near yearly value for life, lives, or years or at will, but in the case of land which was let 'at any easie or small rent, or under value', the tax was to be

apportioned between the landlord and tenant at the discretion of the assessor. Any tenant who was charged with paying an assessment was allowed to deduct the amount out of his rent due or next payable. Negligent assessors or collectors could be imprisoned or fined by the subcommittee.

*Sources:* *Acts and Ordinances*, I, pp 267-271; *LJ*, VI, pp 204-206

#### **Weekly assessment in the associated eastern counties, 1643 Sept 6**

On 6 September 1643 parliament passed an ordinance 'for leavying of monies by a weekly tax' in the associated counties of Norfolk, Suffolk, Cambridge, Hertford, and Huntingdon, and the Isle of Ely and city of Norwich, where large forces of troops were to be raised. The tax was to be levied by six or more of the deputy lieutenants of the counties, who were to appoint treasurers, in the same manner as the weekly assessment (granted on 3 August 1643) had been levied. The levy was to begin on 13 September, and amounts levied were not to exceed those charged in the two last months of the weekly assessments which began on 3 August.

*Sources:* *Acts and Ordinances*, I, p 273; *LJ*, VI, p 207

#### **Loan for the navy from the inhabitants of Ipswich, 1643 Sept 13**

On 13 September 1643 an ordinance was passed in parliament which authorized Mr William Cage, a member of the House of Commons, to raise money 'by way of loane' from the inhabitants of Ipswich to be paid to the Treasurer for the Navy or his deputy. Lenders were to be repaid with 8 per cent interest.

*Sources:* *Acts and Ordinances*, I, pp 284-285; *LJ*, VI, p 215

#### **Relief for the distressed Irish clergy, 1643 Sept 18**

On 18 September 1643, in response to a petition read in parliament, an ordinance expressed concern for the Protestant Irish clergy who had been deprived of their ecclesiastical livings by the rebellion in Ireland, and were in danger of starvation. It ordered that the churchwardens and overseers of the poor in London, Westminster, Southwark, Middlesex, Essex, Kent, Surrey and Hertfordshire should make collections in their parishes of 'Gifts, and Charitable Benevolences of all and every person' to relieve this distress. The sums collected were to be set down 'in words at large, and not in figures' and subscribed by the minister, parson, vicar or curate of each parish as well as by at least one of the churchwardens. The ordinance was to be published in each church and chapel as soon as it was received by the minister, and the clergy were to use 'their best endeavours to move and persuade their Parishioners liberally to contribute'. Several London ministers were appointed as receivers and treasurers of the tax, which was to be paid by 26 November 1643.

*Sources:* *Acts and Ordinances*, I, pp 285-287

*collections:* 1643 Nov 26

#### **Contributions and weekly assessments in Hertfordshire, 1643 Sept 19**

An ordinance was passed on 19 September 1643 which authorized the county of Hertfordshire to associate itself with the neighbouring counties of Middlesex, Essex and Buckingham, or the city of London, in order to provide for their common defence. A committee to raise troops in the

county was appointed, which was also given authority to, among other things, 'take voluntary subscriptions for men, arms, horse, and monies'. This committee was given further powers to assess and tax the county 'according to the most usuall proportion of rates in the late weekly assessments there', to raise whatever sum they judged to be necessary, provided that it not exceed £200 per week. They were also authorized to levy distresses and sell the goods of those who refused or neglected to pay such assessments, or if necessary, to sequester and sell the rents or land of such persons until satisfaction for the assessment was had, returning the surplus from any such sale to them. The names of all defaulters were to be recorded and certified to the Committee of Lords and Commons for the Safety of the Kingdom.

**Sources:** *Acts and Ordinances*, I, pp 289-291; *LJ*, VI, pp 222-223

### **Weekly assessment in the Eastern Association, 1643 Sept 20**

On 20 September 1643 an ordinance was passed in parliament whereby the county of Lincolnshire was authorized to enter into the association of the six counties of Norfolk, Suffolk, Essex, Cambridge, Hertford and Huntingdon, for their common defence against the northern army under the command of the marquess of Newcastle. In order to pay for the maintenance of forces in these counties, this 'Eastern Association' was given power to levy weekly assessments in these counties. Each county was charged with a total sum to be raised: Essex (£1,125), Suffolk (£1,250), Norfolk and Norwich (£1,250), Cambridgeshire (£375), Isle of Ely (£147 10s), Hertfordshire (£450), Huntingdonshire (£220), and Lincolnshire (£812 10s).

The first payment of the assessment was due on 3 October, and the levy was to continue for three months. Members of the county committees were nominated by this ordinance, and they were given authority to appoint assessors and collectors to levy the tax. Those persons who would not pay upon demand were to be distrained and their goods sold, and it was also open to the collectors to demand treble payment within six days of any default made, or to imprison and sequester estates. The tax on land let at value, or near value, was payable by the landlord, while that let at below value was to be apportioned between the landlord and tenant, according to the discretion of the taxers. Tenants had the power to withhold rent from their landlords in compensation for tax paid.

Treasurers appointed to receive the tax were to keep a register book of all receipts and money paid out by them. The deputy lieutenants had the power to disburse tax money and issue warrants for disbursements, as well as to advance money from assessments due to be paid.

Lincolnshire was also hereby extended the same powers to rate those who had not contributed 'to the Propositions' as the other counties already possessed under previous ordinances.

The members of the committees, or at least five of them, were to reside within the counties and to constitute a standing committee, whose members were to relieve each other fortnightly. They were to possess the power to fine or sequester the estates of deserters or persons who concealed them.

**Sources:** *Acts and Ordinances*, I, pp 291-298; *LJ*, VI, pp 224-227

**collections:** 1643 Oct 3

### **Assessment for six months in Northamptonshire, 1643 Oct 9**

On 9 October 1643 parliament passed an ordinance which nominated a committee in Northamptonshire and gave it the authority to raise the sum of £600 a week for six months for the defence of the county, by levying an assessment against its inhabitants. The tax was to be levied in the same manner and according to the same rates as the subsidy of £400,000 granted to Charles I in 1642. The committee was to appoint assessors, collectors and treasurers to receive the tax. Those persons refusing or neglecting to pay were to be distrained and their goods sold, and they could be jailed until the sum was paid. Persons who felt that they had been over-assessed, however, had a right of appeal to the committee, and an order for abatement could be made by any two members of the committee.

*Sources:* LJ, VI, p 249

### **Loan to pay the Scottish Army for assistance, 1643 Oct 16**

An ordinance was passed in parliament on 16 October 1643 for raising a loan of £200,000 to pay for the assistance of the Scottish Army in the war against the royalist forces. Lenders were to be promised repayment with 8 per cent interest, and the loan was to be levied in three equal payments of £66,666 13s 4d each. Those persons lending in the first tranche were to be the first to be repaid. The money was to be paid to Michael Herring and Robert Waring, two London merchants who were appointed as treasurers for the loan.

Waring's declared account of his receipts from 7 October 1643 to 18 March 1650 survives.

*Sources:* Acts and Ordinances, I, pp 311-315

*declared account:* E 351/1966

### **Forced loan to pay the Scottish Army for assistance, 1643 Oct 27**

An ordinance was passed by parliament on 27 October 1643 to force those wealthy persons who had not already lent money under the ordinance of 16 October 1643 to do so now, the immediate sum sought being £66,666 13s 4d. Only persons in certain counties were to be pressed to lend, and each of these counties was to be charged with contributing a specific overall sum. These counties were: Hertfordshire, Bedfordshire, Middlesex, Essex, Suffolk, Norfolk (and Norwich), Kent (and Canterbury), Surrey, Sussex, Cambridgeshire (and Ely), Huntingdonshire, Northamptonshire and Rutland. The parliamentary committee formed to raise the voluntary loan authorized by the ordinance of 16 October 1643 was to continue to endeavour to collect it, and those paying voluntarily would be the first to be repaid.

After the names of those who had not voluntarily lent money had been returned to assessors appointed by the committee, assessment of these refusers was to be made, and their names and the amounts assessed were to be returned to the committee within three days of the delivery of the ordinances to the assessors in London and Middlesex, and within twelve days of the delivery to the assessors in all other counties, cities and towns. Assessment and collection was to be made at the parish level, according to the discretion of the committee.

All persons assessed to contribute to this loan were to be sent tickets informing them of the amount they were to pay within eight days of delivery of the ticket to them, and would be charged a 20 per cent late fine per day for every day that the payment was delayed after that date.

No one was to be forced to lend unless the total value of his or her real and personal estate exceeded £1,000, and members of parliament were to be assessed only by other members of their respective house of parliament.

*Sources:* *Acts and Ordinances*, I, pp 322-327

*declared account:* E 351/1966

### **Relief for maimed soldiers and soldiers' widows and children, 1643 Oct 31**

An ordinance was granted by Parliament on 31 October 1643 for the levy of a relief for maimed soldiers, and for the widows and children of soldiers slain fighting for the parliamentary forces. It was meant to provide support and maintenance for them for six months, and was to be levied only in specific counties (Berkshire, Buckinghamshire, Cambridgeshire (and Ely), Essex, Hertfordshire, Huntingdonshire, Hampshire, Kent, Middlesex, Northamptonshire, Norfolk (and Norwich), Suffolk, Sussex, Surrey (and Southwark), and London (and Westminster)).

The assessment of the relief began on 1 November 1643, and the tax was to be levied according to the same proportions established in the assessment of the subsidy of £400,000 granted to Charles I in 1642. It was to be collected within three weeks of receipt of the ordinance by the high constables of the respective counties, and returned to the appointed treasurers in London.

*Sources:* *Acts and Ordinances*, I, pp 328-330

### **Weekly assessment in associated southern counties, 1643 Nov 4**

An ordinance was passed in parliament on 4 November 1643, authorizing the counties of Hampshire, Sussex, Surrey and Kent, and the town of Southampton to form an association for their common defence, raise forces and levy a weekly assessment, in accordance with the precedents set down for such assessments. The commissioners in each county were nominated in the ordinance, and were instructed to appoint collectors, to whom the usual powers of distraint and sale of goods to compel payment were granted. Defaulters were also liable to be charged a treble rate after six days of arrears, which was enforceable by imprisonment and sequestration.

The first payment was due retrospectively on 1 November 1643, and although the duration of the assessment is not specified, it is clear from an ordinance of 30 March 1644, which extended the assessment for four months (from 10 February to 10 June 1644), that the initial ordinance was in effect for three months. The ordinance of 30 March further provided that 6s 8d in every pound levied in sequestrations from the estates of 'delinquents' be paid over to the committees in these counties to assist further in raising and equipping the forces for defence there. On 15 June 1644 the assessment was continued for another four months.

*Sources:* *Acts and Ordinances*, I, pp 333-339, 413-416, 450

*collections:* 1643 Nov 1; 1644 Feb 10; 1644 June 15

### **Weekly assessment in Hertfordshire, 1643 Dec 18**

An ordinance was passed in parliament on 18 December 1643 authorizing the county of Hertfordshire to raise and maintain further forces for the defence of the county, and to levy weekly assessments to finance those forces, in accordance with the rules established for weekly assessments.

A committee given power to tax and nominate assessors and collectors was appointed in the ordinance.

The assessments were to last for four months, beginning on 18 December 1643, and were extended for a further four months by an ordinance of 17 April 1644. On 9 August 1644 it was ordained that the tax would continue to be levied for an indefinite period.

*Sources:* *Acts and Ordinances*, I, pp 356-358; *LJ*, VI, pp 523, 665

*collections:* 1643 Dec 18; 1644 April 17; 1644 Aug 9

### **Assessment for a garrison at Newport Pagnell, 1643 Dec 18**

On 18 December 1643 an ordinance was passed in parliament which provided for the establishment of a strongly-fortified garrison at Newport Pagnell in Buckinghamshire and for the raising of £1,000 to finance it, by an assessment to be levied in the counties of Bedfordshire, Hertfordshire, Northamptonshire, Cambridgeshire, Suffolk, Norfolk (with the city of Norwich), Huntingdonshire and Essex, and in the Isle of Ely, and the three hundreds of Newport in Buckinghamshire, in specified proportions. If the £1,000 proved inadequate to pay for the garrison, then an additional amount could be raised in the same proportions. The ordinance also provided for £4,000 per month to be raised in the same places, for the maintenance of the garrison, which was again to be apportioned among these counties, as laid down in the ordinance. The assessment was to take effect retrospectively, from 1 December 1643, and was to last until the lords and commons in parliament decreed otherwise.

County committees were empowered to raise these sums in the parishes and towns of their respective counties 'according to the rule of the weekly assessments for the Parliaments Army', and to compel payment of the taxes by the distraint and sale of goods, or by imprisonment and sequestration, when necessary. The ordinance also mandated that each of these counties send a specified number of able and armed men to serve in the Newport Pagnell garrison, and that additional forces were to be recruited as necessary, in like proportions. The committees were also given authority to impress soldiers for service. The adequacy of the forces was to be reviewed fortnightly.

On 3 September 1645 the ordinance was rendered null and void, and replaced by another.

*Sources:* *Acts and Ordinances*, I, pp 352-355, 762-766; *LJ*, VI, pp 344-345

*collections:* 1643 Dec 1

## **1644**

### **Weekly assessment in the Eastern Association, 1644 Jan 20**

An ordinance was passed in parliament on 20 January 1644 for recruiting, maintaining and regulating the forces of the Seven Associated Counties (of the Eastern Association), under the command of Edward earl of Manchester. The ordinance also conferred authority to raise weekly sums in these various counties to pay for the forces. The counties of Essex, Suffolk, Norfolk (and Norwich), Hertfordshire, Cambridgeshire (and Ely), Huntingdonshire and Lincolnshire were each charged with assessing and collecting a specific overall amount per week.

The ordinance took effect retrospectively from 1 January 1644 and was to continue for four months.

**Sources:** *Acts and Ordinances*, I, pp 368-371

**collections:** 1644 Jan 1

### **Loan to raise forces in North Wales, 1644 Feb 13**

On 13 February 1644 parliament passed an ordinance granting authority to Sir Thomas Middleton, serjeant major-general of the six counties of North Wales, to raise forces there. He was also empowered to take subscriptions from the inhabitants for loans to finance these troops, which were to be repaid with 8 per cent interest. The profits from the sequestration of royalist lands in London were also to be deployed for this purpose.

**Sources:** *Acts and Ordinances*, I, pp 378-381; *LJ*, VI, pp 424-425

### **Weekly assessment in Middlesex, 1644 Feb 17**

An ordinance was passed in parliament on 17 February 1644 for the raising of a new 'loan and assessment' in the county of Middlesex for the maintenance of forces to defend the cities of London and Westminster, and the county of Middlesex, and, in particular, the town of Uxbridge. Those who were willing to lend money or arms were encouraged to do so, but the arrangement was informal and no specific terms were laid down for the repayment of loans.

A committee was appointed to oversee the defence and it was given the power to raise £250 per week from the county by weekly assessment, which, if necessary, was to be levied by distraint and sale of goods, or sequestration.

**Sources:** *Acts and Ordinances*, I, pp 383-387

### **Weekly contribution of one meal in London and Middlesex, 1644 March 26**

An ordinance was passed on 26 March 1644 which ordered that all inhabitants of the cities of London and Westminster, Tower Hamlets, the borough of Southwark and other adjacent areas within the Bills of Mortality were to contribute the value of one meal per week, in order to finance the raising of additional troops in these places. The contributions were to be collected weekly by the appointed collectors or receivers, and paid over to the treasurers on Thursday afternoons at 2.00 pm in various designated places. Those persons refusing to contribute were to be distrained and their goods sold; those in receipt of alms were exempt from contributing, and there was an appeals procedure for anyone wishing to claim wrongful assessment. The collection of this contribution was to begin on the Tuesday following the promulgation of the ordinance, and was to be in force for no longer than six months.

**Sources:** *Acts and Ordinances*, I, pp 405-409; *LJ*, VI, pp 488-490

**collections:** 1644 April 2

### **Loan to raise forces in Cheshire, 1644 March 26**

On 26 March 1644 an ordinance was passed in parliament which gave authority to Sir William Brereton to take subscriptions for loans to enable him to raise forces for the defence of Cheshire. The loans were to be repaid with 8 per cent interest. He was also empowered to let the confiscated



estates of rebels, and use the profits for the same purpose. The profits of all concealed lands of 'delinquents and papists' in London or within twenty miles of it, discovered by Sir William Brereton or persons appointed by him within two months of promulgation of this ordinance, up to the value of £5,000, were also to be employed for this purpose.

*Sources:* *Acts and Ordinances*, I, pp 409-413; *LJ*, VI, pp 486-488

### **Monthly assessment in Middlesex for the Earl of Essex's army, 1644 March 26**

An ordinance was passed in parliament on 26 March 1644 'for the speedy compleating and maintaining of the Army' under the command of Robert, earl of Essex. The sum of £30,504 had to be raised to pay for the army, and its arms and ammunition, for the next four months. The bulk of this money (£20,444 5s) was to come from the receipts of the excise tax, and although £2,000 of the rest had already been collected in London, the cities of London and Westminster were also to be charged with raising £6,692 4s and the rest of the county of Middlesex was to find the remaining £1,097 11s.

These sums were to be raised by levying a monthly assessment (according to the principles laid down in the ordinance of 4 May 1643), the first payment of which was due on 17 April 1644. The remainder to be collected every four weeks thereafter.

*Sources:* *Acts and Ordinances*, I, pp 398-405

*collections:* 1644 April 17; 1644 May 15; 1644 June 12; 1644 July 10

### **Weekly assessment and sequestrations in the southern counties, 1644 March 30**

An ordinance was passed in parliament on 30 March 1644 to raise forces in the associated counties of Hampshire, Surrey, Sussex and Kent, under the command of Sir William Waller. These forces, to comprise 3,000 'foot', 1,200 'horse' and 500 dragoons, were to be financed partly by the sequestrations of the estates of royalists and recusants, and partly by weekly assessments, each county being charged with raising specific weekly sums (the Isle of Wight and borough of Southwark excepted).

The weekly assessments began on 10 February 1644 and continued for four months. A subsequent ordinance of 15 June 1644 extended the tax for another four months, and appointed committees in each county to put the ordinance into effect.

*Sources:* *Acts and Ordinances*, I, pp 413-418, 450-452

*collections:* 1644 Feb 10; 1644 July 10

### **Weekly assessment for the defence of Northampton, 1644 April 2**

An ordinance was passed by parliament on 2 April 1644 which appointed a committee to oversee the defence of the town of Northampton, and gave authority to that committee to raise funds to finance the garrisoning of troops there by a weekly assessment of up to £600 per week. The assessment was to commence on 25 March 1644 and would last for six months. It was to be rated and assessed 'in like sort as was the £400,000' granted to Charles I in 1642. The usual powers of distraint and imprisonment to compel payment were also conferred by the ordinance, and claims of over-assessment were to be appealed before the committee.

**Sources:** *LJ*, VI, pp 496-497

**collections:** 1644 March 25

**Loan of up to £20,000 for Sir William Waller's forces, 1644 April 3**

On 3 April 1644 parliament passed an ordinance giving authority to the Committee of the Militia of London to raise loans of up to £20,000 to pay for Sir William Waller's forces, which had recently been victorious over those of Sir Ralph Hopton. The money was to be repaid with 8 per cent interest from the receipts of the excise.

**Sources:** *LJ*, VI, p 498

**Loan for the garrison of Gloucester, 1644 May 10**

On 10 May 1644 parliament passed an ordinance authorizing a named committee to take subscriptions for loans of money, plate, horse or arms to enable the committee to raise extra forces for the garrison of Gloucester, and to improve the provision for forces already garrisoned there. Interest to be paid on such loans was to be agreed between the committee and the lender, but was not to exceed 8.1 per cent. The committee was also given the power to let sequestrated lands and use the profits, and the issues of concealed lands within twenty miles of London or Westminster, discovered within three months of the promulgation of the ordinance, were to be employed for this purpose as well.

**Sources:** *Acts and Ordinances*, I, pp 428-431; *LJ*, VI, pp 546-547

**Weekly assessment in the Eastern Association, 1644 May 13**

On 13 May 1644 parliament passed an ordinance giving the county committees of the Eastern Association the authority to levy a weekly assessment to pay for the recruitment and maintenance of their forces. The amounts to be raised weekly in each of the counties of the association were specified in the ordinance, and the assessment was to take effect on 1 May 1644 and continue for the next four months. Power to levy distresses and sell goods, in the event of non-payment, was conferred by the ordinance. All collectors and receivers holding tax money collected under other ordinances, but not yet paid in, were liable to be double-charged for them.

**Sources:** *Acts and Ordinances*, I, pp 432-434; *LJ*, VI, p 552

**collections:** 1644 May 1

**Loan for the defence of South Wales, 1644 June 10**

By an ordinance of 10 June 1644 the counties of Pembroke, Carmarthen and Cardigan were given the authority to associate themselves for their common defence, and a committee was appointed to raise forces there. The committee was also empowered to take subscriptions for loans of money, horses, arms and ammunition, which were to be repaid at 8 per cent interest, and to execute all previous ordinances authorizing them to sequester royalist estates and levy weekly assessments.

**Sources:** *Acts and Ordinances*, I, pp 443-445; *LJ*, VI, pp 585-586

**Loan for the forces in Shropshire, 1644 June 13**

An ordinance was passed by parliament on 13 June 1644 which allowed the impoverished county of Shropshire to raise money for its defence. This was to be achieved by the sequestration of royalist estates, and a committee was appointed by this ordinance to put the provision for sequestration into effect. The committee was also empowered to take subscriptions for loans of money, horses or arms in the county, repayable with 8 per cent interest.

*Sources:* *Acts and Ordinances*, I, pp 446-450; *LJ*, VI, pp 586-587

**Assessment and loan for the forces in Oxon, Berks and Bucks, 1644 June 25**

On 25 June 1644 an ordinance was passed in parliament appointing committees in Oxfordshire, Berkshire and Buckinghamshire to raise forces in those counties, and to put into effect other parliamentary ordinances for taking contributions and loans, the sequestration of royalist estates and the assessment and collection of the tax of the fifth and twentieth part. They were also empowered to raise money by the levy of weekly assessments, not to exceed £400 per week, and to take subscriptions for loans, which were to be repaid with 8 per cent interest.

*Sources:* *Acts and Ordinances*, I, pp 455-458; *LJ*, VI, pp 605-607

**Assessment for the forces in the Western Association, 1644 July 1**

On 1 July 1644 parliament passed an ordinance enabling the counties of Wiltshire, Dorset, Somerset, Devon and Cornwall, together with the cities of Bristol and Exeter and the town of Poole, to form the Western Association, and to raise money for the defeat of the royalist forces in these counties. Committees were appointed in each of these counties, etc which were authorized to raise funds by putting into effect ordinances previously enacted in other parts of the country which conferred tax-raising powers upon them - specifically, the ordinances for the tax of the fifth and twentieth part, the sequestration of royalist estates and the levy of weekly assessments.

An ordinance of 19 August 1644 further strengthened the powers of the committees. The weekly assessments were extended for six months by an ordinance of 26 August 1645, in which specific weekly sums were assigned to individual counties of the Western Association.

*Sources:* *Acts and Ordinances*, I, pp 459-461, 489-496, 757-758; *LJ*, VI, pp 612-613, 677-680; VII, p 554

*collections:* 1644 July 1; 1645 Aug 26

**Horse, soldier and arms tax in London and the Eastern Association, 1644 July 3**

An ordinance was passed in parliament on 3 July 1644 for raising and maintaining forces in the Associated Counties of Suffolk, Norfolk, Essex, Huntingdon, Hertford, Cambridge, Lincoln, the Isle of Ely, and the cities of London and Norwich.

Lists were to be provided to the lords lieutenant of both able-bodied persons in these counties between the ages of sixteen and sixty, from which troops were to be recruited, and persons possessing £100 or more in land or goods. The lords lieutenant and their deputies were empowered to charge persons in the latter category with the funds to pay for horses and arms.

The levy was to take the following form: those persons with either £100 per annum in land or £1,200 in goods and land were to be charged with the price of a light horse (or harquebushier); individuals with either £40 per annum in land or £400 in goods were to be charged with the price of a dragoon (or musket); and those with either £10 per annum in land or £100 in goods were to be charged with the price of a 'foot armes'. In exchange for this contribution, the persons so charged were given the power to nominate officers to take charge of them.

These same persons were also to be charged a monthly sum to pay for the maintenance of these soldiers, which were to be levied thus: for each 'horse', 12d per month; for each 'foot', 6d per month.

Lords lieutenant and their deputies also had the right of purveyance of carts, carriages and horses needed for service of the parliamentary forces, paying a mileage charge to their owners for them, and with power of imprisonment of those refusing to provide their usage.

No dates of collection are given, and it is expressly stated that these measures were to be in force only so long as the state of emergency required, and that they set no precedent for the future.

*Sources:* *Acts and Ordinances*, I, pp 462-466

#### **Weekly assessment for the defence of Leicestershire, 1644 July 10**

By an ordinance passed in parliament on 10 July 1644 a Committee of the Militia of Leicestershire was appointed to oversee that county's defence, and it was given tax-raising powers of £600 per week by 'the most usual proportion of rates in the last weekly assessments', to be collected weekly. The committee was also empowered to distrain and sell goods in the event of refusal to pay, within three days of a written demand for the money. All treasurers appointed to levy the tax were to keep of a register of monies received.

*Sources:* *Acts and Ordinances*, I, pp 470-472; *LJ*, VI, pp 627-628

#### **Assessment in the southern and eastern counties, 1644 July 12**

An ordinance was passed in parliament on 12 July 1644 for raising an army of horse and foot soldiers (3,050 and 10,000, respectively) in the counties of Essex, Suffolk, Norfolk, Hertford, Huntingdon, Cambridge, Bedford, Kent, Middlesex, Oxford, Berkshire, Buckingham, Northampton, Warwick, Gloucester, Wiltshire, Sussex, Surrey and Hampshire. Committees were appointed to assemble these forces and were given tax-raising powers to levy the necessary sums 'by such reasonable wayes and meanes as they shall find most convenient'.

The troops were to be ready to march on 20 July 1644, and were to make themselves available for military service for two months from the time of their muster, evidently the expected duration of the ordinance.

*Sources:* *Acts and Ordinances*, I, pp 472-475

#### **Weekly assessment for the defence of the Isle of Wight, 1644 July 15**

On 15 July 1644 parliament passed an ordinance by which a committee was appointed to oversee the defence of the Isle of Wight. It was given the power to raise forces there, and to levy weekly

assessments totalling £50 per week for the next four months. Those inhabitants refusing to pay were to be distrained and their goods sold after five days.

By an ordinance of 13 December 1644 the assessment was extended for another six months, and a subsequent ordinance of 7 June 1645 gave a further extension of six months.

*Sources:* *LJ*, VI, pp 636-637; VII, pp 98, 419

*collections:* 1644 July 15; 1644 Dec 13; 1645 June 7

#### **Loan for the garrison of Malmesbury, 1644 July 15**

On 15 July 1644 an ordinance was passed in parliament whereby a committee was appointed in Wiltshire to raise forces for a garrison in Malmesbury, to be financed by the taking of subscriptions for loans, repayable with 8 per cent interest, and by letting the sequestered estates of royalists.

*Sources:* *Acts and Ordinances*, I, pp 475-478; *LJ*, VI, pp 637-638

#### **Assessment and loan for the reduction of Worcester, 1644 Sept 23**

On 23 September 1644 an ordinance was passed in parliament which appointed a committee to oversee the reduction of Worcester. The committee was empowered to take subscriptions for loans of money, plate, horses or arms, which were to be repaid with 8 per cent interest, so that it could raise a force of up to 4,000 men. It was also given the authority to raise money by putting into effect previously promulgated ordinances, i.e., for the tax on the fifth and twentieth part, the sequestration of royalist estates and the levy of weekly assessments. The committee was authorized to let sequestrated lands as well, and to use the profits for the military campaign.

*Sources:* *Acts and Ordinances*, I, pp 507-511

#### **Weekly assessment in the Eastern Association, 1644 Oct 2**

An ordinance was passed in parliament on 2 October 1644 for maintaining forces in the counties of the Eastern Association, to be financed by the levy of weekly assessments. Each of the following counties was charged with collecting a specified sum: Essex, Suffolk, Cambridgeshire, Huntingdonshire, Lincolnshire (and the city of Lincoln) and the Isle of Ely.

The assessments took effect retrospectively from 1 September 1644, and were to last for four months.

*Sources:* *Acts and Ordinances*, I, pp 515-518

*collections:* 1644 Sept 1

#### **Weekly assessment for the garrison in Gloucester, 1644 Oct 2**

An ordinance was passed in parliament on 2 October 1644 which gave authority to the county committee in Gloucestershire to raise money to maintain the garrison at Gloucester by a weekly assessment. The assessment was to begin on 16 August 1644, and was to be paid weekly for five months. By this means, the committee was empowered to raise £1,000 per week in the county of Gloucestershire and £100 per week in the city of Gloucester.

**Sources:** *Acts and Ordinances*, I, pp 518-520; *LJ*, VII, p 8

**collections:** 1644 Aug 16

**Weekly assessment in Northamptonshire, 1644 Oct 12**

On 12 October 1644 an ordinance was passed in parliament which appointed a county committee to raise £600 per week by a weekly assessment in Northamptonshire to pay for the garrison of Northampton. The assessment was to take effect retrospectively from 9 September 1644, and was to last for six months. In the event of refusal to pay, the collectors were to levy distresses, under warrants from the committee, and if sufficient distress was found wanting, they could imprison defaulters until satisfaction was had. The committee also had the power to grant abatements to those who had been overcharged for the subsidy of £400,000, granted to Charles I in 1642.

**Sources:** *Acts and Ordinances*, I, pp 528-530; *LJ*, VII, pp 21-22

**collections:** 1644 Sept 9

**Assessment on traders in London and Middlesex, 1644 Oct 12**

An ordinance was passed in parliament on 12 October 1644 for the 'speedy raising' of £22,000 for the maintenance of troops 'to be sent forth from London'. The sum was to be raised by the assessment of individuals owning trade or stock in London or Middlesex. In London, the sum of £17,250 was to be levied, and in Middlesex - specifically in Tower Hamlets, Westminster, Southwark or any of the places mentioned in the Weekly Bills of Mortality, a total of £4,750 was to be assessed.

The assessment of traders in London was to be made by the aldermen, and in Middlesex, by subcommittees of the Committee for the Militia. Distresses were to be levied on those who neglected or refused to pay within ten days of notification of the amount due from them. Anyone willing to advance the money assessed against them by way of a loan would be repaid from the receipts of the excise tax after six months, together with 8 per cent interest.

**Sources:** *Acts and Ordinances*, I, pp 526-528

**Weekly assessment for the relief of the British Army in Ireland, 1644 Oct 16 x 18**

An ordinance was passed in parliament on 18 October 1644 for the relief of the British Army in Ireland, which provided for a weekly assessment to be levied throughout England and Wales, although receipts given by collectors of the weekly assessment indicate that the ordinance was passed on 16 October 1644. Each county, city and borough was charged with levying a specific, weekly sum of money on all individual and corporate owners/occupiers of land, officeholders and all owners of moveable goods; aliens and recusants were to pay double the rate of natives. The assessment was payable in kind as well as in money, but at least one-half had to be paid in ready cash.

The weekly assessments began on 1 September 1644 and lasted for twelve months. A file of printed receipts given by the treasurer to the collector of this tax in Essex, and an Essex collector's book, reveal that at least initially the tax was collected on a six-monthly basis, although the money may not have been collected until well after the six-month period had expired (E 179/112/

680, 690). All the receipts in E 179/112/680, for example, are expressly for the first six months' assessment and are clearly dated 9 May-26 September 1645.

An ordinance of 15 August 1645 extended this weekly assessment for another six months, that is, from 1 November 1645 to the end of April 1646. An ordinance of 9 March 1646 granted an extension of another twelve months, and a further ordinance of 23 May 1646 continued it indefinitely, although this last period is referred to in the collector's book as the 'additional two months' (E 179/112/690). Judging by this book, the tax ceased to be levied after that last two-month period.

*Sources:* *Acts and Ordinances*, I, pp 531-553, 746-749, 848-852; *LJ*, VIII, p 205

*collections:* 1645 March 1; 1645 Sept 1; 1646 April 30; 1646 Sept 1; 1647 April 30

### **Weekly assessment in Middlesex, 1644 Oct 25**

An ordinance passed in parliament on 25 October 1644 amended an earlier ordinance of 27 February 1644, giving additional powers to the county of Middlesex to raise monies on an ad hoc basis for its defence. Commissioners were empowered to rate, assess and tax residents of the county on a weekly basis for the next six months.

By an ordinance of 19 April 1645 the assessment was extended for another twelve months.

*Sources:* *Acts and Ordinances*, I, pp 555-563; *LJ*, VII, p 336

*collections:* 1644 Oct 25; 1645 April 19

### **Loan to pay the Scottish Army for assistance, 1644 Dec 2**

An ordinance was passed in parliament on 2 December 1644 for raising £66,666 13s 4d by way of a loan, to assist the forces of Scotland (as initially mandated by an ordinance of 27 October 1643). This forced loan was to be levied only on those with an estate of £500 or more, who would be repaid out of the sequestrated estates of royalists and recusants. Individuals who had lent money under the ordinance of 27 October 1643 were not to be asked to lend again.

*Sources:* *Acts and Ordinances*, I, pp 571-573

*declared account:* E 351/1966

### **Monthly assessment in London and Middlesex, 1644 Dec 3**

An ordinance was passed in parliament on 3 December 1644 for the raising of money to pay for fortifications and guards for the cities of London and Westminster, and adjacent areas. A total monthly charge of £6,962 4s was to be levied and contributed in the following proportions: London (£5,482 10s 3d), Westminster (£616 10s 8½d), Tower Hamlets (£493 4s 7d) and Southwark (£369 18s 5¼d). The charge was to be levied according to the provisions made for weekly assessments by an ordinance of 4 March 1643, which held that no one was to be assessed to pay more than 20 per cent of their estate, nor more than £10 per week.

The levy took effect retrospectively on 1 November 1644 and was in force for six months.

**Sources:** *Acts and Ordinances*, I, pp 574-578

**collections:** 1644 Nov 1

## 1645

### **Monthly assessment for Fairfax's army, 1645 Feb 15 x 17**

On either 15 or 17 February 1645 an ordinance was passed in parliament which authorized the establishment and maintenance of an army for the defence of the kingdom under the command of Sir Thomas Fairfax. The army was to consist of 6,600 'horse', 1,000 dragooniers and 14,400 'foot'. Although the date of promulgation of the ordinance is cited as 17 February in the *Acts and Ordinances*, the measure was always referred to in the many extant documents relating to this tax as the act passed on 15 February (see, for example, the printed receipts at E 179/112/681). Each county was charged with providing a specific monthly sum, to be raised by a monthly assessment of the inhabitants of the county. Parliament also appointed committees in each county to execute the terms of the ordinance.

The committees were to meet at least twice a week, to divide themselves into smaller groups corresponding to the county divisions and hundreds, and appoint assessors. The assessors were to assess 'all persons having any reall or personall estate' within the limits of their area, according to 'the most equall and usuall Rates for levying of money', and the 'true yearly values' of their estate. Within six days of the completion of the assessment, the assessors were to deliver one copy of their assessments to the committee. The committee was to have three copies of the assessment made, one of which they were to deliver to the collectors appointed by them to collect the tax, the second of which was to be given to the receivers of the tax appointed by parliament, and the third of which was to be passed on to the Committee of the Accounts of the Kingdom, before whom oath was to be made by the accountant, 'as hath been accustomed in the Court of Exchequer in the case of the Estreates of Subsidies'.

Collectors were given the power to levy distresses and sell the goods of those persons who refused or neglected to pay the amounts assessed against them, and to imprison and sequester where no distraint could be levied. They also had authority to 'break open any House, Chest, Trunk, Box, or other thing, where any such Goods are' and to call upon the Trained Bands for assistance whenever they encountered resistance. As in the grant of £400,000 of 1642, payment of the assessment was to be apportioned between the landlord and tenant, and the tenant had the right to withhold rent from his landlord in compensation for payment made by the tenant in the landlord's stead. There was a right of appeal before the committee for over-assessment, and there were financial penalties of up to 40s for negligent assessors or collectors.

The collection of the monthly rates began on 1 February 1645 and continued until 1 December 1645. The communal assessment and appointment of collectors for Reigate and Tandridge hundreds in Surrey (E 179/187/471), and the receipts issued to the high collector for Reigate hundred (E 179/187/472), indicate that the payments under the initial ordinance were collected at three monthly intervals, beginning in May 1645.

An ordinance of 13 August 1645 extended the monthly assessment for another six months, and a further ordinance of 16 April 1646 continued it from 1 June 1646 to 1 October 1646. A third



ordinance, dated 3 November 1646, again extended the assessment until 1 January 1647, and a fourth ordinance continued it for ten more months from 1 January 1647 to 15 March 1648.

An ordinance passed by parliament on 14 March 1645 also provided for the purchase of draught horses for the carriage of the artillery of the army under Fairfax's command. This ordinance authorized the purchase of a certain number of horses from each county, which was laid down in the ordinance. The purchase of the draught horses was to be paid for out of the first month's assessment authorized by the ordinance of 15 February, and the monies disbursed for these purchases were to be allowed in the collectors' accounts.

**Sources:** *Acts and Ordinances*, I, pp 614-626, 653-655; *LJ*, VII, pp 537-538; VIII, p 560; IX, p 344

**collections:** 1645 May 1; 1645 Aug 1; 1645 Dec 1; 1646 June 1; 1647 Jan 1; 1647 June 1; 1648 Jan 1; 1648 March 15

### **Monthly assessment for the Scottish army, 1645 Feb 20**

On 20 February 1645 parliament granted a monthly assessment to be levied in all counties for four months, to raise £21,000 to maintain the Scottish Army. The ordinance refers back to two previous attempts to raise this sum. Initially, the sequestered estates of recusants and royalists were to provide the funds. When these proved inadequate, the northern counties were ordered to levy a monthly assessment for this purpose, although no record of this ordinance, said to have been passed on 9 March 1644, has been found. It was because these counties proved too impoverished that the assessment was extended to all counties, and the original ordinance revoked. The ordinance was to remain in force for four months from 1 March 1645, and to be collected monthly. The amounts to be levied in each county were laid down in the ordinance.

On 20 June 1645, in view of the fact that the £21,000 sought under the ordinance of 20 February 1645 had not been raised, it was ordained by parliament that anyone willing to advance the sum of £31,000 would be repaid with 8 per cent interest. On 15 August 1645, a continuation of the 20 February 1645 ordinance was granted, to run for four months from 1 July 1645.

The declared account of R Waring, treasurer at Goldsmith's Hall for the 'Scotch loans' and for the parliamentary assessments for the maintenance of the Scottish army, for the period 7 October 1643 to 18 March 1650, survives.

**Sources:** *Acts and Ordinances*, I, pp 630-646, 702-703; *LJ*, VII, pp 441, 541-542; E 179/112/681

**declared account:** E 351/1966

**collections:** 1645 March 1; 1645 July 1

### **Weekly assessment for the garrison of Northampton, 1645 Feb 21**

An ordinance passed by parliament on 21 February 1645 appointed a committee to oversee the defence of the town of Northampton, and gave it authority to raise funds to finance the garrisoning of troops there by the levy of a weekly assessment of up to £600 per week. It was to commence on

24 February 1645, be in force for six months, and be rated and assessed 'in like sort as was the £400,000' granted to Charles I in 1642. Anyone refusing to pay was to be distrained and his/her goods sold, and in the event of no distress being available, would be imprisoned without bail until the tax was paid. Those persons claiming that they were over-assessed had a right of appeal to the committee.

*Sources:* *LJ*, VII, p 223

*collections:* 1645 Feb 24

### **Monthly assessment in Essex, 1645 March 3**

On 3 March 1645 parliament granted authority to the county committee in Essex to levy a monthly assessment of £300 in the county to pay for its defence. Anyone liable to pay the assessments levied for Sir Thomas Fairfax's army (see the ordinance of 15 February 1645) was liable to pay this assessment as well. The committee nominated to levy Fairfax's assessment was also to oversee the levy of this assessment, and was to appoint assessors and collectors, who were empowered to compel payment by distraint, fine, imprisonment or sequestration, as necessary, under authority of the ordinance of 15 February. The collectors were to pay the money collected to the high constables of the hundreds, who were to deliver it to treasurers appointed by the lord lieutenant or his deputies. Treasurers were to keep a register book of the sums received and disbursed by them, and the committee had the power to call them to account before them, and to impose fines for negligence in their duty.

The assessment was to run from 1 February to 1 December 1645, if the war continued that long.

*Sources:* *Acts and Ordinances*, I, pp 651-653; *LJ*, VII, pp 261-262

*collections:* 1645 March 1; 1645 April 1; 1645 May 1; 1645 June 1; 1645 July 1; 1645 Aug 1; 1645 Sept 1; 1645 Oct 1; 1645 Nov 1; 1645 Dec 1

### **Monthly assessment for the defence of Lincolnshire, 1645 April 3**

On 3 April 1645 parliament passed an ordinance granting authority to the county committee of Lincolnshire to charge, rate, tax and levy upon the inhabitants of the county a monthly assessment of £2,800. All persons liable to be assessed for the monthly assessment for Fairfax's army (that granted by ordinance of 15 February 1645) were similarly liable for this assessment. Assessors and collectors appointed by the February ordinance, as well as others named in this ordinance, were empowered to assess and collect the tax. Anyone claiming wrongful assessment had the right of appeal to the county committee, and treasurers appointed by the committee were to keep registers of all sums collected. Inhabitants of Mablethorpe, Winthorne cum Stain, Steerby cum Woodthorpe and Maltby were exempt from payment under this ordinance, because of 'their great loss lately sustained by the inundation of the sea'.

The monthly assessment was to last for six months, from 1 January 1645 to 1 July 1645.

*Sources:* *Acts and Ordinances*, I, pp 662-664; *LJ*, VII, pp 302-303

*collections:* 1645 Jan 1

**Contribution for the reduction of Oxford, 1645 May 10**

On 10 May 1645 parliament passed an ordinance giving authority to the committee of the three counties of Oxfordshire, Buckinghamshire and Berkshire to take voluntary subscriptions 'from any persons whatever' of contributions for the maintenance of forces for four months for 'the taking of Oxford'. All the money raised by this means was to be used for this purpose alone, and was not to be 'diverted or employed in any other service whatsoever'. Members of the committee were allowed to confer with members of other committees 'or other persons of the city of London' in the furtherance of this purpose.

*Sources:* *Acts and Ordinances*, I, pp 683-684; *LJ*, VII, p 365

**Collection for the relief of Taunton, 1645 May 24**

On 24 May 1645 an ordinance was passed by parliament for a collection of money to relieve the distress of the impoverished inhabitants of Taunton and its surrounding area. Contributions were to be sought from all 'well-affected persons' within London and Middlesex, the counties of the Eastern Association, and the four counties of the Southeastern Association. No payment dates were specified, and the money was to be distributed according to the discretion of the Committee of the West.

*Sources:* *Acts and Ordinances*, I, p 685

**Monthly assessment in Derbyshire, 1645 May 26**

On 26 May 1645 parliament passed an ordinance allowing the county of Derbyshire to levy a monthly assessment upon its residents. It was not to exceed £1,600 per month and was to be levied in addition to other national assessments borne by the population there. The assessment was to be levied by a committee appointed by the ordinance, and was to run from 1 May 1645 until 1 December following, if the war continued that long. The committee had the authority to appoint treasurers to receive the assessment, who were accountable before them, and the money collected was to be used solely for the defence of the county. The levy was enforceable by distraint and sale of goods, and rates assessed on land let at an improved rent were to be paid by the tenants of such land and subtracted from future rent owed to their landlords. Rates assessed on land let at under-value were to be apportioned between the landlord and tenant, according to the discretion of the assessor. There was a right of appeal of all assessments before the committee.

The period in which the monthly assessment was to remain in force was extended from 1 December 1645 to 1 August 1646 by an ordinance passed on 9 April 1646.

*Sources:* *Acts and Ordinances*, I, pp 686-688; *LJ*, VII, pp 396-397; VIII, pp 262-263

*collections:* 1645 May 1; 1645 Dec 1

**Weekly assessment in Hampshire, 1645 June 10**

Parliament passed an ordinance on 10 June 1645 which gave the county committee in Hampshire specific authority to raise money for the defence of the county under ordinances previously passed, such the ordinances for the fifth and twentieth part, the sequestration of royalist estates, and the impressment of soldiers. The committee was also empowered to levy a weekly assessment, not to exceed £600 per week, for an unspecified duration of time. The ordinance did not apply to the Isle of Wight.

*Sources:* *Acts and Ordinances*, I, pp 694-696; *LJ*, VII, pp 423-424

### **Monthly assessment in the Northern Association, 1645 June 20**

By an ordinance of 20 June 1645 the counties of Yorkshire, Lancashire, Nottinghamshire, Durham, Northumberland, Cumberland and Westmorland were given the authority to associate themselves and raise forces for their common defence. The numbers of forces to be raised in each county were specified in the ordinance, and to pay for these forces, the county committees were empowered to levy monthly assessments beginning on 1 June 1645. The total amounts to be raised in each county and city were prescribed in the ordinance, and the names of the members of the committees appointed in each county under the ordinance were listed. The money raised from sequestration of royalist estates in these counties was also to be employed for their defence, after the monthly sum of £21,000, earmarked for the payment of the Scottish forces, had been paid (see the ordinance of 20 February 1645), and other sources of income in these counties were also to be used. The ordinance was to be in effect for eight months, and was to come into force on 24 June 1645.

**Sources:** *Acts and Ordinances*, I, pp 703-714; *LJ*, VII, pp 444-448

**collections:** 1645 June 1

### **Weekly assessment for the defence of Rutland, 1645 June 21**

On 21 June 1645 parliament passed an ordinance appointing a committee to raise funds for the defence of Rutland. The committee was given the authority to levy a weekly assessment of up to £250 per week for six months, beginning on 9 September 1644, which was to be 'rated and assessed in like sort as was the £400,000' granted to Charles I in 1642. Distress and sale of goods were to be employed in the event of non-payment, and if no distress could be found, then defaulters were liable to imprisonment until the sums were paid. There was provision, however, for abatement of persons over-assessed for the subsidy of £400,000 by approval of two or more members of the committee.

**Sources:** *Acts and Ordinances*, I, pp 714-715; *LJ*, VII, pp 443-444

**collections:** 1644 Sept 9

### **Act to raise forces for the garrison of Farnham Castle, 1645 July 1**

On 1 July 1645 an ordinance was passed in parliament for putting the county of Surrey into a 'posture of defence' by raising forces of 'both horse and foot', in order that the militia of the county might be better regulated. The lord lieutenant of Surrey or his deputies were to issue warrants to the constables of the parishes ordering them to deliver to them lists of the names of all able-bodied persons between the ages of sixteen and sixty, all persons possessing £100 or more per annum in land or goods, all horses and mares above the age of four years, together with the names of their owners, and 'all arms, guns and other useful weapons for the War', and their owners.

The constables were empowered to charge those held to be liable with the following sums: for every horseman 12d, and for every footman 6d, towards the provision of 'trumpets, drums, colours and other charges incidental to the service of the war'. The lord lieutenant was also given the authority to direct the high constables of the hundreds to assess and tax 'by indifferent rates' their inhabitants, 'so much money as shall be requisite for the payment of such experienced majors, lieutenants, or other inferior officers as shall be necessary'. Defaulters were liable to be fined and imprisoned until the fines imposed were paid.

*Sources:* *Acts and Ordinances*, I, pp 726-728

### **Forced loan from London traders for the reduction of Oxford, 1645 July 1**

On 1 July 1645 parliament granted a forced loan to be levied on those holding trade or stock in London and its liberties, Tower Hamlets, Westminster and Southwark, in order to acquire the funds to bring Oxford, headquarters of the king and his forces, 'to obedience'. Lenders were to be repaid from customs duties, with interest of 8 per cent. The sum required was £20,000, of which traders within London and its liberties were liable for £15,555 11s 2d, and those in Westminster, Tower Hamlets and Southwark for £4,444 8s 10d.

*Sources:* *Acts and Ordinances*, I, pp 723-725

### **Loan for the relief of Oxon, Bucks, Berks and Hants, 1645 July 18**

On 18 July 1645 an ordinance was passed in parliament authorizing the speedy raising of a 'competent force' for the strengthening of the garrisons in Oxfordshire, Buckinghamshire, Berkshire and Hampshire, in view of the 'miserable condition' created in those counties by the continual plunderings of the king's forces garrisoned in Oxford, Basing, Winchester, Wallingford, Banbury, Newark and other neighbouring places. The committees empowered in these counties under the ordinance authorizing the levy of assessments for Fairfax's army (that of 15 February 1645) were to raise funds under this ordinance as well.

No one person was to be charged with providing more than one 'horse' and arms, or the value thereof, at the rate of £12 for a 'light horse' and arms, and £6 for a 'dragoon horse' and arms. Neither was anyone to be charged who did not possess an estate in land of the value of £40 per annum, or a personal estate worth £400 or more. Lenders were to be repaid from the profits of the sale of sequestered estates, after the £200,000 already charged on this source of revenue had been paid. The numbers of horses and dragoons to be provided by each county are specified in the ordinance.

This tax is likely to be that referred to as the 'tax for the Newbury forces' in E 179/187/468A, a tax that lasted, according to that document, for six months. A warrant of 16 October 1645, from the Committee of Both Kingdoms to the county committee of Surrey, ordered its members to consult with the committees of Sussex, Hampshire and Berkshire about what forces the four counties would appoint 'for making a garrison about Newbury', and guarding it as a frontier, and it would have been the money raised under this act which would have paid for the maintenance of that garrison.

*Sources:* *Acts and Ordinances*, I, pp 735-736; *CSP, Dom, Charles I*, XXI, p 196

### **Monthly assessment in Lincolnshire, 1645 Aug 6**

On 6 August 1645 parliament passed an ordinance giving authority to the county committee in Lincolnshire, to which additional members were appointed, to raise £2,800 per month by a monthly assessment, for the reduction of Newark and Belvoir. The assessment was to take effect from 1 July 1645 and be in force until 1 January 1646, if necessary. All persons who were held liable to pay the monthly assessment for Sir Thomas Fairfax's army (that granted on 15 February 1645) were liable to pay this assessment as well. In the event of non-payment, the collectors appointed by the committee were empowered to raise the money by distraint and sale of goods, or by fine, imprisonment and sequestration. Treasurers were to keep register books of all sums received.

The inhabitants of the towns of Mablethorpe, Winthorne cum Stain, Steerby cum Woodthorpe and Maltby were exempt from the assessment, 'in respect of their great loss lately sustained by the sea'.

**Sources:** *Acts and Ordinances*, I, pp 740-742; *LJ*, VII, pp 531-532

**collections:** 1645 July 1

### **Forced loan to reduce Newark, 1645 Aug 12**

On 12 August 1645 parliament granted a forced loan, to be levied in several eastern and midland counties for the reduction of Newark. Charged with raising specific sums were Norfolk, the city of Norwich, Suffolk, Essex, Cambridgeshire, the Isle of Ely, Huntingdonshire, Hertfordshire, Bedfordshire, Northamptonshire, Leicestershire, Derbyshire, Lincolnshire and Rutland. The money was to be repaid to lenders from the profits of the sequestered estates of royalists, and was to be raised and collected by the same committees as those which collected the assessments to pay for Fairfax's army.

**Sources:** *Acts and Ordinances*, I, pp 742-743; *LJ*, VII, pp 533-534

### **Monthly assessment in Lancashire, 1645 Aug 29**

On 29 August 1645 a county committee was appointed in Lancashire which was given tax-raising powers for the defence of the county. In addition to whatever money could be raised by the sequestration of royalist estates, the committee was authorized to assess and tax all such sums of money upon the county, 'as the major part of them shall think fitt, by the accustomed rule for the assessing of the said county, commonly called the Soldiers Lay', provided that it not exceed the sum of £3,000 per month. There was to be a standing committee to run the affairs of the county and all assessors were to furnish them with fair copies of their assessments. Anyone believing himself to have been over-assessed had six days in which to appeal to the standing committee. The act was repealed by an ordinance of 16 December 1648.

**Sources:** *Acts and Ordinances*, I, pp 758-762; *LJ*, VII, pp 559-561; *LJ*, X, p 632

### **Monthly assessment in the Eastern Association, 1645 Sept 3**

On 3 September 1645 parliament revoked the ordinance of 18 December 1643 for raising the garrison of Newport Pagnell, and gave authority instead to the establishment of new garrisons at Newport Pagnell, Bedford, Huntingdon, Cambridge and King's Lynn. The garrisons were to be financed by monthly assessments levied in the counties which they were established to defend (Bedfordshire, Hertfordshire, Cambridgeshire, the Isle of Ely, Huntingdonshire, Norfolk and the city of Norwich, Suffolk, Essex, Northamptonshire and Buckinghamshire), beginning on 1 June 1645 and lasting for one year. The amounts to be raised in each county were laid down in the ordinance. The Committee for the Eastern Association was to administer all aspects of the levy. Those charged under the ordinance for monthly assessments for Fairfax's army were liable to pay this assessment as well.

On 6 August 1646 these garrisons were ordered to be disbanded. Many of the troops were to be employed instead in the army in Ireland, and the funds raised by the monthly assessment were to be used to pay them for their service there. The duration of the assessment was also extended for this purpose until 1 September 1646.

**Sources:** *Acts and Ordinances*, I, pp 762-766, 862-863

**collections:** 1645 June 1

**Forced loan to raise 500 horse and 500 dragoons in London, 1645 Sept 9**

On 9 September 1645 parliament passed an ordinance giving the Committee of the Militia in London authority to send 500 'horse' and 500 dragoons to serve for two months under the commanders of the Committee of Both Kingdoms. These forces were to be paid from a forced loan of £10,000 to be levied on those trading or holding stock within London and its suburbs, the Lines of Communication and the Bills of Mortality. Lenders were to be repaid from the receipts of the excise tax, with 8 per cent interest.

**Sources:** *Acts and Ordinances*, I, pp 766-768

**Forced loan to pay Fairfax's army, 1645 Oct 13**

On 28 October 1645 parliament passed an ordinance to raise a loan of £40,000 to pay Fairfax's army. The money was to be lent by 'persons of ability', i.e. those with property worth over £1,000. Anyone who refused or was recalcitrant would be compulsorily assessed, and compelled to pay by distraint and imprisonment, should it prove necessary. Repayment of lenders was to be made from the receipts of the customs, with interest of 8 per cent.

**Sources:** *Acts and Ordinances*, I, pp 786-789

**Contribution for the relief of Leicester, 1645 Oct 28**

On 28 October 1645 parliament passed an ordinance for a 'contribution' to relieve Leicester, which had been taken and plundered by royalist forces. The ordinance was to be read to congregations in all churches on the first Sunday after its delivery to the parishes, followed by the exhortations of ministers on the necessity of contributing. A door-to-door collection was then to take place, and the names and amounts contributed were to be recorded. Such collection was to be made in the southern, midland and eastern counties, and in London and Middlesex. The ordinance was to remain in force for a year.

**Sources:** *Acts and Ordinances*, I, pp 799-800

**Assessment for defence in the Eastern Association, 1645 Dec 1**

On 1 December 1645 parliament passed an ordinance to raise money for the defence of the counties of the Eastern Association. The monthly sums to be provided by each county were: Norfolk, £7,070; Norwich, £366; Essex, £6,750; Lincolnshire, £2,070; Hertfordshire, £2,432 10s; Suffolk, £7,070; Isle of Ely, £728 13s 4d; Cambridgeshire, £2,171 6s 8d; Huntingdonshire, £1,020. The levy of the assessment was to be overseen by the same committees as were named in the ordinance to maintain Fairfax's army, who were to levy it in like manner. The money was to be collected by 20 December 1645.

**Sources:** *Acts and Ordinances*, I, pp 809-811

**collections:** 1645 Dec 20

### **Loan for the payment of the Scottish Army, 1645 Dec 3**

An ordinance of 3 December 1645 authorized a committee sitting at Goldsmiths' Hall, London, to take subscriptions for a loan of £31,000 to pay the Scottish Army. The money was to be repaid with 8 per cent interest out of the monthly assessments levied for the payment of the Scottish Army.

*Sources:* *LJ*, VIII, p 22

*declared account:* E 351/1966

### **Monthly assessment for the garrison of Bristol, 1645 Dec 3**

On 3 December 1645 parliament passed an ordinance appointing Sergeant-Major General Philip Skippon to be governor of the city and garrison of Bristol, and giving him the power to administer martial law there. In order to pay for the maintenance of the garrison, parliament also authorized him to levy a monthly assessment of £3,000 in the city and surrounding area. The city of Bristol was liable for £200, the sum of £1,200 per month was leviable in the county of Somerset, and the counties of Gloucestershire and Wiltshire were to raise £800 a month each. The assessment was payable from 1 November 1645 and was to be in force for six months.

The assessment was extended for a further four months, until 31 August 1646, by an ordinance of 4 August 1646.

*Sources:* *Acts and Ordinances*, I, pp 811-812; *LJ*, VIII, pp 23, 452

*collections:* 1645 Nov 1; 1646 June 1

## **1646**

### **Loan of £30,000 from traders in London, 1646 Feb 2**

On 2 February 1646 parliament passed an ordinance to raise a loan of £30,000 from traders in London, or other 'persons of ability' residing there. Lenders were to be repaid with 8 per cent interest.

*Sources:* *LJ*, VIII, pp 139-140

### **Loan of £6,000 for the forces in Ireland, 1646 March 28**

On 28 March 1646 an ordinance was passed in parliament which authorized the raising of a loan of £6,000 for the support of the forces in Ireland. The money was to be paid to the lord president of Munster, who was to disburse it. Repayment with 8 per cent interest was offered to lenders, payable at six-month intervals, from the receipts of the excise tax.

*Sources:* *LJ*, VIII, p 243

### **Loan of £10,000 for the army in Ireland, 1646 May 15**

An ordinance was passed in parliament on 15 May 1646 which authorized the raising of a loan of £6,000. The loan was to be paid to the Deputy Treasurer at War for Ireland, and 'to be employed for the service of the kingdom of Ireland'. The loan was to be repaid to lenders with interest of 8 per cent, payable at six-month intervals, from the receipts of the 'Grand Excise'.



*Sources:* LJ, VIII, p 317

#### **Loan of £50,000 for the relief of Ireland, 1646 July 22**

Parliament gave approval to an ordinance on 22 July 1646 which authorized the raising of a loan of £50,000 to be paid to the Deputy Treasurer at War for Ireland 'for the present service and relief of that kingdom.' The loan would be repaid to lenders with interest of 8 per cent, payable at six-month intervals, from the receipts of the excise tax.

*Sources:* LJ, VIII, pp 440-441

#### **Loan of £10,000 for the forces in North Wales, 1646 Aug 20**

Whereas an ordinance of 20 March 1646 provided for the payment of £10,000 from the receipts of the excise tax for the forces under Colonel Mitton in North Wales, a further ordinance of 20 August 1646 amended that ordinance, authorizing a loan to be raised and repaid out of the excise money earmarked for this purpose under the 20 March ordinance. Lenders would receive repayment with 8 per cent interest, payable at six-month intervals.

*Sources:* LJ, VIII, p 469

#### **Loan of £200,000 for the service of the state, 1646 Oct 13**

On 13 October 1646 parliament passed an ordinance announcing its intention to raise a loan of £200,000 'for the service of the state'. Lenders would be repaid from the sales of episcopal lands and from the customs. Anyone who had previously lent money or other property, and now did so again, was to receive repayment of twice the total amount lent, plus 8 per cent interest.

*Sources:* *Acts and Ordinances*, I, p 884

## **1647**

#### **Loan of £200,000 for the service of the state, 1647 May 13**

On 13 May 1647 parliament passed an ordinance to raise a loan of £200,000 'for the service of this kingdom and of the kingdom of Ireland'. Repayment was to come from the customs, and the sale of the lands of bishops and Catholics who had fought against the parliamentary forces. Existing creditors who lent further sums were promised repayment of double the whole sum lent, as well as 8 per cent interest. Tickets would be issued to those promising to lend, but anyone who did not pay within eight days of receiving their ticket lost these benefits.

A subsequent ordinance of 3 June 1647 gave further clarification of the terms of this ordinance. Treasurers were appointed to receive the loan, who were authorized to pay the interest of 8 per cent due to lenders every six months, and were given powers of perusal of the books of receipts and disbursements of other treasurers.

*Sources:* *Acts and Ordinances*, I, pp 928-935, 952-953

#### **Weekly assessment for the relief of maimed soldiers, 1647 May 28**

On 28 May 1647 parliament passed an ordinance which revived a tax first authorized by statute on 9 April 1593, and which was subsequently extended and amended by acts passed in parliament in 1597 and 1601, and levied until the end of the first parliament of James I.

Citing the statute of 1601, the present ordinance provided for a relief or pension to be paid to all soldiers and mariners who were maimed or disabled, and all widows and orphans of those who had died in the service of the parliamentary forces in the war against the royalists. The relief was a weekly charge levied on all the parishes of England and Wales, collected by the churchwardens and high constables, and paid by the latter to a treasurer appointed by the county justices of the peace. The treasurer was then to disburse the relief in the form of quarterly pensions to the soldiers. The total amount leviable in each parish was fixed by this act at between 3d and 2s 6d per parish (or chapelry), and like the Elizabethan reliefs on which the tax was modelled, the actual amount to be charged to each parish was to be decided by the county justices of the peace (or in the case of London, by the mayor, recorder and aldermen). The assessment of individual parishioners was to be made by the parishioners themselves, and in the event of disagreement, was to be adjudged by the churchwardens and constables in the first instance, and by local justices of the peace in the second. The tax was payable in the ten days before the quarterly sessions of the peace, beginning at Easter last past and ending the following Easter, and the penalties for default and negligence of taxpayers or collectors were the same as those fixed by the statute of 1601. Under the present act, treasurers were given discretionary powers to disburse extra relief, where it was deemed necessary. They were accountable before the justices of the peace for all sums received and disbursed.

On 10 August 1647 another ordinance was passed amending that of 28 May, wherein it was stated that because there had been insufficient time to implement that ordinance within the specified time, the ordinance was to be implemented at the next quarter sessions after the passage of the ordinance.

A further ordinance passed on 24 December 1647 'for the more effectual relief of maimed soldiers' ordered that all monies collected for this purpose and given to officers for disbursement be accounted for by those officers, and that any monies remaining in the hands of the appointed treasurers be disbursed, under warrant of two or more justices of the peace. It mandated further that whether or not there was still a necessity for the tax to remain in force was to be decided by the justices of the peace at the next quarter sessions. This ordinance also stipulated that the Clerk of the Peace in each county was to keep a book showing all monies collected and disbursed.

The last ordinance was repealed under the Commonwealth on 7 May 1649, and an 'act for the relief and employment of the poor' in London was enacted in its place.

*Sources:* *Acts and Ordinances*, I, pp 938-940, 997-998, 1055-1056; II, pp 104-110

*collections:* 1647 April 18

### **Loan of £42,000 for the London guards, 1647 June 3**

On 3 June 1647 parliament passed an ordinance to raise a loan of £42,000 for the payment of the guards of the city of London. Of this sum, however, £30,000 was to be used to repay needy individuals who had lent money in 1642, none of whom were to receive more than £10. The rest was to be put towards the arrears of the wages of the London militia. The terms available to second-time lenders were as under previous ordinances: they would receive back double the amount lent plus 8 per cent interest, if they paid the loan within eight days of receipt of their pledge tickets. Lenders were to be repaid from the receipts of the excise tax and from income derived from the sequestered episcopal lands.

**Sources:** *Acts and Ordinances*, I, pp 948-953

### **Monthly assessment of £60,000 to maintain the armies, 1647 June 23**

On 23 June 1647 Parliament passed an ordinance which required all counties to levy a monthly assessment of £60,000, this total sum to be apportioned among the counties, as specified in the ordinance. The tax money collected was intended to be used to maintain the armies under Fairfax's command, and to pay for the transportation and wages of forces to fight in Ireland, although the preamble to a subsequent ordinance (that of 16 February 1648 for raising £20,000 a month for the relief of Ireland) noted that none of this money could be spared for Ireland. The ordinance took effect retrospectively, from 25 March 1647, and was to last for one year. The commissioners to levy the tax in each county were nominated in the ordinance, and the procedures for assessment and collection were the same as for the levy of previous assessments to maintain Fairfax's army. No payment dates were specified in the ordinance, although it is clear from various receipts and assessments, and from a subsequent ordinance, that the tax was collected in three instalments (E 179/128/678; E 179/191/395-399). On 24 December 1647 it was noted that the first nine months of this tax were in arrear and an ordinance was passed, entitled 'An Ordinance concerning Free-Quarter', in which it was mandated that the first six months of these arrears be paid by 15 January 1648, and that once these arrears had been discharged, the levy of the last three months of the tax (the period between 25 September and 25 December 1647) would be remitted. The tax, in effect, became a nine-month tax, the last period of levy being from 25 December 1647 to 25 March 1648 (E 179/191/398).

The receipts from these assessments were to finance the disbandment of all but the core of the army at the end of the conflict, which was referred to as the 'disbanding of all Supernumerary forces', and the procedure for payment of arrears was set out in an ordinance passed on 24 December 1647.

**Sources:** *Acts and Ordinances*, I, pp 958-984, 1048, 1053-1054

**collections:** 1647 June 25; 1647 Dec 25; 1648 March 25

### **Assessment for raising 600 horse in London, 1647 July 10**

On 10 July 1647 parliament passed an ordinance empowering the Committee of the Militia of London to make house-to-house searches in the parishes within the Lines of Communication and the Weekly Bills of Mortality for hidden papists and royalists, and to raise a force of 600 officers on horse. The committee was also given authority to levy a charge on inhabitants 'constantly dwelling within the lines of communication', from time to time, at their discretion, or persons 'who have any stocks going in trade' within the said limits and have departed, for the finding and maintenance of 'horses with riders and furniture, at their proper charge, for the defence of the city and parts adjacent', provided that no one person be charged with providing more than two such horses and riders. If, after three days' notice in writing, they refused to furnish the required horse(s), then the defaulting individuals would be fined £20, or if asked more than once, and still refusing or neglecting to comply with the demand on these subsequent occasions, they would forfeit the sum of 10s or be imprisoned without bail for four days. No privileged persons, apart from members of parliament, were to be exempted from this act, which was to remain in force for two months only.

Two ordinances of 31 July 1647 confirmed the penalties for default specified above and gave further power to the Committee of the Militia of London to seize and list horses for the service of the 'king, parliament and city'. These horses were to be restored to their owners at the end of a month, and, if not, the committee was to compensate the owners for their value.

**Sources:** *Acts and Ordinances*, I, pp 987-989, 992-994; *LJ*, IX, p 325

### **Collection for the Irish Protestants in Barnstaple, 1647 Aug 3**

On 3 August 1647 an ordinance was passed in parliament which provided for a collection to be made 'on the next fast-day' (the last Wednesday of the month) in all the churches and chapels in England and Wales, for the relief of the Irish Protestants who had either fled or been driven out of Ireland by the rebellion there, and were living in Barnstaple, Devon. Ministers were to exhort their parishioners to contribute and the money was to be collected by the churchwardens or, where there were no churchwardens, by 'two sufficient men of the parish', and paid over to the London merchant, Michael Herring. These collectors were also to account for it in writing within twenty days of receipt of the money. Mr Herring would, in turn, hand it over within twenty days to four named local men in Barnstaple, who were to disburse it. No one was to receive any relief who had not been resident in Barnstaple before 25 March 1647 and in continuous residence there since that time.

**Sources:** *LJ*, IX, p 370

**collections:** 1647 Aug 25

### **Contribution for the relief of Chester, 1647 Aug 3**

Because the city of Chester was suffering from an outbreak of the plague and a general impoverishment brought about by the war, it was ordained in parliament on 3 August 1647 that a collection be made for its relief on the 'next Lord's day' in all the parishes within the city of London, the Lines of Communication and Bills of Mortality, and in the counties of Cheshire, Kent, Sussex, Surrey, Hampshire, Middlesex, Essex, Hertfordshire, Cambridgeshire, Suffolk and Norfolk. The collectors of the money were to pay it over to two named citizens of London, who would send it on to the mayor, aldermen or sheriffs of Chester to be distributed.

On 23 August 1647 an identical ordinance was passed for another collection to be made, again 'on the next Lord's day'.

**Sources:** *LJ*, IX, pp 371, 400-401

**collections:** 1647 Aug 8; 1647 Aug 29

### **Collection for the relief of refugee Irish Protestants, 1647 Aug 28**

By the end of August 1647 many of the Protestants who had fled Ireland had settled in London and its immediate vicinity. Expressing concern for their welfare, parliament passed an ordinance on 27 August that since 31 August was to be a day of public thanksgiving for the recent victory of Colonel Jones in Leinster, a collection was to be made in all places of worship within London, Westminster, and the places mentioned in the weekly Bills of Mortality for distribution to refugee Protestants. Similar collections were to be made in all churches outside these areas a week later

(on 7 September). The contributions collected were to be handed over to specially-appointed treasurers in London, who were nominated in the ordinance.

Refugees had to prove their entitlement to relief before a committee appointed by parliament, and to obtain certification of the material losses they had suffered in Ireland, attested by three individuals 'of good quality' employed there, before relief would be dispensed to them.

**Sources:** *Acts and Ordinances*, I, pp 1002-1004

**collections:** 1647 Aug 31 - Sept 7

## 1648

### **Loan of £50,000 for the relief of Ireland, 1648 Jan 3 x 13**

On 3 January 1648 parliament passed an ordinance authorizing a loan of £50,000 to be raised for the relief of Ireland and the suppression of the rebellion there. The same inducements as before were offered to prospective lenders; second-time lenders would receive repayment of double the sums lent, plus 8 per cent interest. Amendments were made to this ordinance by another passed on 5 June 1648, which authorized the treasurer at war for Ireland and his deputies to receive the loan money, laid down procedures for the administration of the loan and secured repayment of lenders with confiscated lands in Ireland. The June ordinance repeatedly referred to this ordinance as that passed on 13 January 1648.

**Sources:** *Acts and Ordinances*, I, pp 1056-1057, 1147-1166

### **Monthly assessment for the militia of Tower Hamlets, 1648 Jan 8**

On 8 January 1648 an ordinance was passed in parliament authorizing the formation of a Committee of the Militia of Tower Hamlets. Under this ordinance, the committee was given the power to levy a monthly assessment upon the inhabitants of Tower Hamlets of up to £500 per month. They were also empowered to levy the arrears of former assessments made by the 'late sub-committee for the militia there'. Persons who felt themselves to be over-assessed could complain to the committee within six days of receiving a demand for the money, who had the power to 'relieve' the over-assessed persons within eight days of the demand. The ordinance was to take effect retrospectively on 20 December 1647, and was to continue for the next two years.

**Sources:** *Acts and Ordinances*, I, pp 1057-1058; *LJ*, IX, p 646

**collections:** 1647 Dec 20

### **Monthly assessment for the militia of Westminster, 1648 Jan 29**

On 9 September 1647 an ordinance was passed in parliament which established a Committee of the Militia of Westminster and adjacent parishes, and on 29 January 1648 a further parliamentary ordinance gave the committee the authority to levy a monthly assessment of up to £625 per month upon all inhabitants of those places. The committee was given further power to levy the arrears of former assessments levied by the sub-committee of the Militia of Westminster, and to distrain and sell goods, if necessary, to compel payment of these taxes. As was the case in Tower Hamlets, persons who felt themselves to have been over-assessed could complain to the committee within

six days of receiving a demand for the money. The committee had the power to 'relieve' the over-assessed persons within eight days of the demand. The duration of the levy was not specified.

**Sources:** *Acts and Ordinances*, I, pp 1063-1064; *LJ*, X, p 9

**collections:** 1648 Jan 29

### **Monthly assessment for the relief of Ireland, 1648 Feb 16**

On 16 February 1648 parliament passed an ordinance providing for a further monthly assessment in all counties to maintain the war effort in Ireland, because previous sums raised had been insufficient. A total sum of £20,000 per month was needed, payment of which was apportioned among the counties in the ordinance. The ordinance also appointed commissioners in each county to levy the tax.

The assessment was to last for six calendar months, and the ordinance took effect retrospectively, from 1 February 1648. The rates to be levied were at the discretion of the commissioners, although it is stated that all lay and ecclesiastical individuals and corporations were liable to be assessed on their real and personal estates, as well as on debts due to them. The same rules applied for the apportionment of the tax payable between landlords and tenants. Aliens and recusants were to pay double the rates assessed on native-born persons.

Anyone willing to advance money on the security of the ordinance was offered repayment with 8 per cent interest. The ordinance was expressly stated to be supplementary to a previous ordinance for the relief of Ireland, passed on 15 August 1645 (see the ordinance of 16 x 18 October 1644 for the relief of the British Army in Ireland above).

An account for the levy of this tax in Sussex, rendered after the restoration of the Stuart monarchy (in 1667), reveals that the tax was levied until 29 September 1648 (E 179/191/405).

**Sources:** *Acts and Ordinances*, I, pp 1072-1105

**collections:** 1648 Feb 1

### **Monthly assessment for Fairfax's army, 1648 March 17**

On 17 March 1648 parliament passed another ordinance authorizing the levy of monthly assessments for the support of Sir Thomas Fairfax's army. A total sum of £60,000 was to be raised each month, for six months, and the overall total sum was apportioned among the counties and cities in proportions specified in the ordinance. Commissioners to levy the tax were also appointed by the ordinance. The levy was to commence on 25 March and remain in effect until 29 September 1648.

On 6 October 1648 another ordinance extended the assessment for a further six months, until 25 March 1649.

**Sources:** *Acts and Ordinances*, I, pp 1107-1114; *LJ*, X, p 531

**collections:** 1648 March 25; 1648 Sept 29

**Monthly assessment for the militia of Southwark, 1648 April 14**

An ordinance passed on 14 April 1648 appointed a Committee of the Militia of Southwark to raise a militia for the defence of the borough and to appoint officers to command it. The committee was empowered to levy the arrears of all assessments due before 1 December 1645, and to levy a new assessment upon the inhabitants of Southwark and adjacent parishes of up to £600 per month. The powers conferred for the enforcement of the levy of the assessment were identical to those extended to the commissioners appointed to levy the monthly assessments for Sir Thomas Fairfax's army (those appointed under the ordinance of 23 June 1647).

*Sources:* *Acts and Ordinances*, I, pp 1123-1125

**Monthly assessment for a troop of horse in Lincolnshire, 1648 June 5**

On 5 June 1648 parliament passed an ordinance giving authority to the commissioners who had been appointed to levy the assessment for Fairfax's army to raise additional funds to pay for a troop of horse for the defence of Lincolnshire. The funds were to be procured by levying a monthly assessment upon the inhabitants of that county of up to £500 per month. The commissioners were empowered to appoint collectors, and to employ constables and other officers of county administration to execute their warrants with regard to distraining and selling the goods of defaulters. The assessment was to be in force for six months.

By 3 July the number of forces to be raised under this ordinance was deemed to be inadequate and an ordinance of the same date empowered a committee named therein to recruit additional troops. A subsequent ordinance of 11 July 1648 accordingly gave further tax-levying powers to the committee. The monthly sum to be levied in the county was increased from £500 to £1,500, with effect from 3 July. The assessment was still to last for six months, ending on 3 January 1649.

*Sources:* *LJ*, X, pp 303-304, 376

*collections:* 1648 June 5 - July 3

**Assessment for horses and dragoons in Essex, 1648 July 10**

On 10 July 1648 parliament passed an ordinance to raise £4,547 9s 5d in the county of Essex to pay for two troops of 'horse' and a company of dragoons to suppress an 'insurrection' there. The tax was to be assessed, levied and disbursed by the commissioners appointed on 17 July 1647 to levy the assessments in the county for Fairfax's army, who derived their authority from the ordinance passed on that date and subsequent ordinances. The assessment was to be collected by 1 August 1648.

*Sources:* *LJ*, X, pp 373-374

*collections:* 1648 Aug 1

**Weekly assessment for a troop of horse in Huntingdonshire, 1648 July 25**

On 25 July 1648 parliament passed an ordinance authorizing the county committee of Huntingdonshire to raise a troop of horse in the county and to levy a weekly assessment of up to £80 upon all inhabitants and owners of property in the county. The levy was to be in force for the six months following the date of the ordinance.

*Sources:* *LJ*, X, p 396

**Assessment of £16,000 in Suffolk, 1648 July 27**

On 27 July 1648 parliament passed an ordinance authorizing the county committee of Suffolk to raise £16,000 there, to finance the siege of Colchester. It was to be collected by 1 August 1648, and used to repay the wealthy individuals who had already lent the amount required in anticipation of the levy.

*Sources:* LJ, X, pp 398-399

*collections:* 1648 Aug 1

**Monthly assessment for the defence of Nottinghamshire, 1648 Aug 1**

On 1 August 1648 parliament passed an ordinance authorizing the county committee of Nottinghamshire to raise up to £1,000 per month in the county, for its defence, by a monthly assessment. The assessment was to take effect retrospectively, on 8 July 1648, and to continue for two months only. The tax money collected was to be disbursed locally by the committee.

*Sources:* LJ, X, p 406

*collections:* 1648 July 8

**Monthly assessment for the militia of Middlesex, 1648 Aug 2**

On 2 August 1648 parliament passed an ordinance appointing commissioners for the Militia of Middlesex, and authorizing them to levy a monthly assessment of up to £500 per month in the county to pay for it. The assessment was to be in force for six months. Distraint and sale of goods was authorized in the case of defaulting taxpayers. There were also financial penalties for negligent collectors.

*Sources:* *Acts and Ordinances*, I, pp 1177-1179; LJ, X, p 412

**Monthly assessment of £1,000 in North Wales, 1648 Aug 21**

On 21 August 1648 parliament passed an ordinance authorizing the counties of Caernarvon, Merioneth, Denbigh, Montgomeryshire and Flint to associate themselves for the purpose of common defence and to raise additional forces there. The ordinance appointed the members of the committees in each county and gave them the power to rate, assess and levy a monthly assessment of up to £1,000 per month upon the inhabitants of these counties. The proportion of this sum to be raised in each county was laid down in the ordinance, and the levy was to begin retrospectively on 1 August and to last for three months. Whatever monies could be raised in the counties by sequestrations were also to be used to defray the cost of the forces.

*Sources:* *Acts and Ordinances*, I, pp 1183-1185; LJ, X, 447-449

*collections:* 1648 Aug 1

**Monthly assessment for the militia of Dorset, 1648 Sept 6**

Parliament passed an ordinance on 6 September 1648 giving further powers to those commissioners for the militia of Dorset appointed by an ordinance of 24 July 1648 to raise forces in the county. They were now empowered to levy a monthly assessment not to exceed £500 per month, to be assessed retrospectively from 24 July, and to be in effect for the next six months.



**Sources:** LJ, X, p 492

**collections:** 1648 July 24

### **Weekly assessment for the militia of Herefordshire, 1648 Sept 21**

On 23 May 1648 an ordinance passed by parliament appointed a Committee for the Militia of Herefordshire, to which power to raise forces for the defence of the county was given, and an ordinance of 21 September 1648 authorized this committee to levy a weekly assessment of up to £100 per week to finance the militia. The assessment was to begin on 1 September and to last for six months.

**Sources:** LJ, X, p 505

**collections:** 1648 Sept 1

### **Ordinance to raise and maintain a Surrey county troop, 1648 Oct 18**

Following the rebellion by the earl of Holland in Surrey, an ordinance of 18 October 1648 mandated the sequestration of the estates of everyone in the county who had been involved in the uprising. The profits realized from this sequestration were to be used to finance a troop of horse, which was to be employed within the county to maintain the peace there. If necessary, extra sums were to be provided out of the assessments for Fairfax's army and previous sequestration orders, as long as the amount raised did not exceed £400 per month. In addition, the county committee was also empowered to recruit and pay a company of foot soldiers if it was thought necessary; these forces would be paid from the same sources.

**Sources:** *Acts and Ordinances*, I, pp 1222-1223

### **Act for settling the militia in England and Wales, 1648 Dec 2**

This act established local committees who were empowered to raise, arm and train local bodies of militia in most counties. These commissioners, appointed and named in the ordinance for each county, were entitled to charge the cost of 'horse', dragoons and 'foot' to the wealthier local inhabitants, according to thresholds set out in the ordinance. These specified that no one could be charged with 'any horse and horse arms' unless he/she had an annual income of £154 or possessed a personal estate of £2,400, nor with 'any dragoon horse and armes for a dragoon horse', without an annual income of £50 or a personal estate of £500, nor with 'any whole foot armes' without a yearly income of £20 or a personal estate of £200.

The committees could also compel individuals who could not afford to finance such soldiers to bear arms themselves, and they would receive *per diem* wages of 2s for a horseman, 1s 6d for a dragoon and 8d for a foot soldier. They were also given authority to commission officers, and to cover the costs of ammunition and other incidental expenses by means of a local assessment. Those inhabitants who defaulted on their obligations to provide dragoons and soldiers could be fined up to 40s, which sums were to be applied towards the costs of the militia. The ordinance was to be in effect for a year from 20 September 1648. Commissioners in each county were nominated in the ordinance.

The ordinance was never put into operation, however. Parliament repealed it a fortnight later, on 16 December 1648.

**Sources:** *Acts and Ordinances*, I, pp 1233-1252

## 1649

### **Assessment in Lincolnshire for the relief of Pontefract, 1649 Jan 22**

On 22 January 1649 the commons passed an ordinance authorizing the county committee of Lincolnshire to levy an assessment of £2,500 in the county for the relief of the forces besieging Pontefract.

**Sources:** *CJ*, VI, p 122

## Commonwealth

### **Monthly assessment for the militia of Westminster, 1649 March 19**

On 19 March 1649 parliament passed an ordinance to raise and provide for the militia in Westminster and its liberties, and those parts of Middlesex within the Lines of Communication and the Bills of Mortality. A Committee for the Militia of Westminster was appointed under the act, which was authorized to raise forces as necessary and to commission officers to command them. To pay for this militia, a total monthly charge of up to £1,000 was to be levied upon everyone owning real or personal property within the parishes of Westminster and its liberties. The ordinance and monthly charge were to remain in force for one year from 14 March 1649.

**Sources:** *Acts and Ordinances*, II, pp 20-23; *CJ*, VI, p 168

**collections:** 1649 March 14

### **Assessment for the forces in England and Ireland, 1649 April 7**

On 7 April 1649 parliament passed an act to raise £90,000 monthly for the maintenance of the armies in England and Ireland. This assessment replaced the previous monthly assessments of £60,000 and £20,000 for those armies, and was to be levied for three months retrospectively, from 25 March to 24 June 1649. All the commissioners appointed to levy the tax, and the sums apportioned to the various counties, were set out in the ordinance. As in the previous assessments, the tax was to be assessed and levied according to a poundage rate and 'according to the same way and rules as in the late Assessments hitherto have been held'. In November 1650 a minimum threshold of liability for the assessment of £20 in moveable goods or 20s annual income from land was introduced. Those who paid towards the assessment were not to be obliged to billet or quarter soldiers.

Repeated acts extended this monthly assessment until December 1654, although the total sums demanded over that time varied. The overall monthly sums assessed were as follows:

25 March to 25 March 1650	- £90,000;
25 March to 24 June 1650	- £60,000;
24 June to 25 December 1650	- £90,000;

25 December 1650 to 25 December 1651	-	£120,000;
25 December 1651 to 25 December 1652	-	£90,000;
25 December 1652 to 29 September 1654	-	£120,000;
29 September 1654 to 25 December 1654	-	£90,000.

Sometimes the payments were to be made monthly, at other times, at intervals of two or three months. In the first six months, for example, there were to be four payments: the first three months' assessment was to be paid by 9 June 1649; thereafter collections were to be made monthly, on the first day of each month (E 179/128/681; E 179/249/20).

Documents generated by local collectors in Kent often refer to these assessments not by the overall sum required but by the poundage rates charged (see, for example, E 179/128/679-681; E 179/249/20).

**Sources:** *Acts and Ordinances*, II, pp 24-47, 110-118, 285-319, 456-490, 511-513, 653-688, 703-708, 842-844, 902-907; *CJ*, VI, pp 273, 414; VII, pp 10, 54-55, 142, 355-356

**collections:** 1649 June 9; 1649 July 1; 1649 Aug 1; 1649 Sept 1; 1649 Sept 29; 1649 Dec 29; 1650 March 25; 1650 June 24; 1650 Sept 29; 1650 Dec 25; 1651 April 15; 1651 Sept 29; 1651 Dec 25; 1652 July 24; 1652 Oct 20; 1653 Jan 31; 1653 April 30; 1653 Dec 25; 1654 March 24; 1654 June 20; 1654 July 10; 1654 Oct 10

### **Contribution and assessment for poor relief in London, 1649 May 7**

On 7 May 1649 the ordinance of 24 December 1647 for the relief of maimed soldiers and sailors, and the widows and orphans of soldiers killed in the Civil War, was repealed, and an 'act for the relief and employment of the poor' in London was enacted in its place. This more-regulated scheme gave sweeping powers for the social control of the London poor to an appointed commission. The scheme was to be funded by contributions and a tax to be levied by the common council and aldermen of each ward, entirely at their discretion. Anyone complaining of over-assessment could appeal to the justices of the peace, but those defaulting on payment were liable to have their goods distrained and sold.

On 30 September 1651 another act 'provided for maimed soldiers and widows of Scotland and Ireland', giving relief from 1 February 1651 to 1 February 1653, which was to be paid from the receipts of the excise.

**Sources:** *Acts and Ordinances*, II, pp 104-110, 556-559

### **Monthly assessment for the militia of Tower Hamlets, 1649 May 23**

On 23 May 1649 parliament passed an act 'for settling the militia within the hamlets of the Tower of London', under which a Committee of the Militia was appointed and given authority to raise troops within the Tower Hamlets for their defence. Any five members of the committee were empowered to make the inhabitants come before them, to charge them with the provision of 'horse or foot arms, according to their respective abilities and capacities, as occasion shall serve', and to fine them for failure to comply, at the rate of up to 40s for a defaulting person charged with finding a cavalry soldier, and up to 20s for neglect of the provision of a foot soldier.

The committee was also given the power to 'cause a new rate and assessment to be made upon all persons, lands and goods within the said hamblets', not to exceed the sum of £500 (presumably, per month). To enforce the levy, the committee was authorized to employ the same means as those levying assessments for Fairfax's army under the ordinance of 23 June 1647; local officials of county administration were at their disposal, moreover, for execution of their warrants.

**Sources:** *Acts and Ordinances*, II, pp 123-125; *CJ*, VI, p 215

### **Loan of £150,000 for the pressing necessities of Ireland, 1649 June 29**

On 29 June 1649 an act was passed by parliament which provided that anyone who would lend the sum of £150,000 or any part thereof, for the war in Ireland, would be repaid out of the 'Grand Excise', after assignments made on this source of revenue by ordinances of 13 October 1646 and 27 June 1649 had been satisfied, together with interest of 8 per cent, payable every six months.

**Sources:** *Acts and Ordinances*, II, pp 159-160; *CJ*, VI, p 245

### **Monthly assessment for the militia of Southwark, 1649 July 19**

On 19 July 1649 parliament passed an act which provided for the establishment of a militia in the borough of Southwark and adjacent parishes on the south side of the Thames within the Bills of Mortality, namely, in the parishes of St Mary Magdalen in Bermondsey, Rotherhithe, St Mary in Newington and Lambeth. A Committee of the Militia was appointed by the act which was given power to raise forces and appoint officers to command them, and to call before them all the inhabitants and require them to provide horse or foot soldiers. This provision of soldiers was enforceable by fines of 40s and 20s, respectively, for non-compliance.

The committee was also empowered to levy a monthly charge of up to £600 upon 'all persons, lands and goods within the said borough and parishes', but all inhabitants had the right of appeal to the committee if they believed that they had been overcharged.

**Sources:** *Acts and Ordinances*, II, pp 195-197; *CJ*, VI, p 265

### **Assessment of £24,000 levied on royalists in North Wales, 1649 Aug 10**

A punitive tax was levied upon the inhabitants of North Wales, which had been a royalist stronghold, under an act passed on 10 August 1649. By this act, entitled 'an act for admitting of the six counties of North Wales to a general composition for their delinquency', commissioners to levy a tax of £24,000 were appointed. The tax was payable to the treasurers at war for the army in two instalments of £12,000 each; the first was due within ten weeks of the passage of the act, and the second within the ensuing ten weeks. The total sum due from Montgomeryshire was £3,000, from Denbigh £3,000, from Flint £2,000, from Caernarvon £4,000, from Merioneth £3,000 and from the island of Anglesey £9,000.

Parliamentary supporters in these counties ('wel affected persons') were to be exempt from the charge, as were 'former delinquents' possessing less than £4 per annum in land, or a personal estate of less than £40, and who made a declaration to the commissioners of their adherency to parliament. Everyone with larger estates who did contribute to the levy would be pardoned for their acts against parliament, but those who would not pay were to have their estates confiscated and sequestered, and a committee for such sequestrations was also appointed by the act. The

committee for sequestrations was given power to hear complaints and give relief for those wrongly taxed. The first £2,000 of the money raised by sequestrations was to be disbursed to the parliamentarians of these counties who had suffered financially from the war.

*Sources:* *Acts and Ordinances*, II, pp 207-212

*collections:* 1649 Oct 19; 1649 Dec 28

## 1650

### **Loan of £200,000 for the navy and army, 1650 May 15**

An act was passed on 15 May 1650 which sought to raise from any person(s) who would lend it, a loan of £200,000 for the use of the navy and army. The loan was to be repaid from the receipts of the 'Grand Excise', together with interest of 8 per cent, payable every six months.

*Sources:* *Acts and Ordinances*, II, p 390; *CJ*, VI, p 412

### **Contributions of horse for the militia of London, 1650 June 4**

Parliament passed an act on 4 June 1650 which gave authority to the Militia of London to raise 600 'horse' (that is, horses, cavalry soldiers and their equipment) for the defence of the city and its liberties. The Militia was given power to charge 'inhabitants who are constantly dwelling within the said city and liberties thereof and such persons who have stocks going in trade within the limits aforesaid, and absent themselves' to find and maintain horses, 'with furniture and rider, or horse and furniture without rider'. After eight days' notice in writing, defaulters could be fined £20 for the first offence, and 40s or four days' imprisonment for subsequent failures. The act was to be in effect until 24 June 1651.

By an act of 12 August 1651 it was extended for a further unspecified period, and an act of 15 August 1651 continued it until 1 December 1651 and increased the first offence fine of defaulters to £30.

*Sources:* *Acts and Ordinances*, II, pp 391-392, 554-555; *CJ*, VI, pp 419, 619-620

### **Act for settling the militia of England, 1650 July 11**

On 11 July 1650 an act was passed which made provision for the security of the Commonwealth by the establishment of a militia throughout England. Appointed commissioners in each county were to meet monthly to carry out various duties. These included the taking of oaths of loyalty by officers of the militia, the investigation of activities and conspiracies by 'disaffected individuals', and the disarming and securing of anyone engaged in questionable activities. To finance the provision of these local forces, individuals were charged according to income with providing soldiers of varying ranks, and the assessors could combine the assessments on several persons to finance a more expensive rank, for example, a 'horse' rather than a foot soldier. Individuals with less than £10 annual income from land or tenements, or less than £200 in personal estate, were exempt.

A county rate was also to be levied to furnish 'Drums, Colours, Trophies, Ammunition and other Emergencies', not to exceed the rate levied in the county in one month of a national monthly

assessment of £90,000. The commissioners were, additionally, empowered to furnish transport for the militia and their equipment when required, and to punish mutineers by imprisonment or fines. They could also fine anyone who refused to contribute or provide soldiers, according to their assessments. The act was to be in force until 1 February 1651.

The act was continued until 1 May 1651 by an act of 28 January 1651, and by a further act of 3 April 1651, it was extended for six months. The latter act also made clear that it did not apply to the Isle of Wight. A further extension until 1 December 1651 was granted by an act passed on 12 August 1651, and provision for an additional one-month assessment thereafter was made by an act of 2 September 1651.

**Sources:** *Acts and Ordinances*, II, pp 397-402, 551-552, 555-556; *CJ*, VI, pp 528, 556

**collections:** 1650 July 11; 1651 Feb 1; 1651 May 1; 1651 Oct 1; 1651 Dec 1

## 1655

### **Assessment to maintain the army and navy, 1655 Feb 8**

On 8 February 1655 Protector Cromwell and his council issued an order for an assessment of £60,000 per month for the maintenance of the army and navy. This tax was to be supplemented by £80,000 of revenue from customs duties for a total monthly yield of £140,000. The assessment was to begin on 25 December 1654 and was initially to be for a six-month period, payable in two instalments (on 20 March and 20 May 1655), but it was later extended indefinitely. The £60,000 per month was, as before, apportioned among the counties and cities in proportions specified in the act. Although passed under the Commonwealth and after the expiry of the last ordinance extending the ordinance of 7 April 1649, this assessment was in effect another continuation of that tax, as indicated in the account book of the receiver-general of Surrey, Benjamin Goodwin, for the years 1649-1662 (E 179/270/9).

The assessment was extended for a further six months at the same monthly rate of £60,000 by a declaration of 24 June 1655, according to a document related to the levy of the tax in Kent (E 179/128/681). The same document also refers to a subsequent extension enacted by proclamation on 27 November 1655, for a further six months at the same rate. Printed receipts indicate that this tax was payable in two instalments: on 31 January and 14 March 1656 (E 179/128/685).

Although evidence of further extensions does not appear in published sources, it is clear that the tax continued to be levied throughout 1656 and 1657. The next extension of the assessment, covering the period 24 June to 25 December 1656, was payable on 20 July and 10 October 1656, and the one following, which ran for three months, from 25 December 1656 to 25 March 1657, was to be paid in two instalments - on 10 November 1656 and 10 February 1657 (E 179/128/685). The next published reference to the assessment was on 9 June 1657, when a retrospective assessment at the same rate was ordered, to commence from 25 March, and to last for three months. The Kent high collector's accounts state, however, that this extension was ordained by an act of the parliament which took effect on 27 September 1656, although he does not cite the date of the ordinance (E 179/249/20).

On 26 June 1657 the monthly sums levied by the assessment were adjusted by a parliamentary act; England was to contribute £35,000, Scotland £6,000 and Ireland £9,000. The sums were to be

paid quarterly, on 1 September, 1 December, 1 March and 1 June each year, for three years. The apportionment of these sums among the counties and the commissioners appointed to levy them were mandated in the act. It is clear from an account rendered for Kent that, although collected at three-month (quarterly) intervals, the first year's assessments were conceptually thought of as six-month units (see E 179/128/682 and E 179/249/20), and an assessment for Nottinghamshire was said to have been for the second six months from 25 December 1657 to 24 June 1658 (E 179/160/318). The next payments, however, were treated as three-month units; the second year's payments in Kent were accounted for quarterly (E 179/249/20).

On 18 June 1659 another act extended the assessment for a further year from 24 June 1659. This time the tax was to be paid in two equal instalments, on 1 August and 10 October 1659.

**Sources:** *Acts and Ordinances*, II, pp 1029-1035, 1234-1249, 1284-1286; *CJ*, VII, pp 545, 553

**collections:** 1655 March 20; 1655 May 20; 1655 July; 1655 Oct; 1656 Jan 31; 1656 March 14 x 20; 1656 May 20; 1656 July 20; 1656 Oct 10; 1656 Nov 10; 1657 Feb 10; 1657 Sept 1; 1657 Dec 1; 1658 March 1; 1658 June 1; 1658 Sept 1; 1658 Dec 1; 1659 March 1; 1659 June 1; 1659 Aug 1; 1659 Oct 10

### **Decimation tax, 1655 Sept 21**

This tax on royalists was imposed by the Protector. The government of the Protectorate devised three means of dealing with former royalists, dividing them into three categories. Royalists of the first category had their estates sequestered, and those of the second were banished from the country but allowed to keep their estates. It was royalists of the third category - those who, though no longer active royalists, had formerly had their estates sequestered for delinquency, or had in former times fought against the parliamentary army - who were liable to pay this tax. They were to be charged 10 per cent of their rent from land if it amounted to £100 or more, and £10 on every £1,500 of personal property in cases where they did not have real estate worth £100 per annum, with the proviso that their annual payments of this tax should never exceed £100.

The instructions to the commissions of major-generals who were charged with assessing and collecting the tax were issued on 21 September 1655. The tax was to be collected every six months beginning on 21 December 1655. E 179/272/2 contains an account of the monies collected in two hundreds of Hertfordshire rendered several years later, for the period ending 21 December 1656, the date on which the tax ceased to be collected.

Assessments for this tax are to be found among the Commonwealth Exchequer Papers (SP 28) and the *Thurloe State Papers*, but a return for Hampshire is at E 179/176/554. All the surviving assessment lists found among these records have been published by J T Cliffe. The introduction to his volume also contains information about the administration of the tax, and a final section of notes of biographical information about the persons taxed draws upon the royalist composition papers (SP 23).

**Sources:** *CSP, Dom, 1655*, pp 346-347; D W Rannie, 'Cromwell's Major-Generals', *EHR*, X (1895), pp 478-506; J T Cliffe, ed, 'The Cromwellian Decimation Tax of 1655. The Assessment Lists', *Seventeenth-Century Political and Financial Papers, Camden Miscellany XXXIII*, 5th ser., VII (1996)

**collections:** 1655 Dec 21; 1656 June 21; 1656 Dec 21

## 1657

### **Assessment for the war with Spain, 1657 June 9**

On 9 June 1657 Protector Cromwell and parliament ordained a new monthly assessment of £60,000 to be levied throughout England to support the costs of war with Spain. The assessment took effect retrospectively, from 25 March 1657, and was to last for three months. The apportionment of sums to the individual counties, and the nomination of commissioners to oversee the levy in each county, are recorded in the act.

The first meeting of the commissioners, at which they were to divide themselves and appoint surveyors and assessors, was to take place by 25 June. The surveyors and assessors were to ascertain and rate the yearly value and profits of the parishes, townships and places within their bounds, and report back to the commissioners at the second meeting of the latter, which was to take place by 9 July. At this second meeting, the commissioners were to decide on the rates to be apportioned among the parishes and towns, and appoint two or more assessors in each parish and town.

A poundage rate on land and goods was to be assessed by these assessors. The same rate was to be levied on every 20s worth of land as was charged for every £20 worth of moveable goods. Duplicate assessments were to be made, one of which was to be given to the collectors. They were to collect the money, with powers to levy distresses and sell goods, and break into chests, etc, to procure payment, if necessary. Persistent refusal to pay, was, as usual, punishable by imprisonment and sequestration.

Payment was to be apportioned between landlords and tenants, under the same rules as for previous assessments, and provision was made for appeal to the commissioners in cases of over-assessment. A new feature, however, was the provision for reassessment of individuals where the overall sum levied in the parish or town fell short of that set by the commissioners. Indeed, no parish or town was to be discharged from their obligation to pay the assessment until the whole amount had been received at the Exchequer.

University stipends and the hospitals in London and Southwark were not to be charged, however. Payment of the whole sum was due on 24 July 1657.

**Sources:** *Acts and Ordinances*, II, pp 1058-1097

**collections:** 1657 July 24

## 1659

### **Act for settling the militia of Westminster, 1659 June 28**

On 28 June 1659 parliament passed an act 'for settling the militia of the city of Westminster and liberties thereof, and places adjacent'. A Committee of the Militia was appointed and given authority 'to assess and charge, all and every such person and persons inhabiting and residing' within the city of Westminster and adjacent parishes 'as are or shall be fit and meet to be assest



and charged...towards the finding, furnishing and providing, maintaining and having in readiness, one or more horse or horses, arms or other furniture, according to the several estates and abilities of the persons so to be assessed and charged'. No one having an estate of a clear annual value of under £3,000 was to be charged with a horse and arms 'and the furniture thereunto belonging', and no one with an estate worth under £400 per annum could be charged with 'a whole foot arms and the furniture thereunto belonging'. All those possessing an estate worth annually between £100 and £400 were liable to be charged up to 20s per person 'for and towards the finding, and providing of drums, colours, powder, match and bullet'.

Anyone of this category of wealth refusing to provide those items which the commissioners requested him to furnish within a specified time was liable to be fined up to £20 and be imprisoned without bail until payment of the fine, or to have his goods distrained and sold. Those who refused or neglected to provide the horse, arms, etc assessed against them could be fined up to £5, levied by distraint and sale of goods. There was also a penalty for those who embezzled the horse, arms, etc entrusted to them, and for those members of the militia who did not appear fully arrayed when summoned by drum or trumpet. The committee could also order the arms of papists and royalists to be seized and distributed to 'well-affected persons'.

The committee was empowered to appoint treasurers to receive whatever money was raised by these penalties, and they were to account in writing every six months to parliament or the Council of State. The act was to continue in force until 1 March 1660.

*Sources:* *Acts and Ordinances*, II, pp 1290-1293

#### **Act for settling the militia of London, 1659 July 7**

On 7 July 1659 parliament passed an act for 'settling the militia for the city of London, and liberties thereof', the terms of which were identical to the act passed on 28 June 1659 for settling the militia of Westminster.

The act was likewise to continue in force until 1 March 1660.

*Sources:* *Acts and Ordinances*, II, pp 1293-1298

#### **Act for settling the militia of the Tower Hamlets, 1659 July 14**

Parliament passed an act on 14 July 1659 under which a Committee of the Militia of the Tower Hamlets was appointed and given the authority to raise horse, arms and all necessary accoutrements for the establishment and maintenance of a militia, by forcing the inhabitants of the Tower Hamlets to provide such items for their common defence, according to their estate and ability to contribute. The provisions of the act (the thresholds of liability, the penalties for non-compliance and the duration of time that the act was to remain in force - until 1 March 1660) were identical with those of the acts of 28 June and 7 July 1659, which established militias in Westminster and London, respectively.

*Sources:* *Acts and Ordinances*, II, pp 1308-1312

#### **Act for settling the militia of Southwark, 1659 July 14**

A Committee for the Militia of the borough of Southwark and adjacent parishes on the south side of the Thames (St Mary Magdalen in Bermondsey, Rotherhithe, St Mary in Newington and

Lambeth) was also established by a parliamentary act of 14 July 1659. Their powers for the establishment and maintenance of a militia, and all the provisions of the act, were identical to the authority conferred by acts of 28 June, 7 July and 14 July 1659 to the Committees of the Militia in Westminster, London and Tower Hamlets. The act was similarly to remain in force until 1 March 1660.

**Sources:** *Acts and Ordinances*, II, pp 1312-1316

### **Act for settling the militia of England and Wales, 1659 July 26**

Parliament passed an act 'for settling the militia of England and Wales' on 26 July 1659. Commissioners were appointed in each county to raise 'horse' and arms, and they were to assess and charge the inhabitants of their county towards making contributions of 'horse', arms and ammunition. No one was to be charged with providing horse and arms who possessed an estate of less than £300 per annum in land or £4,000 in goods, nor with providing a dragoon horse and arms, unless they possessed an estate of £200 per annum in land or £3,000 in goods, nor with providing 'foot' (equipping a foot soldier), without an income of at least £20 per annum in land or £300 in goods. Where two or three persons joined together, none could be charged for a foot soldier without possessing £10 a year in land or £200 in goods, nor for 'horse' with less than £100 a year in land. In cases where the landlord was non-resident, the tenant was to be given notice of the amount assessed, which was to be passed on to the landlord, and to pay if the landlord defaulted, deducting the money out of future rent due. There was an option to pay money instead of providing horse or arms, at a rate of £10 for every horse and arms, payable within fourteen days. All complaints about assessment were to be heard by the commissioners.

The commissioners were also to disburse wages to the soldiers (2s per day to horsemen, 1s to foot soldiers). They had the power to impress wagons, at 4d per mile outward, and imprison and fine mutineers, those refusing to find soldiers or embezzlers of arms, as well as soldiers failing to appear.

The act is not printed in the *Acts and Ordinances*, II, but notice of its passage in parliament appears in the *House of Commons Journal*, and is summarized in the *Calendar of State Papers, Domestic*.

**Sources:** *CJ*, VII, p 734; *CSP, Dom*, 1659-1660, pp 42-43

### **Monthly assessment for the militia of London, 1659 Aug 2**

The funds raised under the act for settling the militia of London (passed on 7 July 1659) proved inadequate. The commissioners charged persons according to their personal estates only and neglected to assess them for their landed income, nor did they charge anyone for the provision of drums, colours, powder, match and bullet. In order to provide the latter, therefore, parliament passed an act on 2 August 1659 authorizing the commissioners who had been appointed to levy the monthly assessments for the army, beginning on 24 June 1659, to levy an additional assessment for three months within the city and liberties of London. The assessment of all inhabitants was to be 'according to the monethly rate' payable under the monthly assessments for the army. Any tenant charged for the assessment was to be allowed to subtract it from the rent due to his landlord. The tax was to be paid in one payment within the next ten days. The money was to be received at the Guildhall, London by the treasurer appointed by the commissioners, who was then to pay it over to the Committee for the Militia of London.

The act also made provision for the payment by those charged with providing horse or arms under the 'act for settling the militia of London' to those persons serving with their horse and arms of 'maintenance of man and horse', or to persons bearing 'their foot arms', of 'such reasonable allowance and wages' for each day and night of service in the militia. Anyone refusing or neglecting to make such payment was to be fined up to 20s by the commissioners, which was leviable, together with the payment due to the soldiers, by distress and sale of goods.

*Sources:* *Acts and Ordinances*, II, pp 1343-1344

*collections:* 1659 Aug 12

## 1660

### Assessment to defend the Commonwealth, 1660 Jan 26

On 26 January 1660 the reconvened parliament determined that, in view of the debts incurred during the Protectorate because of the Spanish war, and the danger to the Commonwealth from royalists seeking to restore the monarchy, a further sum of £100,000 per month for six months was required to maintain the forces for defence. England was to contribute £70,000, Scotland £12,000 and Ireland £18,000 each month. The assessment period was to begin retrospectively, on 25 December 1659, which is confirmed by the printed receipts for the first six months of this assessment levied in Sussex (E 179/191/408).

The first three months' assessment was to be paid in one sum by 10 March and the second payment was due on 10 May 1660. The assessors were required to assess 'by a pound rate as formerly'. The apportionment of the tax among the counties of all three countries, and the names of the commissioners appointed by the act are all printed in the act.

The first parliament of Charles II, which opened on 25 April 1660, passed an act on 1 June 1660 for 'putting in execution an ordinance' passed in the king's absence, for a monthly assessment of £70,000 for the army and navy for the defence of the realm. That assessment, to run for three months, was, in effect, a continuation of this act.

*Sources:* *Acts and Ordinances*, II, pp 1355-1403; *Stat.Realm*, V, p 179; Chandaman, *English Public Revenue*, p 157

*collections:* 1660 March 10; 1660 May 10

### Act for settling the militia of London, 1660 March 12

On 12 March 1660 parliament passed an act for settling the militia of London, under which new commissioners for the establishment of a militia within London and its liberties were appointed. The act presumably superseded that of 7 July 1659 for settling the militia in London, and its terms were similar to the 'act for settling the militia in England and Wales' passed on the same day.

No one was to be charged with providing 'horse and arms' who possessed an estate of less than £500 in goods or money, nor with providing a foot soldier, without possessing at least £40 per annum in land or a personal estate of £500 in goods or money. The commissioners could join together two or three persons and charge them jointly to find 'horse and arms', but, unlike the act for the militia of England and Wales, there was no threshold of minimum value of estate in these

joint assessments. Like the act for the militia of England and Wales, there was also to be a special charge levied for 'furnishing drums, colours, trophies, ammunition, and other emergencies' in the city and liberties, to be levied in equal proportion to two months of a national assessment of £35,000, at the maximum. All inhabitants were to be assessed in the city or county where their principal estate lay and were to be exempt, upon production of a certificate, from assessment in any other place. Anyone refusing or neglecting to provide horse and arms as assessed was to be fined £20, which would be levied, together with the value of horse, arms, etc assessed upon him, by distress and sale of goods. The commissioners were empowered to hear, determine and remedy complaints about assessments.

The commissioners were also to disburse wages to the soldiers of 2s per day for 'horse' and 1s for 'foot'. They had the power to fine any soldiers who did not appear when summoned. Anyone who had borne arms against parliament was barred from bearing arms by this act.

**Sources:** *Acts and Ordinances*, II, pp 1455-1458

### **Act for settling the militia of England and Wales, 1660 March 12**

On 12 March 1660 parliament repealed the act of 26 July 1659 for settling the militia of England and Wales, and replaced it with a new act for raising and paying for the militia in each county. New commissioners were appointed under the act in each county, who, as under the previous act, were to assess and charge the inhabitants of their county towards making contributions of horses, arms and ammunition, although the thresholds of liability for assessment were higher.

No one was to be charged with providing horse and arms who possessed an estate of less than £500 per annum in land or £6,000 in goods or money, nor with providing a foot soldier, without an income of at least £40 per annum in land or £500 in goods or money. It was allowed to the commissioners to join together two or three persons and charge them jointly to find horse and arms, provided that no one person was charged for a foot soldier who did not possess at least £15 a year in land or £200 in goods, nor for 'horse' with less than £100 a year in land. As before, tenants asked to pay could pass on the costs to their landlords, deducting the money out of future rent, and although persons were to be assessed on their entire estate, they were to pay in one county only. Complaints about assessment were to be heard and remedied by the commissioners. There was also to be a charge levied for 'furnishing drums, colours, trophies, ammunition, and other emergencies' in the counties, in the same proportion as a one-month's national assessment of £35,000 in the county would be, at the maximum. This charge was to be 'assessed, collected, and paid according to such direction as shall be given from time to time by the Parliament or Council of State' to the treasurers appointed by the commissioners. The horses and arms were to be returned to their owners at the end of their period of service.

The commissioners were also to disburse wages to the soldiers of 2s per day for 'horse' and 1s for 'foot'. In the case of emergencies, the persons charged with maintaining a soldier were to provide him with a month's wages in advance. The commissioners had the power to impress wagons, at 6d per mile outward, and imprison and fine mutineers, those refusing to find soldiers or embezzlers of arms, or soldiers who did not appear when summoned.

Treasurers had to account to parliament or the Council of State every six months for receipts and disbursements.

**Sources:** *Acts and Ordinances*, II, pp 1425-1455

# Charles II

## **Income and poll tax for disbanding and paying the armed forces, 1660 Aug 29**

The first parliament of Charles II was convened on 25 April 1660. On 29 August 1660 royal assent was given to a bill to enable the 'speedy disbanding and payment of the army and navy'. The money was to be raised by an income tax graduated according to rank, occupation or office held, and on the basis of income enjoyed from land and goods. Tax commissioners for each county were appointed and named in the statute. The rates to be levied were as follows:

*Noblemen:* dukes, £100; marquesses, £80; earls, £60; viscounts, £50; barons, £40.

*Eldest sons of noblemen, aged 21 or older:* dukes, £60; marquesses, £50; earls, £40; viscounts, £35; barons, £30.

*Knights and esquires:* baronets, £30; knights of the Order of the Bath, £30; knights bachelor, £20; esquires, £10.

*Professional men and clergy:* serjeants-at-law, £20; parsons and vicars possessing estates of clear value of £100 per annum, 40s; doctors of civil or canon law and advocates, £5; judges and commissioners in the courts of admiralty or of the probate of wills, £20; doctors of physic, £10.

*Londoners:* lord mayors, £40; sheriffs and aldermen, £20; deputy aldermen, £10; town clerk, £20; common councillors, £5.

*First 12 livery companies in London:* masters, £10; wardens, £6 13s 4d; liverymen, £5; yeomen, £3.

*Dyers, brewers, leathersellers, girdlers, stationers, woodmongers, upholsters, apothecaries, pewterers, tallow-chandlers, armourers or saddlers:* masters, £6; wardens, £5; liverymen, £3; yeomen, £1.

*Barbers, surgeons, white bakers, wax-chandlers, cutlers, butchers, carpenters, painters, cordwainers, coopers, scrivener, brown bakers, turners, or innholders:* masters, £3; wardens, £2; liverymen, £1.

*Founders, curriers, masons, bricklayers, joiners, plasterers, weavers, fruiterers, marblers, embroiderers, poulterers, cooks or plumbers:* masters, £1; warden, 15s; liverymen, 10s.

*Bowyers, fletchers, blacksmiths, bottlemakers, woolpackers, farriers, paviors, loriners, glaziers, clerks or watermen:* liverymen, 5s.

Freemen of any company in London, 1s.

Hackney coachmen, 1s per hackney coach and pair of horses kept.

*Aliens:* merchant knights, £40; merchants below the rank of knight and trading at sea, £10; merchants trading on land, £5; householders practising a trade, 10s.

*English merchants in London:* not freemen, £10; factors, 40s.

Aldermen in any city in England or Wales below the degree of knight or esquire, £5.

*Officers of the Court of King's Bench:* prothonotary, £100; clerk of the crown, £20; custos brevium, £40; marshal, £50; master of the rolls, £60; clerk of the rules, £10.

Warden of the Fleet, £50.

*Officers of Chancery:* clerk of the crown, £40; clerk of the hanaper, £40; master of the Subpena Office, £40; clerks of the enrolment, £10 each; usher, £30; the six clerks, £40 each; cursitors, £10 each; clerk of the petty bag, £5; examiners, £10 each; chief registrar, £20; under registrars, £10 each; under clerks to the six clerks, £3; clerks of Rolls Chapel, £3 each.

*Officers of the Court of Common Pleas:* prothonotaries, £50 each; custos brevium, £80; filacers, £10 each; master of the Fine Office, £30; clerk of the warrants, £10; clerk of the outlawries, £20; clerk of the King's Silver Office, £20; clerk of the statutes, £20; clerk of the Habeas Corpora Office, £10; exigenter of the city of London, £40; others exigenters, £5.

*Exchequer:* King's Remembrancer, £40; Lord Treasurer's Remembrancer, £10; tellers, £20 each; attorneys in the King's Remembrancer's Office, £10 each; attorneys in Exchequer of Pleas, £10 each; remembrancer of first fruits and tithes, £20; clerk of the pipe, £40; foreign apposer, £20; clerk of estreats, £20; clerk of the pleas, £30; auditor of the Exchequer Receipt, £40; clerk of the pell in Exchequer Receipt, £30; usher of the Court of Exchequer, £20; attorneys in the Office of Pleas in the Court of Exchequer, £10 each; auditors in the Court of Exchequer, £10 each.

*Duchy of Lancaster:* clerk of the court, £10; auditors, £10 each.

*Privy Seal Office:* the clerks, £10 each.

*Signet Office:* the clerks, £10 each.

Attorneys-at-law in any of the courts at Westminster, or in the courts of law or equity within any of the counties palatine of Chester, Lancaster or Durham, or the Marches of Wales, £3 each.

Officers of the king's household receiving a yearly fee of £10, £10 each.

Lieutenant of the Tower of London, £50.

Individuals who 'can dispend in lands, leases, money, stock or otherwise of his or her owne proper estate £100 per annum' were to pay 40s, and 'soe proportionably for a greater or lesser estate provided it extend not to persons under £5 yearly'. All single persons not chargeable under any of the above, and over the age of sixteen, were liable for the sum of 12d, while those under the age of sixteen had to pay 6d. Those in receipt of poor relief, however, were exempt. Widows were to pay one-third of the amount assessed on their husbands.

The commissioners were to divide themselves into smaller units and cause the inhabitants of their hundred or division to come before them. The act was to be read to the inhabitants, who were

thereafter to be instructed 'how and in what manner they ought and should make their certificates according to the rates and summes' payable by them. The commissioners were then to fix a date for the next appearance of the taxpayers before them, with their completed certificates, under pain of a fine of 40s. From these certificates, the commissioners were to compile a list of taxpayers to be delivered to the collectors. Persons whose certificates imposed rates that the commissioners held to be suspect were to be examined on oath, and a new rate would be fixed by the commissioners, if deemed by them to be appropriate. Anyone refusing to pay this rate would be distrained and his/her goods sold after four days. There were also penalties for anyone who dissuaded others from paying the rate or colluded in under-assessing it.

Anyone living in London or within fifteen miles of the city was to pay their tax to the treasurers appointed to receive the tax in London. Lenders of £100 or more before 1 August 1660, on the security of the act, were to receive repayment with 6 per cent interest from the treasurers.

On 12 September 1660 amendments to the bill were made by the commons and an act was passed 'for supplying and explaining certaine defects' in the first bill. Householders had to submit to the assessors a list of the names of all occupants and their occupations within two days of a demand being made, or face a penalty fine of £5. Omissions of names were punishable by fines of 10s per person omitted. Commissioners were to return the assessments and names of collectors to the Exchequer by 20 October 1660. It was made clear that taxpayers were to be assessed on their whole estate, but were to pay in one county or city only.

On 29 December 1660 Charles II signed an act making additional amendments to the two acts. The occupational classes were further clarified, to include those left out: in the Exchequer, attorneys and clerks in the Office of the Clerk of the Pipe and attorneys in Lord Treasurer's Remembrancer's Office were to pay 20 nobles each. Barristers-at-law, and anyone who had called himself 'esquire' in any deed or writing, were to be charged at the rate for esquires. Further tax commissioners were also added in several counties. Commissioners were to deliver to the Exchequer by 2 March 1661 interim accounts of all taxes levied, but were not required to make nominal returns. In these accounts, they were to set out what was rated and assessed, what had been paid, what had been discharged by certificate and what remained to be paid.

The tax raised about £227,000, less than was expected, and had been slow to be collected.

*Sources:* *Stat. Realm*, V, pp 179, 207-226, 277-282; *CJ*, VIII, pp 89, 167, 237; Chandaman, *English Public Revenue*, pp 157, 176; Braddick, *Parliamentary Taxation*, pp 235-239

*collections:* 1661 March 2

### **Assessment of £140,000 to disband the army and navy, 1660 Sept 13**

This act was passed after amendments in Charles II's first parliament, which began on 25 April 1660, and on 13 September 1660 the bill received the royal assent. It granted to the king £70,000 per month for disbanding the whole army and paying off that part of the navy which had returned to harbour by 8 September 1660. The tax was to be in effect for two months, beginning on 1 November 1660, and was to be levied in the same way and by the same commissioners as the assessment of £70,000 for the king's present supply, granted on the same day.

The commissioners were to meet on 6 November, and the whole £140,000 was to be paid by 25 December 1660, when duplicate assessments were also due at the Exchequer, together with the names of the receiver-general appointed to receive the money in each county. The receivers-general were to pay their receipts to the treasurers at the Guildhall in London, who were to disburse it, and account before parliament. Anyone lending in advance of the levy would be repaid by the treasurers from their receipts, together with 6 per cent interest.

**Sources:** *Stat. Realm*, V, pp 250-251; *CJ*, VIII, p 161; Chandaman, *English Public Revenue*, p 157)

**collections:** 1660 Dec 25

### **Assessment of £70,000 for the present supply of the king, 1660 Sept 13**

Parliament opened on 25 April 1660, and on 13 September 1660 royal assent was received for a bill to raise £70,000 in one month, to be levied in all counties according to the rates of the 'assessment to defend the Commonwealth' (an ordinance passed on 26 January 1660). That ordinance was superseded by this act, which was entitled 'an act for the speedy raising of seventy thousand pounds for the present supply of his Majestye'.

The tax was to be levied by the same commissioners authorized to levy the tax by the ordinance of 26 January, who were to use and execute all powers extended to them thereby. The period of assessment was to begin on 29 September, and the commissioners in each county were to meet on 5 October, and appoint a receiver-general to whom the tax was to be paid by the local collectors. The commissioners were also to return signed and sealed duplicate assessments to the Exchequer, together with the names of the receiver-general in each county, by 1 November 1660, the same date on which payment of the tax was due at the Exchequer.

**Sources:** *Stat. Realm*, V, p 252; *CJ*, VIII, p 159; Chandaman, *English Public Revenue*, p 157)

**collections:** 1660 Nov 1

### **Act for granting £420,000 to the king, 1660 Dec 29**

On 29 December 1660, the last day of the parliament which began on 25 April, the king signed an act granting him a total of £420,000, or £70,000 per month for six months, to take effect on 1 January 1661.

The tax was to be levied in England and Wales 'according to such rates, rules and proportions and by the same commissioners' as the assessment of £140,000 for disbanding the army and navy passed on 13 September 1660, although additional commissioners were appointed by and named in this statute also. The commissioners were to meet on 12 January 1661 to execute the act, and to appoint receivers-general by 1 February 1661 to receive the tax. Half of the total sum (£210,000) was to be paid to the receivers-general by 1 February 1661, and the other half by 1 April 1661. These receivers were to deliver their receipts to treasurers who were appointed to receive and disburse the money at the Guildhall, London, and to account for it before parliament. Anyone who lent money, by way of advance, by 31 December 1660, or who lent £100 or more by 10 January 1661, would receive repayment from the treasurers, together with interest of 10 per cent. Receipts given by the Surrey high collector Henry Byne reveal that payment was received there



slowly. All of his receipts were dated between 28 February 1661 and 26 April 1662, over a year after the final payment was due (E 179/187/477).

**Sources:** *Stat. Realm*, V, pp 269-277; *CJ*, VIII, p 237; Chandaman, *English Public Revenue*, p 157

**collections:** 1661 Feb 1; 1661 April 1

### **Assessment of £70,000 for the further supply of the king, 1660 Dec 29**

The parliament of 25 April 1660 was still in session on 29 December 1660, when Charles II signed a bill granting to him the sum of £70,000, to be raised by a one-month assessment, at the expiry of the grant of £420,000 made on the same day. The tax was to be levied in the same way and by the same commissioners as the assessment of £70,000 for the king's present supply, granted on 13 September 1660, although additional commissioners to levy this tax were appointed by the statute. The period of assessment was to commence on 1 July 1661 and the tax was to be paid at the Exchequer by 1 August 1661.

The papers of Henry Byne, high collector of this tax in Surrey, indicate that the payments were very slow to come in; one of his receipts was dated as late as 5 July 1664 (E 179/187/477, f 15).

**Sources:** *Stat. Realm*, V, pp 282-287; *CJ*, VIII, p 237; Chandaman, *English Public Revenue*, p 157

**collections:** 1661 Aug 1

## **1661**

### **Free and voluntary present, 1661 July 8**

The second parliament of Charles II opened on 8 May 1661, and on 8 July 1661 royal assent was given to the 'act for a free and voluntary present to his Majesty'. This tax was granted by parliament to aid the king in 'this suddain exigencie as a testimony of their affections...and in ease of the poorer sort of [the king's] subjects'. Commissions were to be issued under the Great Seal to appropriate persons in the counties, cities and towns who were 'fit for the receiving of such subscriptions as [the king's] subjects shall voluntary offer'. The commissioners were directed to organize themselves into hundreds, rapes, wards, etc and hold meetings which were to be publicized. They were to appoint receivers who would collect and receive the tax, and give acquittances free of charge. The subscriptions were only to be returned to the Exchequer with the payment. No commoner was to contribute more than £200, and no peer more than £400. The tax was payable upon the issue of the commissions, which were to be in effect only until 24 June 1662. All process issuing from the Exchequer against defaulting subscribers had to take place within two years of passage of the act.

The returns for the county of Surrey are instructive as to how the tax was levied locally. The commissions were issued on 8 August 1661. Meetings of the commissioners were held in the substantial towns of the hundreds throughout the months of September and October, and less frequently in November and December 1661, at which all liable contributors appeared before the commissioners and either 'presented and paid' their contributions on the spot, or 'subscribed' to

pay specified contributions by certain dates, normally within six to eight weeks. After all the monies promised were paid, the subscription lists were annotated as paid, often with the date of payment, and returned to the Exchequer (E 179/257/28). In addition to the returned lists of subscribers in the E 179 class, a paper book listing the subscriptions taken by the commissioners in the hundred of Blackbourne in Suffolk at a meeting at Ixworth on 17 October 1661 is now BL, Add MS 21,036.

BL, Lansdowne MS 805, ff 68-74, contains the account of John Clutterbooke, esq, commissioner for collection of this tax from members of the nobility. The account lists the contributions of the peers, in hierarchical order, and gives the dates of payment, ranging from 13 July to 7 August 1662. A second list in the same account gives details of those members of the nobility who had not paid their subscriptions.

The tax produced a net yield of about £229,000.

**Sources:** *Stat. Realm*, V, pp 304, 307; Chandaman, *English Public Revenue*, pp 157, 176-177

**collections:** 1662 June 24

### **Eighteen month assessment of £1,260,000, 1661 Dec 20**

Parliament opened on 8 May 1661, and on 20 December 1661 Charles II signed a bill granting him a total of £1,260,000. This tax was an eighteen-month assessment of £70,000 per month, beginning on 25 December 1661 and payable in six quarterly payments of £210,000 each, on prescribed dates.

The amounts to be levied in each county and city were specified in the act, and commissioners were appointed, who were instructed to meet by 20 January 1662 and nominate assessors in each parish. These assessors were to be given directions to assess a poundage rate on land, fees and offices, as well as on goods, stock and merchandise. The tax payable was to be apportioned between landlords and tenants, with tenants given the authority to deduct any tax money paid on behalf of the landlord from rents due.

Collectors and sub-collectors were to be appointed by the commissioners, to whom duplicates of the assessments were to be delivered and to whom the usual powers of levying distresses to compel payment were extended. The receiver-general appointed in each county was also to receive duplicates, and a third set of duplicates was to go to the Lord High Treasurer. Upon receiving payment from the collectors, the receiver-general was to pay the money received into the Exchequer. Surviving assessments of Kent reveal that rates levied in that county were 6d in the pound on landlords, and 1d in the pound on tenants (E 179/129/728), and 6d in the pound 'on all lands, rents, annuities and other yearly profits', 1d in the pound 'for store and cropp', and ½d in the pound on 'all other goods and merchandise' (E 179/313/20).

The act declared that no more monthly assessments were to be granted, and that this grant was not to be considered as a precedent for others.

**Sources:** *Stat. Realm*, V, pp 321, 325-348; *CJ*, VIII, p 340; Chandaman, *English Public Revenue*, p 157

*collections:* 1662 March 25; 1662 June 24; 1662 Sept 29; 1662 Dec 25; 1663 March 25; 1663 June 24

## 1662

### Militia money, 1662 May 19

On 19 May 1662, in Charles II's second parliament, royal assent was given to an act 'for ordering the forces in the several counties of this kingdom'. This act specified the charges that could be made towards the maintenance of county militias, and its provisions were similar to other such acts passed under the Commonwealth.

The lords lieutenant and their deputies had authority over the militia, which included the power to appoint officers and to muster, arm and train troops. They were empowered to charge the wealthier inhabitants with the provision and maintenance of various soldiers. No one was to be charged with providing a horse, horseman and arms unless in possession of a landed estate worth at least £500 per annum or a personal estate of £6,000, and no one could be asked to provide a foot soldier and arms who did not enjoy an income from land of £50 per annum or a personal estate of £600. Lords lieutenant or their deputies could, however, join together two or more persons, whose combined estates were equal to these values, and charge them accordingly.

The lieutenants were also given the power to 'lay fitting rates' for furnishing ammunition and 'other necessaries', not exceeding in a year the proportion of a fourth part of a one-month's assessment of £70,000. These rates were to be levied in the same way as described in the 'act for £70,000 by the month', and in case of 'invasions, insurrections or rebellions'.

Other powers of enforcement were conferred upon the lieutenants, who were also to appoint treasurers to receive all such militia rates levied and account before them every six months. Copies of these accounts were to be furnished to the justices of the peace.

The act also provided that 'in case of apparent danger to the present government' it would be lawful for the king at any time within the next three years, beginning 25 June 1662, to raise such sums of money as shall be necessary 'for the defraying of the whole or such part of the militia...as [he] shall be obliged to employ in order to the quiet and security of this nation', not exceeding the sum of £70,000 per year. This money was to be raised by the lieutenants according to the rules and directions laid down for the levy of the 'eighteen months assessment' (granted on 20 December 1661).

The latter provision amounted in effect to a tax of £70,000 for three years, and is known to have been levied, although it was not accounted for at the Exchequer, but raised and expended in the localities for the support of the militia.

*Sources:* *Stat. Realm*, V, pp 358-364; Chandaman, *English Public Revenue*, pp 157, 327

### Hearth tax, 1662 May 19

The bill 'for laying an imposition upon chimney hearths' was passed in parliament and received royal assent on 19 May 1662. Although a tax referred to in the Domesday book as 'fumage' provided a pre-conquest precedent for the bill, it is to be doubted whether there was any awareness of such a precedent. The passage of the act owed more to the current interest in consumption

taxes, such as those on ale and beer, and a proposed salt duty, as well as the need to provide a regular source of income for the king.

The tax to be levied was a twice-yearly charge of 1s for every fire, hearth and stove within each 'dwelling, or other house or edifice', in England and Wales, including lodgings and chambers in the inns of court and chancery, and colleges and other societies. Houses worth less than 20s in annual rent, or containing no more than £10 worth of moveable goods, were exempt, as were blowing houses, stamp-furnaces and kilns, and hearths and stoves on the sites of hospitals or almshouses. The poorest inhabitants of the parish, those exempt from contributing towards poor relief, were also excused from payment. Anyone claiming exemption by reason of poverty had to procure a certificate attesting to his/her impoverishment, signed by the minister and a churchwarden of their parish, as well as two justices of the peace. Payment was to be made twice annually, at Michaelmas (29 September) and on Lady Day (25 March), and the tax was to be collected indefinitely. Prosecution of arrears, however, was limited to two years.

No commissioners were appointed to levy the tax, but rather, the existing local administrative machinery was to be employed. Constables, headboroughs and other parish officers were responsible for notifying all landlords and tenants that they were to make a written return of the number of their hearths within six days. Empty houses were to be assessed by the constables, who were also required to enter all inhabited houses in order to verify the returns made by occupants. The constables were to send in their returns to the next quarter sessions following 31 May 1662. The justices of the peace were then to instruct the clerk of the peace to compile these returns and make two enrolled copies of the assessment of the whole county. One of these enrolments was for the use of the sheriff, who was charged with receiving the tax, and the other was to be signed by three justices and returned to the Exchequer for use in auditing the sheriff's account.

Collection of the hearth tax in each parish or township was the responsibility of the petty constable. He was to collect it within six days of the date on which payment was due, giving acquittances for receipts, and had the usual power of distraint to compel payment. The petty constable was to deliver the money collected to the high constable of the hundred within twenty days of the payment date, together with lists of taxpayers and defaulters. Within the next ten days, the high constable was to make his return to the sheriff, and he, in turn, had a further twenty days in which to account at the Exchequer for the money which he had received. The entire process was in theory to be completed within nine weeks of the payment date.

The tax was slow to be collected, however, and receipts were far below those anticipated, because of various problems in the administration of the tax. Difficulties in transporting the money, corruption and lack of incentive among the petty constables, abuses in granting exemption certificates, the widespread resistance of taxpayers, and confusion produced by the annual changeover of sheriffs and constables were all factors hampering the efficient assessment and collection of the tax.

The revising act of July 1663 addressed some of these problems, but concentrated largely on a perceived negligence in assessment. New assessments were to be made, and the returns made by the petty constables were to be checked by 'two substantial inhabitants'. The assessments were also to be written in books or rolls in two columns under the headings 'Chargeable' and 'Not Chargeable'. A penalty of 40s was payable by householders making false returns, and the petty constables were liable to be fined £5 if they failed to send their assessment to the high constable

within twenty days of receipt from the inhabitants of their parishes. The high constables were to examine the assessments and forward them to the justices of the peace, two of whom were also to make an examination of them before sending them to the clerk of the peace within ten days. The clerk was then to prepare the assessment roll for the county within twenty days, and the duplicate for delivery to the Exchequer within two months.

These reforms did little to improve collection, however, as receipts fell further, and by the spring of 1664 it became apparent that the system was in need of reorganization. A bill for a second revising act, therefore, was drafted by a commons committee, and became law on 17 May 1664. Under its terms, the collection of the hearth tax was no longer the duty of the sheriffs, but was instead put into the hands of professional receivers appointed by the lord treasurer, the chancellor and the Exchequer barons. The receivers gave bonds as security for the collection, appointed their own sub-collectors and took oaths in the Exchequer. The principle of self-assessment was abandoned. The receivers were given copies of the 1662 assessment for their area and authority to enter all houses, in the presence of a local constable, in order to review and update the old assessment periodically.

Sets of printed instructions for the first collection under their receivership, that due at Michaelmas 1664, were issued to the receivers, one of which is now E 179/265/30. They gave specific directions for the form and content of the records to be kept by the collectors, and included a pro forma account to be used as a sample. The receivers were to deliver their returns to the clerk of the peace, and as before, he was to prepare county-wide assessments which were to be approved by the justices and returned to the Exchequer. The procedure for collection was also tightened up; the sub-collectors had the power to levy distresses on refusers after an hour's wait, and violent resistance was punishable by imprisonment for one month. All the money collected was to have been paid into to the Exchequer by the receivers within three months of the payment date.

The act of 17 May 1664 also dealt with the recovery of arrears which had accumulated during the sheriffs' period of administration, assigning this task to the receivers who were to be appointed under a special commission. The statutory limit of two years for the prosecution of arrears remained in place, however. Three types of schedules of arrears were prepared, many examples of which can be found among the E 179 documents. One listed the names of individuals with three hearths or more owing arrears, another gave the names of petty and high constables who had received money which they had not yet paid in, and a third detailed 'desperate debts' of which the sheriffs, who were still required to account for their receipts, were to be discharged. The receiver was to return his arrears schedules to the Exchequer, together with his 'answer', which indicated what he had and had not collected.

Although the efficiency of collection had been improved and the initial receipts under the new administration were encouraging, a stiffening resistance to the tax, lack of co-operation from the justices of the peace, the general economic depression and outbreaks of the plague resulted in a further decline in hearth tax revenue. By the end of 1665 the receivers' administration was deemed to have been a failure.

From Lady Day 1666 the administration of the hearth tax was farmed out under contract to a consortium of London businessmen for a period of seven years, with an option to terminate the contract at the end of three years, and no requirement to account at the Exchequer. The farmers had to make an advance of £250,000 of the farm towards their annual rent, to help repay two loans

of £100,000 each, raised on the strength of anticipated hearth tax revenue in 1665 to finance the war against the Dutch. The contract also allowed the farmers to claim defalcations (or allowances) for falls in revenue due to plague, invasion, rebellion or fire. Their administration of the tax proved nonetheless to be little short of disastrous.

The great fire of September 1666, in which the new Hearths Office perished, not only seriously diminished the hearth revenue in London, but it also made repayment of the loans to the City companies who had provided them a matter of urgency. An even greater problem, however, resulted from a bill presented by the commons in parliament in September 1666 'for the Sale of Chimney Money'. The plan was ultimately rejected on grounds of practicality, but it led to rumours that the hearth tax was to be abolished, and the rising expectations caused by the circulation of these rumours resulted in widespread and violent opposition to the farmers' collection, when they proved to be unfounded. Sporadic rioting occurred in various towns over the next two years. Justices of the peace, moreover, resenting the farmers as socially-inferior outsiders, were often unco-operative or obstructive. Finally, two other factors which contributed to the farmers' decision to surrender the farm at the end of three years were the disputes between the farmers and the Treasury over defalcations claimed, and the costly delays and confusion caused by the changeover from the administration of the receivers to that of the farmers at Lady Day 1666.

At the surrender of the farm, the entire administration of the hearth tax came to a halt. The tax was not collected at Michaelmas 1669, while discussions were afoot about how to proceed, but by February 1670 the Treasury had decided to return to the system of appointed receivers, each of whom would manage groups of two or three counties. This time the system was strengthened by the appointment of two experienced hearth tax administrators as 'Agents' for the hearth tax, who were to exercise a general supervision over the receivers and collectors and act as a liaison with the Treasury. In June 1670 standard printed exemption certificates were issued to increase efficiency and perhaps also to limit their proliferation. Both the administration of the tax and economic conditions generally improved, and receipts began to rise in the 1670s.

Nevertheless, this period of receivership ended on Lady Day 1674, when the lord treasurer decided that more revenue could be produced by farming out the hearth tax once again. Various tenders were considered before the farm was granted to three farmers for a period of five years. The king had an option to cancel the farm after three years, but he did not exercise this right and, although records are scarce, it seems that this administration was more or less successful. This five-year period was followed by another five-year lease to different farmers at an increased rent, from Lady Day 1679. In May 1683 the farm was abolished and nine commissioners were appointed by the king to administer the hearth tax, together with the excise.

During the 1680s there was a steady rise in the revenue raised from the hearth money, but the tax was always extremely unpopular and violent outbursts against it continued until its abolition. Seeking popular support at the onset of his regime, William of Orange promised remission of one of the taxes imposed by his predecessors. On the recommendation of the commons, he chose this most hated of taxes, widely regarded as a 'badge of slavery upon the whole people exposing every mans house to be entred into and searched at pleasure by person unknown to him'. In the first session of the first parliament of William and Mary, which assembled on 13 February 1689, the Hearth Tax acts were repealed. Any arrears which were due on 25 March 1689, when collection of the tax officially ended, were still to be collected, however.

There are many returns from all stages of the process of assessment and collection of the hearth tax among the E 179 documents. A few hearth tax assessments are also held in the British Library, county record offices and other local repositories, and a large number of county-wide assessments have been transcribed and published. Most hearth tax records held in the Public Record Office date from the two periods when they had to be returned to the Exchequer for auditing: Michaelmas 1662 to Lady Day 1666, and Michaelmas 1669 to Lady Day 1674. C A F Meekings, a former Assistant Keeper, made a thorough study of the PRO's hearth tax records, and his notes, organized chronologically by county, have been printed in two volumes:

*Analysis of Hearth Tax Accounts 1662-1665* (List & Index Society, CLIII, 1979); and *Analysis of Hearth Tax Accounts 1666-1699* (List & Index Society, CLXIII, 1980).

These invaluable volumes give references to the declared accounts of the sheriffs (E 360) for all the instalments of the tax in each county, and refer to other hearth tax documents in the PRO and the British Library as well. Also useful for students of the hearth tax is *The Hearth Tax and Other Later Stuart Tax Lists and the Association Oath Rolls*, ed J Gibson, 2nd edn (Federation of Family History Societies, 1996). This volume lists all known extant returns by county, as well as all returns in print.

**Sources:** *Stat. Realm*, V, pp 390-393, 493-495, 514-516; VI, pp 1, 61-62; J D Purdy, *Yorkshire Hearth Tax Returns* (University of Hull, Studies in Regional and Local History, VII, 1991), pp 1-18; *Surrey Hearth Tax 1664*, ed C A F Meekings (Surrey Record Society, XVII, 1940), pp ix-lxxxiii; *The Glamorgan Hearth Tax Assessment of 1670*, ed E Parkinson (Cardiff, 1994), p xiii

**collections:** 1662 Sept 29; 1663 March 25; 1663 Sept 29; 1664 March 25; 1664 Sept 29; 1665 March 25; 1665 Sept 29; 1666 March 25; 1666 Sept 29; 1667 March 25; 1667 Sept 29; 1668 March 25; 1668 Sept 29; 1669 March 25; 1669 Sept 29; 1670 March 25; 1670 Sept 29; 1671 March 25; 1671 Sept 29; 1672 March 25; 1672 Sept 29; 1673 March 25; 1673 Sept 29; 1674 March 25; 1674 Sept 29; 1675 March 25; 1675 Sept 29; 1676 March 25; 1676 Sept 29; 1677 March 25; 1677 Sept 29; 1678 March 25; 1678 Sept 29; 1679 March 25; 1679 Sept 29; 1680 March 25; 1680 Sept 29; 1681 March 25; 1681 Sept 29; 1682 March 25; 1682 Sept 29; 1683 March 25; 1683 Sept 29; 1684 March 25; 1684 Sept 29; 1685 March 25; 1685 Sept 29; 1686 March 25; 1686 Sept 29; 1687 March 25; 1687 Sept 29; 1688 March 25; 1688 Sept 29; 1689 March 25

## 1663

### Four subsidies, 1663 July 27

The prorogued 'Cavalier Parliament' which originally began on 8 May 1661, granted on 27 July 1663 four entire subsidies, payable by both the laity and the clergy, in two payments. The rates were the same as for late Tudor and early Stuart subsidies. The threshold of liability for those taxed on their moveable goods was £3, on which a rate of 2s 8d per pound was payable for each subsidy. For those taxed on land, the threshold was 20s, on which a rate of 4s per pound, per subsidy, was payable. Aliens and recusants were required to pay double these rates. Titheable land and servants' wages were exempt, as was church plate; annuities and corrodies, and plate held by corporations, were taxable.

Commissioners to levy the tax in each county were appointed by parliament and their names are recorded in the statute. The names of the taxpayers, the sums payable and the names of the collectors appointed by the commissioners were to be certified into the Exchequer by 14 October 1663 for the first payment, and by 14 April 1664 for the second payment. The first payment, of two subsidies, was due on 1 November 1663, and the second payment (of the second two subsidies) was to be paid at the Exchequer on 1 May 1664.

In addition to those assessments now among the E 179 class of documents, the original assessment for the third and fourth of these subsidies for the hundred of Hinckford in Essex, dated 21 March 1664, is now BL, Add MS 37,078. A copy of the assessment for all four subsidies in the hundred of Hoxne in Suffolk is preceded by a unique report of the meeting held by the county commissioners, which gives details of the rates which they had agreed among themselves to assess (BL, Add MS 21,047, f 3v). A chronological register of payments made into the Exchequer for these same third and fourth subsidies by the collectors in various counties over the period 12 May 1664 to 20 February 1668 is in BL, Add MS 18,795, ff 24-38. It is obvious from the latter document that the tax was slow to be collected.

The subsidies yielded in net about £221,000, falling 'much short', as the king complained, of what was intended.

**Sources:** *Stat. Realm*, V, pp 453-481; *CJ*, VIII, pp 500-501; Chandaman, *English Public Revenue*, pp 157, 176

**enrolled account:** E 359/74, rots 2-58

**collections:** 1663 Nov 1; 1664 May 1

## 1665

### **Royal aid of £2,477,500, 1665 Feb 9**

The second parliament of 8 May 1661 was still in session when, on 9 February 1665, it granted a 'royall ayd' of £2,477,500 payable over three years, or £68,819 9s per month, to assist the king in meeting the expenses involved in building a navy to defend the seas. The tax was assessable from 25 December 1664, and was to be paid in twelve quarterly payments of £206,458 6s 8d each, on prescribed dates, beginning on 1 May 1665. An adjustment was made in the apportionment of this tax among the counties and cities from previous fixed-yield assessments. The reapportionment was carried out by commons committees, and its results, together with the names of the commissioners appointed to levy the tax are printed in the statute.

The commissioners were to meet on 10 March 1665 and appoint assessors, who were to assess a poundage rate on those possessing land, goods, annuities or offices. The assessors were to send a copy of their assessments to the commissioners, who were to seal two duplicates of each, delivering one to a sub-collector and the other to the receiver-general, who was to deliver it to the Exchequer. That duplicate needed to contain only the names of the sub-collectors and the gross sums to be collected by them, not the names of individual taxpayers.

**Sources:** *Stat. Realm*, V, pp 525-552; *CJ*, VIII, p 598; Chandaman, *English Public Revenue*, pp 157, 162-163



*declared account:* E 351/1276

*collections:* 1665 May 1; 1665 Aug 1; 1665 Nov 1; 1666 Feb 1; 1666 May 1; 1666 Aug 1; 1666 Nov 1; 1667 Feb 1; 1667 May 1; 1667 Aug 1; 1667 Nov 1; 1668 Feb 1

**Act for granting an additional supply of £1,250,000, 1665 Oct 31**

The 'Cavalier Parliament', which opened on 8 May 1661, was still in session when, on 31 October 1665, it voted another monthly assessment in order to assist the king in his war against the Dutch. The total sum granted was £1,250,000, payable quarterly over two years, and again apportioned among the counties and cities in the statute. The tax was often referred to in documents relating to its collection as the 'additional further supply'. The period of assessment was to begin on 25 December 1665, at the conclusion of the first year of the aid of £2,477,500 granted in February 1665, and the same commissioners appointed to levy that tax were to assess and administer this monthly assessment as well, according to the same rates and procedures.

*Sources:* *Stat. Realm*, V, pp 570-574; Chandaman, *English Public Revenue*, p 157

*declared account:* E 351/1276

*collections:* 1666 May 1; 1666 Aug 1; 1666 Nov 1; 1667 Feb 1; 1667 May 1; 1667 Aug 1; 1667 Nov 1; 1668 Feb 1

**Act for granting assessment to the Duke of York, 1665 Oct 31**

In recognition of his victory over the Dutch fleet, on 31 October 1665 parliament also granted to the king's brother, the duke of York, a one-month assessment of £120,902 15s 8d to be apportioned among the counties as set out in the statute. The amount granted was the total monthly sum levied in the counties under the last two previous assessments. The tax was not to be levied, however, until the expiry of the levy of 'an additional supply of £1,250,000' (granted on 31 October 1665) on 1 February 1668.

The commissioners appointed to levy the aid of £2,477,500 (granted on 9 February 1665) were also to be responsible for administering this tax, which was to be levied according to the same rates. The assessment was to be completed by 20 January and the tax was to be paid on 15 February 1668.

*Sources:* *Stat. Realm*, V, pp 580-583; *CJ*, VIII, p 621; Chandaman, *English Public Revenue*, p 157

*declared account:* E 351/1276

*collections:* 1668 Feb 15

## 1667

**Act for raising money by a poll, 1667 Jan 18**

For the 'carrying on of the present war', parliament granted a graduated poll tax on 18 January 1667, to be levied on both the laity and the clergy for one year. All individuals had to pay 1s per

head, and parents had to pay for any children under twenty-one years of age. Aliens were to pay double this rate.

In addition to this flat rate, various other graduated rates were to be levied, according to rank and/or income. An attempt to tax trade was encompassed in a levy on debts owed and owing, of 20s per £100, except for loans made to the crown on the security of taxes. Persons in receipt of a pension, stipend, annuity or other grant from the crown had to pay a tax of 3s per pound, and office-holders paid 1s per pound, if they were also liable to pay the monthly assessments, and 3s per pound, if they were not. Other ranks, titles and occupations were assessed as follows:

*Noblemen:* dukes, £50; marquesses, £40; earls, £30; viscounts, £25; barons, £20.

*Eldest sons of noblemen, aged 21 or older:* dukes, £30; marquesses, £25; earls, £20; viscounts, £17 10s; barons, £15.

*Knights and esquires:* baronets, £15; knights of the Order of the Bath, £15; knights bachelor, £10; esquires, £5.

*Gentlemen:* over sixteen years old, 20s; minors, possessing an estate of £300 or more, 20s.

*Professional men:* serjeants-at-law, counsellors, attorneys, solicitors, scriveners, advocates, proctors, public notaries, physicians, 2s of every 20s of annual income received from the practise of their respective professions (apart from one-third of that income allowed for expenses and deemed to be non-taxable).

*Servants:* 1s of every 20s of annual wages.

*Clergy:* archbishops, £50; bishops, £20; deans, £10; archdeacons, £2; canons and prebendaries worth less than £30 annually, £2 10s; doctors of divinity, law and physic, £5.

No doctors of divinity without benefices were to be charged for their titles. Widows of laymen or clergymen were to pay one-third of the charge for their husbands' titles. Anyone in receipt of alms from the parish, and who did not contribute to poor relief, together with their children under the age of sixteen, were exempt from payment of the poll tax.

The same commissioners as those appointed to levy the aid of £2,477,500, granted on 9 February 1665, were also to levy this tax; additional commissioners were appointed in the statute. The commissioners were to meet by 14 February 1667, and much the same procedure was to be employed for levying this tax as had been used to assess the income tax granted on 29 August 1660, although sub-collectors were to be chosen by the parish or town in which they were to make their collection, rather than by the commissioners, and the collection in each county, like that of fixed-yield assessments, was to be overseen and received by a receiver-general. Tax evaders were to be double charged and stringent penalties were put in place for negligent assessors, collectors and receivers.

The assessment was to be complete by 1 March, and payment was due on 8 April 1667. Anyone willing to lend in advance of the levy would be furnished with a tally for repayment and would be repaid with interest of 6 per cent per annum, paid every three months. The net receipts of this tax were about £246,000.

*Sources:* *Stat. Realm*, V, pp 584-597, 601; *CJ*, VIII, p 687; Chandaman, *English Public Revenue*, pp 157, 180

*declared account:* E 351/1276

*collections:* 1667 April 8

## 1668

### **Act for granting £1,256,347 13s for the war, 1668 Feb 8**

The 'Cavalier Parliament' was still in session on 8 February 1668, when the king gave his assent to a bill granting him £1,256,347 13s 'as a further aid and assistance' during 'the present warrs'. The money was to be raised by a monthly assessment, the sum required from each county and city per month being laid down in the statute.

The commissioners to levy this tax were to be the same ones appointed to levy the poll tax granted on 18 January 1667 and the aid of £2,477,500 granted on 9 February 1665. They were to follow the same rules and directions, and to have the same powers conferred by the acts granting those taxes. Payment was to be in four quarterly instalments, over an eleven-month period, and the tax, often referred to in the records of its administration as the 'eleven-month assessment', was administered together with the one-month assessment granted to the duke of York on 31 October 1665. The first payment of £228,426 16s 11d was due on 1 May 1668. The second, third and fourth payments of £342,640 5s 4½d each, were to be paid on 1 August and 1 November 1668, and 1 February 1669.

Anyone lending money in anticipation of the levy was to be repaid from its receipts with 6 per cent interest, payable every six months, although the first call on this money was to make good any shortfall which might be outstanding from the £1,250,000 granted to the king on 31 October 1665.

*Sources:* *Stat. Realm*, V, pp 616-623; *CJ*, VIII, p 683; Chandaman, *English Public Revenue*, p 157

*declared account:* E 351/1276

*collections:* 1668 May 1; 1668 Aug 1; 1668 Nov 1; 1669 Feb 1

## 1671

### **Subsidy for the king's extraordinary occasions, 1671 March 6**

On 6 March 1671, with the 'Cavalier Parliament' still in session, parliament granted a subsidy to the king for his 'extraordinary Occasions', namely, 'a great and present Expence for the necessary Defence of [his] Realmes'. This subsidy was a tax to be assessed on income, wealth and debts, payable by all spiritual and temporal persons, regardless of estate or degree.

The highest rates were to be levied on 'bankers', defined as 'persons being Goldsmiths and others' who have realized extraordinary profit from 'takeing or borrowing great summes of money, and

lending out the same againe'. They were to pay a tax of 15s for every £100 of debts owed to them or others in trust for them, both within the realm and outside of it, and were also taxable for debts owed to them by the king, although only the first 5s (or one-third of the amount assessed) was immediately payable; the rest could be paid when the debts were settled. Anyone who lent money to the king in advance of this levy was to receive repayment with interest of 7 per cent. Universities, colleges and hospitals were exempt from the tax.

The threshold of liability on personal estates was £100, on which 6s per £100 worth of moveable goods was payable. Holders of public office were to pay 2s per pound of fees, profits or perquisites received by them, although one-third of their annual income was allowed for their expenses and deemed non-taxable. Landowners were obliged to pay a rate of 1s in the pound on the clear value of their land, whether freehold or copyhold, and including mines. A feature incorporated from the fixed-yield assessments was that tenants were allowed to deduct the tax payable from future rent payments. Parents or guardians were liable for payments due from minors.

Commissioners were to be appointed not by parliament, but by the king under the Great Seal; the commission for the city of Coventry was dated 19 April (E 179/306/3). They were to hold local meetings by 10 May 1671 and divide themselves into smaller groups, and then to command the appearance before them of local officers, such as constables and bailiffs, within ten days, under pain of a fine of 40s. They were to read to them the rates specified in the act, instruct them in how to make their certificates, and appoint from among them two assessors in each parish or township. The assessors were to take an oath to assess impartially and to appear before them again on a prefixed date, with their completed certificates and the names of two persons to be appointed sub-collectors, normally by 27 May 1671. Defaulting assessors were punishable with a fine of up to £10. Claims of false assessment were to be appealed before the commissioners.

The assessors were to give one copy of the assessment to the commissioners, who were to sign and seal duplicates, one of which was to be delivered to the sub-collectors, another to the head (or high) collectors, and a third to the receiver-general. In addition to these, an estreat of the sums charged in each locality was to be returned to the Exchequer for certification by 23 June 1671.

An attempt was made to exert a tight control over the collection process. Payment was to be in four quarterly instalments, on 24 June and 29 September 1671, and on 1 January and 25 March 1672. The sub-collectors, chosen by the residents of the parishes or towns, were to make their demands for payment within six days of receipt of their warrants from the commissioners and to collect the money for the first payment by 12 June. The head collectors were required 'to call upon them and hasten' them to make the collection, and if by 19 June it had not been made, they were to levy distresses upon the sub-collectors, so that the head collector, who was in turn to be called upon and hastened by the receiver-general, could deliver the receipts to the latter by 23 June. Like timescales were put in place for each of the four payments. Collectors had the usual powers of distraint and of breaking and entering chests, trunks, etc to compel payment of the tax. Those who escaped payment fraudulently would be double-charged.

Under-assessment was again a problem, and the ambitious levy yielded less than £353,000, far below an expected £800,000.

**Sources:** *Stat. Realm*, V, pp 693-703; Chandaman, *English Public Revenue*, pp 149-150, 157, 165-169, 183-185

*collections:* 1671 June 24; 1671 Sept 29; 1672 Jan 1; 1672 March 25

## 1673

### **Grant of £1,238,750 for the supply of extraordinary occasions, 1673 March 29**

A new session of the same parliament began on 4 February 1673, and on 29 March 1673 royal assent was received for a bill granting the king £1,238,750 to be raised by a monthly levy over eighteen months (£68,819 9s per month), apportioned among the counties and cities. Payment was to be in six equal quarterly instalments, and records of its collection often refer to it as the 'eighteen-month assessment'. The sums payable and the names of the commissioners appointed to levy the tax in each county and city are printed in the statute.

The period of assessment commenced on 4 February 1673, and payments were due on 3 June, 3 September and 3 December 1673, and 3 March, 3 June and 3 September 1674. The commissioners were to appoint assessors who would levy a poundage rate on land, goods and offices. The assessors were to deliver their assessments to the commissioners, who were to sign and seal two duplicates, one of which was to be delivered to the sub-collectors nominated by them. In addition, a schedule of sums due from each locality was to be sent by the commissioners to the receiver-general for transmittal to the Exchequer. In an effort to improve further the machinery of collection, the powers of the receiver-general were strengthened by the abolition of head collectors and their replacement by deputies of the receiver-general, and by other measures.

Universities, colleges and hospitals were exempt, but officeholders in Westminster were to be valued and charged.

*Sources:* *Stat. Realm*, V, pp 752-782; *CJ*, IX, pp 278-280; Chandaman, *English Public Revenue*, pp 157, 185-186

*collections:* 1673 June 3; 1673 Sept 3; 1673 Dec 3; 1674 March 3; 1674 June 3; 1674 Sept 3

## 1677

### **Act to raise £584,978 2s 2½d to build 30 ships, 1677 April 16**

On 16 April 1677, in a later session of the same parliament which began on 8 May 1661, royal assent was given for the grant of a monthly assessment of £34,410 9s 6½d per month for seventeen months, to be paid in five quarterly instalments and one two-monthly instalment, for the express purpose of constructing and rigging thirty warships. The total sum due at each instalment was £103,231 8s 7½d, and this amount was to be apportioned among the counties and cities. Commissioners to levy the tax were appointed in the statute, where the sums due from each county and city were also prescribed.

The period of assessment began on 25 March 1677, the commissioners were to meet by 10 May 1677, and an identical administrative structure was put in place to levy the tax as had levied the grant of £1,238,750 for the supply of the king's extraordinary occasions in 1673-1674.

The nobility, clergy and the universities were exempt. Of the £1,520 5s due from Middlesex, £400 was to be levied in Westminster and the court offices. The construction of the ships was to be completed by 24 June 1679.

**Sources:** *Stat. Realm*, V, pp 802-836; *CJ*, IX, p 416; Chandaman, *English Public Revenue*, p 157

**collections:** 1677 June 24; 1677 Sept 29; 1677 Dec 25; 1678 March 25; 1678 June 24; 1678 Aug 24

## 1678

### **Act for raising money by a poll, 1678 March 20**

On 20 March 1678 royal assent was given to a bill to raise money for waging war against France by means of a graduated poll tax. The act stated expressly that the revenue derived from this levy was to be used only for this purpose. The provisions of the tax were very similar to those of the poll tax granted in 1667, and the tax was to be levied by the same commissioners appointed to assess and levy the tax granted on 16 April 1677 to build thirty warships.

Everyone was liable to pay a flat rate of 1s, except paupers and their children, and the children of those persons with four children and an estate of less than £50 in total. In addition, a charge of 20s was made for every £100 of cash or debts. Holders of public office, except those in the armed forces, were to pay 2s of every pound they received in wages, and government pensioners paid 3s in the pound on their yearly stipends or pensions. Members of the legal profession were required to pay 2s in the pound, and servants 1s in the pound of their annual income, except for 'board wages'. Other ranks, titles and occupations were assessed as follows:

*Noblemen:* dukes, £50; marquesses, £40; earls, £30; viscounts, £25; barons, £20.

*Eldest sons of noblemen, aged 21 or older:* dukes, £30; marquesses, £25; earls, £20; viscounts, £17 10s; barons, £15.

*Younger sons of noblemen, aged 16 or older:* dukes, £25; marquesses, £20; earls, £15; viscounts, £13 6s 8d; barons, £12.

*Knights and esquires:* baronets, £15; knights of the Order of the Bath, £15; knights bachelor, £10; esquires, £5.

*Serjeants-at-law:* king's serjeants, £20; other serjeants, £15.

*Gentlemen:* over sixteen years old, 20s; minors, possessing an estate of £300 or more, 20s.

*Professional men:* serjeants-at-law, counsellors, attorneys, solicitors, scriveners, advocates, proctors, public notaries, physicians, 2s of every 20s of annual income received from the practise of their respective professions (apart from one-third of that income allowed for expenses and deemed to be non-taxable).

*Clergy:* archbishops, £50; bishops, £20; deans, £10; archdeacons, £2 10s; canons and prebendaries worth less than £30 annually (apart from sole prebendaries), £2 10s; doctors of divinity, law and physic, £5.

*Merchants:* Londoners, not freemen, £10; merchants and traders possessing a house worth £30 per annum in London, 10s; members of the East India Company, 20s for every hundred shares of joint stock of the company held; members of the Guinea Company, 20s for every hundred shares of joint stock of the company held.

*Alien merchants,* £10.

No doctors of divinity without benefices were to be charged for their titles. Widows of laymen or clergymen were to pay one-third of the charge for their husbands' titles.

The assessment and collection procedure was virtually identical to that established for the levy of the subsidy for the king's extraordinary occasions granted on 6 March 1671. The commissioners were to meet by 12 April 1678, and to call before them constables, bailiffs and other substantial inhabitants, from whom they were to nominate assessors. They were to read the act to them and instruct them in how to make their certificates. The certificates, assessments and names of the sub-collectors were to be returned to the commissioners by 10 May. The sub-collectors were to make demands for payment within six days of receiving their warrants, and to levy and pay their receipts to the receiver-general appointed by the king, or his deputies, by 12 June. Duplicates of the sums to be levied in each locality were to be returned to the Exchequer by 12 July, and the receivers-general were to pay the money received in their counties by 10 August 1678.

Anyone lending money of up to £300,000 on the credit of the act was to be furnished with a tally for repayment and would be repaid with interest of 7 per cent per annum, paid every three months. The net total amount raised by the levy was about £261,000.

*Sources:* *Stat. Realm*, V, pp 852-862; Chandaman, *English Public Revenue*, pp 157, 188-189

*collections:* 1678 Aug 10

### **Grant of supply for disbanding the army, 1678 July 15**

On 15 July 1678, the last day of the penultimate session of the parliament which began on 8 May 1661, royal assent was given to the 'act for granting a supply to his majesty of £619,388 11s 9d for disbanding the army and other uses'. This grant comprised two separate elements, the second of which is discussed under a separate head.

The first element was a grant of £206,462 17s 3d to pay and disband the armed forces raised since 29 September 1677. The money was to be raised by monthly assessments of £34,410 9s 6½d over six months, beginning on 24 August 1678, the proportion due from each county being specified in the statute.

This grant was constructed explicitly according to the model of the grant of 16 April 1677 for building thirty warships. The same commissioners were appointed to levy it, and they were to have identical powers and follow the same directions. Likewise, the rules of the previous grant were to apply to all other persons involved in the assessing and levying of the tax.

The commissioners were instructed to meet together on 4 September of that year and put the act into execution. Payment was to be made in two equal quarterly portions, due to be paid to county receivers by 24 November 1678 and 24 February 1679, respectively.

In order to raise money speedily, it was enacted that loans (of up to £150,000) would be accepted upon the security of the act. Persons making such loans would receive 8 per cent interest every three months until the principal was repaid. Detailed rules are set out for the administration of these and other sums raised by the grant, and these accord with those of the administration of the previous fixed-yield assessment.

**Sources:** *Stat. Realm*, V, pp 867-873; Chandaman, *English Public Revenue*, pp 157, 188-189

**collections:** 1678 Nov 24; 1679 Feb 24

### **Grant towards navy loan and marriage of the king's niece, 1678 July 15**

On 15 July 1678 royal assent was given to the 'act for granting a supply to his Majesty of £619,388 11s 9d for disbanding the army and other uses'. The grant comprised two separate taxes, the first of which, the grant of supply for disbanding the army, is described above.

The second of these taxes was a grant to the king of £412,925 14s 6d. The reasons for this grant were stated in the act to be as follows: to meet the expenses incurred in equipping the navy; to provide a marriage portion for the king's niece, Mary, who had married William of Orange; and to repay £200,000 raised upon the customs (see the 'act for an additional excise upon beer', 29 Charles II, c 2, s 4). As with the grant for building thirty warships and the supply to disband the navy, the money was to be raised by monthly assessments of £34,410 9s 6½d, levied on this occasion over a period of twelve months, beginning on 24 February 1679. The proportion of the monthly sum due from each county and city is specified in the act.

A poundage rate was levied on all real and personal estates, and this money was to be assessed, collected, and paid to the receivers-general in four equal instalments, on 24 May 1679, 24 August 1679, 24 November 1679, and 24 February 1680, respectively.

Colleges and hospitals and their personnel were exempt. Anyone lending money against the grant would receive repayment with 7 per cent interest.

**Sources:** *Stat. Realm*, V, pp 867-873; Chandaman, *English Public Revenue*, pp 157, 188-189

**collections:** 1679 May 24; 1679 Aug 24; 1679 Nov 24; 1680 Feb 24

## **1679**

### **Grant of supply to pay and disband the armed forces, 1679 May 9**

The third parliament of the reign of Charles II began on 6 March 1679, and in its second session, on 9 May 1679, royal assent was given to a bill granting the king the sum of £206,462 17s 3d to pay off and disband the forces raised since 29 September 1677. This was a supplement to a grant of a similar kind made in the previous year.

The money was to be raised by monthly assessments over a period of six months, commencing 24 February 1680. A total amount of £34,410 9s 6½d was to be levied in all counties each month, payable in two equal quarterly instalments of £103,231 8s 7½d, on 24 May and 24 August 1680. The sums due from each county and city, and the names of the commissioners appointed to levy the tax were specified in the statute.



The commissioners were to have the same powers to assess, levy and collect this tax as were given to the commissioners appointed to levy the act to raise £584 2s 2½d to build thirty ships passed on 8 April 1677, and an identical administrative structure for assessment and collection was created under this act. The act also contains detailed provisions for the disbursement of the tax money to the disbanding forces by commissioners appointed for this purpose.

Anyone lending money in advance of the levy was to receive a tally and order for repayment, together with 8 per cent interest. If funds were still insufficient to pay the wages of the commissioned officers, the treasury commissioners were empowered to give treasury debentures for payment, with interest of 8 per cent, paid quarterly.

*Sources:* *Stat. Realm*, V, pp 897-938; Chandaman, *English Public Revenue*, pp 157, 189

*collections:* 1680 May 24; 1680 Aug 24



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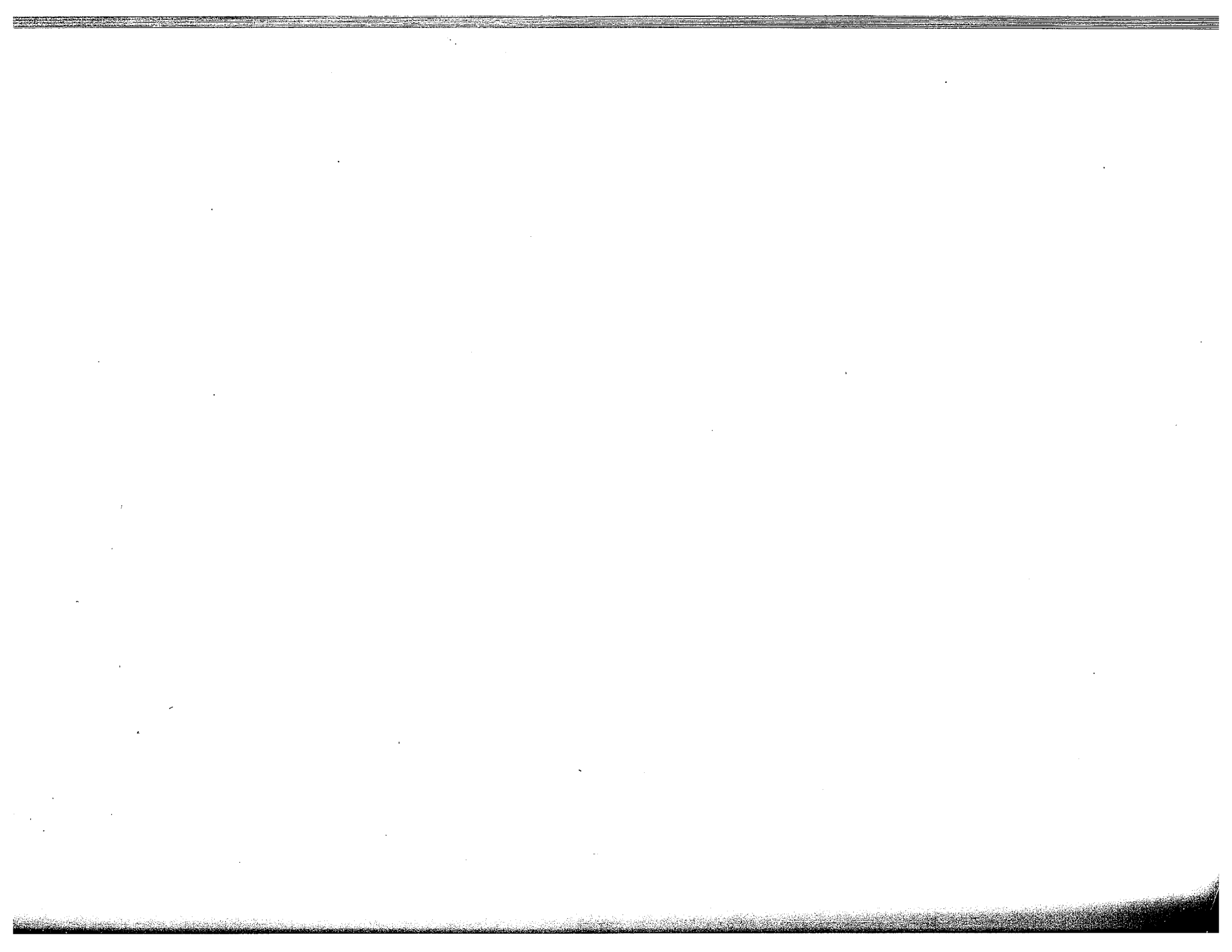
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# Classified List of Taxes

The taxes have been divided into the classes listed below, which correspond (with slight variations) to the sections of the Introduction. Within the classes the taxes are arranged according to the date of the original grant, and numbers in **bold** refer to the page number within the List of Taxes in the main body of the book.

- Carucages, 1194-1224
- Scutages, 1305-1337
- Tallages, 1303-1312
- Feudal aids, 1193-1612
- Fractional taxes and fifteenths and tenths:
  - (i) Early taxes on moveables, 1188-1340
  - (ii) Fifteenths and tenths, 1334-1624
- Poll taxes, 1222-1380
- Exceptional taxes, 1337-1404
- Income taxes, 1404-1504
- Alien subsidies, 1440-1487
- Tudor and Stuart subsidies, etc:
  - (i) Subsidies, 1512-1641
  - (ii) Weekly assessment, 1593
  - (iii) Graduated poll tax, 1641
- Prerogative taxes and forced loans:
  - (i) Forced loans, 1347-1455
  - (ii) Benevolences, 1474-1639
  - (iii) Tudor and early Stuart forced and privy seal loans, 1496-1628
  - (iv) Ship money, 1628-1639
- Civil War and Commonwealth taxes:
  - (i) Loans and contributions and the taxation of non-contributors, 1642-1650
  - (ii) The grant of £400,000 and weekly and monthly assessments, 1642-1660
  - (iii) Militia rates, 1558-1662
  - (iv) Loans, contributions, and assessments for the Irish Protestants, 1642-1649
  - (v) Royalist finance [see Introduction]
  - (vi) Decimation tax, 1655
- Later Stuart taxes:
  - (i) Fixed-yield monthly assessments, 1660-1679
  - (ii) Graduated poll taxes, 1660-1678
  - (iii) Directly-assessed subsidies, 1663-1671
  - (iv) Prerogative taxes, 1661
  - (v) Hearth tax, 1662

**Carucages**

1194 April 1	4
c. 1198 March 29	5
1200 Feb 27 - April 28	6
c. 1217 March	8
1220 Aug 9 or earlier	9
1224 Aug 15 or later	11

**Scutages**

1305 April 26 or earlier (double scutage)	27
1314 Nov 28 or earlier	31
1319 May 28	35
1337 Oct 10 or earlier	42

[See also: 1217 Oct 20 - aid to raise an indemnity for Louis of France, sometimes called a 'scutage', listed under 'Feudal Aids'; 1639 Aug 20 - contributions toward the defence of the kingdom levied on the basis of a scutage, listed under 'Benevolences'.]

**Tallages**

1303 July x 1304 Jan 20	26
1312 Dec 16	30

**Feudal aids**

1193 April 20 or later (aid to ransom the king)	3
1217 Oct 20 (aid or 'scutage' to raise an indemnity for Louis of France)	8
c. 1235 July 17 (aid to marry the king's sister)	15
1245 Feb 23 or later (aid to marry the king's eldest daughter)	17
1253 April 27 x May 13 (aid to knight the king's eldest son)	18
1302 Nov 7 or earlier (aid to marry the king's eldest daughter)	26
1346 Sept 14 x Nov 1 (aid to knight the king's eldest son)	47
1401 Dec 1 (aid to marry the king's eldest daughter)	73
1609 Feb 25 or earlier (aid to knight the king's eldest son)	172
1612 Aug 30 (aid to marry the king's eldest daughter)	176

[See also: 1222 June 25 or earlier - graduated poll tax, sometimes called the 'aid for the Holy Land'; 1306 May 30 - thirtieth and twentieth to knight the king's eldest son, listed under 'Early taxes on moveables'; 1504 Jan 25 -subsidy of £30,000 on land and goods in lieu of the aid to knight and the aid to marry, listed under 'Income taxes'.]

**Fractional taxes and fifteenths and tenths:**

**(i) Early taxes on moveables**

1188 Feb 11 (tenth - the 'Saladin Tithe')	1
1203 June (seventh on moveables of earls and barons)	6
1207 Feb 9 (thirteenth)	7
1225 Feb 2 (fifteenth)	12
1232 Sept 22 (fortieth)	13
1237 Jan 20 (thirtieth)	16
1269 Aug 7 or earlier x c. 1270 Aug 20 (twentieth)	18
1275 Oct 18 x 24 (fifteenth)	20
1283 Jan 20 x Feb 28 (thirtieth)	20
1290 April x Sept 22 (fifteenth)	21
1294 Nov 12 (tenth and sixth)	22
1295 Nov 13 x Dec 4 (eleventh and seventh)	22
1296 Nov 3 x Dec 16 (twelfth and eighth)	23
1297 July 30 or earlier (eighth and fifth)	23
1297 Oct 12 (ninth)	23
1300 May 21 or earlier (fifteenth levied in Wales)	24
1301 Jan 20 or later (fifteenth)	25
1306 May 30 (thirtieth and twentieth)	28
1307 Oct 13 x 16 (twentieth and fifteenth)	29
1309 April 27 x May 13 (twenty-fifth)	30
1313 Sept 23 x Nov 15 (twentieth and fifteenth)	31
1315 Jan 20 x March 9 (twentieth and fifteenth)	32
1316 Feb 20 - Aug 5 (sixteenth and fifteenth)	33

1318 Nov 22 or earlier (tax levied in Wales)	34	1385 Oct 30 x Dec 6 (one and a half fifteenths and tenths)	64
1319 May 6 (eighteenth and twelfth)	34	1386 Oct 23 x Nov 28 (half a fifteenth and tenth)	65
1322 Nov 14 x 29 (tenth and sixth)	36	1388 March 10 (half a fifteenth and tenth)	66
1327 Sept 15 x 23 (twentieth)	36	1388 Sept 9 x Oct 17 (fifteenth and tenth)	66
1332 Sept 9 x 12 (fifteenth and tenth)	37	1391 Nov 3 x Dec 2 (half a fifteenth and tenth)	67
[See also: 1340 April 3 - two ninths and fifteenths of corn, wool, sheep, and moveables, listed under 'Exceptional taxes'.]		1393 Jan 22 x Feb 10 (fifteenth and tenth)	69
<b>(ii) Fifteenths and tenths</b>		1395 Jan 29 x Feb 15 (fifteenth and tenth)	70
1334 Sept 19 x 23 (fifteenth and tenth)	37	1398 Jan 31 (one and a half fifteenths and tenths)	72
1336 March 11 x 20 (fifteenth and tenth)	38	1401 Feb 26 x March 10 (fifteenth and tenth)	72
1336 Sept 23 x 27 (fifteenth and tenth)	39	1402 Nov 25 (fifteenth and tenth)	74
1337 Sept 26 x Oct 4 (three fifteenths and tenths)	41	1404 Nov 12 (two fifteenths and tenths)	75
1344 June 26 (two fifteenths and tenths)	46	1406 Dec 22 (fifteenth and tenth)	77
1346 Sept 14 (two fifteenths and tenths)	47	1407 Dec 2 (one and a half fifteenths and tenths)	77
1348 March 31 x April 13 (three fifteenths and tenths)	50	1410 May 8 (one and a half fifteenths and tenths)	78
1352 Jan 21 x 22 (three fifteenths and tenths)	51	1413 June 9 (fifteenth and tenth)	79
1357 April 17 x May 5 (fifteenth and tenth)	52	1414 Nov 20 x Dec 23 (two fifteenths and tenths)	80
1360 March 9 x April 13 (fifteenth and tenth)	53	1415 Nov 17 (fifteenth and tenth)	80
1372 Nov 23 (fifteenth and tenth)	55	1416 Oct 19 x Nov 18 (two fifteenths and tenths)	81
1373 Nov 29 (two fifteenths and tenths)	55	1417 Dec 17 (two fifteenths and tenths)	82
1377 Oct 22 x Nov 14 (two fifteenths and tenths)	57	1419 Oct 17 or later (one and a third fifteenths and tenths)	82
1380 Jan 17 x March 3 (one and a half fifteenths and tenths)	59	1421 Dec 1 (fifteenth and tenth)	83
1382 Oct 9 x 18 (fifteenth and tenth)	62	1429 Dec 12 (fifteenth and tenth)	86
1383 Oct 27 x Nov 26 (half a fifteenth and tenth)	63	1429 Dec 20 (fifteenth and tenth)	87
1384 May 14 x 27 (half a fifteenth and tenth)	63	1431 March 20 (one and one third fifteenths and tenths)	87
1384 Nov 15 x Dec 14 (fifteenth and tenth)	64	1432 July 15 (half a fifteenth and tenth)	89
		1433 Oct 13 x c. Dec 18 (fifteenth and tenth)	89
		1435 Dec 23 (fifteenth and tenth)	91
		1437 March 17 (fifteenth and tenth)	93
		1440 Jan 14 x Feb 24 (one and a half fifteenths and tenths)	95



**Exceptional taxes**

1337 July 21 (subsidy negotiated with county communities)	40	1472 Nov 30 (subsidy on land, annuities, offices, etc., for 13,000 archers)	111
1338 July 26 x Aug 1 (tax on wool)	43	1474 July 18 (subsidy of £5,383 15s on land, annuities, offices, etc., from the northern counties)	114
1340 April 3 - 1341 May 27 (two ninths and fifteenths of corn, wool, sheep, and moveables/ subsidy on wool)	43	1474 July 18 (subsidy of £51,147 4s 7½d on land and goods for 13,000 archers)	114
1371 March 28 (subsidy on parishes)	54	1489 Feb 23 (subsidy of £100,000 on land, annuities, and offices of laity and clergy)	122
1374 June 10 x Aug 1 (fine of £1,000 from the commonalty of Kent for release from an eyre)	56	1497 Jan 16 x March 13 (subsidy of £62,000 on land and goods)	127
1391 Feb 9 or earlier (subsidy of 1,000 marks in North Wales)	67	1504 Jan 25 (subsidy of £30,000 on land and goods)	129
1392 Sept 19 - 1393 Feb 28 (fine of £10,000 from the laity and clergy of London for the king's favour)	68		
1398 Jan 28 x Feb 5 (fine of £2,000 from Essex and Hertfordshire for the king's pardon)	71		
1404 Oct 6 x Nov 12 (subsidy on profits from newly-granted lands)	75		

[See also: 1428 March 25 - subsidy on parishes and knights' fees, listed under 'Income taxes'.]

**Income taxes**

1404 March (subsidy of £12,000 on land and goods)	74
1404 Nov 12 (subsidy on land of the nobility and wealthy laymen)	76
1411 Nov 3 x Dec 19 (subsidy on land)	75
1428 March 25 (subsidy on parishes and knights' fees)	85
1431 March 20 (subsidy on land)	88
1435 Dec 23 (subsidy on land, annuities, and offices)	91
1450 June 5 (subsidy on land, wages, and fees)	102
1453 March 28 (subsidy on land and goods for 13,000 archers)	105
1463 June 17 (subsidy of £6,000 on land and goods)	109
1464 March 27 (subsidy on crown land, annuities, fees, and offices)	110

**Alien subsidies**

1440 Jan 14 x Feb 24	94
1442 March 27	96
1449 June 16 x July 16	100
1483 Feb 18	120
1487 Nov 9 x c. Dec 18	121

**Tudor and Stuart subsidies, etc:****(i) Subsidies**

1512 Nov 4 x Dec 20 (subsidy on land, goods, and wages, and graduated poll tax)	130
1514 Jan 23 x March 4 (subsidy of £160,000 on land, goods, and wages, and graduated poll tax)	132
1515 Feb 5 or later - Dec 22 or earlier (two subsidies on land, goods, and wages, and graduated poll tax)	133
1523 May 21 (subsidy on land, goods, and wages)	137
1534 Nov 3 x Dec 18 (subsidy on land and goods)	140
1540 May 8 (subsidy on land and goods)	142
1543 Jan 22 x May 12 (subsidy on lands and goods)	143
1545 Nov 23 x Dec 24 (subsidy on land and goods)	146
1549 March 12 (subsidy or 'relief' on goods; poll tax on sheep and subsidy on cloth)	148

1553 March 17 (subsidy on land and goods)	151	[See also: 1642 Feb - subsidy of £400,000 on land and goods, listed under 'Civil war and commonwealth taxes (ii)'.]
1555 Nov 5 (subsidy on land and goods)	152	
1558 Feb 19 (subsidy on land and goods)	155	(ii) <b>Weekly assessment</b>
1559 Feb 20 (subsidy on land and goods)	156	1593 April 9 (weekly assessment for the relief of maimed soldiers) 166
1563 Feb 23 (subsidy on land and goods)	157	(iii) <b>Graduated poll tax</b>
1566 Dec 18 (subsidy on land and goods)	158	1641 June 18 192
1571 May 15 (subsidy on land and goods)	159	<b>Prerogative taxes and forced loans:</b>
1576 March 1 (subsidy on land and goods)	160	(i) <b>Medieval forced loans</b>
1581 March 8 (subsidy on land and goods)	161	1347 March 3 (forced loan of 20,000 sacks of wool) 49
1585 March 13 (subsidy on land and goods)	161	1347 May 24 - July 4 (forced loan) 50
1587 March 7 (subsidy on land and goods)	162	1397 Aug - Sept (forced loan) 70
1589 March 17 (two subsidies on land and goods)	164	1402 Oct 21 (forced loan) 73
1593 March 24 (three subsidies on land and goods)	165	1405 Sept 4 (forced loan) 76
1597 Dec 16 (three subsidies on land and goods)	168	1410 June 14 (forced loan) 78
1601 Dec 15 (four subsidies on land and goods)	169	c. 1416 Nov 30 - 1417 June 12 (forced loan) 81
1606 May 17 (three subsidies on land and goods)	171	1419 Nov 26 - 1420 Jan 27 (forced loan) 82
1610 Feb 9 x July 23 (subsidy on land and goods)	173	1421 April 7 (forced loan) 83
1621 Feb 17 x Mar 26 (two subsidies on land and goods)	179	1426 July 23 (forced loan) 84
1624 May 13 or later (three subsidies on land and goods)	180	1428 May 13 (forced loan) 86
1625 June 30 or later (two subsidies on land and goods)	181	1430 March 6 (forced loan) 87
1628 June 16 x 29 (five subsidies on land and goods)	186	1431 March 26 (forced loan) 89
1640 Dec 10 - 23 (four subsidies on land and goods)	190	1434 Feb 26 (forced loan) 90
1641 May 13 (two subsidies on land and goods)	191	1436 Feb 14 (forced loan) 92
		1439 March 19 (forced loan) 93
		1442 March 30 - 1443 May 15 (forced loan) 96
		c. 1444 July (forced loan) 97
		1446 June 1 (forced loan) 99
		1449 Sept 25 (forced loan) 101
		c. 1453 Jan 9 (forced loan) 104
		1455 May 14 (forced loan) 108
		(ii) <b>Benevolences</b>
		1474 Nov - Dec (benevolence) 115
		1481 Feb (benevolence) 118
		1491 July 7 (benevolence) 125
		1525 March 21 (amicable grant) 139
		1543 July 27 or earlier (benevolence or 'devotion money') 144
		1545 Jan (benevolence) 145
		1546 May 16 ('free and voluntary contribution') 147

1614 June 28 (benevolence or free gift)	177	ordinance known as 'the Propositions')	
1620 Sept 30 (voluntary contribution for the defence of the Palatinate)	178	1642 Aug 26 (loan to be raised in London)	198
1621 Dec 18 or later (spontaneous or free gift for the defence of the Palatinate)	180	1642 Nov 26 (assessment of non-contributors in the London area)	198
1626 July 7 (benevolence)	182	1642 Dec 15 (loan for the defence of the associated midland counties)	199
1639 Aug 20 (contributions toward the defence of the kingdom)	189	1642 Dec 24 (loan for the western parts of the kingdom)	199
<b>(iii) Tudor and early Stuart loans</b>		1643 Jan 9 (loan of money, plate and horses in Cheshire)	200
1496 Oct 24 x Nov 6 (forced loan)	126	1643 Jan 9 (assessment of non-contributors in Warwickshire and Staffordshire)	200
1522 Sept or earlier (forced loan)	135	1643 Jan 10 (fifth and twentieth tax on non-contributors in Wiltshire)	201
1523 March or later (forced loan)	136	1643 Jan 14 (assessment of non-contributors in the midland counties)	201
1542 March or earlier (forced loan)	142	1643 Jan 17 (assessment of non-contributors in Devon)	202
1544 Aug 11 or later (forced loan)	145	1643 Jan 26 (assessment of non-contributors in Lancashire)	202
1556 Nov 1 or earlier (privy seal loan)	153	1643 Jan 27 (assessment of non-contributors in Somerset)	203
1557 Sept (privy seal loan)	153	1643 Feb 3 (assessment of non-contributors in Wiltshire)	203
1562 Dec 27 or earlier (privy seal loan)	156	1643 Feb 11 (assessment of non-contributors in Hampshire)	204
1569 March (privy seal loan)	158	1643 Feb 11 (assessment of non-contributors in Gloucestershire area)	204
c. 1588 Nov (privy seal loan)	163	1643 Feb 23 (contributions for Mr Fiennes' regiment in Gloucestershire)	205
1590 Nov (privy seal loan)	165	1643 Feb 28 (loan of £60,000 for the supply of the army)	206
1597 Feb 2 (forced loan)	168	1643 April 10 (contributions of money, plate and arms in the Isle of Wight)	207
1604 July 31 (privy seal loan)	170	1643 April 10 (contributions of money, plate and arms in Shropshire)	207
1611 Oct 25 (privy seal loan)	174	1643 April 25 (collection for the relief of captives in Algiers)	208
1625 Sept (privy seal loan)	182	1643 April 25 (loan of horses, men or money for Sir William Waller's army)	208
1626 Aug 5 (privy seal loan)	183		
1626 Oct 20 (forced loan)	183		
1628 Jan 25 (privy seal loan)	185		
1639 Dec 11 or earlier (forced loan from nobles)	190		
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1628 Feb 12	185		
1634 Oct 20	187		
1635 Aug 4	188		
1636 Sept	188		
1637 Sept 19	189		
1638 Nov 5	189		
1639 Nov	190		
<b>Civil War and Commonwealth taxation:</b>			
<b>(i) Loans and contributions, etc.</b>			
1642 June 4 (loan of £100,000 from the city of London)	197		
1642 June 9 (contributions of plate, money and horses by the	197		

1643 May 7 (fifth and twentieth tax on defaulters)	209	1646 Aug 20 (loan of £10,000 for the forces in North Wales)	235
1643 June 5 (subscriptions for the reduction of Newcastle)	209	1646 Oct 13 (loan of £200,000 for the service of the state)	235
1643 Sept 13 (loan for the navy from the inhabitants of Ipswich)	213	1647 May 13 (loan of £200,000 for the service of the state)	235
1643 Oct 16 (loan to pay the Scottish Army for assistance)	215	1647 June 3 (loan of £42,000 for the London guards)	236
1643 Oct 27 (forced loan to pay the Scottish Army for assistance)	215	1647 Aug 3 (contributions for the relief of Chester)	238
1644 Feb 13 (loan to raise forces in North Wales)	218	1650 May 15 (loan of £200,000 for the navy and army)	247
1644 March 26 (weekly contribution of one meal in London and Middlesex)	218		
1644 March 26 (loan to raise forces in Cheshire)	218	[See also: 1643 Aug 18 - assessment and forced loan in London, 1643 Sept 19 - weekly assessment and contributions in Hertfordshire, 1644 June 25 - assessment and loan for the forces in Oxon, Berks and Bucks, 1644 Sept 23 - assessment and loan for the reduction of Worcester, 1649 May 7 - assessment and contributions for poor relief in London, all listed under 'Civil war and commonwealth taxes (ii)'.]	
1644 April 3 (loan of up to £20,000 for Sir William Waller's forces)	220		
1644 May 10 (loan for the garrison of Gloucester)	220		
1644 June 10 (loan for the defence of South Wales)	220		
1644 June 13 (loan for the forces in Shropshire)	221	<b>(ii) Assessments</b>	
1644 July 15 (loan for the garrison of Malmesbury)	223	1642 Feb (subsidy of £400,000 on land and goods)	194
1644 Dec 2 (loan to pay the Scottish Army for assistance)	225	1642 Dec 8 (weekly assessment)	199
1645 May 10 (contributions for the reduction of Oxford)	229	1643 Feb 24 (weekly assessment)	205
1645 May 24 (collection for the relief of Taunton)	229	1643 March 7 (assessment for the fortification of London)	206
1645 July 1 (forced loan from London traders for the reduction of Oxford)	231	1643 March 31 (weekly assessment in Hertfordshire)	207
1645 July 18 (loan for the relief of Oxon, Bucks, Berks and Hants)	231	1643 April 12 (assessment for maintenance of fortifications in Yarmouth)	208
1645 Aug 12 (forced loan to reduce Newark)	232	1643 May 30 (assessment for the defence of Kent)	209
1645 Oct 13 (forced loan to pay Fairfax's army)	233	1643 June 5 (weekly assessment of £100 for defence of Southwark)	210
1645 Oct 28 (contribution for the relief of Leicester)	233	1643 July 10 (weekly assessment for securing King's Lynn)	210
1645 Dec 3 (loan for the payment of the Scottish Army)	234	1643 July 19 (assessment for the defence of Northamptonshire)	210
1646 Feb 2 (loan of £30,000 from traders in London)	234	1643 Aug 3 (weekly assessment)	211
		1643 Aug 12 (assessment of £13,500 for dragoons in Essex)	211
		1643 Aug 18 (assessment and forced loan in London)	211



1643 Aug 24 (assessment for fortification of Suffolk and Norfolk)	212	1644 Oct 2 (weekly assessment in the Eastern Association)	223
1643 Sept 5 (assessment for arms in Middlesex and Surrey)	212	1644 Oct 2 (weekly assessment for the garrison in Gloucester)	223
1643 Sept 6 (weekly assessment in the associated eastern counties)	213	1644 Oct 12 (weekly assessment in Northamptonshire)	224
1643 Sept 19 (weekly assessment and contributions in Hertfordshire)	213	1644 Oct 12 (assessment on traders in London and Middlesex)	224
1643 Sept 20 (weekly assessment in the Eastern Association)	214	1644 Oct 25 (weekly assessment in Middlesex)	225
1643 Oct 9 (assessment for six months in Northamptonshire)	215	1644 Dec 3 (monthly assessment in London and Middlesex)	225
1643 Oct 31 (relief for maimed soldiers and soldiers' widows and children)	216	1645 Feb 15 x 17 (monthly assessment for Fairfax's army)	226
1643 Nov 4 (weekly assessment in associated southern counties)	216	1645 Feb 20 (monthly assessment for Scottish army)	227
1643 Dec 18 (weekly assessment in Hertfordshire)	216	1645 Feb 21 (weekly assessment for the garrison of Northampton)	227
1643 Dec 18 (assessment for a garrison at Newport Pagnell)	217	1645 March 3 (monthly assessment in Essex)	228
1644 Jan 20 (weekly assessment in the Eastern Association)	217	1645 April 3 (monthly assessment for the defence of Lincolnshire)	228
1644 Feb 17 (weekly assessment in Middlesex)	218	1645 May 26 (monthly assessment in Derbyshire)	229
1644 March 26 (monthly assessment in Middlesex for the Earl of Essex's army)	219	1645 June 10 (weekly assessment in Hampshire)	229
1644 March 30 (weekly assessment and sequestrations in southern counties)	219	1645 June 20 (monthly assessment in the Northern Association)	230
1644 April 2 (weekly assessment for the defence of Northampton)	219	1645 June 21 (weekly assessment for the defence of Rutland)	230
1644 May 13 (weekly assessment in the Eastern Association)	220	1645 July 1 (act to raise forces for the garrison of Farnham Castle)	230
1644 June 25 (assessment and loan for the forces in Oxon, Berks and Bucks)	221	1645 Aug 6 (monthly assessment in Lincolnshire)	231
1644 July 1 (assessment for forces in the Western Association)	221	1645 Aug 29 (monthly assessment in Lancashire)	232
1644 July 10 (weekly assessment for the defence of Leicestershire)	222	1645 Sept 3 (monthly assessment in the Eastern Association)	232
1644 July 12 (assessment in southern and eastern counties)	222	1645 Dec 1 (assessment for defence in the Eastern Association)	233
1644 July 15 (weekly assessment for the defence of the Isle of Wight)	222	1645 Dec 3 (monthly assessment for the garrison of Bristol)	234
1644 Sept 23 (assessment and loan for the reduction of Worcester)	223	1647 May 28 (weekly assessment for the relief of maimed soldiers)	235
		1647 June 23 (monthly assessment of £60,000 to maintain the armies)	237
		1648 March 17 (monthly assessment for Fairfax's army)	240

1648 June 5 (monthly assessment for a troop of horse in Lincolnshire)	241	1648 Jan 29 (monthly assessment for the militia of Westminster)	239
1648 July 10 (assessment for horses and dragoons in Essex)	241	1648 April 14 (monthly assessment for the militia of Southwark)	241
1648 July 25 (weekly assessment for a troop of horse in Huntingdonshire)	241	1648 Aug 2 (monthly assessment for the militia of Middlesex)	242
1648 July 27 (assessment of £16,000 in Suffolk)	242	1648 Sept 6 (monthly assessment for the militia of Dorset)	242
1648 Aug 1 (monthly assessment for the defence of Nottinghamshire)	242	1648 Sept 21 (weekly assessment for the militia of Herefordshire)	243
1648 Aug 21 (monthly assessment of £1,000 in North Wales)	242	1648 Dec 2 (act for settling the militia in England and Wales)	243
1648 Oct 18 (ordinance to raise and maintain a Surrey county troop)	243	1649 March 19 (monthly assessment for the militia of Westminster)	244
1649 Jan 22 (assessment in Lincolnshire for the relief of Pontefract)	244	1649 May 23 (monthly assessment for the militia of Tower Hamlets)	245
1649 April 7 (assessment for the forces in England and Ireland)	244	1649 July 19 (monthly assessment for the militia of Southwark)	246
1649 May 7 (assessment and contributions for poor relief in London)	245	1650 June 4 (contributions of horse for the militia of London)	247
1649 Aug 10 (assessment of £24,000 levied on royalists in North Wales)	246	1650 July 11 (act for settling the militia of England)	247
1655 Feb 8 (assessment to maintain the army and navy)	248	1659 June 28 (act for settling the militia of Westminster)	250
1657 June 9 (assessment for the war with Spain)	250	1659 July 7 (act for settling the militia of London)	251
1660 Jan 26 (assessment to defend the Commonwealth)	253	1659 July 14 (act for settling the militia of the Tower Hamlets)	251
<b>(iii) Militia rates</b>		1659 July 14 (act for settling the militia of Southwark)	251
1558 Jan 20 x March 7 (militia rates)	154	1659 July 26 (act for settling the militia of England and Wales)	252
1643 April 12 (contributions for the London militia)	208	1659 Aug 2 (monthly assessment for the militia of London)	252
1643 July 29 (contributions towards the London militia)	210	1660 March 12 (act for settling the militia of London)	253
1644 July 3 (horse and arms tax in London and the Eastern Association)	221	1660 March 12 (act for settling the militia of England and Wales)	254
1645 Sept 9 (forced loan to raise 500 horse and 500 dragoons in London)	233	1662 May 19 (militia money)	261
1647 July 10 (assessment for raising 600 horse in London)	237	<b>(iv) Taxes for the Irish Protestants</b>	
1648 Jan 8 (monthly assessment for the militia of Tower Hamlets)	239	1642 Feb 8 (contribution and loan to relieve Ireland)	196
		1642 April or earlier (subscription loan for the reduction of Irish rebels)	197
		1643 Jan 30 (contribution and loan to relieve Ireland)	203
		1643 Sept 18 (relief for the distressed Irish clergy)	213

1644 Oct 16 x 18 (weekly assessment for relief of the British Army in Ireland)	224	1665 Oct 31 (£1,250,000 over 24 months for the king's 'further supply')	267
1646 March 28 (loan of £6,000 for the forces in Ireland)	234	1665 Oct 31 (£120,902 15s 8d over 1 month for the Duke of York)	267
1646 May 15 (loan of £10,000 for the army in Ireland)	234	1668 Feb 8 (£1,256,347 13s over 11 months towards the maintenance of the war)	269
1646 July 22 (loan of £50,000 for the relief of Ireland)	235	1673 March 29 (£1,238,750 over 18 months for 'supply of his Majesty's extraordinary occasions')	271
1647 Aug 3 (collection for the Irish Protestants in Barnstaple)	238	1677 April 16 (£584,978 2s 2½d over 17 months for 'building thirty ships of war')	271
1647 Aug 28 (collection for the relief of refugee Irish Protestants)	238	1678 July 15 (£206,462 17s 3d over 6 months for disbanding the army)	273
1648 Jan 3 x 13 (loan of £50,000 for relief of Ireland)	239	1678 July 15 (£412,925 14s 6d over 12 months for fitting out the navy and for Princess Mary's marriage portion)	274
1648 Feb 16 (monthly assessment for the relief of Ireland)	240	1679 May 9 (£206,462 17s 3d over 6 months for 'paying off and disbanding the forces')	274
1649 June 29 (loan of £150,000 for the pressing necessities of Ireland)	246		
[See also: 1649 April 7 - assessment for the forces in England and Ireland, listed under 'Civil war and commonwealth taxes (ii)'.]			
<b>(v) Royalist finance</b>			
[See the corresponding part of the Introduction on p lvi.]			
<b>(vi) Decimation tax</b>			
1655 Sept 21	249		
<b>Later Stuart taxes:</b>			
<b>(i) Fixed-yield assessments</b>			
1660 Sept 13 (£140,000 over 2 months for disbanding the army and paying off part of the navy)	257	<b>(ii) Graduated poll taxes</b>	
1660 Sept 13 (£70,000 over 1 month for the king's 'present supply')	258	1660 Aug 29	255
1660 Dec 29 (£420,000 over 6 months for disbanding the army and paying off the navy)	258	1667 Jan 18	267
1660 Dec 29 (£70,000 over 1 month for the king's 'further supply')	259	1678 March 20	272
1661 Dec 20 (£1,260,000 over 18 months)	260	<b>(iii) Directly-assessed subsidies</b>	
1665 Feb 9 (£2,477,500 over 36 months, called a 'royal aid')	266	1663 July 27 (four subsidies)	265
		1671 March 6 (subsidy for 'supply of [the king's] extraordinary occasions' - the 'new subsidy')	269
		<b>(iv) Prerogative taxes</b>	
		1661 July 8 (free and voluntary present)	259
		[See also: 1678 July 15 - 12-month assessment partly levied to provide a marriage portion for the king's niece, listed under 'Later Stuart taxes (i)'.]	
		<b>(v) Hearth tax</b>	
		1662 May 19	261

