

A History of Taxation in Badwell Ash

This sounds like a very boring subject especially as no-one likes to talk about taxation! However, taxation can tell us a lot about a community and the people who lived in it. A good example of this is the tax on land in the C19 called Tithe. This is described later on in this article but the Tithe Assessments of 1839 give us a “snapshot” of who owned land in the village and who occupied that land, that is all the names of the villagers in Badwell Ash almost 200 years ago. And of course how much tithe taxation they had to pay!

However firstly, it is worth looking at the history of taxation in England and then looking at how these various taxes affected Badwell Ash, where the evidence still exists.

Taxation in England – a Brief History

Taxation during the Roman Empire (43 to 410AD)

The coming of the Romans to Britain saw a radical change to the economy. First of all they introduced the standard Roman currency and they brought their own method of taxation. This primarily consisted of a levy to a central government based on the yield of crops and consumable items they produced. The tax system the Romans introduced was the forerunner of the tax system we know today.

After The Romans

The Romans left Britain in around 410 AD and very little is known about Britain's governmental structures, taxes or financial systems until 597 AD, when King Æthelberht, who ruled Kent, converted to Christianity and allowed St. Augustine to land on the Kentish shores to set up the Christian Church in England. From that time, there is written evidence of taxation known as the Law of Æthelberht, which specifies that “fines” from judicial cases were to be paid direct to the king.

The Anglo-Saxons

The first mention of taxation comes in the 7th or 8th centuries from the time of King Offa of Mercia when **tolls** were collected on trade. In all probability these tolls would have been

paid in silver coinage which became a royal prerogative and was probably introduced to make payment of taxes easier. The **Danegeld**, a taxation to “pay-off” Viking Raiders raised by Saxon kings in the early Anglo-Saxon period was based on a tenant’s landholding. After Alfred the Great defeated the Vikings, he set up new fortified towns or “burhs” and also a standing army and navy. These changes required funding through a system of taxation which again, was based on landholding. This system of taxation continued until the Norman invasion of 1066.

The Normans (1066 - 1216)

After the Norman invasion, the main tax was the “**geld**”, similar to the Anglo-Saxon Danegeld and still based on landholding. As the geld was assessed on landowners so it only applied to free men who owned land and thus serfs were exempt. However, due to an increasing number of exemptions from the tax, it yielded smaller and smaller amounts until it was discontinued in 1162. A new tax on moveable property and income was introduced in 1166, during the reign of King Stephen. This was imposed at varying rates and was generally levied when the King and the Exchequer needed money to fund a military campaign such as the Crusades. These became named after the percentage of the value of the goods being levied and thus there were “**tenths**” and “**fifteenths**” etc. A further tax known as “**carucage**” was levied several times during the C12 and C13 and was, like the **geld**, based on landholding. It was last levied in 1224. When King Richard I was held captive in Germany in 1194, a tax of 25% on all personal property and income was raised in part to pay the ransom demanded by his captors. This period saw the first introduction of custom duties on trade at a “fifteenth” of the value of the goods.

The Plantagenets, Lancastrians and Yorkists (1216–1485)

During the reigns of the Plantagenet Kings, beginning with Henry III, taxation was required to fund military campaigns including “The 100 Years War”. By this time, customs duties had become well established and tax on moveable property had become fixed at a “fifteenth” for those living in the country, and a “tenth” for those living in towns. In the latter part of this period revenues from the traditional sources of taxation declined and poll taxes were introduced. These were taxes based on a rate per head of population and everyone over the age of 15 was obliged to pay with only beggars exempt! There were poll taxes in 1377, 1379

and 1381. They were extremely unpopular and have been credited as being the cause of the Peasants' Revolt in 1380.

A typical example of the tenth taxation was during the reign of Edward IV who raised a taxation of 1/10 on all landed property and estates to finance a campaign against France in 1475 to recover French territories lost by Henry VI. Not enough money was raised by the tax so the King had to borrow from the wealthier landowners in the country (who could hardly refuse!) to provide finance for the 11,500 troops, canon etc. he needed to fight the war against Louis XI of France. Although the army set sail that year, there were no hostilities as Louis negotiated a peace by paying Edward 75,000 *livres tournois* and an annual pension of 50,000. The *livres tournois* was a currency used in France, named after the town of Tours where it was minted. It was divided into 20 sous each of which was divided into 12 deniers. The English adopted this system for their pounds shillings and pence with 12 pence to the pound and twenty shillings to the pound sterling. Edward's negotiated settlement with Louis was worth £52,000,00 in today's values with an annual pension of £34,500,00! This pension lasted until Edward's death in 1483. This income freed Edward from Parliament's favour and allowed him to concentrate on increasing the wealth of the country and monarchy via a settled country, law and order and international trade without money from Parliament such as until his death. Edward also extended the wealth of the Duchy of Lancaster which was created by his father Edward III and which still exists today.

The Tudors (1485 – 1603)

By the time of The Tudors' accession in 1485, tax assessment was still based on the “**tenths**” and “**fifteenths**” and although the amounts that had to be paid were entirely predictable, because the assessment was originally set in the 14th century and had become unfair, the amounts raised were not enough. In the late C15, the gross amount of revenue raised was £31,000 but Henry VIII's early wars against the French were costing some £500,000 per campaign! The answer was innovative. Henry VIII's chancellor, Thomas Wolsey, came up with the answer, the Tudor **Subsidy**. This was a tax raised by Parliament assessed on up-to-date and realistic assessments of peoples' wealth. The rates were 4s 0d (20p) on landed property and 2s 8d (about 13p) on everything else. This worked well in 1513 when it was first imposed but by the end of Elizabeth's reign in 1603, the gross income had fallen by almost 40%. This was primarily due to two factors. The first was that the wealth

assessments were undervalued. These were carried out by local commissioners, who in the characteristic manner of Tudor local government, showed favour to relatives and friends and made assessments of wealth which were far too low. The second reason was inflation. Elizabeth received the same amount as Henry VIII and the Tudor period was an era of growth which led to inflation. Something had to be done to fill the government's coffers.

Local taxation was also introduced to try to alleviate the sufferings of the poor with the introduction of the **Poor Law** in 1572. This arose primarily as a result of The Reformation in the 1530s. Prior to the Reformation it was considered a Christians' duty to relieve bodily distress and in accordance with the teaching set down in Matthew 25 vv. 32-46, which included *feeding the hungry, giving drink to the thirsty, welcoming the stranger, clothing the naked, visiting the sick, visiting the prisoner and burying the dead*. With the establishment of the Church of England, many of the old values and moral expectations disappeared and as a result it became necessary to regulate the relief of poverty by law.

The local Poor Law system was changed in 1601 by the **Poor Law Relief Act** to a national taxation. The 1601 act saw a move away from the more obvious forms of punishing paupers under the Tudor system towards methods of "correction". There were many amendments to the act for the next 300 years but the act itself was not repealed until 1967!

The Stuarts (1603 to 1714)

To try to rectify the shortcomings of "The Subsidy", especially the drop in revenues, a national **Land Tax** was introduced in **1692**. This was a tax levied on rental values and without re-assessment; this remained in force well into the 18th century.

There were also a collection of other taxes introduced including:

- **Ship Money** introduced by Charles 1 in **1634** as a means to supplement his income; it had nothing to do with the medieval practice of providing finance for ships in times of war which was levied on coastal towns. It was abolished in 1641.
- **Excise duties** were first imposed in **1643** on beer and tobacco.
- **Hearth Tax** was imposed by Charles II in **1662** to help pay for the Royal Household which was re-introduced in 1660. The rate of tax was initially 1s 0d (5p) for every firehearth payable twice a year. It was repealed in 1689.

- **Coal Tax** was introduced in **1667** by Charles II to help pay for the rebuilding of the City of London after the Great Fire in 1666. It was eventually repealed in 1889.
- **Window Tax** was first introduced in **1696** and was based on 2s 0d (10p) on properties with up to 10 windows, and 4s 0d (20p) for between 10 and 20 windows. It was not abolished until 1851.
- **Wallpaper tax** was introduced in **1712**. Patterned, printed, or painted wallpaper was initially taxed at 1d (approx. 0.5p) per square yard, rising to 1s (£3.24 as of 2015) by 1809. The tax was abolished in 1836.
- **Land Tax** was levied between 1692 and 1963. It was originally a tax on landed property and personal property, but from the 1730s was levied mainly on land. It was based on rental assessments made in 1692. The tax was collected locally but spent by the central government and provided the name of the landowner and the occupier (after 1772), and the amount of the assessment. In 1798 it became possible for landowners to exempt their property from the Land Tax by means of a voluntary redemption with the payment of a lump sum.

The Hanoverians (1714 – 1901)

Perhaps the most important taxation system of all, **Income Tax**, was introduced in **1799** by William Pitt the Younger to pay for the Napoleonic Wars. A year after the end of the war in 1816, the tax was abolished but reintroduced in 1842 by Sir Robert Peel.

Other odd taxes were introduced during this period including:

- **Carriage Tax** was introduced in 1747 for anyone possessing a horse-drawn conveyance. There were exceptions including farm vehicles, trade carts and wagons. It was abolished in 1782.
- **Glass Excise** less well known than the hated Window Tax, was first levied in 1745. All types of glass were subject to this tax. Initially, the duty was on the materials that went to make up glass but in 1811, this was amended to apply to finished glass goods only.
- **Gold and Silver Plate Tax** existed from 1756 until 1777. It was a tax payable by those owning 100 ounces or more of silver.

- **Male Servants Tax** (1777-1852) was levied on the roughly 25,000 “Gentlemen” who employed about 50,000 male servants. The rates varied from year to year; however, in 1779 the tax was one guinea (£1 1s 0d or £1 5p) per servant
- **Stamp Act Tax** of 1783 to 1794, not to be confused with Stamp Duty, which was introduced in 1765 and still exists today, was a tax of 3d (approx. 1p) on all entries in parish registers, except paupers, who were exempt. Registrations immediately dropped after 1783 but there was a rush to register after its repeal in 1794.
- **Brick Tax**, which was introduced in 1784 during the reign of King George III, to help to pay for the wars in the American Colonies. Bricks were initially taxed at 4s 0d (20p) per thousand. To mitigate the effect of the tax, brick manufacturers began to increase the size of their bricks until the government introduced a maximum size. The level of taxation increased several times and reached a peak in 1805 of 5s 10d (approx. 28p) per thousand bricks. The tax was abolished in 1850.

Taxation in the 20th and 21st century

Income Tax - During the C20 income tax has progressively become the principle tax to fund the government. Before the First World War, the exemption level for income tax was so high that income taxpayers were a minority of the population. An official estimate of the population liable for the payment of income tax in 1912/13 was a mere 5% of all potential tax payers. However, during the course of the C20 income tax was to become a mass tax and by 1937 the exemption level had reduced so much that some 40% of the population paid income tax. After the Second World War, the exemption level had fallen still further to under 50% and by the end of the century, this had reduced to a mere 25% of the population. Additionally, the income tax rate structure has varied over the years so that, for example in 1973, the marginal rate for earned income went from 30% to 75% in steps of first 10% and then 5% and there was an investment income surcharge of 15%. The 1980s saw a further change to the rates with a reduction of the top rate, first to 60% and then to 40%, and the abolition of the investment income surcharge. Then the changes in the 1988 Budget, introducing a two-rate structure of 25% and 40%, made the system less progressive.

Local taxation - Until the late 20th century, “**Rates**” were the tax system used to fund local government in Britain. The system was a levy on property, which saw each taxpayer paying a rate based on the estimated rental value of their home.

In 1990, the government replaced the “Rates” with the community charge, or “**Poll Tax**”. The poll tax was a tax on each and every adult who paid a fixed rate amount set by their local authority. The introduction of the new system was extremely unpopular, mirroring the poll tax riots of the C14 and it led to a series of mass disturbances, known as the poll tax riots.

In 1992, Poll Tax was abolished and replaced by the “**Council Tax**”, which, like “Rates” set taxation levels based on property value. To calculate council tax, each domestic property is put in one of eight "bands" based on its estimated value on April 1, 1991 and then a revaluation in 2005. Councils set an annual tax for a "B and D" property and levies for properties in other bands are calculated as a ratio of that amount.

Ecclesiastical Taxation

There were other taxes imposed on the populous for the sole benefit of the church. **Tithe** was one, as was **Chancel Tax**.

Tithe or Rent-Charge

Tithe was originally conceived in England in the early medieval period to fund the institutions of The Church. It was essentially a tax on income and was originally intended for the local parish to receive one tenth of the agricultural produce or equivalent from “artisans” and was generally paid in kind.

By the C17 Tithes had become a financial burden on the individuals living within a parish with the sums demanded based on the rental value of their property. All householders were liable to pay either in money or kind unless they had some kind of historic exemption, which was rare. But the payments varied from place to place so in 1836 the whole process was regularised with the introduction of the **Tithe Commutation Act**. This required accurate plans to be drawn up together with schedules of land ownership and occupation by the Tithe Commissioners. Once the maps had been prepared, there was a national value assessment placed on the extent of land each landowner was in possession of thereby regularising the whole system. The payments were originally calculated on the basis of seven-year average

prices of wheat, barley, and oats. All householders were liable to pay tithes unless the property they owned or occupied was specifically exempted due to some long standing custom or association with the parish.

There were a number of changes to Tithe subsequent to the 1836 Act including a law passed in 1846 which permitted those responsible for paying the annual charges to commute these sums into a single lump sum payment. In 1925, the period over which these annual charges could be redeemed or commuted was extended from 50 to 60 years. And in 1936, as a result of active resistance to the payment of Tithe due to changes in land ownership after WW1, an act was passed which compulsorily converted annual Tithe Rentcharge to a single lump sum payment every time a parcel of land was sold. This whole procedure for commuting annual Tithe Rentcharge was phased out in 1996.

Chancel Tax

Chancel “Tax” or to give its correct name, Chancel Repair Liability is an ancient obligation affecting some landowners and which benefits some 5,200 pre-Reformation churches in England and Wales. It allows the Parochial Church Council to require owners of former church land to meet the cost of repairing the church chancel. It should be borne in mind that the term church land refers to land owned by the church in the early medieval ages and it can and does include many freehold properties built subsequently. These properties do not necessarily have to be situated in close proximity to a church building. The owner of such property in England may be liable to pay the local parish church for chancel repairs, which can be substantial, where such liability has not ceased. This ancient law has not been repealed but the effects have been mitigated by recent changes to Land Registration which came into force in 2002.

Taxation throughout History and how it affected Badwell Ash

No doubt some, if not all the taxes described above, had an effect at some time or other on the residents of Badwell Ash. However, not all the records have survived. The individual

taxes outlined below are those where there is sufficient detail in the records to identify people, places and the work they undertook and how the taxes affected them.

Subsidy Return of 1283

Edward I, “Edward Longshanks”, needed to replenish the exchequer in 1283 as he had run out of money! This was due to a very costly campaign in Wales to defeat the Welsh rebels. Under their “prince”, Dafydd ap Gruffudd, the Welsh had risen against the English monarchy. This was despite a peace agreement made only 5 years earlier with Dafydd’s brother, Llywelyn ap Gruffudd. In 1277, Llywelyn had surrendered to Edward after an unsuccessful campaign against English rule in Wales and had agreed a peace treaty. However, the campaign of 1282/3, unlike the earlier campaign, became a war of conquest and once the rebels under Dafydd were defeated, Edward built a series of castles, including Caernarfon, Harlech, Beaumaris and Conwy to keep the Welsh subdued. The war and especially castle building were very costly and Edward need money to replenish the state coffers, hence the tax in 1283.

However, before the tax was introduced, Edward needed to raise money quickly to pay for the campaign and he approached the merchants of the Principality of Lucca (in modern day Italy) to borrow enough money to prosecute the war. To pay these merchants back, Edward called on the principal cities of England to lend him some money. But this only amounted to £9,500 and fell far short of the £90,000 he needed! So the king had to fall back on raising money via other sources, including taxation. This tax or subsidy affected the whole of England and was to be levied on all the common people at one thirtieth! The tax eventually raised a total of £42,765 10s 1d (almost £30m today) with the people of Suffolk raising a total of £2,103 17s 8d, almost 5% of the total, ranking 5th amongst the counties. Suffolk was a very wealthy county at that time!

Being 1283, the tax rolls were written in Latin! However, we’re fortunate that much of this has been translated into English and can be found in Edgar Powell’s book *A Suffolk Hundred in the year 1283, The assessment of the Hundred of Blackbourne for a tax of one thirtieth,*

and a return showing the land tenure there, written in 1910. The Taxation Rolls still exist in The National Archive. These are literally rolls of parchment containing some fascinating information about our village in the thirteenth century including who owned the land and what was grown on the land and by whom. There are three schedules; one showing what was grown on the land, the second showing who farmed the land and what they grew and the third showing a list of landowners. I've préciséd the schedules as they are very, very detailed! The first schedule outlines the landowners in, *Ayshfeld Parua* or *Parva*. Badwell Ash was known by this name up until the late C17. The list, written in Latin, includes detailed descriptions of the land holding and the amount of land held etc., and contains the following people:

- Willelmus de Kriketot (William de Criketot) who was Lord of the Manor – 40 acres
In the description of the land held by the Lord it describes him having 4 acres of meadow “*prati liberum taurum at aprum*” securing freedom for the boar bull!
- Prior de Ixworth - 20 acres
- Gilbertus de Badewell - 30 acres
- Willelmus de Cryktot - 7 acres
- Thomas Nowel seems to have the use of land owned by The Prior of Ixworth for 6 weeks
- Thomas, Prior of Ixworth - 20 acres
- Gilbertus Ander - 22
- The heirs of Roberti - 12 acres
- Willelmus Constabularius - 12 acres
- Esseger Muriel - 8 acres
- Robertus Peytewyr - 4 acres
- The heirs of Waryni Palmerc - 4 acres
- Alanus Prepositus - 2 acres
- Walterus Brun - 2 acres
- Stephanus de Walsyngham - 4 acres
- The heirs of Iohannis Thomas - 8 acres
- William Houel - 1 acre
- Gilbertus Iost - 1 acre
- Ralph son of Nicholas - 2 acres
- Gilbertus Duraunt - 2 acres

- The heirs of Willelmi, the son of Walteri - 4 acres
- Michel de Brusewrth - 10 acres.
- Stephanus de Walesham - 15 acres
- Walterus de Dotinham - 17 acres
- Walterus Threm - 16 acres
- The heirs of Ioannis Thorpe - 6 acres
- Elias Molendinarius, the miller - 2 acres
- The heirs of Sampson Abbot - 5 acres
- Abbot of Saint Edmund - 30 acres
- Alice, the daughter of Robert de Bosco - 20 acres
- Heirs of Walteri de Wells - 30.25 acres (30 acres + 1 rood)

(This spelling is a taken directly from the parchment rolls)

Of course, none of these people were “freeholders” in the modern sense of the word as under the feudal system of this era, all land was owned by the King, a system set up by William the Conqueror. The King then parcelled the land out to lords, who were his “tenants in chief” and they, in turn divided the land out to tenants. Tenants and lords had obligations of work, military service (*scutage*) and payment of taxation to those further up the pecking order, ultimately to the Crown itself. So the land “ownership” outlined above is merely a list of tenants: many of whom would have been tenants of the Lord of the Manor, William de Criketot and the Priors of Ixworth who both held the land from The King.

The Subsidy assessment undertaken was very, very detailed. Apart from recording the “landowners”, it also provided a record of the crops grown and the animals raised on the land, in other words “their goods of value”, occupied by the tenant farmers. This was, after all, the basis of the tax assessment. The only exemptions seemed to be people with goods worth less than 6s 8d (£232 in today’s values). To make the schedules more understandable, I have combined two of them which show the tenant farmers, which goods they owned and how much tax they had to pay.

Just to give one detailed example for *Ayshfeld Parua* or *Asfeud Parva* as it is described in the tax schedules, one Caterina de Badewell had listed total goods worth £9 1s 8d with tax to pay of 6s 1d made up of the following:

- 6 quarters of wheat worth 36s 0d
- 3 quarters of rye worth 15s 0d
- 8 quarters of barley worth 32s 0d
- 8 quarters of rye worth 16s 0d
- 2 quarters of peas and beans worth 6s 0d
- 4 steers worth £3 12s 0d
- 4 cows worth 16s 0d
- 4 calves worth 2s 10d
- 4 bulls worth 20s 0d
- 2 young bulls worth 4s 0d
- 20 pigs worth 14s 0d
- 5 sheep worth 5s 0d
- 2 lambs worth 10d

(A Quarter of wheat was approximately 480 lbs. – 218 Kg. There are 8 bushels to a Quarter and a bushel is approximately 36 litres)

However, in the schedules, she had no malt, cattle, piglets of any value assessed so no tax to pay on them!

For each tenant farmer there was a list of the value of their goods, crops and livestock and the amount of tax each had to pay and it is therefore an accurate record of the landholding population who lived in Badwell Ash in 1283. The total value of goods for Badwell was assessed at £69 16s 8d (£48,500 in today's values) with tax to pay of £3 2s 10d three farthings (£2,180 today). The list of tenant farmers and the individual value of their "goods" is as follows (*Literal English meanings in italics where relevant*):

	total	tax		total	tax
Caterina de Badewell	£9 1s 8d	6s 1d	Amabilia de	£1 19s 5d	1s 8d
			Molendino (<i>Miller</i>)		
Mich. de Bresewrth	£1 13s 4d	1s 8 ¹ / ₂ d	I. Le Child	£4 12s 2d	4s 7d
Steph. De Walsingham	£2 6s 3d	2s 6 ¹ / ₂ d	Emme Threm	£2 17s 6d	2s 11d
Ric. De Oldefen	£2.5s 7d	2s 0 ¹ / ₄ d	Ric. Haliday	£2 11s 8d	2s 9d
Godefridus son of	£1 8s 10d	1s 5d	R. Fullo (<i>cloth fuller</i>)	£1 14s 8d	1s 8d

Reginaldi					
Pet. Le Rus (<i>red</i>)	10s 0d	6d	Simon Swynecoting	£2 8s 0d	2s 7d
Gilb. De Badewell	12s 0d	8d	H. de Bosco (<i>Wood</i>)	19s 6d	1s 0d
Esebella le Ruse (<i>red</i>)	£2 11s 2d	2s 2 $\frac{1}{2}$ d	I. Manning	£1 9s 8d	1s 4d
Iohanna de Toddenham	£2.6s 9d	1s 8 $\frac{3}{4}$ d	W. Drane	£1 15 2d	1s 3d
Sarra de Welles	£3 18s 3d	3s 7 $\frac{1}{2}$ d	Walt de. Botenhahe	£1 7s 5d	11d
Th. Pinefuil	£4 6s 3d	3s 4 $\frac{1}{2}$ d	Edward de Redgrave	15s 8d	8 $\frac{1}{2}$ d
Casandra de Bosco	£4 6s 2d	3s 10d	R. Gunnilde	19s 0d	9 $\frac{1}{2}$ d
Walt. Alayn	£2 12s 11d	2s 9 $\frac{1}{4}$ d	Walt Diote	11s 8d	8 $\frac{1}{4}$ d
Prior of Ixworth	£2 2s 2d	2s 0d			

(This schedule is exactly as it was written in the parchment rolls in 1283)

To relate this to today's values, using the example of Caterina de Badewell, the total value of her goods is assessed at £9 1s 8d and the tax at 1/30th is 6s 1d. In today's money, this is approximately £6,335 worth of goods and £215 tax for the year.

No tax is well received and as Edgar Powell says in his book; *The Eastern Counties have... frequently ...shown their dislike of the tax collector in unmistakable ways, but I have not come across any organised resistance to this ..particular.. levy.* This assessment of 1283 was also much more comprehensive and, as a result, more inclusive of the tax paying population than any other contemporary tax that was raised up to an including the late nineteenth century. So to that extent, it was a success for the King.

Other Later Subsidies

Subsequent to the 1283 assessment, very little re-assessment was carried out. By the last quarter of the 13th century, Englishmen had become familiar with this new system of taxation which was based on a proportion of the valuation of certain personal property, usually described by the vague word '*movables*'. There was a further tax assessment in 1332 where the townsman found himself contributing a 1/10 of his assessed *movables* but the countryman only a 1/15. In addition there were some categories of goods which the collectors were instructed to ignore, and as a result the statistics from the collections deal only with those Englishmen and women who were wealthy enough to fall under the scrutiny of the

local assessors. It is rather like an iceberg the size of whose submerged depths is unknown. To the general populous, this seemed very unfair.

And it got worse. So long as the sums recovered in taxation were at least the same or very similar to the assessments from 1334, which were in turn based on the assessments of 1238, no further questions were asked, and the local community was left to share out the tax among its members as it pleased.

In the next grant and collection of a fifteenth, in 1336, it was found convenient to use the same assessment as in 1334, and not to inquire further into personal wealth. But what began as an administrative convenience hardened into a convention, and there were villages which were paying at the same rate in the reign of Charles I (circa 1600), some 300 years later, as they had been in 1334. But in addition to the ease of collection, the Exchequer soon had a good reason for not wishing to carry out a fresh reassessment. Reassessments are all very well if a tax collector thinks that people are getting wealthier and the population remains at approximately the same level. But in the years immediately following the Black Death, which first hit England's shores in 1348, not only did population decrease dramatically but the wealth of that population decreased as well. Whilst some of the quotas for the villages were adjusted and reliefs were applied, the basic assessments were still those of the late 13th century

A good example of the relief granted to individual parishes is that for Badwell Ash in 1449. The subsidy in 1449 was still based on the assessment of 1334 but as this was inaccurate, the tax assessors allowed Badwell Ash to have a 8.75% reduction or a total amount of 2s 4d (£73 in today's values or the equivalent of 3 days wages for a skilled artisan in the C15). In comparison to the rest of The Blackbourne Hundred, this is very low as the average reduction was 16%. Perhaps Badwell Ash in 1449 was a relatively wealthy village in comparison to its neighbours?

The Poll Tax of 1377 to 1381

In contrast to the Subsidy Returns which affected only those with "chattels" or land, the three poll taxes levied between 1377 and 1381 embraced everyone! The whole of the adult

population, both male and female were taxed with only beggars being exempt. The tax was very unpopular and was not repeated for several hundred years. Indeed, the English populous seemed equally reluctant to accept a recent form of “poll tax”, called the “Community Charge” when it was reintroduced in 1990. It led to widespread demonstrations some of which became violent and were collectively known as the “Poll Tax Riots”. When John Major became Prime Minister in 1992, he repealed the “Community Charge” and replaced it with the Council Tax system.

Many of the original returns from the C14 have survived, the most detailed being those of 1379, in which occupations were often stated. On the other hand, these returns are less complete than those of 1377 because - just as in the 20th century - there was widespread evasion of the poll tax. In addition, some of the 1381 assessments were destroyed in the ensuing Peasants' Revolt.

Unfortunately, in Suffolk, only 22 of 384 returns for 1377 have survived. The returns for 1381 are fragmentary with only a single roll surviving of the many hundreds. There are no surviving records for the Blackbourne Hundred from any of the Poll Tax years and as a result, there are no records for Badwell Ash.

The Tudor Subsidies of 1524 and 1568

We're fortunate to have almost the whole of the Tudor Subsidies of 1524 and 1528 preserved in The National Archive. They give a “snapshot” of who lived in Badwell Ash long before there were census returns or telephone directories! The actual Subsidy archive consists of parchment rolls, some in very poor condition, which were transcribed by the Revd. Sydenham Henry Augustus Hervey, the grandson of the 1st Marquis of Bristol and published in The Suffolk Green Books in the late C19 and early C20.

A Subsidy is another name for a tax on an individual's goods or land. This Subsidy schedule is a survey of people in the populous rather than those who had connections to the church, in other words, it was a lay survey. The church was subject to separate taxation. The **Subsidy of 1524** is a schedule of every householder (all men over 16) who lived in Suffolk together with their wealth. The purpose of the Subsidy was to raise money for the war effort in

Europe and Scotland. The Tudor Exchequer could manage finances during peacetime but not in times of war. Cardinal Wolsey, almoner and Lord Chancellor to **Henry VIII**, was aware that effective taxation was impossible until the distribution of an individual's wealth across the nation had been assessed. This revolutionary form of tax was based upon accurate valuations of the taxpayer's wealth, where one shilling was taken per pound from the income. The old fixed tax of 15ths and 10ths had meant that those who earned very little money had to pay almost as much in tax as the wealthy. With the new income tax the poorer members of society paid much less. This more efficient form of taxation enabled Wolsey to raise enough money for the King's foreign expeditions, bringing in over £300,000 (£150,000,000 in today's values). Once the wealth of the nation had been assessed, the rate of the tax was as follows:

- 1s in £ on an annual income of land and other sources.
- 1s in £ on the value of moveables worth £20 or more
- 6d in £ on the value of moveables worth £2 and under £20
- 4d in £ on the value of moveables worth £1 and under £2
- 4d was paid by those aged 16 and above who earned more than £1 per year.

The terms "moveables" seems to have included all cash, gold and silver, jewellery, plate, household chattels and*all other goodes and catelles moveable as well within this realm as without*. It's believed to have excluded livestock and other animals essential for work on the land but due to a lack of hard facts, it's believed that some assessors did indeed include livestock.

Unfortunately, the archives for the Blackbourne Hundred are imperfect. Some of the headings are missing and some of the parchment rolls have rotted away but it's believed the assessment for Badwell Ash was as follows:

	<u>£.</u>	<u>s.</u>	<u>d.</u>
• Roger Belle in terris (<i>land</i>) £10	—		10. 0
• Wylliam Smyth in terris 10 markes	—		6. 8 (<i>A marke was worth 13s 4d</i>)
• John Bekon in terries 5 markes	—		3. 4
• Robert Bekon in terries 5 markes	—		3. 4
• John Page in movables £12	—		6. 0

• John Clerke in movables 4 markes	—	1. 4
• John Adynton in movables £3	—	1. 6
• Wylliam Syyr in moveables £4	—	2. 0
• Wylliam Clerke in movables £4	—	2. 0
• John Adam in movables £5	—	2. 6
• Wylliam Ketyll in movables 4 markes	—	1. 4
• Robert Brette in movables £2	—	1. 0
• John Syer in movables 4 markes	—	1. 4
• Robert Molows in movables £2	—	1. 0
• John Smyth in movables 4 markes	—	1. 4
• Robert Yngham in labor £1 6s 8d	—	8
• Henry Dewe in labor £1 6s 8d	—	8
• John Syer in labor £1 6s 8d	—	8
• Thomas Symond, Wylliam Lycens, Thomas Belys, Nycholas Barrard, Robert Ketyll in labor £1 each		1. 8
• Thomas Walter in movables £5	—	<u>2. 6</u>
		£2 9s 2d*

**the equivalent of £1,390 today*

This incomplete schedule contains both landowners and those without any landholdings in Badwell Ash.

Throughout Suffolk, approximately 17,000 people paid the tax and it raised a total of £3,520 (£1.4m today). The tax was meant to raise £80,000 (£45m today) across the country.

The Subsidy of **1568** was made in the 10th year of the reign of **Queen Elizabeth I**. When Elizabeth came to the throne, she inherited a debt from her predecessor, Queen Mary I, of £300,000 (approximately £100m in today's money!). Mary, who married Philip II of Spain in 1554, had depleted England's treasury for Philip and his military whims, including his campaign against France. However, even with tight control over expenditure and many other factors including selling off £600,000 of crown land, by 1585 the debt had been converted to a cash reserve of £300,000.

The **Subsidy** that was collected in **1568**, of which we have detailed records, was actually granted in 1566 and was collected in two equal parts, with the first a year earlier in 1567. The

collectors for the *Hundred de Blackeborn* were Frances and John Boldero, who appear to have come from Fornham. They were charged with collecting a total of £302 12s 8d over 2 years i.e. £151 6s 4d (almost £43,000 in today's money) in 1568. The amounts collected in the first year (1567) were:

- 1s in the £1 on moveable goods and
- 16d in the £ on the annual value of land and in the year we're concerned with, 1568,
- 10d in the £ on moveable goods and 16d on lands.

Subsidies were commonly known as fifteenths and tenths and a full subsidy was 4s on lands and 2s 8d on goods. As these two years only add up to 2s 8d on land and 1s 10d on moveable goods probably means that a further subsidy was demanded immediately thereafter amounting to a further 16d on land and 10d on goods.

There were a number of people who, for one reason or another were not included in the lists. These included Barons and above, members of the Queens Household, those with estates in another county who resided there, the clergy and those with goods which had a value of less than £3 or land worth less than £1 per year. However, those declared to be aliens had to pay double!

The total number of people assessed in the lists in Suffolk was 7,673 and the total money raised in 1568 was £2,160 (£245,000 in today's money).

The incomplete schedule for *Badwell Ashe* is as follows:

	<u>s.</u>	<u>d.</u>
Thomas Plandon gent £10 in <i>londes</i> (land)	13	4
Jayms Nonne £20 in <i>londes</i>	26	8
Henry Masham £5 in moveables	4	2
Roger Clarke £15 in moveables	12	6
Robert Blome £1 in <i>londes</i>	1	4
Juhan Salter <i>vidua</i> (widow) £7 in <i>londes</i>	9	4
Robert Clarke £5 in moveables	4	2
John Vynsent £2 in <i>londes</i>	2	8
John Blomefeld £5 in moveables	4	2
Margarett Patell <i>vidua</i> £1 in <i>londes</i>	1	4

Henry West £1 in londes	1	4
Jamys Parker £10 in moveables	8	4
	<hr/>	
Somme	£4	9 4

Tudor Subsidies soon slipped into a rut and there was no re-assessment after 1568. As a result, each individual paid the same each year despite the value of their lands and goods increasing year on year. As a result, the amount of tax collected via the Subsidy remained stubbornly the same throughout Elizabeth's reign. A radical re-think of English taxation was necessary in order for the income to the Exchequer to equal the outgoings.

Ship Money

In 1629, Charles I dismissed Parliament and ruled, in person, for a further 11 years. As a result, he was deprived of parliamentary sources of revenue and the king's coffers began to run low. In 1631 a William Noy, a former parliamentarian was appointed by Charles as Attorney General. In order to bolster Charles' income, he re-discovered the ancient practice of issuing writs for Ship Money which did not require parliamentary approval.

Since early Plantagenet times from the C13, Ship Money had been levied on coastal towns to raise money to supply ships in times of war as there was no standing navy. However, when the first writs were issued in 1634, they were issued on the basis of the possibility of war rather than an immediate national emergency. Once Charles realised that this first writ had been successful with little or no opposition, he extended the writs to cover the whole of the country, not just the coastal towns, as a means simply to provide money for the King. It simply became another form of taxation and lost its original purpose of providing fighting ships for the country.

As each successive writ was issued, the general public became more and more discontent. In 1636, a leading parliamentarian, John Hampden, refused payment. The case came before the Court of Exchequer in 1637 and the court found in the King's favour. However, the case became a "*cause celebre*" and further heightened resistance to paying this tax. The further writs of Ship money levied in 1638 and 1639 fell far short of their goal. The issue of writs for Ship Money was finally made illegal in 1641 by the Long Parliament, so called because it lasted considerably longer than the 2 months of the Short Parliament, which was called in

1640 by Charles to try and resolve the issues of a lack of money being brought into the Exchequer.

The Ship Money Writ of 1640 for Badwell Ash

This tax raised a total of £13 13s. 6d. (£1,606.46 in today's money)

Kent. Mr., Improv. of Rectory	7: 3	Nunne Jas.	3: 7 ¹ / ₂
Hawes, Mr.	9: 8	Wade, Lancelot	1: 2 ¹ / ₂
Buttall, Mr.	3: 7 ¹ / ₂	Patrick, Jn.	1: 9 ³ / ₄
Osborn Wm.	23: 9 ¹ / ₂	Sier, Robt.	7: 3
Wm. Garnham,	13: 9	Clarke, wid.	6: 5
Frost, Abraham	4:10	Platt, Wm.	1: 9 ³ / ₄
Day, Thos.	3: 7 ¹ / ₂	May, Jn.	3: 0
Sier, Wm.	3: 7	Camplin, Wm.	12: 1
Gilbert, Rich.	22: 11 ¹ / ₂	Goulson, Rich.	4: 1 ³ / ₄
Cotten, Mr.	7: 3 ¹ / ₂	Gooch, Miss	7 ¹ / ₄
Munning, Jn.	12: 1	Canham. Saml.	7: 3
Parker, Wm,	15: 9 ¹ / ₂	Rose, Ezeckias	3: 0 ¹ / ₂
Manning, Rebecca and Sarah	16: 9	Oxe -	2: 2 ¹ / ₄
Backer, Lawr.	3: 7 ¹ / ₂	Smith, Wm.	1: 9 ³ / ₄
Garnaham, Milles	14: 6	Day, Robt.	1: 9 ³ / ₄
Hill, Wm.	17: 6 ³ / ₄	Jorden, Robt.	7: 3
Chamberlyn, Ed	7: 3	Raynbard, Wm.	3: 0 ¹ / ₄
Daynes Jn.	10: 10 ¹ / ₂	Lacye, Mr.	4:10
		The Towne Land	2:10

Jn. Daynes. Constable.

The Hearth Tax

On the death of Oliver Cromwell in 1658, the English Commonwealth which had been formed after Charles I's execution in 1649, effectively came to an end. The ensuing political crisis resulted in Charles II being invited to return to Britain on the 29 May 1660, his 30th birthday. After 1660, all legal documents were dated as if he had succeeded his father as king in 1649. However, Charles and the Royal Household were short of money! So, in 1662

this was resolved by the passing of an Act '*for establishing an additional revenue upon His Majesty, his heirs and successors, for the better support of his and their crown and dignity*'. This rather ambiguous wording initiated a new type of taxation which was levied neither on the value of the taxpayer's total goods or lands nor on their income but simply upon on the number of hearths in their house! It was a curious idea and from the first, it was an unpopular one, with the collection of the tax proving increasingly hazardous as time went on.

The amount payable was 2s (about £12.50 in today's money) per hearth per annum. It was to be paid in two annual instalments, one on the 29th September (Michaelmas) and the other on the 25th March (Lady Day). However, before the tax could be collected, it had to be assessed. Parish constables were given the responsibility to ascertain the number of hearths in every property in their parish. This was particularly unpopular as it was considered to be both an invasion of privacy which would inevitably lead to a levy from this new taxation. Once the survey had been completed, these lists were made out and then passed to the Justices of the Peace with one copy of the list going to the Exchequer and a second being retained as a basis for levying the tax.

Empty houses were exempt, and just 50% was payable for those occupied for only part of the year. Total exemption was granted to industrial hearths and hearths in hospitals and almshouses. Those too poor to pay could obtain a certificate of exemption from their vicar or churchwarden. '*A certificate to take of the poor from Hearth mony*' is mentioned in one of the attached lists for Badwell Ash. In this first year of the tax, some constables appeared to be very lenient in the prosecution of their duty as they found the imposition of the tax in their parishes as one that was extremely unpopular. In many cases, the poor were readily exempted, sometimes beyond what was legally allowable and although no householder with more than two hearths was entitled to exemption, there are several cases, where persons with three hearths were let off. In addition some people were able to get away with the excuse that a particular hearth was not used. For example, Dick Gillbuet of Badwell Ash had '*wone out of yours*', and was only charged for the remaining four. Perhaps he was the constables' brother in law! There were a few people, like William Fenery of Badwell Ash who refused to pay a tax they found it '*unconcionable high*', but initially there is little evidence of the deliberate avoidance of tax which became a problem towards the latter end of the life of this tax.

It is estimated that the tax in Suffolk raised approximately £6,000 (£750,000 in today's money) from a total of approximately 61,000 hearths. In 1674, the population of Suffolk was approximately 142,000 (today, it's in excess of 730,000) and the county had a total of 28,460 houses, today it's over 330,000 and increasing! This equates to approximately an average of just over 2 hearths per house. Perhaps the government should consider reintroducing this tax as patently, today it would result in considerable revenue!

What the assessment lists provide for historians is a "snapshot" of who was living in Badwell Ash in the latter part of the C17 and their prospective wealth, assuming that the number of hearths in your house was a measure of your wealth. Two assessments were carried out during the life of the tax, which was repealed in 1689; one in 1662 and the second in 1674.

The tax ran from 1662 to 1689 when it was abolished by William III after he succeeded to the throne. This tax was very unpopular with both owners and occupiers because it entailed an inspection of the interior of people's houses by petty constables. They had the right to enter every property to check on the number of hearths. In an attempt to avoid the tax some people bricked up their chimneys but where this was discovered by the assessors, the tax was doubled. However, the Exchequer still needed an income so, to replenish the government's coffers, the Hearth Tax was replaced by the even more infamous Window Tax, which was not repealed until 1851. But that's another story!

The returns shown below are an exact copy of the lists written up by the constables for the Parish of Badwell Ash in 1662 and 1674:

Hearth Tax for Badwell Ashe 1662		
Name	comments	no.
John Beall	gentle man for 7 hearthes	7
Abr: ffrost	gent for 5 but wone out of yeus	4
John Muning	for 6 hearthes	6
Sari Carnham	widdo for 9	9
Dick: Gillbuet	5 but has wone out of yeus	4
John Bramston	for 2	2
Thom: Hill	for 3	3
Wido Syer	for 3	3
John Syer	for 3	3
John Maye	for 5	5
Edw. Seaman	for 2	2

Will: Edwards	for 4	4
Edmund Seyde	for 4	4
Martin Baratt	for 4	4
Tho; Bennit	for 4	4
Wido Saber & Longeman Ayton	for 2	2
Wido: Pope	for 1	1
Edward Tanner	for wone	1
John Clarke Senior	for 2	2
Will: Andrews	for 2	2
Wido: Andrewes	for 1	1
Wido: Clarke	for 1	1
Wido: Ropper	2 hareths	2
John Pattereck	for 2	2
ffrances Staben	for 1	1
John Clarke	for 1	1
Wido: Clarke jennior	1	1
James Coe	for 4	4
Thomas Stebbine	4	4
Elizabeth Baker wido	1	1
Willm Fenery	returne 2	2

Numb. 91 **£4.11s 0d** (£478.00 in today's money)

Thomas Hill } *Constables*
Samiell Pope

The names under writtin ar veri pore pepell and most of them take releff

Elizibeth Smith widdo for 1 harth	Will: Beats 1 harth
Tho: Clarke 2 harthes	John Ramply 1 harth
Wido Wad for I harth	John Nunne I harth
Will Elves 1 harth	Robt. Swane 2 harthes
Abr: Salt 1 harth	Edmond Clarke I harth
John Choerch 1 harth	

29 Octob. 1662

In this return, the constables obviously couldn't add up as the total number of hearths is 92, not 91! Therefore this assessment was incorrect and should have been £5.01s.0d (which is the equivalent of £531.0 in today's money).

There are also three postscripts which were added to this 1662 schedule by the constables. The first stated:

These poore people abovesaid the Constables [sic] above written told me he demanded mony of them for their hearths and he could not get it of them in regard of their poverty but the said Constables said that they were returned as very poore people into the Exchequer and truely I know them to be soe. Witness my hand the day and yeere above written.

Tho : Syer Chief Constable.

A further note is attached to the return:

Badwell Ash 18 Octob. 1662.

Blackborne Hund.

We the constables of Badwell Ash do certifie that William Fenery went out of our towne at Michaelmas last and we demanded two shillings for two fier hearths, and he did altogether refuse to pay the said two shillings and he said it was unconcionable high, Witnes our hands the day and yeere abovesaid.

Thomas Hill and Samuell Pope, Constables.

They then added a further note:

And there was noe distrisse to be had or taken. Witness my hand.

Tho: Syer high Constable.

For the non-payment of this tax there were quite draconian penalties taken by the magistrates known as “distress”. These could include taking goods from the defaulting persons premises or in some persistent cases, imprisonment.

Hearth Tax for Badwell Ashe 1674

name	comments	no.
Jo. Clarke sen.	}	4
Edm. Seaman		
William May		3
Nath. Porter		2
Thomas Bennett		2
Widow Garneham		8
Fr. Frost		4

Edm. Timmer	}	2
Fr. Pope		
Widow Walton		4
Goody Osborne		7
Mr. Jo. Syer		4
Ro. Frost		4
Bat. Wade	}	4
William Edwards		
Jo. Goodchild		3
Jo. Patricke	}	2
Ralph Wells		
Thomas Steabin		4
Thomas Goff		3
Ro. Syer		3
Jo. Munings		5
Jo. Clarke		3
Ruben Gilbert		3
Total No. of Hearths		74

Parish Constable Certified for.

Abram Wade		
William Ives	}	3
Widow Castle		
Jo. Carle		
William Betts	}	3
Jo. Burrowes		
Jo. Clarke		
William Gilbert	}	3
William Andres		
William Brett		
Ben. Hunt	}	3
Ben. Aslin		
Jo. Rumply		
Thomas Wade	}	3
Thomas Clarke		
Edm. Clarke	}	
William Cutt	}	3
Robert Howe	}	
Total No. of Hearths		18

In the 1662 return, the constables obviously couldn't add up as the total number of hearths is 92, not 91! Thus the assessment was incorrect and should have been £4.11s.0d (which is the equivalent of £561.50 in today's money).

There are also three postscripts which were added to the 1662 schedule by the constables. The first stated:

These poore people abovesaid the Constables [sic] above written told me he demanded mony of them for their hearths and he could not get it of them in regard of their poverty but the said Constables said that they were returned as very poore people into the Exchequer and truely I know them to be soe. Witness my hand the day and yeare above written.

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Thomas Hill and Samuell Pope, Constables.

The Constables then added a further note:

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Tho: Syer high Constable.

Land Tax

Land Tax was introduced in 1692, in the reign of William and Mary, and only finally abolished in 1963! At first the tax was calculated on the actual rental values of land and individual tax assessments were made, but in 1697/98 fixed quotas for each county were established. Land Tax Commissioners were appointed for each county and the quotas were

apportioned to the Hundreds and then to the individual parishes or townships. In the 1690s the tax yielded some £2,000,000 in revenue which was about 35% of the national revenue. As the quotas never increased, and the rate became fixed at 4s in the pound, over time it became a smaller proportion of the revenue, some 17% in the 1790s, and 11% by the 1820s.

The records from the latter part of the C18 and early C19 have survived in much greater numbers throughout the country. This is because the Clerks of the Peace in various counties used them to establish men's electoral rights. From 1780, payment of land tax on freehold property worth £2 or more a year qualified a man to vote.

In 1798, the Land Tax Redemption Office was created and from then it was possible to commute the annual charge to a lump sum payment thereby negating the payment of the tax annually once the commutation had been agreed. The lump sum payment equalled 15 years tax. The tax could also be redeemed by purchasing 3 per cent consols (shares) in government stock which would yield an annuity exceeding the tax by a fifth. This was especially valuable to the Government who were looking to raise revenue for the Napoleonic Wars. There were exemptions which were agreed by the Commissioners and additionally, owners of land valued at under 20 shillings ceased to be chargeable.

We are fortunate to have the ledgers for the 1798 Land Tax Redemption Assessment preserved in full for Badwell Ash. I have quoted them verbatim as follows:

County of Suffolk, Parish of Badwell Ash.
Blackbourn Hundred

An Assessment made in Pursuance of an Act of Parliament passed in the 38th year of His Majesty's reign, for granting an aid to His Majesty by a Land Tax to be ratified in Great Britain, for the Service of the Year 1798.

No. of Register	Names of Proprietors	Names of Occupiers	Sums Assessed			Date of Contract
			£	s.	d.	
	Alex Moss	James Moss	8	4	-	
6799	Revd. M ^r . Clough	Thomas Richer	25	12	-	25 th Mar 1799
	Revd. M ^r . Garnham	John Garnham	5	4	-	
	John Garnham	<i>self</i>	3	4	-	
	Sir P. Blake Bart.	Mary Goddard	20	16	-	

	Sir P. Blake Bart	Charles Moss	10	16	-	
	Charles Moss	<i>self</i>		9	-	
43395	M. Case	Cha ^s Moss	3	16	-	23 rd July 1799
	Revd. M ^r Mosely	W ^m Rose	17	4	-	
	W ^m Prick	W ^m Body	7	6	-	
	Charles Moss	<i>late</i> John Moss		8	-	
	James Sparke	<i>self</i>	7	6	-	
	Lord Thurlow	W ^m Rose	8	-	-	
	<i>d^o ----- d^o</i>	Tho ^s Pryor	3	12	-	
	John Cutchey	<i>himself</i>	9	12	-	
	Lord Thurlow	Jack Crabb	10	16	-	
	John Higham Esq ^r .	Tho ^s Mudd	1	8	-	
	Sir P. Blake Bart.	<i>self</i>		8	-	
	W ^m Stutter	Tho ^s Prick		8	-	
	John Higham Esq.	Philip Parker		8	-	
	Will ^m Rose	<i>d^o --- d^o</i>	2	8	-	
	Widow Read	Roger Right		4	-	
3830	D ^r . Norgate	<i>self</i>		4	-	8 th Dec ^r 1798
4684	John Sparke Esq ^r .	John Plummer	11	12	-	9 th Mar. 1799
	Revd. M ^r Sayer	Alex Moss Sen ^r	6	4	-	
	M ^r . Moore	Rob ^t . Runnaeus	3	-	-	
	Walsham Town Land	W ^m . Quantrill		4	-	
	Thurston <i>d^o --- d^o</i>	W ^m . <i>d^o</i>		12	-	
	Rob Tricker	<i>self</i>		12	-	
	Tho ^s Coxedge	W ^m . Ling		12	-	
	Philip Parker	<i>self</i>		8	-	
	Francis Bradley	Jos ^h Alderton		4	-	
	Jervis Cox	<i>for himself</i>		8	-	
	W ^m . Raffe	<i>self</i>	1	4	-	
			£ 181	4	-	
						(almost £8,000 today)

The Sums assessed are the amounts of tax charged. The tax was paid by the landowner. In cases where the tenant paid (usually where a landowner was living outside the parish) the tax would have been reclaimed from the landowner. Comparison of amounts within a list gives an idea of the size and value of the property. Cottages and gardens are obviously taxed at smaller amounts than farms and estates and between 1772 and 1909 the rate remained at 4 shillings. in the £. In 1798, properties valued at under 20 shillings per year were officially exempted from paying land tax.

As an example of the value of a landowner's holding, if one looks at Philip Parker above whose tax liability is 8s 0d, (8s 0d in today's values) the value of his estate in 1798 for that particular parcel would have been £2. 0s. 0d.(£88.15 in today's values), obviously a small dwelling. Conversely, at the other end of the scale, The Rev^d, M^r. Clough whose tax liability was £25 12s. 0d (£1,125 in today's values) would have had his landholding valued at £128 0s. 0d. (£15,700 in today's values), probably a small estate.

Those landowners who had redeemed their Land Tax are shown by a contract date and a register reference. For example, John Sparke Esq^r. who had a tax liability of £11 12s. 0d. (£511.25 in today's values), a contract reference of 4864 and a contract date of 9th March 1799 would have had to pay a lump sum of £174 0s. 0d. (£7,500 in today's values) to redeem the annual tax liability.

The Land Tax Registers are very useful to historians and genealogists as they show detailed information as to who was a landowner in a particular parish at a given time. Unfortunately, they do not show where that landownership was. We have to wait another 41 years for the Tithe Redemption Assessments which show both the landowners and their land ownership on detailed parish Tithe Maps.

Window Tax

Window Tax was first levied in 1696 during the reign of King William III. With the abolition of the Hearth Tax, Window Tax was introduced to make up the lost revenue. Another issue that resulted in revenue deficiencies was from the clipping and defacing of silver and gold coins. Coins in the C17 and C18 were made of precious metals and as a result, a coin's

weight was equal to how much it was worth. Clipping involved using sharp pincers to clip away metal from the edge of a silver coin. By clipping a genuine coin it was then worth less than its face value. This was then hidden by doctoring the original coin making the loss less obvious. The clippings were then melted down, mixed with base metals and formed back into new silver or gold coins. In the C16 clipping and countefeiting were deemed capital offences punishable by death. The Exchequer also needed to eradicate these crimes as it debased the currency and reduced the amount of genuine revenue that could be collected.

Additional revenue was also need by the Exchequer to mitigate an impending financial crisis in the C18 caused by England's various wars in Ireland and Europe. Parliament briefly flirted with the idea of an income tax, but that idea was speedily dropped due to great public outrage.

It was thought that by the Exchequer that a tax on windows would be a fairer way to raise revenue. It would be based on the simple principle that the larger the house, the more windows it was likely to have and the more wealthy its owner was likely to be resulting in an increased ability to pay a higher rate of tax. However, the tax was very, very unpopular as it was considered to be a tax on "light and air."

The rate of tax, when it was first introduced was 2s (£12.50 in today's money) per year if the house had less than 10 windows; 4s (£25.00 in today's money) for those with 10-20 windows and 8s (£50.00 in today's money) for those with 20 windows or more. The rate of tax was increased six times between 1747 and 1808 and was at its highest during the Regency Period (1811 – 1820).

Some people circumvented the level of tax by blocking up some of their windows! If a house had 11 windows by blocking one, the rate of tax was halved! Today, in some houses of this period it is still possible to see windows that were blocked up to reduce the level of taxation. The measures taken to circumvent the window tax such as blocking up windows and building new properties with insufficient windows soon became a national health debate and after a great deal of lobbying in parliament, the tax was finally repealed in July 1851.

Ecclesiastical Taxation

Tithe

The whole process was discontinued by the Tithe Act of 1936. The Act stated that every time a parcel of land was sold, the amount of annual Tithe payment was commuted to a single payment under a specific formula laid down under the Act. The last Tithe Redemptions were paid as late as 1996.

Chancel Tax

Chancel “Tax” or to give its correct name, Chancel Repair Liability is an ancient obligation affecting some landowners. The tax levied benefits for some 5,200 pre-Reformation churches built before 1536 in England and Wales. It allowed the Parochial Church Council to require owners of former church land to meet the cost of repairing the church chancel. It should be borne in mind that the term church land refers to land owned by the church in the early Medieval ages and it can and does include many freehold properties built subsequently. These properties do not necessarily have to be situated in close proximity to a church building. The owner of such property in England may be liable to pay the local parish church for chancel repairs, which can be substantial, where such liability has not ceased.

There was a landmark case in 2003 at Aston Cantlow in Warwickshire where a parochial church council levied a demand on the owners of a property within their parish that was still liable to pay Chancel Tax for £100,000. The owners of the property vigorously defended their position and the case went all the way through the courts to the House of Lords who found in favour of the parochial church council leaving the hapless owners of the property with a bill for £350,000!

In October 2013, the right to impose Chancel tax on owners changed. The Land Registry required churches to protect their ancient right of chancel repair by registering a charge on the Titles of affected properties. The Church of England discouraged this practice but despite this, almost 250 churches did register their rights on about 12,000 properties throughout England. St. Mary’s church in Badwell Ash was not one of the 250 churches that registered their right to impose chancel tax repair liability on property within the parish. However, there is still confusion in law as to whether owners who owned their properties prior to October 2013 where there was a chancel tax repair liability could still be liable. The law is waiting for a trust case to determine the current status for these properties.

Finally, in 2014, a Bill was brought before parliament to abolish Chancel Tax Repair Liability completely but, unfortunately, the Bill made no further progress through the Commons and was therefore “lost”.

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