The Distribution of Medieval Taxation in Southern England: New Evidence from Surrey, Middlesex, and Dorset*

Mark Forrest

The fifteenth and tenth was the principal method of direct taxation between 1334 and the introduction of Tudor subsidies in the first half of the sixteenth century. Authority to raise taxes, including the fifteenth and tenth, has been subject to much analysis. With the exception of the poll taxes of 1377–81, liability to pay taxes among the poorest taxpayers has received considerably less attention. The few medieval records of individual local tax assessment are therefore important to ascertain how the burden of taxation was divided among communities. Several historians have examined local assessment of fractional taxes granted in the late thirteenth and early fourteenth centuries.[1] The twentieth granted in 1327 and the fifteenth and tenth granted in 1332 have been long recognised as excellent sources by social and economic historians. Both of these taxes required assessments of individuals to be returned to the Exchequer, and large numbers of records have survived in the E179 class in The National Archives.[2] These assessments provide direct

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1 J.F. Willard, *Parliamentary Taxes on Personal Property, 1290–1334* (Cambridge, Mass., 1934); R.E. Glasscock, *The Lay Subsidy of 1334* (London, 1975); P. Nightingale, 'The Lay Subsidies and the Distribution of Wealth in England, 1275–1334', *Economic History Review* 57 (2004), 1–34; D. and R. Cromarty (eds), *The Wealth of Shrewsbury in the Early Fourteenth Century: Six Local Subsidy Rolls 1297 to 1322* (Shropshire Archaeological and Historical Society, 1993); J.F. Willard and H.C. Johnson (eds) *Surrey Taxation Returns* (Surrey Record Society, 11, 1923 and 1931).

2 M. Jurkowski, C.L. Smith, and D. Crook, *Lay Taxes in England and Wales 1188–1688* (London, 1998), pp. xxvi–xxxi, 36–38.

evidence of how the tax liability for a community was spread amongst its members: the numbers of individuals who contributed and the division of the assessment among those meeting the thresholds for contribution.

The fifteenth and tenth granted in 1334 set the basic rate at which communities were assessed for future grants. Rural taxpayers were assessed at a fifteenth of their moveable goods, excepting the tools of their trade, and the inhabitants of towns and boroughs at the higher rate of one tenth. Thereafter at each grant of a fifteenth and tenth cities, boroughs and vills were to contribute at the 1334 rates. This and later grants, unlike earlier fractional taxes, did not prescribe a minimum threshold of goods and chattels upon which individuals were to be assessed. In early fourteenth-century grants, the threshold had most frequently been set at 10s. and there is evidence to suggest that it continued to be applied at this level by many, perhaps the majority, of assessors. Minor alterations were made to local assessments when communities appealed that they were encountering straitened circumstances as the result of plague, war or inundations from the sea, but these were usually temporary reprieves to take account of short term crises.[3]

Substantial permanent adjustments to the assessments were made in the grants of 1433 and 1446 when the national totals were reduced by first £4,000 and then £6,000, which was divided pro rata between the counties.[4] Reductions were made to the assessments for individual vills and boroughs by the county commissioners who applied their knowledge of local conditions. The new rates applied to each vill in 1446 varied for a few collections, but became fixed by the 1470s and remained largely unchanged until the final grant of a fifteenth and tenth in 1625.

After the assessments of 1332 the Exchequer did not require that assessments of individuals should be submitted by the local collectors. Instead, the commissioners for each county submitted returns that showed the sum that each community was required to pay in 1334. After 1433 and 1446 the returns included notes of the reductions granted in those years and a total payable by the vill, once the reductions had been made. The central records of the Exchequer contain remarkably little information about how the fifteenth and tenth was raised. Local collectors were not compelled to keep any records of how they divided the sums allotted to

3 M. Bailey '*Per Impetum Maris*: Natural Disaster and Economic Decline in Eastern England, 1275–1350', in B. M. S. Campbell (ed.), *Before the Black Death: Studies in the 'Crisis' of the Early Fourteenth Century* (Manchester, 1991), pp.184–208.

4 Jurkowski, Smith, and Crook, *Lay Taxes in England and Wales*, pp. 89–90, 98. The national rebates became fixed in each vill within the following two decades, ibid., p.xxxi.

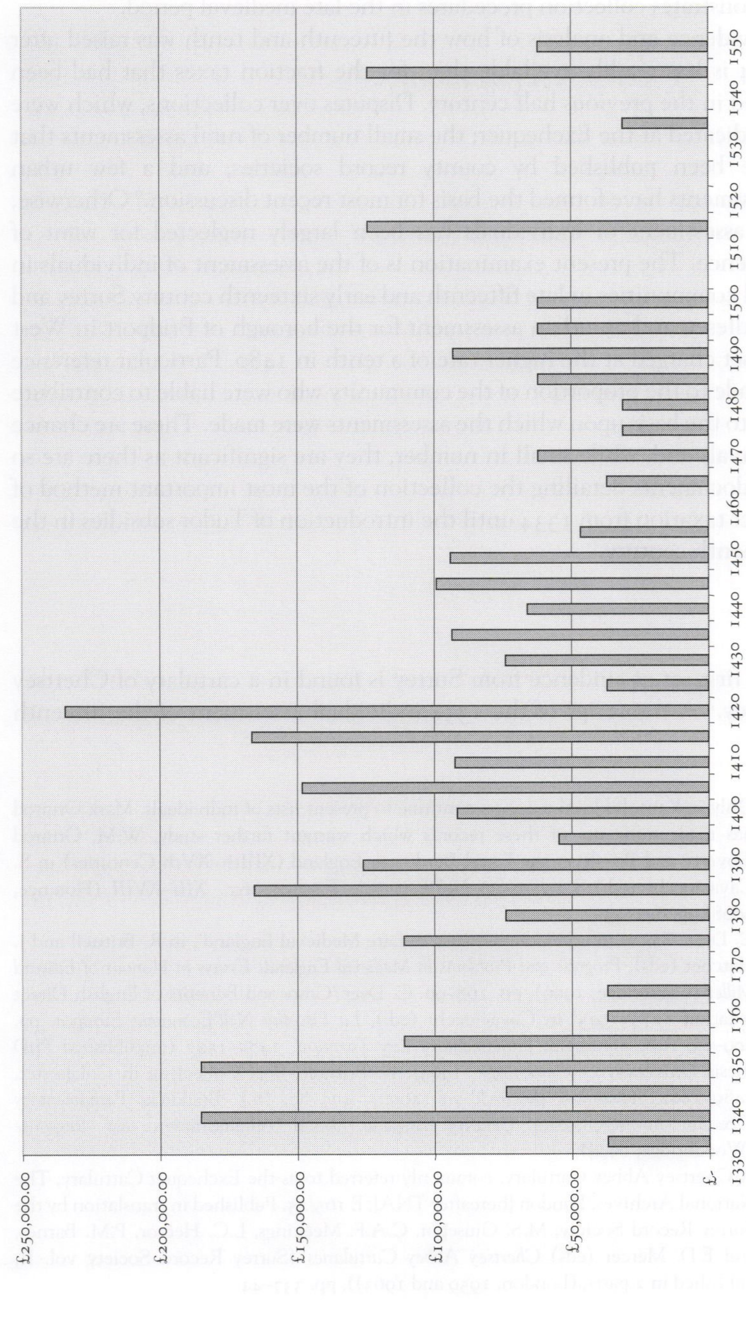

Figure 1: Sums granted in fifteenths and tenths 1330–1550 in quinquennial groupings (arranged by date of grant).

them for each vill.[5] Consequently, very little evidence has survived that demonstrates collection procedures in the late medieval period.

Evidence and analysis of how the fifteenth and tenth was raised after 1334 is less readily available than for the fraction taxes that had been raised in the previous half century. Disputes over collections, which were adjudicated at the Exchequer; the small number of rural assessments that have been published by county record societies, and a few urban assessments have formed the basis for most recent discussion.[6] Otherwise, the assessment of individuals has been largely neglected for want of evidence. The present examination is of the assessment of individuals in rural communities in late fifteenth and early sixteenth century Surrey and Middlesex and an urban assessment for the borough of Bridport in West Dorset charged at the higher rate of a tenth in 1480. Particular reference is made to the proportion of the community who were liable to contribute and to the basis upon which the assessments were made. These are chance survivals and, while small in number, they are significant as there are so few documents detailing the collection of the most important method of direct taxation from 1334 until the introduction of Tudor subsidies in the sixteenth century.

I

The first set of evidence from Surrey is found in a cartulary of Chertsey Abbey.[7] A transcript of the 1334 individual assessment of the fifteenth

5 Only in Kent did local assessors continue to present lists of individuals. Mark Ormrod has made some use of these records which warrant further study, W.M. Ormrod 'Poverty and Privilege: the Fiscal Burden in England (XIIIth–XVth Centuries) in S. Cavaciocchi (ed.), *La Fiscalità Nell'Economia Europea Secc. XIII–XVIII* (Florence, 2008) pp. 642–43.

6 C. Dyer 'Taxation and Communities in Late Medieval England', in R. Britnell and J. Hatcher (eds), *Progress and Problems in Medieval England: Essays in Honour of Edward Miller* (Cambridge, 1996), pp. 168–90. C. Dyer 'Costs and Benefits of English Direct taxation 1275–1525' in Cavaciocchi (ed.), *La Fiscalità Nell'Economia Europea*, pp. 909–23; R.S. Schofield, *Parliamentary Lay Taxation, 1485–1547* (unpublished PhD thesis University of Cambridge, 1963); R. Britnell, 'Tax Collecting in Colchester, 1489–1502', *Historical Research* 79 (2006), 477–87; M.J. Braddick, *Parliamentary Taxation in Seventeenth Century England: Local Administration and Response* (Woodbridge, 1994).

7 A Chertsey Abbey Cartulary, commonly referred to as the Exchequer Cartulary, The National Archives, London [hereafter TNA], E 165/25. Published in translation by the Surrey Record Society, M.S. Giuseppi, C.A.F. Meekings, L.C. Hector, P.M. Barnes, and E.D. Mercer (eds) *Chertsey Abbey Cartularies* (Surrey Record Society vol. II, published in 2 parts, (London, 1959 and 1963)), pp. 337–44.

and tenth was inserted into the cartulary in October 1490.[8] The cartulary contains a tax assessment for 1490, which is explicitly related to the copied assessment for 1334. Alongside the name of each of the 1334 taxpayers in Egham, Thorpe, Cobham, Sutton and Coulsdon is inserted the name of the tenant of the same holding in 1490. The names of the fifteenth century tenants have been added in a second hand. Presumably, an inquiry was made, and the findings on each manor were returned to the abbey where they were entered into the cartulary. Why only five of the manors were updated is not stated. It is likely that the five updated vills were those that had made their returns before the collection of a fifteenth and tenth made at Martinmas 1490 and that the returns for the other manors were not available.[9]

In only one instance is a reference made to the criteria upon which individuals were assessed. The first entry for Egham reads 'from Hugh le Kacche now John Tanner for one virgate of land 12d.' The virgate, of variable acreage, was a standard unit of landholding on the majority of Surrey manors. It is clear that the tenants named in 1490 were the successors to those holding the same tenements as those assessed in 1334. At Egham, Thorpe, Cobham, Sutton and Coulsdon in 1334, 109 tenements were recorded. All of these tenements can be identified in the 1490 assessment, being annotated with their new tenants. The holdings remain distinct in the assessment: different tenements held by two or three individuals in 1334 could be recognised as separate parts of the holding of a single individual in 1490 and the liability for the fifteenth was attached to each of these tenements.

Further evidence for the attachment of the assessment to pieces of land appears in rentals for Sutton and Coulsdon compiled in 1496 and copied into a cartulary shortly afterwards. In these two rentals the holders of certain free and customary tenements owed fixed amounts whenever a fifteenth was levied.[10] The amounts are the same as those recorded for the villein tenants in the assessment of 1334 updated with new tenants in 1490. While the status of the land had changed over one and a half centuries, certain tenements becoming freeholds and others copyholds, the assessments had remained the same. This fossilisation of assessments reveals a peculiar and wholly inequitable distribution of the portion of the

8 TNA, E 179/184/4 printed in Willard and Johnson *Surrey Taxation Returns*. A contemporary individual assessment for the grant of 1334 has not survived. Presumably the 1490 assessment was copied from the original assessment of 1334 as the names of the assessed taxpayers show close similarity with those of the assessment of 1332.

9 Jurkowski, Smith, and Crook, *Lay Taxes in England and Wales*, pp.124–25.

10 *Chertsey Abbey Cartularies*, II, pp. 125–32, 156–61.

Table 1: The value of lands at Sutton and Coulsdon with set assessments for the fifteenth in 1496

	Size of holding	Annual rent, 1496	Assessment for the fifteenth
Coulsdon			
John Steward senior	1 virgate	14s. 8d.	1s. 3¾d.
William Kelett	1 cottage and a quarter virgate	7½d.	11¼d.
John Steward junior	1 virgate	5s. 6d.	2s. 10½d.
John Steward junior	1 virgate	8s.	9¾d.
Richard Cook	12 acres	7s. 6d.	3½d.
John Cook	1 virgate and 3 acres	5s. 6d.	3s. 3¾d.
John Ridley	1 cottage and 6 acres	2s.	1s. 10½d.
Sutton			
Thomas Ive	1 parcel	10s.	unspecified
Thomas Ive	2 virgates	8s.	1s. 1¾d.
Thomas Ive	2 virgates	£1 5s.	2¾d.
Thomas Ive	1 virgate	14s.	7d.
Thomas Ive	1 virgate	12s. 10d.	1½d.
Thomas Bassett	Diverse lands and tenements	£2 10s.	11d.
John Atwood	Tollersland (1 virgate)	£4 15s. *	8¼d.
John Atwood	Putlands (size unspecified)	*	1¼d.
John Atwood	Newlond (size unspecified)	*	2s. 2d.
Thomas Canceler	Yongscroftes	unspecified	2s. 5d.
John Peion	1 toft	6s.	2d.
John Peion	1 virgate	15s.	8½d.
Robert Hunt	Diverse lands and tenements	4s. 4d.	11½d.

* All of John Atwood's lands had a rental value of £4 15s.

assessment ascribed to those of the abbot's tenants making contributions. The rental values of the tenements at Sutton and Coulsdon and their assessments for the fifteenth are shown in Table 1.

At both Sutton and Coulsdon the size of the assessment had no relationship to the size or the annual rental value of the tenement in 1496. Presumably, it was based upon the wealth of the tenement holder in

1334. In 1334 villeins on Chertsey Abbey manor could hold no more than one virgate. This regulation, imposed by the abbot, ensured that there was a substantial pool of customary tenants to draw upon for labour services and office holding. But, it also meant that tenements of one virgate or less generated only a proportion of the wealth of the peasant family supplemented by that accrued from trades, crafts, wage labour, and additional crofts, and enclosures ('purprestures' and 'assarts'). The assessments made in 1334 were attached to the tenement, but were based upon goods and chattels derived from all of these sources. Thus, what had been an assessment based upon wealth derived from a variety of sources in the early fourteenth century became fossilised as a set of payments attached to particular tenements and did not reflect either the size and value of the tenement or the wealth of the tenant.

The abbots of Chertsey Abbey and their stewards exercised strong seigneurial control over their estates. One manifestation of this control is the retention of the virgate as a basic unit of land conveyance. Traditional landlords such as the abbots of Chertsey kept their tenements intact and continued to demand certain obligations from their holders. The survival of the virgate enabled the tax obligations to remain unchanged. Elsewhere landlords allowed their estates to become fragmented by active land markets and fragmentation of tenements. In areas where land was transferred by the acre, and tenants built holdings from small accumulations of land, it would have been impossible to retain a fossilized assessment of this type.

The assessment shifted the burden of taxation towards the holders of large or multiple tenements: 109 tenants had held one hundred and nine pieces of land liable for the fifteenth in 1334, by 1490 these holdings were held by 94 tenants [see Table 2]. Of all the tenements recorded at Egham, Thorpe, Cobham, Sutton and Coulsdon in 1334 only one, in Thorpe, had been subdivided between two tenants by 1490. However, 27 tenements had been consolidated into larger holdings. The holdings remain distinct in the assessment but had been subject to the process of agglomeration that occurred across fifteenth-century Surrey. The survival of the virgate in the county had enabled wealthier peasants, minor gentry and London merchants to invest in portfolios of property composed of large units (such as virgates) rather than purchasing land by the acre. These wealthier landowners were liable to contribute to the fifteenth because the assessment was based upon their property and did not rely upon their residence within the manor. This meant that the personal tax liability of wealthier taxpayers is extremely difficult to evaluate as it could be based upon assessments in more than one manor, vill or county. It might also be passed on to sub-tenants although this is not stated in the surviving rentals or assessment.

Table 2: Chertsey abbey manors with holdings liable for the fifteenth c.1490

Manor	Tenants with half holding	Tenants with one holding	Tenants with two holdings	Tenants with three holdings	Total holdings
Egham	0	15	0	0	15
Thorpe	2	13	2	0	18
Coulsdon	0	12	1	1	17
Sutton	0	4	0	2	10
Cobham	0	37	3	2	49
Total	2	81	6	5	94/109

The cartulary version of the rental for Sutton is a duplicate of a copy in the British Library.[11] Each of the entries in the British Library manuscript has been annotated with an illustration of a pointing hand in a different ink to that used by the scribe who compiled the rental: the information had been highlighted at a later date when a fifteenth was raised. The implication is that the sums ascribed to each tenement were recorded not only because they were the standard sums but also because the manorial rental was to be used for reference by a collector. The customary tenants of Chertsey Abbey represent only a small group of the total contributors towards the fifteenth for each vill. The abbey had comparatively wealthy freeholders and all of the vills contained more than one manor. The Coulsdon manorial rental for instance accounts for 10s. 2½d. of the 47s. 7½d. that was owed on the vill with the remainder being owed by freeholders and the tenants of other manors. At Coulsdon the knight's fee of Whattington and three other manors in the vill raised the remainder of the contribution. Presumably, the contributions from these manors and knight's fees were also fixed. It would have been advantageous to set the level of the assessment that would have been expected from each of the manors within the vill to prevent conflicts between the lords and tenants of different manors. Occasionally when disputes could not be resolved locally, a regional magnate such as the abbot of Chertsey took their grievances to the Crown. In 1401 the abbot complained that his tenants were over taxed compared with other residents of their vill and obtained a royal writ to ensure that they were re-assessed at a lower level.[12] This was not a dispute relating to the levying of the tax, but to its apportionment, and the rate paid by poorer tax payers (specifically villeins) was reduced by the direct intervention of their lord.

11 British Library, London, Add. Ch. 24636.

12 *Chertsey Abbey Cartularies*, II, pp.437–38.

Elsewhere in the country the fifteenth was sometimes levied upon individuals and sometimes upon tenements.[13] However when they were levied on tenements they had not atrophied as on the Chertsey Abbey manors. Instead each vill was re-assessed on a sufficiently regular basis for the payments to have a genuine relationship to the annual value of the land. At vills in Essex, Buckinghamshire, Staffordshire and Hertfordshire, communities spread the burden of taxation, higher income groups contributing the bulk of the assessment and poorer tenants making small contributions. On the Chertsey Abbey manors the division appears to have been organised to facilitate ease of collection and reduce conflict between manors and tenants caused by re-assessment. For the tenants of Chertsey Abbey the obligations were known and certain. The tenants of larger holdings had greater obligations as a result of agglomeration rather than redistribution. Some tenants were sure in the knowledge that irrespective of their incomes and wealth they would not have to contribute towards the fifteenth; those who were liable would benefit if it was not raised too often.

II

Comparison of Chertsey Abbey manors with those from other Surrey vills reveals several different methods of raising the fifteenth. At Godalming the assessors retained part of the principle of using goods and chattels, rather than land, as the basis for their assessments by basing the assessment upon livestock. R.S. Schofield has examined a dispute over raising the fifteenth at Godalming in 1488, finding that the assessment was based upon livestock: horses were taxed at 2d., cattle at 1d., pigs at ½d., and sheep at five for 1d.[14]

A further example of how the fifteenth was raised in Surrey comes from Bramley in the south-west of the county.[15] Here a substantial part of an assessment survives from the sixteenth century. The assessment is not dated, but comparisons with incumbency records, manor court rolls and subsidy assessments place it in the 1530s. Importantly, it was produced after the lay subsidy granted in 1523. This lay subsidy was the first tax grant since the poll taxes of the fourteenth century that had both a threshold low enough to include large numbers of peasants, and a requirement that assessments of individuals be compiled and returned to the Exchequer. The national re-assessment of poorer taxpayers for the

13 Dyer 'Taxation and Communities in Late Medieval England', pp. 168–90.
14 Schofield, *Parliamentary Lay Taxation, 1485–1547*, pp. 81–98.
15 Surrey History Centre, Woking [hereafer SHC], 5410/1/30.

1523 subsidy may have had led to significant changes in the traditional methods of assessment for the fifteenth and tenth.

The Bramley tax list breaks off mid-assessment and includes only one third of the total liability for the vill. Nevertheless it contains 136 entries, within which 86 individual land owners and 22 sub-tenants are named.[16] The list forms part of a collection of medieval court rolls and rentals for Wintershall manor, which was predominantly within Bramley parish. It appears that the scribe stopped copying the assessment once he had included all of the tenements occupied by the lord of Wintershall manor and his tenants.

Almost every entry in the Bramley assessment includes a description of a piece of land upon which the assessment is based: William Babb for his land in Thornecombe Street called Combeland, 6d.; Mr Burley for a meadow and two crofts 4d. Sub-tenants are named with the landholder 'Richard Elyott of Albury for a tenement called Paynes in the occupying of William Mellershe, 2s. 4d.'. The inhabitants of Bramley were not just assessed upon arable land and pasture: Jane Babb, widow, was assessed on 'the house that she dwelethe in, 16d.'; and Richard Bryger was assessed on 'a house called Parkehouse, 6d.'. Bramley was a prosperous vill, but displays no evidence of commercial or industrial activity in the assessment: there are for instance no assessments for shops, mills, smithies or brewhouses.

Although only one third of the assessment for Bramley survives some comparisons may usefully be made with the individual assessment for the vill made in 1332 [see Table 3]. The assessment in 1334 was the same as that for 1332 and was reduced from £19 6s. 10d. to £16 16s. 10d. in 1446.[17] In 1332, 282 taxpayers contributed to the fifteenth. Only 12 paid 4s. or more, with the largest contributions being two assessed at 6s. each. By comparison in the 1530s, in only one third of the overall assessment, nine of 75 tenants contributed 4s. or more, with the highest assessment being 10s. 2d. The lowest assessment in 1332 was 8d.: this was prescribed by the terms of the grant which set the minimum threshold for contributors at 10s. in goods. 83 of the 282 taxpayers (30 per cent) contributed at this minimum level. In the sixteenth century, 26 of the 75

16 Many of the sub-tenants also held property in their own right so there is a total of 75 tenants assessed. Notes of sub-tenants appear elsewhere, at Emberton, Buckinghamshire, in one of the assessments examined by Dyer, a Mr Catesbye was assessed 'for a close in the hands of Richard Poope'. A.C. Chibnall, *Early Taxation Returns: Taxation and Personal Property in 1332 and Later* (Buckinghamshire Record Society 16 (1966)), pp. 108–9.

17 Willard and Johnson, *Surrey Taxation Returns*, II, p. 121. The assessment for Bramley was £19 6s. 10d. in 1332, 1334 and 1336.

Table 3: Assessments of a fifteenth in the whole of Bramley in 1332 and a fifteenth in approximately one third of the vill in the 1530s

1332	Number of taxpayers 1332	Percentage of taxpayers 1332	Percentage of assessment 1332	1530s	Number of taxpayers 1530s	Percentage of taxpayers 1530s	Percentage of assessment 1530s
6s. od.	2	0.71%	3.11%	11s. od.	1	1.33%	12.45%
5s. od.	3	1.06%	3.89%	9s. 4d.	1	1.33%	6.58%
4s. od. – 4s. 6d.	7	2.47%	7.65%	7s. 10d.	1	1.33%	5.52%
3s. od. – 3s. 6d.	10	3.54%	8.40%	7s. 5d.	1	1.33%	5.23%
2s. 8d.	1	0.35%	0.69%	5s. 9d.	1	1.33%	4.05%
2s. 6d.	7	2.48%	4.53%	5s. 4d.	1	1.33%	3.76%
2s. 4d.	8	2.84%	4.84%	4s. 1d. – 5s. od.	3	4.00%	9.40%
2s. 2d.	3	1.06%	1.68%	3s. 7d. – 4s. od.	2	2.67%	5.52%
2s. od.	20	7.09%	10.36%	3s. 1d. – 3s. 6d.	2	2.67%	4.40%
1s. 10d.	4	1.42%	1.90%	2s. 7d. – 3s. od.	0	0.00%	0.00%
1s. 8d.	11	3.90%	5.01%	2s. 1d. – 2s. 6d.	5	6.67%	8.28%
1s. 6d.	12	4.26%	4.66%	1s. 9d. – 2s. od.	7	9.33%	9.16%
1s. 4d.	16	5.67%	5.53%	1s. 5d. – 1s. 8d.	6	8.00%	6.64%
1s. 2d.	17	6.03%	5.14%	1s. 1d. – 1s. 4d.	6	8.00%	5.23%
1s. od.	38	13.48%	9.84%	11d. –1s.	7	9.33%	4.87%
10d.	39	13.83%	8.42%	8d. –10d.	5	6.67%	2.64%
8d.	84	29.79%	14.51%	Less than 8d.	26	34.67%	6.28%
Total	282	100%	100%		75	100%	100%

taxpayers (35 per cent) contributed 8d. or less, with one contributing 1d. and eight paying 2d. each. The assessment at Bramley had become polarised with the top taxpayers contributing a far higher percentage of the assessment in the sixteenth century and poorer taxpayers making smaller contributions.

To what extent does the 1530s assessment for Bramley represent a traditional method of raising the fifteenth, and how far had it been influenced by the introduction of new Tudor subsidies, and particularly the requirement to compile formal assessments of individuals in 1523? In the taxation records for the 1530s the assessments appear to have been based upon the value of land. In the assessment for the first collection of the 1523 subsidy 68 taxpayers were assessed: two upon lands, 45 upon goods and 21 upon wages.[18] Clearly, this massive bias towards assessment on goods did not have the effect of prompting a reassessment of the fifteenth on goods rather than on lands. The 1523 assessment for the entire vill brought contributions from only 68 taxpayers: six less than the 74 who contributed to the fifteenth for only one third of the vill.[19] A similar disparity exists between the assessment for the fifteenth and for the first collection of the subsidy granted in 1543, which had similar thresholds to the 1523 subsidy.[20] In 1543 the subsidy was paid by three taxpayers assessed on their lands, 91 on goods and two aliens paid a poll tax of 4d. each.[21]

Many more individuals contributed to the fifteenth than to the two subsidies raised on either side of it. This is partly because for the subsidies individuals could only be assessed in one vill, whereas a substantial number of the contributors to the fifteenth were not resident in Bramley. Raising the fifteenth on land was an extremely efficient way of ensuring that assessments were spread among all property holders. When raising the fifteenth the collectors appear to have preferred a traditional method of assessment rather than adopting the new methods employed for the subsidies. Consequently this is more likely to represent a traditional form of assessment than one influenced by recent developments.

In Surrey the method of assessment varied from one manor and vill to another. On the Chertsey Abbey manors the assessment was fossilised with set contributions attached to the tenements held by the contributors

18 TNA, E 179/184/137.

19 Of the 68 taxpayers in 1523 one third were wage earners contributing only 4d. each (in total contributing 7s.), two were assessed on their lands (contributing 8s. overall) and 45 were assessed on goods (contributing £16 3s).

20 TNA, E 179/184/182.

21 In 1543 the total assessments were: aliens 8d., lands 14s. 8d., goods £17 14s. 2d.

to the fifteenth in 1334. At Godalming the assessment was based upon an assessment of moveable goods in the form of livestock. At Wintershall in Bramley the assessment was based upon land, but had a direct relationship to the value of the land and included contributions from many of the poorer tenants. The unifying factor in all of these Surrey assessments is that the manorial administration was central to the tax raising process. Although the particulars of the account submitted to the Exchequer gave totals based upon the vill it was the manorial officers that had the administrative machinery to levy taxes as they raised the lord's rents. The three different methods of collection seen in the county: a fossilised assessment based on land, an assessment based on livestock, and a recent re-assessment based upon lands, make sense in a manorial context where different local customs existed on adjacent manors even within the same parish.

III

At Islington, in Middlesex, the sub-collectors made a combined assessment for all three of the two fifteenths granted in February 1512 and the single fifteenth granted in November or December the same year [see Table 4].[22] At least half of this assessment was based upon land: 153 individuals were assessed under the heading 'the names of the inheritors of the lands and tenements in the parish of Islington which (have) been assessed to pay unto the said collectors these particular sums underwritten'. Beneath a section for sums that had already been paid is a total stating 'received as of lands as of the persons of Islington' indicating that there was an element of the tax that was collected as a head or wealth tax as well as the part assessed on lands.

The 153 taxpayers represent a large proportion of the inhabitants of the vill. The parish of Islington had 440 in the Chantry Certificate of

22 TNA, E 179/141/165. For details of these grants, Jurkowski, Smith, and Crook, *Lay Taxes in England and Wales*, p. 130. The three fifteenths had different collection dates and it is most unusual for grants with different collection dates to be accounted for together. The document returned to the Exchequer includes a list of taxpayers who had already made their payments and a second list of the entire assessment. The assessment is explicitly for three fifteenths. It is not dated and has been associated with the 1512 grants by the appearance among the taxpayers of three London aldermen: Mr Copinger (who served as an alderman for Castle Baynard ward 1505–10 and Queenhithe ward 1510–13) Mr Basford (Tower ward 1510–20) and Mr Bruges (Vintry ward 1510–15 and Langbourn ward 1515–30), A. Beaven *The Aldermen of the City of London, temp. Henry III–1912, with notes on the Parliamentary Representation of the City, the Aldermen and Livery Companies* (2 vols, London, 1908–13).

1548: probably a slightly larger number than would have been present in 1512.[23] Taking into account that around half of the communicants were women, only five of whom appear in the assessment for the fifteenth, and making a further allowance for paupers and children, the assessment for the fifteenth would have included almost all the adult males if all were tax

Table 4: The Islington assessment of 1512

Amount paid	Number of taxpayers	Percentage of taxpayers	Percentage of assessment
£1. -s. –d.	2	1.3	15.9
18s. 10d.	1	0.7	7.5
14s. 2d.	3	2.0	16.9
13s. 4d.	1	0.7	5.2
6s. 8d.	1	0.7	2.6
5s. 8d.	1	0.7	2.2
3s. 11½d.	1	0.7	1.6
3s. 4d.	6	3.9	7.9
3s. -d.	2	1.3	2.4
2s. 4d.	1	0.7	0.9
2s. -d.	8	5.2	6.3
1s. 11½d.	2	1.3	1.6
1s. 8d.	8	5.2	5.3
1s. 5d.	2	1.3	1.1
1s. 4½d.	2	1.3	1.1
1s. 4d.	7	4.6	3.7
1s. 1½d.	1	0.7	0.4
1s. -½d.	1	0.7	0.4
1s. -d.	9	5.9	3.6
11½d.	3	2.0	1.1
10½d.	1	0.7	0.3
8½d.	5	3.3	1.4
8d.	13	8.5	3.4
6d.	10	6.5	2.0
4d.	14	9.2	1.9
2d.	48	31.4	3.2
Total	153	100.0	100

23 C. Kitching, *The London and Middlesex Chantry Certificate*, 1548 (London Record Society, 16, (1980)).

payers and if the return included only those resident in the vill. However, as at Chertsey and Bramley, a number of taxpayers in the division of Islington were not resident in the vill. These included the cutler on London Bridge assessed at 10½d. and the prior of Charterhouse assessed at 4d. Furthermore, a large number of the taxpayers are mentioned in the Newington Barrow manor court rolls performing actions which would have required their presence in the manor such as acting as manorial officers or jurors.[24] Overall the assessment includes a very high proportion of adult males.

At Islington the top seven taxpayers contributed £5 10s. 0d. or 45.5 per cent of the total assessment of £12 17s. 7½d. 48 taxpayers, almost a third of the total, contributed 2d. each, or 3.2 per cent of the total assessment, a further 37 taxpayers contributed between 3d. and 8d. In 1512, the 85 individuals who contributed at or below the minimum threshold set in 1332 made up 55.6 per cent of the total number of taxpayers, but contributed only 10.5 per cent of the total assessment. Although there is no Middlesex assessment for 1332 with which these figures can be compared, it is evident that a very large number of poorer taxpayers were contributing sums far below the level that would have been permitted by the original thresholds of the grant. It is also very likely that a much higher percentage of the population contributed in 1512 than in 1332.

IV

An assessment of the fifteenth and tenth for the borough of Bridport, Dorset, provides evidence of broadening the taxable population to increase the number of taxpayers between the 1330s and the later fifteenth century [see Table 5]. The assessment for the tenth in Bridport dated 1480 survives in borough archives.[25] It makes no reference to a grant, but was presumably produced for the one and three quarters fifteenths and tenths granted in 1474 the second collection of which was payable in January 1481. Bridport was a reasonably prosperous town in 1480, but it had declined in importance relative to other Dorset ports since 1334. The reduction to the fifteenth and tenth allowed in 1446 for impoverished towns had stabilised by 1480 at 32 per cent of Bridport's 1334 assessment (compared with Lyme Regis which received a 0 per cent reduction, Melcombe Regis 1 per cent, Weymouth 31 per cent, Wareham 26 per cent and Poole 0 per cent).[26]

24 London Metropolitan Archives, M/83/NB/1.
25 Dorset History Centre, Dorchester, DC/BTB M/39.
26 TNA, E 179/103/77, E 179/103/110.

Table 5: The Bridport assessments for the tenth 1332 and 1480 and for the subsidy 1523

Amount assessed	Number of taxpayers 1332	Percentage of assessment 1332	Number of taxpayers 1480 (of which servants)	Percentage of assessment 1480	Number of taxpayers 1523	Percentage of assessment 1523
15s. 1d. – 40s.	2	21.70%			3	42.01%
10s. 1d. – 15s.	2	14.10%			1	5.60%
5s. – 10s.	8	37.00%			15	34.75%
3s. 6d.					1	0.92%
3s. 4d.			2	11.66%	2	1.72%
3s.	2	3.50%			2	1.55
2s. 8d.			1	2.33%		
2s. 6d.			5	10.93%	2	1.30%
2s.	11	12.90%	4	7.00%		
1s. 11½d.						
1s. 8d.			4	5.83%		
1s. 6d.	1	0.90%	1	1.31%	4	1.55%
1s. 4d.			4	4.66%		
1s. 3d.			1	1.16%		
1s. 2d.	1	0.70%	1	1.09%		
12d.	13	7.60%	11	9.62%	15	3.90%
10d.			3	2.19%		
8d.	4	1.60%	20 (1)	11.66%		
6d.			24	10.50%		
4d.			26 (4)	7.58%	75	6.50%
3d.			3 (2)	0.66%		
2d.			62 (19)	9.04%		
1d.			40 (20)	2.92%		
	44	100%	211 (46)	100%	120	100%

In addition to burgesses and householders, the Bridport collectors also included 46 servants who were assessed on their wages. These servants account for 30 per cent of the taxpayers assessed at 8d. or less, and contributed over 6 per cent of the overall assessment. Taken together the poorest householders and servants contributing at the minimum threshold of 8d. made up 1.6 per cent of the taxpayers in 1332, but had increased to 45 per cent of the total taxpayers in 1480. At Colchester in 1497 the percentage of taxpayers contributing 8d. or below was even higher: 63 per cent and 65 per cent for the two fifteenths raised in 1497. At Bridport, no taxpayer paid more than 3s. 4d. in 1480, whereas twelve taxpayers had paid in excess of this sum and contributed 76 per cent of the whole assessment in 1332: these were almost certainly the twelve burgage holders.

The 211 taxpayers assessed at Bridport in 1480 for the tenth is almost twice the 120 assessed for the second collection of the lay subsidy granted in 1523, which was collected in 1525. In both assessments a large number of poorer taxpayers made small contributions. However, unlike in 1480, in 1525 a few wealthy taxpayers made very large contributions: with the top twenty providing over 80 per cent of the assessment. Although servants had been assessed in 1480, no taxpayers were assessed on their wages in the second collection of the 1525 subsidy, although provision for assessments on wages was made in the grant.

The 1480 assessment gives little detail of the main group of taxpayers, but among the servants one is listed as a matressmaker and three were cloth cutters; others are listed by household such as Stephen and Richard the servants of Robert Tyly. In 1481, the Bridport bailiffs compiled a rental for the properties administered by the borough, which allows some exploration of the circumstances of those assessed.[27] In the rental a tenement of John Flemyng occupied by Robert Hare is valued at 13s. 4d. per annum; John Flemyng does not appear in the tax assessment, but John Hare paid 2s. Other property holders who do not appear in the tax list include Alice Butt whose tenant Sabaoth paid 2s.; Robert Coley, whose tenant Roger Butt paid 8d.; Roger Aylewyll, whose tenant John Butt paid 4d. Liability for the tenth was therefore placed upon the inhabitant and not the holder of the tenements.

At Bridport in 1480 the burgesses, who were responsible for making the assessment, clearly believed that the tax burden should be spread over as wide a base as possible. Unlike at Colchester the wealthy did not contribute significant sums to assist the poor, but the two towns both made fresh assessments specifically for the collection. The division of the

27 DHC, DC/BTB/Q/2

assessment at Bridport resembles those found at Winchester, Dunwich, and Coventry in the 1420s and 1430s; Totnes, for 1414 and 1416, where more than 65 per cent of taxpayers were assessed at less than 1s. and only one paid more than 4s.; Basingstoke for 1481, where 60 per cent paid less than 1s. and only three of 128 paid over 5s.[28] The biggest difference between the assessments for Bridport and those for Basingstoke and Totnes, is that at Bridport the provisions of the subsidy in 1523 excluded many of the poorer taxpayers who had contributed in 1480. In the other towns, the trend to expand the number of taxpayers continued and more of the inhabitants contributed to the subsidy than had done so in the fifteenth-century grants of fifteenths and tenths.

The assessment for Bridport should be seen in the context of the particular circumstances of the town as well as part of a trend in the development in urban assessments. Rather than anticipating the 1523 subsidy the Bridport assessment represents an older tradition in local assessment. In 1340, 129 Bridport taxpayers were assessed to pay the sum of £12 14s. 10d. towards the ninth, compared with 30 paying £6 11s. 11d. at Lyme Regis, and 22 paying £6 at Melcombe Regis.[29] As with earlier grants the ninth provided for the exemption of poorer individuals but unlike the fifteenth and tenth of 1332, it only stated that smallholders should be exempt rather than setting a minimum threshold of 10s. In 1523 Bridport had 120 taxpayers paying £18 8s. 2d.; at Lyme Regis, 34 paid £10 10s. 6d.; Melcombe Regis, 15 paid £6 3s. 2d.[30] At Bridport the burgage holders tended to include the large number of artisans engaged in the rope industry together with local merchants to create a larger group of taxpayers, each paying smaller contributions when they had no restrictions in 1340 and 1480. When a grant specified a minimum threshold in 1332 and 1523, the number of contributors was reduced and the wealthier taxpayers paid a much higher percentage of the assessment.

V

While there are clear differences in the methods of assessment for the locations examined, there is also a division between the rural and urban assessments. In rural areas tax collectors were drawn from the villagers who also served in the offices of churchwarden, reeve or tithingman.

28 Dyer, 'Taxation and Communities in Late Medieval England', pp.176–77; Dyer, 'Costs and Benefits of English Direct taxation 1275–1525', pp. 917, 923.

29 *Nonarum Inquisitiones I Curia Scaccarii: temp. Regis Edwardi III* (London, 1807), pp. 61–62.

30 T.L. Stoate, *Dorset Tudor Subsidies: 1523–1593* (Bristol, 1982).

These offices often rotated around sets of tenements, so each tenant took a turn making the assessments and collections. Often they were relatively poor: particularly those manorial officers who were selected from holders of customary land and who sometimes paid to appoint a surrogate rather than serve in an onerous and unrewarding role. To raise the fifteenth, the rural collector had a specific set of criteria customary to his village whereby he could make an assessment on livestock or on land which would probably not differ significantly from the previous assessment.

Customary payments to the lord of the manor in rents, fines and heriots were collected regularly and assessed at the manor court. Here there was a mechanism to question the fairness of a payment, the amount collected and the method of collection. At Sutton, Coulsdon and Bramley the manorial administration was clearly involved in collection of the fifteenth and presumably used the steward and court to resolve disputes relating to collection as they dealt with conflicts in other manorial affairs.

In towns a smaller group of wealthier burgage holders were unable to set fixed payments on livestock and were not inclined to base their assessments on property. At Bridport the bailiffs for the year are named at the head of the roll and are first in the tax list making a combined payment of 6s. 8d. They were clearly presenting themselves as the leading contributors as the next highest individual payment was 2s. 8d. Their assessors were William Rakerayne, who paid 2s. 6d., and John Hulle who paid 2s. (Rakerayne was not bailiff in this year, but had served thirteen times in the years between 1476 and 1513). They were appointed from the town elite of twelve burgage holders, who also served as town cofferers. Indeed they may have been the cofferers in 1480 as the cofferers Simon atte Forde and John Goky accounted for £5 handed to the bailiffs for the fifteenth and tenth in 1404.[31] Although they made the largest payments the ruling elite clearly did not believe that it was their responsibility to assist their poorer neighbours as the top twelve taxpayers were responsible for only 32 per cent of the assessment.

VI

Christopher Dyer in his study of five local assessments of the late fifteenth and early sixteenth centuries found that in two vills (one in Essex and one in Staffordshire) that the tenants were assessed exclusively on their land; in two others, in Herefordshire and Essex, they were assessed primarily on land with a minority assessed on goods. In one vill in Buckinghamshire, the assessment was based on roughly equal proportions of lands and goods.

31 DHC, DC/BTB M/6

Therefore, it is no surprise to find that in most cases, at Bramley and Islington and on the Surrey manors of Chertsey Abbey, the assessment was based upon land, and that on one, Godalming, it was based on livestock. It is most surprising that the Chertsey Abbey assessments made in 1490 should have so closely adhered to the original assessment made in 1334. The re-assessments for the latest grants at Bramley, Islington and Bridport seem more usual.

At Islington and the Chertsey Abbey manors considerable numbers of taxpayers were non-resident. These taxpayers do not form a separate group charged at a higher rate as was sometimes found in the seventeenth century collections of the fifteenth and tenth.[32] As in the seventeenth century it was 'almost universally the case that occupiers paid rather than owners', this was also the case at Bridport and probably at Bramley.

Customary practices developed within the vills owe much to the customary regulations that governed manorial administrations and, in all of the areas examined, owed little to the continuation of those prescribed systems that had been set out in the parliamentary grants of fractional taxes made before 1334. The 1523 subsidy saw the first national reassessment of the wealth of large numbers of peasants combined with returns of the assessments of individual taxpayers since 1332. It does not appear to have had a substantial effect upon the traditional methods by which the fifteenth was levied in areas such as Bramley. Here the sub-collectors adhered to their custom of making assessments based upon the value of land rather than making use of the 1523 assessments of goods. At Bridport the method of assessment for the Tudor subsidies had parallels in the 1480 assessment where a combination of income from land, goods and wages formed the basis for the collection. But rather than an anticipation of future developments, this assessment can also be seen as a traditional method of appraisal found in the assessment of the ninth in 1340 where the lack of guidance from government allowed local elites the freedom to establish their own methods most suited to the structure of the local economy.

Taxation is never popular and new forms of taxation are often particularly unpopular. Late medieval taxation by following customary methods limited the unpopularity of new grants. Exchequer clerks and county commissioners were content not to interfere with local administrations as long as each county raised its allotted sum and the methods of assessment and collection did not result in social unrest. Local disputes arose from time to time and the records of arbitration. Often they constitute objections to changes in customary practices whereby

32 Braddick, *Parliamentary Taxation in the Seventeenth Century*, pp. 24–26.

communities objected to a change in the traditional patterns of assessment. They are relatively few in number and this reflects the stability in the process of raising fractional taxes.

As tax liabilities became fossilised – as on the Chertsey Abbey manors – the distribution of payments came to be concentrated amongst the more substantial tenants, who had amassed large holdings. At Bramley and perhaps Islington a small number of substantial tenants also carried a greater percentage of the tax burden than they had done in 1334. However, at these vills and at Bridport borough, like those examined by Dyer and Britnell, a large number of lesser tenants made small contributions. The national pattern appears to be that the spread of contributors became greater while in many places the overall burden became concentrated among a small number of top taxpayers. This was not a universal pattern, local and regional customs had a significant influence, and there were differences in assessment methods in urban and rural areas. Therefore by failing to set a minimum threshold and leaving the method of assessment to local collectors, parliament inadvertently created a flexible taxation policy which developed according to local conditions and dovetailed into borough, manorial and estate administrations.