

## Chapter 10 The taxation of Langcliffe

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Appendix 9 for National Archives list E179, Appendix 10 List of Photographs of E179

### Technical terms

*The century of revolution, 1603-1714. C. Hill, Cardinal 1974.*

**Relief** - a succession duty, a customary payment which a lord could demand of a vassal entering his inheritance held by military tenure. It was a subsidy which for political reasons was not so-called. If the heir was under age his person and lands were held in wardship by his overlord until he came of age and then relief was not normally exacted. In 1610 it was proposed to abolish feudal tenures and wardship. When military service had been the method by which tenants-in-chief (*in capite*) paid for their lands, it was natural that the king should take over the property when the tenant's heir was a minor. The right of wardship had become an erratic system of death duties by the 1600s. The system ruined many families. The proposal however failed and exactions of the Court of Wards was increased so that in the 1630s this was a major grievance (*Hill, 1974*). Wardship and the Court of Wards were abolished by order of the two houses in 1646 and by Act of Parliament in 1656 (*Hill, 1974*).

**Benevolence** - on the authority of Royal prerogative rather than by statute.

**Escheat** - when a tenant-in-chief died without an heir the land was said to escheat to the Crown.

**Fine** - any offering acceptable to the king for something from him, as well as a monetary penalty.

**Waste of men** - an estate could be wasted by selling freedom to villeins, depriving the heir of labour services.

**Dower** - property assigned by the husband on marriage for her widowhood.

**Marriage portion** - endowment in property at marriage, by her own family.

**Interest** - had to be called damages until the 1640s, a mediaeval idea that interest was a rude word. The interest rate was lowered to 6% in 1651.

### Tithes

*Tithe Surveys for Historians, R.J.P. Kain, H.C. Prince, Publ. Phillimore, 2000*

In a few places tithe payments to the church can be traced back to the 9th century. In general tithes were paid grudgingly but regularly. They were a continual source of grievance and disputes between landholders and churchmen. The Tithe Commutation Act of 1836 monetarized the system after it became a potential serious threat to public order. The Tithe Redemption Act of 1936 brought the system to a close.

Political economists in the 19thC considered that the imposition of tithes was a disincentive to investment and an obstacle to improvement of agricultural practice.

Customarily tithes represented a tenth of the annual increase of the produce of the soil and were of three kinds: predial tithes payable on the fruits of the earth, mixed or agistment tithes payable on animal products, and personal tithes payable on the clear gains of a man's labours and industry (e.g. milling and fishing). Payments of personal tithes became insignificant after an Act of 1549.

Lands owned by the Cistercians before 1215 were exempt. Also exempt were lands which formerly belonged to one of the great monasteries and which had not paid tithes at the time of Dissolution (1536). On Dissolution lands reverted to the Crown and sold if owned by the abbot.

For Giggleswick parish it is relevant that it was about 1240 (i.e. after 1215) when Elias bequeathed Langcliffe to Cistercian Sawley Abbey (founded in 1148). A charter of 1259 shows that Langcliffe was due to pay tithes to support Giggleswick Church. It is presumed then that lands owned by Sawley Abbey were not exempt. In some cases exemption was granted by the Pope.

*(Surtees Society vol. 6 1837 The Priory of Finchale  
page 66 LXXIV Ordinatio Vicariae de Gykleswyk 1259 Cart. III. 27*

*To all faithful Christians who shall see or hear these present letters, G(odfrey) by Divine grace Archbishop of York, Primate of England, sends eternal greetings in the Lord. You should know that we with the agreement of the Prior and Convent of Durham and the Prior of Finchale have ordained a perpetual Vicarage of Giggleswick Church in the following manner, namely that the vicar, for the time being, should have the tithes of the sheaves of corn of Langcliffe and of Stainford sub monte, and tithes of all the parish hay, of the grist (of the mills), growing crops, wages, geese, and also poultry. Also he should have all annual offerings to the altar, personal tithes, and mortuaries which are not paid for a living animal, and the dwelling house on the church land to live in, which was formerly occupied by Henry Thoppan (Topham?).*

Tithe payments were confirmed in 1684;

*Giggleswick Terrier – Borthwick. York. Ref. TER D CRAVEN D*

*An answer to the seaventh paragraph of the first tytyle in the Archbishopps Artickles of Inquiry at his Metropolitall visitation 1684 by the then Church wardens of the parish of Giggleswicke.*

*Wee have noe such pfect Terrier as is Inquired after in the said paragraph but upon our utmost Inquiry wee finde these pticulers hereafter menconed belonging to the vicaridge of Giggleswicke .....*

*Wee alsoe finde that all the tythes of Corne and grayne of the severall townes of Lancliffe and Staineforth being of the yearly valew of thirty eight pound belongeth to the said vicaridge.*

After Dissolution tithe rights could be purchased by individuals as shown by later documents concerning disputes over tithe payments. Tithes are therefore seen to be due from Langcliffe to the Giggleswick vicarage from at least 1259.

### **The National Archives**

The National Archives hold all the detailed records of taxation of lay people in England from about 1190 to 1690 and clerics from 1269 to 1663 (series E179). The

earliest records relate to the carucages, a tax on land, between 1194 and 1224. The lay subsidies imposed on income and moveable property survive from 1225. The lay subsidies ceased to be assessed on individuals in 1334 and were replaced by fixed quotas on tax units such as villages. There was a Parish tax in 1371 and a Poll tax in 1377 and 1379. In the 1400s there were experiments in income taxes - in 1404, 1411, 1435 and 1449. The Tudors revised the basis of the lay subsidies in 1512 and 1515 and the fixed quota medieval form was discontinued in 1623. Various other taxes were imposed in the 1600s.

Records for Langcliffe total 103 with 8 being unreadable. Photographs have been taken of all these records and are held by the authors of this article but they are subject to copyright TNA and cannot be shown on this website. Records for some tax years may be missing. Similar lists are available for other Craven villages.

### **Medieval days**

Taxation is not a modern invention. There is a large literature on the history of the topic but this is not often described from the viewpoint of the common man in a village over very many generations rather than that of the royal recipient. An effective national mechanism for tax collection was in place before the Danish invasions, based on land held and related therefore to resources available. A soldier (or 2s in lieu) had to be provided for each hide of land assigned to a community, typically assessed at a few hides for a small village, one hide being sufficient for a family's needs. At this time an oxen was valued at 3 to 4s. A tax (heregeld) was levied to pay the Danegeld. Taxes for army costs and was collected from 1016 to 1051. When William the Conqueror took over the country in 1066 heavy taxes were demanded which caused anguish to the peasants. The Domesday book of 1086 was a compilation of annual land values of each manor which became the basis for re-assessment of the tax system. Langcliffe was noted to have 3 carucates (about 180 to 360 acres) taxable, probably enough to support 10 to 20 households. William II (Rufus, reigned 1087-1100) collected geld in 1090, 1094, 1096, 1097 and 1098. In the 1100's and 1200's military service was part of the feudal system but scutage payments were allowed in lieu. Carucages or taxes on land were levied occasionally. King John levied 3s on a plough team. Taxes on movable chattels and revenues, or property tax, was used by Henry II to raise money for crusades, and to pay the ransom for Richard II in 1194/4. In 1203 a tax of 1/7th of movables was made, and in 1207 a shilling in the mark (13s 4d) of property (called a thirteenth – i.e. 12d/160d). Although called a 'gracious aid' to the king, they were a tyrannous imposition which every freeman had to pay. There was much opposition and avoidance. In the reign of Edward I (1272-1307) John de Kirkby the King's Treasurer surveyed the military capabilities and land values of Yorkshire.

Taxation issues were an important trigger for revolt over many centuries. In England the tradition was that taxation should only be raised by consent in Parliament. Demands for non-parliamentary taxes were couched in terms such as 'a loving contribution' or a 'benevolence'. The King was expected to be self-sufficient. In 1497 there was a rising in western England as a protest against exceptionally heavy levy of direct taxation to support war against Scotland. Richard IV used 'crafty means to levy outrageous sums'. In Yorkshire in 1513 the commons volunteered for war but not supply of money 'because they have so little of it'. In 1525 the King asked for an

'amicable grant' which caused great distress after a period of poor harvests, plague and collapse in the wool trade.

*Brigden, S., 2001. New Worlds, Lost Worlds: The Rule of the Tudors 1485-1603. The Penguin History of Britain.*

### **Land-based tax records**

In 1290 a levy, cunningly labelled a 'gift', was allowed for the marriage of the king's (Edward I) eldest daughter but was not collected until 1302. The Abbot of Sawley who held Langcliffe was rated at 2 carucates. Henry Lord Percy as overlord paid 5s 9d.

*The National Archives E179/206/11 under uv light 1302 or earlier*  
Langclyf Abbas de Sallay ij carucates

*The National Archives E179/206/9 m2 1302 or earlier*

Langcliv eod[e]m henr[y] pro ij car[ucate]s tene in Langclyve Unde ut su[pr]a v s ix den

Langcliffe the same Henry (*de Percy*) for 2 carucates held in Langcliffe hence as above 5s 9d

The symbol in front of personal names and vills is widely used in tax documents and is De, loosely translated as 'from' (*personal, R. Glasscock*).

Kirkby's Inquest, Knights' Fees: Nomina Villarum in 1316 (*Surtees Soc. 1866, vol. 49, p354*) shows that Langeclif in the Wapentagium de Staynclif is noted as having the Abbas de Sallay as Lord of the Manor. Langcliffe is stated to have 2 carucates which the Abbot of Sawley holds under the Percy overlords and they under the King. A tax of 18d is to be paid by the Abbot as Lord of the Manor recovered in part by the rents paid by the inhabitants - about 1d per family. After the Black Death of 1348/9 a labourer's wages were 4d a day.

*p.21.*

Lancliff In eadem villa sunt duae car. terrae quas Abbas de Sallay tenet de haeredibus de Percy et haeredes de rege; et solebant reddere ad finem praedictum xvij d (*vij d in Treasury of Receipt of Exchequer*) et nunc nihil solvunt Feoda militum in Com. Ebor.

*p.200*

In Langcliff sunt ij car.; quarum Abbas de Salley tenet totum in dominico de Percy, et Percy de rege; et clamat habere libertatem de tempore Henrici patris Edwardi, et redd., in antiquo tempore ad finem wap. [xviiij d], et modo est in eodem .... et contradicunt. Summa patet.

*p.355*

Setell Abbas de Furneaux et haer' Henrici de Percy Langeclif Abbas de Sallay

In 1502 Sawley paid 14s 9 1/2d for the manor of Langcliffe to the Percy family (*YAS DD121/32/1 Percy rent survey*).

### **Church taxes**

Independent of these tax measures to raise money to run the country was the tithe system to support the churches. Tithes were probably levied from the 500's but it is with the building of parish churches by manorial lords in the 1200's and later that tithes were to support an incumbent. All tenants were to pay, in Langcliffe's case to Giggleswick Church; payment with produce of the land was typical - corn, oats, hay, wood, animals, wool, eggs etc. John Foster of Winskill in his will of 1554 mentions forgotten tithes as do several others. Disputes were so common that it was considered astonishing that agriculture could be carried on with so much friction between clergy and farmers (*Tate, W.E, 1969. The Parish Chest, pub. CUP*).

Mortuary fees were payable. In 1511 Richard Hunne refused to pay his fee to the rector in London for his baby son. Hunne was eventually murdered in an ecclesiastical prison, accused of heresy. In 1515 Parliament withdrew a bill to regulate mortuary fees after an argument about whether Parliament could legislate on church matters. The 1515 Parliament was dismissed because of its anti-clerical agitation concerning the Hunne affair.

Fees for probate in higher church courts could be extortionate in Tudor times.

In 1641-2 there were riots against enclosure and refusals to pay tithes and rents. (*The century of revolution, 1603-1714. C. Hill, Cardinal 1974*).

### **Lay subsidies**

From 1225 the concept of taxation of income and moveable property of individuals known as lay subsidies came to the fore. The clergy were treated differently. These taxes supplemented and gradually replaced the feudal scutage and land taxes. The valuation of surplus crops and animals was made with exemptions for basic needs and the tax rate varied from 1/9 to 1/20th of this valuation. The special needs of the Crown were met by occasional grants of subsidies by Parliament, usually the cost of wars! After 1294 the fractions were fixed at 1/15th for rural and 1/10th for urban communities (boroughs), defining the amount of one subsidy - a grant often comprised several subsidies spread over the next few years or one subsidy payable in instalments over several years. The levies were granted to the monarch in terms of a variable number of subsidies, units of 1/15th or 1/10th, each time. Nationally, in the period 1293 to 1340, a family paid about £3 to the lay subsidies with saleable surplus over these 46 years of £40 at least and paying rent of £20 or more. At this time a cow might be valued at 10s (nowadays about 1000 times more). A craftsman might earn about £3 or £4 a year. It was also a time of poor weather and famine. A household would normally grow all its own food requirements so the lay subsidy tax was just on their profits and was of the order of 7% or less.

In 1327 Edward III was granted a special 1/20th subsidy because of the threat of a Scottish invasion. In 1332 there were troubles in both Ireland and Scotland. The first extant lay subsidy record for Langcliffe, in 1332, is for 1/15th but the amount paid (9s 8d?) and the valuation are indistinct on the 675 year-old document.

Langcliff	henr[ico] Spete	iij s iiij d
	Juone de Langcliffe	ij s
	Rob[er]to Swift	ij s
	Johe fit Willi	xvj d
	henr[ico] fit Amabille	xij d
	summa ix s viij d	....

Individual valuations below 10s in rural areas were not taxed. The several local agents of the two chief tax agents were required to visit all houses to make valuations, resulting in numerous complaints and corrupt practices. The tax collectors are known to have been bribed, they did not include every item, and they used generously low valuations. There were complaints about a widespread decline in cultivation due to flooding and abandoned land, sterile soil, sheep disease, all perhaps due to a changing climate - and no doubt a few other ingenious excuses. There was deliberate concealment, evasion and under-valuation and the tax was sometimes rounded as multiples of a quarter mark (3s 4d). In 1334 it was decided that it was more efficient to take into account the capacity of a vill or borough to pay, and not the wealth of individuals. This time there was a further threat of invasion from the north. Every community agreed on a sum to pay, which had to be no less than that in 1332. Leading clergy were now used as tax collectors. In the late 1330's Edward III taxed heavily at the opening of The Hundred Years War; gifts to rulers to persuade them to become allies were made; since there was a shortage of coin agricultural produce could be taken in lieu. Unlike the French the English did not usually rebel on a large scale!

### **The fixed lay subsidy**

It was agreed in 1334 in Langcliffe that 13s represented the tax required for the value of the horses, cattle, sheep and pigs, wheat, barley, oats, rye, mixed corn, peas and beans, the hay, fodder, carts and items of merchandise. Langcliffe was therefore valued at nearly £10. Only a limited number of householders were wealthy enough to contribute to the tax of 13s. (In 1379 only Thomas Ineson out of 23 poll tax names paid more than the minimum amount). Otterburn paid the lowest amount of 6s 8d and Gargrave paid the highest of £1-10s-0d in the wapontake of Staincliffe.

*(ex. Glasscock, 1975)*

Wap. Steynclyf' (1334)

Langcliffe	13-0
Giggleswick	1-9-0
Rathmell	12-0
Settle	1-6-8
Wigglesworth	13-4
Stainforth	18-0

Wap. Yuccros

Horton	13-4
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Burton in L	14-0
Austwick	1-2-0
Thornton in L	9-0
Clapham	1-0-0
Ingleton	1-3-0
Dent	1-8-0
Bentham	19-0
Sedbergh	1-2-0

*(T after a quota means tax at the higher rate of 1/10 but none of these places is so marked)*

Clerical property was exempt. The tax gradually ceased to be related to individual lay wealth and taxable capacity. Due to inflation the amount collected became worth less as time passed. An agricultural labourer might earn about £1 to £2 a year and a ploughman or craftsman about £3 to £4. There might have been about 20 families in Langcliffe at this time.

vill de Langcliffe xiiij s

*The National Archives E179/206/18 1337 (also in Glasscock)*

The better-off peasants in the 1300's were paying typically 10s to 20s to their Lord in (fixed) rent every year and doubtless the occasional tax demand of 10s or 20s at irregular intervals was not greeted with enthusiasm. The average tax income from Craven was less than £5 per square mile compared to more than £30 for richer agricultural areas. In the 1334 subsidy the national total tax take was £37,000 for each tax grant made which averages about 2d per person for a population of five million souls; such a figure is compatible with the amounts estimated for Langcliffe as calculated below.

The valuations of 1334 and the basic subsidies of 1/15th and 1/10th lasted nearly 300 years, to 1624. Grants were made on 42 occasions. The records for Langcliffe show many payments in this period every few years except for a long period 1432 to 1514 (the gap partly due to the cessation of war against France, The Hundred Years War, after about 1450). Some documents for income tax may be missing for this period. In the 100 years from 1332 to 1431 the average payment is at least 1.7 d per year per household assuming 20 paying families in Langcliffe (farming 15 to 20 acres each which accords with the land available). From 1514 to 1606 the payments averaged 2.7d per year per household. Although these amounts do not seem excessive it is more realistic to assume that perhaps the burden was carried by many fewer households who paid several shillings each every few years.

These lay subsidies were not the only tax demands, nor were the economic conditions over 300 years uniformly consistent with a valuation of 13s. Particularly in 1348/9 the Black Death caused labour shortages for several generations (the population falling to 3 million from 5) and communities had to apply for Relief. In Langcliffe the tax paid was 6s 6d in 1392 being a subsidy of 0.5/15th From 1416 to 1430 the amount was 13s being 1/15th.

*The National Archives E179/206/53 1391*

Langcliffe            vj s vj d

In 1433 and 1446 rebates were granted due to impoverishment of many places. Langcliffe does not seem to have had such relief. After 1468 the rebates became fossilized. In 1472-5 money from taxes was raised for war in France but there was no more direct taxation until 1483. However, forced loans had been common for a long time - it was a subject's duty to help the King in times of need. Under Edward IV these escalated from loans to gifts (benevolences) in 1474 and 1480-2. These gifts were declared illegal in 1484, by Richard III's Parliament but they were levied again in 1491 and later years. In 1489 there was a tax riot in the North Riding and the Earl of Northumberland was murdered while putting it down. Subsidies in 1497 produced riots in Cornwall. In 1522 Wolsey started a detailed survey of the financial resources of the country (General Proscription) (*J.J.Goring, Eng. Hist. Rev., vol. 86, 1971*). This was followed by an Amicable Grant in 1525.

For Langcliffe the account shows 13s owed, 5s deducted and 8s demanded from the early 1500's up to 1606 regardless of what was demanded as multiples of 1/15s. In 1540 the subsidy rate was 4/15th (£2 12s) to be paid for each of four years.

*The National Archives E179/207/152b 1540*

                          langecllyff                    xiiij s                    v s                    viiiij s

There was poor weather 1526-29, influenza epidemics in the late 1550s and poor harvests in 1550, 1551, 1555 and 1556 (*Probate accounts of England and Wales, 1999. British Record Society, P.Spufford, M. Brett, A.L.Erickson*).(Brigden,2001).

### **The wool taxes**

From 1275 a variety of tax excuses were invented. A tax on wool was made in 1275 at 6s 8d tax, and in later years up to £2, on a sack worth £4 to £8. There was intervention in the wool trade particularly in the period 1337 to 1343, with a wool tax noted for Langcliffe in 1340 together with a lay subsidy rate of 2/15th. Wool could be collected where possible in lieu of money. Medieval sheep yielded only about 1 ½ lb of wool per sheep.

E179/242/68 m1 of 1340 shows

vill de Langclyf vij pe viij li 4j

*pe = petra – stones, li = lb*

so 106 lb of wool is equivalent to say 60 or 70 sheep.

### **The Poll tax**

A notable special tax was the poll tax of 1377 (Richard II 1377-1399) at 4d a head and the modified graduated tax in 1379 and 1381. Richard needed to re-furnish the



Treasury to recoup the cost of fighting the French and maintaining Calais. The poll tax was paid by a large fraction of the population who were previously exempt, the wage earners. In 1377 those over 14 paid 4d (1.3 million people caught). In 1379 those lay persons over 16 paid 4d and more on a sliding scale. In 1381 those over 15 paid 12d (mysteriously then only 0.9 million people found willing) but with the rich encouraged to help the poor! This new tax was bitterly resented and there was much evasion by concealing people and denying the ages of young persons. Who would have thought it! The costs of futile military campaigns were part of the problem. In Langcliffe the list for 1379 is of 7 men and their wives paying together 4d at the single rate, one married couple paying 12d (possibly because they were engaged in trade), 4 women and 2 men paying 4d, all with surnames given, and nine others with no surname given. Total tax collected was 8s 4d. Essentially all of these people were therefore of the great mass of people engaged in agriculture. Surrounding townships were similar. Compare this 8s 4d with a typical previous lay subsidy rate of 2/15, i.e. 26s, an alarming extra tax demand over previous extortions, now from many people previously exempt.

*The National Archives E179/206/49 1379 Poll tax*

Langclyff

Willelmus filius Thome & ux	iiij d
Willelmus Filius Ade & ux	iiij d
Laurencius filius Ade & ux	iiij d
Laurencius filius Johannis & ux	iiij d
Willelmus Fysch'r & ux	iiij d
Willelmus Prest & ux	iiij d
Thomas Forester & ux	iiij d
Ricardus de Carr & ux	iiij d
Edmundus Suerdson & ux	iiij d
Thomas Ineson & ux	xij d
Thomas Robertson & ux	iiij d
Johannes de Armetstede & ux	iiij d
Seruietes - Ricardus filius Laurencii	iiij d
Alicia ux Ade	iiij d
Agnes filia Nicholai	iiij d
Matilda de Thorp	iiij d
Matilda filia Willelmi	iiij d
Emma Fyscher	iiij d
Cecilia filia Willelmi	iiij d
Matheus Fyscher	iiij d
Agnes Prest	iiij d
Alicia filia ejusdem	iiij d
Patricius Syke	iiij d

Summa - viij s iiij d

**Special taxes**

It was many generations before another special tax was imposed, in 1514. A grant was allowed for raising £160,000, costing Langcliffe 20s 8d in April 1514 and June 1514

or a few months later 6s. Again this was an alarmingly large sum imposed by Henry VIII but was the first of many novel ways of extracting money to re-arm the nation against the threat offered by the Catholic nations of Europe. In 1515 two special subsidies were granted by Parliament but only two of many Langcliffe names are discernible - Browne and John Stackhouse. In 1522 there came a forced loan to be made by both the laity and the clergy - it was probably never repaid. James Foster was assessed at £5 10s, several others at £1 to 30s and 9 at a few shillings, all tenants of the Abbot of Sawley; the tax paid is not given.

*The National Archives E179/206/116 1522 Forced loan*

In 1522:

Armetstede, Brache, Bradley, Browne, Foster, Kedde, Kyng, Paycoke, Sailbanke and Yveson (and see Appendix 9).

In 1524/5:

Kydson, Wylman

At the time of the Lay Subsidy of 1524 all 18 tenants held their houses from the Abbot of Sawley.

In 1543:

Armitstead, Braschay, Browne, Foster, Iveson, King, Kyd(son), Lawson, Paicocke, Sailbank

In 1547:

Kydde, Lawsonne, Paycok

In 1523 Parliament was asked to grant a tax of 4s in the pound; this was refused as being impossible to impose after the massive forced loan of 1522. Parliament offered a tax of 2s in the pound. It is seen that in 1523 and 1524 Robert Kyde (Kydson?) and Miles Wyldman are clearly assessed at 40s each and pay 12d (6d/£ over £2, 2.5%).

In 1525 the King needed more money to raise forces to reclaim land in France at an opportune moment. An 'amicable grant' was demanded from the well-off, at a rate of 1/6th of the goods of the well-off and 1/3rd of the possessions of the clergy. Open rebellion was the result around London so the King proposed that the tax was voluntary.

In 1543 there was a special subsidy. This time assessments of £1 to £4 were made of 19 men and one widow and tax was paid at 2d/£ (0.83%) followed by 16 Langcliffe men paying 1d/£ on assessments of £1 to £4. In 1545 a subsidy at the rate of 1/30th (3s 4d) was paid by three men (John Paycok, Thomas Kydde, Thomas Lawsonne) all assessed at £5. The extant records for these special taxes in Henry VIII's reign of 38 years cost Langcliffe at least 1d per year per household in addition to the 8s paid as the rebated 1/15th for the whole village on frequent occasions. The weather began to deteriorate in the 1500s - 1523 was a poor year (*Chalklin, 1974*). Further (illegal) forced loans were imposed in 1544 and 1546.

### **The sheep tax**

Edward VI (reigned 1547-1553) raised a Sheep Tax in 1549 (proposed by John Hales, Commissioner) and a subsidy of 2/15th in 1553. The Sheep Tax granted a Relief on Sheep and Cloth and was not wholly an instrument of agrarian policy, with a view to encouraging arable farming instead of pasture, but yet another means of raising tax revenue. However, some of the parliamentarians, wanting social justice, were trying to curb the great landlords who were trying to change to more profitable pasture from arable. 'Pasture men, because their cattell is bothe greater and carieth more wolfe, to paie for every sheere sheep thre half pens....and for every Ewe after two pens.' Other sheep of all kinds grazing on commons or open fallow were charged at 1d per head, a lower rate because it was recognized that there was a lesser yield than from animals grazing on permanent and enclosed pasture. The tax was to be paid annually for three years. The term 'subsidy' was abandoned for the term 'relief' but the principle of assessment still dealt with personal property. Those with property worth more than £10 paid 1s/£, and an extra amount if the sheep tax was greater. It was really a hated poll tax on sheep. The sheep census takers were the most effective opponents with very few returns in the North Riding. The tax was repealed in 1550 and no money seems to have been collected. Hugh Frankeland in Stainforth was assessed for 100 (meaning long hundred of 120) sheep on common pasture and 60 ewes in enclosed pasture, taxed at 30s with 20s already paid for the main relief; Christopher Chew in Stainforth was assessed for 20s for 80 on common pasture and 40 ewes in enclosed pasture. The sums quoted seem rather arbitrary. No-one in Langcliffe appears to be worth more than £10 with a greater amount payable for sheep tax. Labourers might be earning £3 to £4 a year in the 1500's and skilled men a little more - at least in the south of England.

In the last quarter of the 1500s sheep values in Preston, Lancs., obtained from will inventories averaged 2s 3d (*The Lancashire textile industry in the 16th C, Chetham Soc., vol. XX, 3rd Series, 1972*).

### **The late 1500s**

Lay subsidies of 2/15th or 2/10th were granted in 1545, 1553, and 1559 with no other taxes. Langcliffe paid the fixed reduced rate of 8s every time. Mary, who reigned 1553 -1558, could not be accused of being a heavy taxer. Parliament voted inadequate supplies for reclaiming Calais in 1558 so Mary had to turn to a forced loan.

Elizabeth resisted fiscal innovation and supervision even though major reform was called for. The system of taxation plunged into decline through inertia and neglect. Inflation was rife and tax evasion common. Cecil, Lord Treasurer, assessed his own income at £133 but his real income was £4000 pa.

In the reign of Elizabeth 1558-1603 there were 12 subsidies from 1/15th to 8/15th, increasing all the time, i.e. about 2.6d per household per year over this time period, assuming 20 households in Langcliffe paying the fixed 8s. (Assuming also that each document refers to a payment). There were in addition two special subsidies in 1566 and 1597. In 1566 in Langcliffe Thomas Lawson, Thomas Kyng and Henry Paycock were assessed at £4 each and paid 1/24th, i.e. 3s 4d tax. One other person paid 2s 6d. In the 1597 three subsidies Richard Foster junior, George Lawson, Richard Kidson(?), Anthony Armitstead and Giles Foster in 1598 were assessed at £4 or £3 each but it is not clear how much was paid. The village total appears to be 42s-8d (2/15ths). In

1599 two more payments were due; assessments Richard Kidson, Anthony Armitstead and George Lawson £3-8s, Richard Walker and Giles Foster £4-10s-8d, with a total of 45s-4d paid. At this time servants' wages were £1 to £2 a year.

In 1569 the Earl Percy of Northumberland and Neville of Westmorland headed the rebellion known as the Rising of the North, encouraged by the Duke of Norfolk.. They resented the rise to power of Cecil and others who were not of the nobility and they wished to restore the old faith of Catholicism in the face of increasing acceptance of Protestantism. It had no support outside northern counties and ended in failure after a month. Many of those in arms were under the obligation of tenure. Four Craven men were executed - in Linton, Threshfield, Rylstone and Hanlith. Commissioners were appointed to survey lands of rebels and reported in 1570 but it is not clear what then happened as a result. In 1571 we have a list of Langcliffe men taxed on land value with no supporting documents from TNA. How does the total tax accord with the usual 8s?

(*Morkill, J.W., Kirkby Malhamdale, Yorkshire, 2005, publ. Kirkby Malham PCC*).

#### *Lancashire Record Office DDMA Lay Subsidy Roll 1571*

Langlif	Land value	Tax
De Johe Swainson in terris	xl s	v s
De Thoma lawsonn in bon	iiij li	vj s
De Thoma kinge in bon	iiij li	v s
De henr pacock in bon	iiij li	v s
De Willo kidsonn in bon	iiij li	v s

In 1586 harvests failed as also in 1594-7. There was a drought in 1591, 1592 was dry after a severe winter, 1592-6 were also poor, 1596-7 gave poor harvests and famine (*J.M.Stratton, Agricultural records AD 220-1977, London 1978*). War expenses in France were substantial between 1589 and 1595.

The Lay Subsidies were abandoned after 1624 when the Commons refused to grant any more fifteenths and tenths because they were too burdensome to the poor.

#### **Special subsidies after Elizabeth**

From 1606 the standard village subsidy of 13s was abandoned in favour of special subsidies at irregular intervals. We have named persons in Langcliffe assessed at £3 or £4 paying amounts varying from 1/20th to 2/15th up to 1628 then a long period before the Hearth Tax was introduced in 1662 (Charles II). The family names are predominantly Armitstead, Carr, Foster, Lawson, Payley and Sowden, each paying at least 30 to 40s over 25 years.

The 1606 three subsidies names for September 1607 are Thomas Armitstead, Richard Lawson, Richard Foster £3-5s, George Lawson, Henry Foster £4-6s-8d, total tax 28s 4d. In March 1609 second payment Thomas Armitstead, Thomas Lawson, Richard Foster at £3-5s, George Lawson and Henry Foster at £4-6s-8d, total tax paid 28s 4d. The 1621 two subsidies names are Anthony Armitstead £5-5s, Anna Walker widow £4-4s, Richard Lawson, Thomas Sowden, Richard Foster £3-3s, total tax 18s-10d (1/20th).

The price of an oxen or cow had risen to £3 and ordinary wages were of the order of £2 to £10 a year in the 1600's. The winter of 1614 was very cold. Distress was caused by the costs of the 30 years' wars 1620-1630s. (*Round about the little steeple-the story of a Wiltshire parson, 1989. I. Gandy, Publ. A. Sutton, Wiltshire CC*).

In England average annual taxation per head of population was 2s 6d. (*Hill, 1974*).

Those who were asked to pay taxes felt that the money largely went to pay for court luxury and extravagance. (*Hill, 1974*).

In 1639 the Government was brought down by a revolt of the taxpayers by them going on strike. Royal credit had been exhausted. In 1659-60 the taxpayers, led by the City of London, again went on strike since as property holders their rights were being attacked (*Hill, 1974*).

### **The Hearth tax**

The Hearth Tax was introduced in 1662 with the object (never achieved) of providing an adequate income for Charles II. It was repealed in 1689 when William and Mary came to the throne (*YAS MD 1179*). Lists survive for 1662-6 and 1669-74. Collection in other years was farmed out and so there are no official records.

The tax for Langcliffe contains 36 names in 1662 and 24 in later years. The list in *TNA E179/402/3* gives numbers of people to be taxed for a long list of villages, Langcliffe having 37. Josias Dawson in Langcliffe Hall has 6 hearths, Lawrence Swainson 5, Anthony Armistead 3 (possibly in Hope Hill), William Carr sen. 3 (probably Manor Farm House), Richard Armistead, Thomas Clapham, Richard Lawson (Mount Pleasant Farm house), Thomas Payley 2 (The Old Vicarage) and the rest one each. Josias Dawson reduced to 5 but John Paley and Richard Armistead gained one in later years. The tax was 2s per hearth per year but paupers were exempt (paying less than 20s a year rent and owning goods worth less than £10). Thomas Payley with one hearth is noted as 'poor, distressed' in 1662. It was very unpopular as officials were given powers to enter and search premises - there was much evasion.

#### *Hearth tax 1664 TNA E179/393*

Langcliffe

Josias Dawson	6
Lawrence Swainson	5
Tho Geldard	1
Willm Kidd	1
Anthony Armistead	3
Willm Carr snr	3
Rich Lawson	2
Thomas Paley	2
Willm Kidshaw	1
Hugh Corte	1
Alice Iveson	1
Wm Carr jnr	1
Rich Wilson	1
james Iveson	1

Thomas Clapham	2
Nicholas Bullocke	1
Tho Lawkeland	1
Rich Armistead	2
Rich Brayshay	1
Robt Paycocke	1

not char(ged)  
 Math Sigswicke  
 Bryan Young  
 John Robinson  
 Tho Lawson  
 Willm Pettie  
 Willm Johnson  
 John Watson  
 Widd. Ellis  
 Widd. King  
 Widd Crester (Chester?)  
 Elizabeth King  
 Fardinando Bell  
 Anne Young  
 Ralph Bleasdel  
 Tho Armistead

*1671 Hearth tax variations TNA E179 210/399*

Langcliffe  
 1 Thomas Armistead now Anthony Woolack  
 1 Thomas paley poore and no distress to be had  
 William Clapham 1 omitted

*Hearth Tax 1672*

Willm Carr	3
Widd. Kidd	1
Thomas Geldart	1
Josias Dawson	7
Lawr. Swainson	5
Willm. Carr jnr	1
Robert Iveson	1
Rich. Armistead	3
Antho. Armistead	3
Hugh Coort & smithy	2
John Paley	3
Rich. Lawson	2
Chr. Rydas	1
Tho. Armistead	1
Tho. Clapham	2
Rich. Brayshaw	1
Robt. Peacocke	1

Robt. Wildman	1	
Margt. Iveson	1	
Willmm. Carr	1	
Willm. Clapham	2	
John Robinson	1	poore
Margaret King	1	poore
Stephen Robinson	1	empty
Rich. Jacques	1	poore
Fardinando Bell	1	poore
Eliz. Petty	1	poore
Richard Chester	1	poore
Ann Young	1	poore
Antho. Ellis	1	poore
Margaret Sedgwick	1	poore

Robt. Moore Collt.  
Thomas Clapham Const.

### **Leonard Carr receipt for Hearth Tax 1681**

*West Riding QS1/20/8/8/13 (Wakefield)*

### **Poll tax 1667 and ship and army special taxes**

Charles II re-introduced a poll tax in 1667 (Langcliffe paid £7-17s-0d) and in 1678 (£6-19s-0d), followed by William and Mary in 1692 (about £20). Some poor people were exempt.

*TNA E179/261/7 pt.1 1667*

Langkliffe the 16th of Aprill 1667 weapontak of Staincliffe

The name and sirname and place of abode of her yt refuse to pay ye summe affixed to her name and charges upon her for her Pooll and have not goods to distreane upon.

Agnes Lawson of Langekliffe-~~ij-s~~

lat servant to Thomas Armitstead junior

person and wages ij s

Will Car senior

Willm Carr Junior

subcollectors

Signed and allowed by us Comm[issioners]

.....

Cuth. Wade

Further, in 1673 William Carr sen. and Tymothie Peacocke had to pay £4-8s-4d jointly for 'extraordinary occasions' to raise £1,238,750 nationally. In 1677 Thomas

Clapham paid about £12 over 18 months to help pay for for building 30 ships needed by the Navy. In 1678 payments were required for disbanding the army - William Geldard, Richard Wilson, James Fawcitt and Richard Frankland paid several pounds each.

### **The Land tax 1692**

The Land tax was levied from 1693 on land valued above 20s annually with an assessment made in 1692.

*TNA SP 33/B m23A*

West Ryd Co Ebor Staincliffe

A schedule of ye Sumes charged upon each township.... pursuant to a late Act of Parlamt Entitled an act for granting an aid to their majties of ye sum of 2651702 li 18s towards the carrying on a vigorous warr against France Anno 92

	li	s	d
Langcliff	35	6	8
Giggleswick	88	8	0
Settle	88	8	0
Rawthmell	52	10	8
Horton	44	16	0
Stainforth	88	8	0

Ralph W

*Valuation of Langcliffe 1692*

*(Northallerton CRO ZXC IV 1/ 2/1 MIC 3058)*

*A valuation of ye lands tenements hereditaments tythes and other estates whatsoever within ye township of Langcliff with ye names of ye owners thereof and also a list of all those persons who are present principles of horse and foot within ye said township with ye names of each of those respective contributors by us whose names are underwritten ye 21 st day of December 1692*

	£	s	d
Mr Christopher Dawson	16	16	08
Lawrence Swainson	09	13	04
Wm Geldard	01	07	06
Tho Geldard	01	07	06
James Geldard	00	05	10
Jane Huitson	00	12	06
Rich Butterfeild	00	18	04
Anthony Armistead	09	06	08
Mr Leonard Carr	15	05	10
and mill	01	17	06
Richd Lawson	07	10	00
John Paley	09	16	08



Anthony Storey	01	00	00
Hugh Cort	01	10	00
John Wilson	00	14	02
Richd Armistead	07	19	02
Wm Carr	03	13	04
Richd Wilson	00	18	04
Tho Downham	00	05	00
James Armistead	00	12	06
Wm Paley senr	01	06	08
Vid Cookson	00	03	04
Tho Knowles molm ( <i>Malham</i> )	00	10	10
Tho Clapham	07	10	00
Nicholas Bullock	04	10	00
John Armistead	01	05	00
John Brashey	04	07	06
Timothy and Jarvis Peacock	02	00	00
Wm Paley Stainforth	07	00	00
Christopher Browne	01	01	08
Wm Tailor	05	18	04
Tho Knowles Rawthmel	00	10	00
Wm Haworth	00	10	05
Thos Armistead	00	07	01
Wm and James Whitfeild	15	04	02
Mr Stephen Fish	05	12	06
Wm Foster	01	17	06
John Ellershaw	01	05	00
Mr Richd Ellershaw	08	02	06
Tythe wooll and lambs	04	04	02
John Robinson	00	03	04
Tho Redgey	00	03	04

Sum £165 05 00

(actually £165 – 4 – 2)

*Thomas Clapham*  
*John Paley*

Mr Christopher Dawson principall of horse

Mr John Lister	}	
Mr Richd Preston	}	contributors
Wm Dawson	}	
Robert Lawson	}	

Anthony Armistead principall of foot

Wm and James Whitfeild	}	
Wm Carr	}	
Hugh Cort	}	contributors
John Armistead	}	
Christopher Redgey	}	
The owner of tythe wooll and lamb	}	

John Paley principall of foot

Mr Leonard Carr	}
-----------------	---

Richd Wilson            )  
Richd Butterfeild        )  
Jane Huitson            )  
\_\_\_\_\_

Thos Clapham principall of foot  
Lawrence Swainson        )  
Nicholas Bullock         )  
Wm Paley Stforth         )  
John Brashey             )  
Wm and James Whitfeild of Upper Henside  
Christopher Browne        )  
\_\_\_\_\_

Richd Lawson principall of foot  
Richd Armistead            )  
Wm Taylor                 )  
Wm Tho and James Geldard    )  
Wm Paley John Ellershaw     )  
Wm Foster James Armistead    )  
Tho Knowles de molm (*Malham*)  
Tho Knowles de Rathmel     )  
\_\_\_\_\_

Mr Stephen Fish principall of horse  
Mr Richd Ellershaw .... charged with a foot  
Armes at Gigleswick for his whole estate in the parish yet hee ye said Mr Ellershaw hath no glebe or any thing considerable within gigleswick but a great parte of his estate within ye said township of Langcliffe

### **The Marriage tax**

A 17thC tax on marriage led to a decline in number of marriages so in 1694 a graduated bachelor tax was introduced. It started at 1s and rose to 6s for a gentleman and £1-6s for an esquire and £12-11s for an unmarried duke. It lasted 5 years but we have no record of it for Langcliffe.

### **The window tax**

The window tax was first introduced in 1697 and levied on all houses with 6 or more windows in an attempt to assess house property more easily than a hearth count which was abolished in 1689. The tax rates were 2s a year plus 8s for a house with over 10 windows. In 1709 the rate was increased for larger houses, and the poor were exempt. 100 years later in 1793 a servant earned about £10 a year with board and lodging, and a day labourer about 2s a day without victuals. Meat was about 4½d a pound (*Speight, H., 1892. Th Craven and North-West Yorkshire Highlands, pub. Elliot Stock, London*). The list for Langcliffe in 1800 is known. The tax was abolished in 1851. Windows were not always blocked to avoid tax, but for changing use of rooms.

Window tax for 1800

Wm. Carr	15 windows	£4-12- 0
	House duty	0 - 3 -4
	1 saddle horse	1- 4- 0
	2 dogs	0-12-0
John Carr	8 windows	1-1-0
	1 saddle horse	1-4-0
	2 cart horses	0-12-0
Thomas Carr	8 windows	1-1-0
John Foster	18 windows	16-3-4
	etc.	
John Kidd	6 windows	0-4-6
Wm. Lawson	12 windows	2-16-0
	house duty	0-3-4
Mary Paley	15 windows	4-12-0
	house duty	0-3-4

### Local taxes

The taxes noted so far were for national expenses, apart from the tithes to the local church. There were also local taxes due for maintenance of the community. For example William Paley in Stainforth detailed his taxation expenses for 1672 to 1675 which include (*Brayshaw and Robinson, 1932*)

1672	church gald	1s 4d	
	highways	4s 4d	
	hearthmoney	2s 0d	(one hearth)
	rents	8s 5d	
1673	robbery money	3s 3d	
	churchwarden	1s 11d	
	constable gald	4s 5d	
	poor assessment	2s 5d	
	robbery money	1s 6d	
	6 month assessment	5s 6d	
	rents	17s 7d	
	foot arms	8s 11d	
	hall repairs	2s 9d	
	2 month assessment	5s 6d	
	poor assessment	4d	
	constable	2s 6d	
	3 quarter assessment	5s 6d	
	commons	1s 0d	
	parson	2d	
	4th quarter assessment	5s 6d	
1674	poor assessment	3s 6d	
	constable gald	1s 3d	
	churchwarden	2s 0d	
	tithe corn	4s 4d	
	Easter dues to vicar	1s 8d	
	5 quarter assessment	5s 6d	

	church repairs	2s 0d
	hearthmoney	2s 0d
	rents	17s 7d
	constable gald	3s 9d
	3 month assessment	5s 6d
	an assessment	4d
	hearthmoney	2s 0d
	poor assessment	3s 6d
	constable gald	2s 2d
	church gald	1s 8d
1675	constable gald	2s 5d
	rents	17s 7d
	hearthmoney	2s 0d
	an assessment	2s 9d
	poor assessment	7s 1d
	bridge gald	1s 2d
	hearthmoney	2s 0d
	an assessment	1s 0d
	church gald	1s 11d

### **Conclusion**

The existing records show for Langcliffe that over a period of several hundred years taxes became gradually heavier but wealth was also growing. Much of the money raised was to provide for national security and the government of the country by the monarch. The lack of surplus cash in early years must have posed problems when a tax collector suddenly appeared on the doorstep, particularly when no account was taken of major annual variations in agricultural yields or plagues. Taxes were not fairly imposed and much devious behaviour is recorded. Apart from a few individual families who probably carried the subsidy tax burden of 13s (reduced to 8s much of the time) for 300 years the majority of Langcliffe tenants of Sawley Abbey (up to 1536) were not well-off and probably had very little surplus money saved up. They subsisted from farming and probably resented the tax demands since there was little evident benefit to them in terms of local services or improvements. A few pennies per year per household on average does not sound excessive even on incomes of a pound or two a year (a few hundred pennies) but could have meant starvation at times. Presumably the taxation records for any one village are not complete but we have enough for Langcliffe to shed some light on the fate of villagers.

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### *Appendix*

Hearth tax names

*Ripon Historical Society, 1992 Hearth Tax Lady Day. (Settle Library)*

William Carr 3  
 Widdow Kidd 1  
 Thomas Geldert 1  
 Josias Dawson 7  
 Lawrence Swainson 5  
 William Carr jun. 1  
 Robert Iveson 1  
 Richard Armistead 3  
 Anthony Armistead 3  
 Hugh Coare and smithy 2  
 John Paley 3  
 Richard Lawson 2  
 Christopher Rigdas 1  
 Thomas Armistead 1  
 Thomas Clapham 2  
 Richard Brashawe 1  
 Robert Peacocke 1  
 Robert Wildman 1  
 Margaret Iveson 1  
 William Carr 1  
 William Clapham 1  
 John Robinson 1 p(oore)  
 Margaret King 1 p

Steven Robinson 1 e(mpty)

Richard Jaques 1p

Ferdinando Bell 1p

Elizabeth Petty 1p

Richard Chester 1p

Ann Young 1p

Anthony Ellis 1p

Margaret Sigwick 1p

Robert Mooe coll.

Thomas Clapham constable