

THE ~~DISTRIBUTION OF (REGIONAL) WEALTH~~ IN ENGLAND AS INDICATED
IN THE ~~LAY SUBSIDY RETURNS OF~~ (1524/5.)

submitted by

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1968

for the degree of Doctor of Philosophy.



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PREFACE

1. The Public Record Office reference (E 179 .../...) is given for all documents included in the Gazetteer of Part III. Some documents are also examined in Part I and Part II but the reference is not repeated. The inclusion of footnotes would have considerably extended the length of the thesis and the PRO reference will be easily found in the Gazetteer. Chapter 8 of Part I introduces the Gazetteer.
2. Maps are of fundamental importance in this thesis - there are 108 pages of them. It is assumed the reader will continuously refer to the appropriate maps. Chapter 7 of Part I introduces the series of maps in the thesis.
3. A list of relevant bibliographical references will be found at the end of each chapter and county section in the thesis. In the Gazetteer of Part III, it is assumed the reader will be familiar with the following works:
 - H.C. Darby and others : The Domesday Geography of England
 - R.E. Glasscock; The distribution of lay wealth in south-east England in the early fourteenth century, Ph.D. thesis, London, (unpublished), 1963.

The following abbreviations are used:

- V.C.H. refers to the Victoria History of the county which is under examination in the Gazetteer.
- E.P.N.S. refers to the English Place Name Society volumes of the county which is under examination.

ABSTRACT

The Lay Subsidy surveys were compiled in 1524 and 1525 and cover almost every county in England. The name of each taxpayer was recorded together with his level of wealth, and this material can now be studied in the Public Record Office.

This is the first time that each list in the two surveys has been analysed and compared with those of the remainder of the country. The distribution of regional wealth and population may be measured from the spread of taxation.

Part I of the work examines the value of the lay subsidy surveys of 1524 and 1525 as source material for the historical geographer.

Part II presents a summary of the national spread of wealth and population. This is followed by a brief account of the experience of each county included by the Act of Subsidy. The returns are analysed with the help of 108 pages of maps.

Part III consists of a Gazetteer which summarises the contents of each extant membrane belonging to the lay subsidy and found in the Public Record Office today.

PART 1

THE LAY SUBSIDY

OF 1524 and 1525

CHAPTER 1. INTRODUCTION

There were striking regional differences in the distribution of wealth and population in medieval England. Each county had its own range of diversity; the spread of men and money varied over short distances because the social and economic composition of England reflected features in the local landscape and population.

The medieval topographers were aware of this diversity and regionalism during their travels, but their records are not very illuminating. The sparsity of reference and the lack of detail in their observations may be illustrated by the writings of Nicander Nucius. He wrote:

"And the whole island is diversified with fruitfull hills and plains and abounds with marshes and well-timbered oak forests; it has moreover woods and lakes near the sea".

Eva Taylor (1936) made a systematic study of early Tudor England in "The Historical Geography of England before 1800". Examples and quotations were taken from the notes of John Leland, although this topographer could not possibly visit and record information from all parts of the land. His judgments were subjective, and for these reasons, Professor Taylor's account lacks precision. For example, London is described as being three times as large as York, the next most important English city - but there is no valid statistical evidence for this statement.

A more reliable picture of England emerges through a statistical analysis of the lay subsidy returns of 1524/5. The subsidy was a

form of taxation paid by the laity of the country to the Crown. Men throughout the country compiled lists of people they considered capable of paying tax, and treated each community in the same way. The survey lists were deposited in the Exchequer so that they could be audited and stored. The distribution of wealth and population can be measured from these taxation payments drawn up in two years of the sixteenth century.

The subsidy surveys may be used for another reason. Research is limited by the localised nature of much source material, and it is often difficult to correlate studies made in diverse parts of the country. The East Anglian textile area, for instance, may be described as prosperous, but the statement has very little meaning unless comparisons are drawn with other parts of the country. The textile centres of East Anglia and the West Country should be compared in detail and only after this has been done can the riches of the Suffolk woollen towns be accurately assessed. This broader form of approach can be achieved through the use of the lay subsidy returns. The lists cover all the country - except Northumberland, Durham, Cumberland, Westmorland and Cheshire. Parts of the Welsh borderland were excluded because they were still in Wales, and the Cinque Ports and a few small centres were also omitted.

The full lay subsidy surveys cover nearly all of England, and give a standard measurement of the distribution of wealth and population. With this information, the diversity and regionalism noticed by contemporaries can be better understood. In this present work, literary

sources are not used. In the future, it may be possible to complement the "mere facts and figures" of a tax survey with the note-takings of such topographers as John Leland.

The lay subsidy returns have so far been considered within their Tudor context. They may have an even wider role to play in medieval research. There have been two earlier studies of the regional wealth of England: "The Domesday Geographies" have traced the distribution of wealth in 1086 (Darby, 1952 and later), and R.E. Glasscock has recently used the 1334 lay subsidy returns for a similar purpose (1963). The present work marks the third cross-section in this series of medieval studies and the methods of examining wealth at the three dates are similar so as to ensure a valid comparison in time and place. One region in the 1524/5 returns can be accurately compared with another, and with itself or other parts in 1086 and 1334. This present work hopes to represent a stage in the project which will illustrate the changing regional significance of each part of England during the medieval period.

A late medieval cross-section is interesting because the Domesday Book was as remote from Cardinal Wolsey as the Tudor Exchequer is from the present-day. The choice of a date for the cross-section is, however, very limited. R.S. Schofield (1965) has shown the acute lack of material for a comprehensive study of the distribution of wealth. The necessary data, surveyed in units as small as the parish, are available for only two years during the whole of the fifteenth and

sixteenth centuries. Whilst in some respects the lay subsidy of 1543/5 is superior, a large part of the documentation is defective or lost, and only the surveys of 1524 and 1525 are suitable for the cross-section.

Dr. Schofield (1963) has traced the evolution of the subsidy structure of 1524/5, and has outlined the nature of the Act of 1523. From an extensive range of documents compiled in London, he has discussed the administration of the surveys, and the difficulties which were encountered. This present study, in a sense, complements his work. It is based on the records written in the hundreds and boroughs of England, and which were later sent to the Exchequer.

Although this work is orientated from the towns and villages of the countryside toward the London Exchequer, it does not mean that personal names and fortunes are specifically studied. Genealogists have found the subsidy lists of great value, (Dawe and others) but here they are used to discover the size and wealth of communities. The lay subsidy returns were uniquely extensive in their scope - they provide an insight into the relationship between the government and the governed, and between the country and the countryside.

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CHAPTER 2. THE MAKING OF THE SURVEYS

In 1523, the Crown felt the need for additional revenue and guided an Act of Subsidy through parliament. The Act represented the settlement of a series of questions:

1. The value and feasibility of a subsidy.
2. The manner in which the subsidy survey and collection should be carried out.
3. The timing of the subsidy.
4. The scale of the subsidy.

Like many human decisions, things went wrong. The later amendments and adaptations changed the appearance and utility of the source material which survives today.

1. The purpose of the subsidy.

In late 1523, certificates addressed to Ipswich (E 179 180/129) and Colchester (E 179 108/147) showed that "greate and notable sommes of money" were desperately needed for the war effort. England was becoming involved in the continent of Europe and there had for long been trouble on the Scottish border. This was the reason for the subsidy - the early Tudor Exchequer could manage during peace-time, but the shortage of regular income became critical during war.

Cardinal Wolsey, with others, realised that effective taxation was impossible until the distribution of wealth in England was known.

There were at least two reasons why the spread of taxable wealth was not known to the Exchequer. One was the immensity of the

surveyors' task in tracing the regional distribution of income.

S.T. Bindoff (1950) has noted that "Penzance (was) then as distant in time from Berwick as is London now from Sydney". The Crown was naturally reluctant to survey the greater part of England and to make returns which were relatively uniform in character. It represented an enormous undertaking.

Secondly, political factors had hitherto prevented the making of a permanent list of taxpayers. Parliament feared that if the Crown once obtained a list, it would be much easier to tax the country again. The Crown would be tempted to use the list time after time. For these reasons, men were reluctant to declare their true wealth, and were very suspicious of future royal intentions. G.R. Elton (1955) has summarised the dangers of exacting loans, subsidies and grants from the population within a short span of time. The subsidy of 1524/5 illustrated the Crown's belief in the prosperity of the nation since it was thought worthwhile to mount the subsidy in the face of great difficulty. Nevertheless, J.S. Brewer (1884) believed that great boldness was shown by the projectors of the Act of Subsidy in 1523.

War alone caused a directly assessed survey of contemporary wealth to be made. The course of the surveys was influenced by the need for war revenue and any use of the lay subsidies today must take into account this political and military background.

2. The method of the subsidy

There were other ways of raising revenue. A muster of March 1522 was designed to survey the availability of men and materials in the event of war. At the same time, personal wealth was assessed so that it could be quickly deployed to meet any military expenditure. The muster was purely and simply a survey. There was, however, a secret purpose. The information received on personal wealth was used to prepare the way for a loan of 2/- in the £ on assessments of £5 and more. This intention was concealed for a long time in order that the surveys should be made without prejudice. (In the following Chapters, this survey is called the muster)

Two loans were eventually levied in spite of widespread resentment (Chibnell and Woodman, 1950). Since repayment was impossible, it was transformed in 1529 into a retrospective tax. In 1523, it was clear to the Crown that another loan was politically dangerous, and another form of revenue collection had to be found.

The subsidy was the most popular device for raising revenue (Beresford, 1963) "The fifteenth and the tenth" was introduced in its final form in 1334 - a fifteenth of the rural wealth and a tenth of the borough and demesne wealth in moveables were taken in tax. The subsidy on people was indirect - the tax was levied on each vill, which then raised the money amongst its inhabitants. Although the subsidy was frequently used, the assessments on the vills were rarely modified, and never fully revised. There were few attempts to adjust the distribution of taxation, and the subsidy did not indicate

the real wealth of towns and villages.

The one great attribute of the "fifteenth and tenth" was that it raised a fixed and predictable sum of money. It was a deficient, yet reliable, means of raising revenue! The Crown was forced to tolerate it because a more efficient system was politically impossible. In the early Tudor period, however, it became clear that a subsidy was needed which recognised the changing prosperity of each vill in the country. In the reign of Henry VIII, the opposition to such a subsidy was overcome, and the Exchequer and local bodies of commissioners and assessors felt sufficiently competent to undertake the necessary surveys.

In 1489, "the first of the Tudor subsidies on land and goods" was introduced, but ended in failure (Tait, 1924). The survey of 1513 was more successful, and represented the first major extension of taxation since 1380 (Schofield, 1963). The Exchequer directly assessed each person for his current wealth. The Crown through parliament made further surveys between 1514 and 1516, and within four years a directly assessed personal tax became an acceptable means of finding money during war. Therefore, when the Crown reviewed the means of taxing the country in 1523, this experience must have weighed large in its mind.

Three points must be stressed concerning the method of survey, First, parliament authorised a survey of wealth and the collection of tax based upon the assessments. The survey and collection were intimately connected with one another - they were regarded as a "whole"

by the Exchequer. In this present work, the surveyis the primary piece of source material and the collection of the money is of less interest, although in the eyes of contemporaries the distinction would not have existed.

Secondly, the direct survey upon people did not replace the indirect subsidy. It was merely a supplement, and the "fifteenth and tenth" persisted as a fiscal device until the 1620's.

Thirdly, the Exchequer was not allowed to know the amount of tax each man paid. For political reasons, no record was kept of the distribution of taxation. The returns made to the Exchequer can only be found on a hundred (or group of hundreds) and borough scale.

In 1523, the Crown through parliament decided to consolidate the provisions of the Acts of Subsidy of 1512-16. The surveys of 1524/5 followed the same procedure, but with one important difference. The lists of taxpayers were not later deliberately destroyed, but were sent to the Exchequer where they were audited and stored. It is these lists of men and their intended payments which make the surveys of 1524/5 such a valuable source for research today.

3. The timing of the subsidy

The money from the subsidy was urgently needed; the task of the surveyor and collector was difficult and protracted. The intended chronology of the subsidy may be summarised in the following manner:

The commissions for survey were received	16th September
The assessments of wealth were taken between and	29th September 11th November

The certificates of assessment were to be submitted
to the Exchequer by 14th January

Payments to the Exchequer were to be made by 9th February

The Act made provision for four annual surveys and collections, and the above time-table was to be followed in each year.

4. The scale of the subsidy

During the passage of the Act through parliament, the intended comprehensiveness of the subsidy proved to be a very controversial issue. During the first two years, tax was to be levied on the major source of wealth of each man. Women were included when they were acting as the head of their household. The names of persons with assessments of less than £1 in value were not recorded in the lists. All entries in the surveys gave the nature of the wealth, the amount of wealth assessed and the total of taxation levied. The taxpayers were arranged in their vills, and the Front^{is}piece given the first survey list of Chilton Candover in Hampshire, as an example. Where the returns fully survive for the first two years, we have two opportunities of looking at each community. Nine months usually elapsed between the making of the two lists, which were identical in format and compiled on similar criteria. They change between the years in detail owing to the changing circumstances of some of the taxpayers.

The basis of the subsidy was different in the third and fourth years. In the third subsidy, men who received £50 and more in a year from such income as land, tenements and annuities were listed. In

the fourth parliamentary survey, those similarly rich in moveable goods were to be taxed. These later surveys left out a high proportion of the population. The lists of 1524 and 1525 included not only the richest section of the population, but also every man worth £1 and more in value. The later surveys, therefore, seem less suitable for the type of research being undertaken at the moment. They are not considered further in this present work.

This was a lay subsidy and the Act made it quite clear:

"All goodes, catelles Juels and ornamentes of Churches or Chapelles and all other thynges ordeigned for the honour and svyce of Almyghty God" (Statutes)

were exempted from taxation. However, the wealth of clergy which fell outside this definition was taxed.

The wealth of barons and baronesses was assessed by the lord chancellor or a royal official of near status. Separate returns were made for these few people in each county.

Almost all payments were made directly by individuals, but provision was made for the contribution of minors and non-clerical bodies.

"And that all coynes plate goodes and catelles being in the rule or custodie of any pson or psonnes to thuse of any other pson withyn age or of full age, or to thuse of any corporacion fratnyte gylde mysterie or any communalte beyng incorporate or nat incorporate" (Statutes)

were taxed in the normal manner. An example from Great Yarmouth for a guild may be given.

"Wm Skarburghe alderman of the gylde of St Nicholas for the stock of the same".

In waxham, of the Happing hundred of Norfolk, an assessment of the

stock of Our Lady's Gild was made. In a similar manner, returns were made of town lands, stocks and boxes. In value, they usually ranged between £1 and £5. These returns do not appear with any regularity and B. Cozens-Hardy (1926) was puzzled by the unevenness of the corporate entries in the muster returns of North Greenhoe hundred. In the subsidy surveys, they are almost exclusively found in northern East Anglia. S.H.A. Hervey (1910) found eighty guilds in the returns of Suffolk, and this is probably an underestimation (Westlake, 1919). There were more corporations in the 1543/5 subsidy returns, probably because they were taxed at twice the normal rate. The incentive of a higher tax yield may have ensured that ~~each~~^{every} guild was included.

The area^l coverage of the subsidy was summarised by the Act of 1523 as:

"evy Shire Riddyng Lathe Wapentake Rape Citie Borowe Towne and evy other place."

The exceptions to this clause are discussed in detail in the Second Part of the present work.

The survey procedure

Very little is known about the organisation of the surveys in the counties, towns and villages. L.F. Salzman (1961) has tentatively suggested a pattern of work in Sussex and how the contents of the Act gradually became known through the county. His description seems to rest largely upon evidence discovered in earlier subsidies, and for this reason his explanation may be misleading since the procedure

had been modified.

In order to understand the events of 1524/5, recourse must be made to the terms of the Act itself and to the pieces of information contained in the certificate of indenture for each hundred and borough. The latter documents served as a form of introduction to the lists of taxpayers in the hundred and borough returns.

A body of commissioners administered the subsidy in each county, and divided itself into smaller groups for the coverage of each hundred. In the dated certificates of indenture, the commissioners' names are are given, together with the details of the passage of the Act through parliament.

The first task of the commissioners was to set the survey in motion. They chose as assessors of wealth "the moost substanciall discrete and honeste psonnes" in each vill. These assessors received statements of personal wealth from each man and where they had reason to doubt his words, he was brought before the commissioners. On his "corporall othe", he was closely examined and the advice of his neighbours was taken. Penalties existed for perjury and for those who failed to appear before the commissioners.

The Exchequer attempted to ensure the honesty of its workers. The collectors of the hundred of Clackclose in Norfolk were reminded of the pains and penalties which could be invoked against fraud and indolence under the terms of the Act. Fines could be levied against defaulting collectors, and a high collector could not serve in more than one subsidy. The commissioners were allowed to serve only in the

county where they had most resort. They were instructed in the words of the Act to administer "without omission favour affeccion feare drede malyce or any other thyng".

The lists of taxpayers were drawn up and affixed to the certificate of indenture. They included "all the townes and hamlettes withyn the same hundred" and in the hundred of Tendring in Essex, the surveyors asserted they had "made pleyn declaracon and payment unto ye use of our seid sovayn lorde". An example of a list in the Hampshire survey is given as a Front^hpiece to this work. Armed with lists, the petty-collectors later visited each taxpayer, and the high collector was instructed "to leve and to gathyr (from) the pety collectors" the totals of money. Henry Shynkwyn of Eynesford, for example, was such a collector and was ordered to finish his work by "the feast of the purifacon of our lady nexte".

A document with the "hole and entere sune of every of the hundredes" was sent to the Treasurer of the King's Chamber. Lists with the names and details of each taxpayer were sent to the Treasurer and Barons of the Exchequer. The amounts of money which finally came into the Exchequer from each of the subsidies is not known. F.C. Dietz (1920) has calculated from the enrolled returns the amount which was expected, but his figures do not seem very accurate. Those given in the national summary at the end of the Gazetteer are taken from the same source.

The Exchequer auditors were responsible for checking the work of

the local surveyors. They found omissions and errors in the lists, some of which they failed to correct. Sometimes, for example, the amount of tax to be paid by the vill was not at any time recorded. In such cases, the payment of each taxpayer must be added in order to find the vill total. Error persisted in some lists in spite of all the contemporary checks and a number of examples have been noted in the Gazetteer.

Amendments in procedure

The urgent need for money continually influenced the character of the survey. One clear sign of this was the extra-ordinary device known as "The Anticipation", which modified the Act before it was even put into effect. Another loan could not be implemented in 1523, owing to the fact that money was still coming in from the 1522 loan. Therefore, an anticipation of payment of the first parliamentary lay subsidy was introduced on 2nd November 1523. Those having £40 value in annual income or in moveables in the previous muster survey were to pay their taxes in "anticipation of the fyrst payment". The counties of Yorkshire and Lancashire were excluded from this levy (Schofield, 1963).

This device for a more rapid collection of money from the richest section of the community was once again used in 1545. An important distinction can be drawn between the two dates. In 1523/4, entries for the anticipation appear in separate lists and in the main body of the first survey itself. In the 1545 lists, the main body of

the survey does not contain the names and values of those who paid in advance.

The anticipation of 1523/4 was not very successful. Many men claimed they were poorer than they had been at the time of the muster in 1522. Their assessments were accordingly abated for the anticipation. There was also a slowness in contribution and the return was much lower than had been expected.

The first survey itself was soon falling behind the time-table as set out by the Act. The date on the certificate of indenture for the hundred of Dudstone and King's Barton in Gloucestershire, for example, shows that progress was very slow. There were probably many reasons for this.

In the early part of 1524, the Exchequer received the first of the certificates and lists from the counties. It was most unhappy with these first returns, and on 26th February 1524 a Letter Signet was sent to all the commissioners. This pointed out that mistakes had occurred in the interpretation of the Act. A Memorial accompanied the Letter for "the pleyne manyfeste declaracon of the same acte". The text of the Memorial has not been found in spite of a search through over 1,500 Public Record Office references.

Through an analysis of the survey lists, it is possible to suggest some of the Memorial's points. First, the Exchequer noticed that many of the subsidy assessments were lower than those of the muster of 1522. The Memorial may have challenged these abatements and have asked for a justification of the changes. Some of the accepted first

survey lists contain the replies of the commissioners, where cases of lower assessment were upheld.

In the subsidy of 1513, the assessors worked within broad categories of assessment when they surveyed the country. Wealth was measured in categories of £10 to £20, £20 to £40, for example. In subsequent surveys more precise returns were expected by the Exchequer, but a study of the assessments in excess of £10 in the returns of 1524/5 suggests that some of the broad divisions tended to persist. The Memorial may have repeated the demand for more precise and accurate assessments.

Secondly, the Exchequer found cases where the Act was misinterpreted, and the Memorial may have explained in greater detail some of the clauses which were giving trouble. In some parts, the Act was extremely vague and ambiguous in its wording. For example, it was very careless with respect to the £2 assessments in moveables. In one clause, sums of £2 to £19 inclusive were taxed at the rate of 6d in the £. Later in the Act, it was written that assessments of £2 should be rated at 4d. The surveyors received no guidance at all with respect to the £1 assessments in moveables.

Thirdly lists with the name of every taxpayer in the community were needed in order that the Exchequer auditors could check the work more thoroughly. The surveyors, however were not told what information had to be recorded in the lists - the Act was silent on this matter. It was assumed they would follow the procedure as established between

1512 and 1516, but in some wapentakes in Yorkshire, the commissioners did not use this precedent and very rudimentary lists were sent to the Exchequer. The Memorial, therefore, may have reminded the commissioners that very full returns were required.

The contents of the Memorial are unknown - although they may in part be deduced: the effects of the document are also obscure. There are many commissioners' certificates which bear an early date, taxation totals which were lower than those in the enrolled returns of 1524, and which give only the amount of tax due from each vill and hundred. These returns belong to the period before the issue of the Memorial. In the finally accepted surveys, almost all the totals in the certificates were revised in an upward direction. The final lists of 1524 were also much fuller with personal names and payments.

Perhaps the impact of the Memorial may be discussed under three headings:

1. In some counties only the commissioners' certificates were sent to the Exchequer before the receipt of the Memorial. Lists of taxpayers and their payments were not compiled before the end of February 1524.
2. In some counties, full lists had already been made, and these were simply amended in the light of the Memorial. There are numerous cases where lists of very poor taxpayers have been inserted at the end of vills - or where the rates of taxation on assessments of £1 and £2 have been changed.
3. In at least three counties, full lists were abandoned for fresh ones. In Oxfordshire, there are two sets of full lists for the first year,

and it is interesting to compare them. There were usually the same number of taxpayers, and the richest and poorest section of the community experienced little change in assessment.

In the first survey returns of the hundred of Radlow in Herefordshire, there is a note concerning the Memorial. The amount of tax had been set at £42 13 8d but on the receipt of the Memorial, this figure was revised to £53 7 2d. Whether this degree of change was felt in many other hundreds remains unknown.

It is clear that the Memorial was not entirely successful because the finally accepted lists of 1524 contain a number of anomalies. The northern counties were not surveyed in the same manner as those in the remainder of the country, and some wapentakes and hundreds failed to make full returns to the Exchequer even after the Memorial had been distributed. In other parts, the surveyors continued to misinterpret the rates of taxation as set out by the Act and, perhaps, the Memorial.

These changes which accompanied the issue of the letter signet and Memorial suggest a revision - rather than a fresh start - in survey procedure. This may indicate all that was wrong with the surveys. On the other hand, the revision may indicate some degree of prudence on the part of the Crown and Exchequer. Perhaps there had been enough trouble - the muster/loan of 1522/3 had been very unpopular, and the passage of the subsidy Act through parliament in 1523 was stormy. The Anticipation caused resentment, and was not a success. Yet all the time, the need for money was pressing, and delay was increasing.

The Exchequer, therefore, may have felt it prudent to tolerate a revision of work, rather than to order another start.

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CHAPTER 3. THE MEASUREMENT OF WEALTH

The distribution of wealth in England was to be surveyed in a uniform manner. When this had been done, the whole country was to be taxed on the basis of this information. It is now time to take a closer look at the wealth which was liable for assessment, and the way in which the tax was raised.

The basis of assessment: land-moveables-wages.

Traditionally, the lay subsidy taxed moveable wealth but under the Tudors, the basis was broadened. Annual incomes were taxed, and in 1524/5 seasonal and periodic incomes were also included. The assessors grouped wealth under three headings in the lists - land, goods and wages. Figure 1 summarises the terms of the Act as they are set out in "Statutes of the Realm".

There is very little information as to what constituted moveable goods. Evidence from previous subsidies is of little value since the basis of taxation was broadened. The Act included:

"Coyne plate, stocks of marchaundise, all man of Cornes and blades served from the grounde, household stuffe and of all other goodes and catelles moveable aswell withyn this Realme as without".

J. Cornwall (1956-7) believed that livestock was excluded, and

L.F. Salzman (1961) observed that animals essential for work on the farm may not have been taxed. In the same way, corn needed for

feeding the farmer's family may not have been included. Because of the lack of evidence, it is difficult to accept or deny these suggestions.

In some parts, however, cattle were assessed. Falls in value since

Figure 1.

The rates and nature of taxation are set out in Statutes of the Realm. In most works using the lay subsidy returns, there are full descriptions of the terms of the taxation. Briefly, they may be summarised in the following manners:

1/- in the £ was levied on an annual income of land and other sources.

1/- in the £ was levied on the capital value of moveables worth £20 and upward.

6d in the £ was levied on the capital value of moveables worth £2 and upward to, but not including, £20.

4d in the £ was levied on the capital value of moveables worth £1 and under £2.

4d was paid by those aged sixteen years and above and who earned wages of and in excess of £1 a year.

The definition of goods was comprehensive and excluded only standing corn and personal attire. Coin and plate, debts owed to the individual, were taxed, although debts owed by the individual were taken into consideration, and the assessment was lowered. Aliens paid double the normal rate, or, if they owned neither adequate goods nor wages, a poll tax of 8d was levied.

Source - Statutes of the Realm, 111, p.230-41

the time of the loan in the hundreds of Towcester in Northamptonshire, Wisbech in Cambridgeshire and Lovedon in Kesteven were blamed on the losses in cattle in the recent floods and murrain. Over much of the country cattle were included as moveables, but the Act may have been misinterpreted in some areas causing local underassessment. Animals could be seen and easily counted by the assessors: coin under the bed and other hidden assets were much more easily missed. Corn in storeage would also have been difficult to estimate in its quantity and value.

Two factors may have been at work in every hundred and borough in the country. The local assessors may have wrongly excluded categories of property owing to their wilful or careless misinterpretation of the Act. Secondly, there was always the risk of deliberate or accidental concealment of wealth in any community of taxpayers. Furthermore, when we speak of the wide-sweeping nature of the subsidy, we are limited by our ignorance of the standard of living of the medieval peasant and artisan in all parts of the country. Documentary and archaeological work upon the medieval home and farm-stead is still rudimentary - although the results of such local studies as that of R.K. Field (1965) illustrate the importance of this research.

Debts and loans were taxed in the manner of moveable goods although they involved sums of money. A man was taxed for "all somes of money that to hym is owyng whereof he trustith in his conscience surely to be payed". On the other hand, he was excused payments on "suche somes of money as he oweth and in his conscience truely entendeth to

paye". The lists show that in some communities, at least, debts and loans figured large in the local economy.

The Act specified the forms of income which were liable for taxation:

"Fee Symple Fee Taile tyme of Lyfe tyme of Yeres Execucion by Warde by Cope of Court Roll or at Will in any Castelles Honours manours Londes tenementes Rentas services hereditamentes Annyties fees corrodies or pfittes of the vye true juste and clere yerely value thereof".
(Statutes)

This clause is quoted in full because some commentators have tended to abbreviate and leave the impression that only land and tenements were liable. The Act was far more sweeping, although in practice most returns were for land. Annual incomes were taxed in earlier and later subsidies, and annuities and profits were included in the above extract from the Act.

The 1524/5 subsidy was unique for its inclusion of daily and weekly wage-earners, who paid 4d in tax on their assessments of £1. There are a few cases of higher assessments - of four or five marks, or 30/-, but assessments of £2 and above are very rare. J. Cornwall (1956-7) has asked, "Since a day's wage in this period was in the region of 6d, a man in full employment, for, say, three hundred days, would in fact earn something like £7 10 0d. Must we assume that so long as a man received £1 he was rated 4d regardless of the true extent of his income?".

In answer, two points can be made. First, Cornwall may overrate the normal time spent in annual employment. If a man worked a five-day week, then 240 days may have been a more usual length of

employment. This would still cause most men to earn more than £1 in a year, but under the terms of the Act, the amount of money earned by a man from wage-income was of little consequence if it totalled more than £1. The act read:

"And evy man pson borne under the Kynges obeysuance beyng of thage of 16 yeres or above... takyng any dayely wekely or yerely wages or other pfittes for wages to the yerely value of £1 or above, and havyng none other substances whereby the same pson shuld or ought to set accordyng to this acte as is aforesaid at higher or gretter some 4d yerely duryng the said twoo yeres".

The wage-earner was asked to contribute the sum of 4d to the subsidy. It was a poll tax levied on all those above the age of fifteen and unlike the clauses related to moveable goods and landed incomes, the phrase "for every pounce" is missing. The £1 value represents a minimum qualification - not necessarily the total income of the man.

From Figure 1, the rates of taxation on the various forms of wealth can be seen. The tax was raised on the assessment which would yield the highest amount of money. If a man held similar assessments in land and moveables, the assessors would note the landed source since the yield would be twice as much. For this reason, many wage-earners do not appear in the lists under that heading. They had some possessions and under the terms of the Act, they were taxed on their moveable goods. Instead of a 4d payment, they contributed at the rate of 6d in the £. Only the poorest people, the squatters and the wanderers lacked a homestead, some household possessions, animals and implements.

The man with a £1 assessment represented a family with a low

standard of living, dependent on seasonal or periodic work. Since he had a few ties with a hearth or place of employment, he may have moved frequently. The changing composition of the taxation lists suggest that the poorest section of the community was very mobile. A comparison of names between 1524 and 1525 often indicates many changes - with some names absent, and others appearing for the first time in 1525.

It has been noticed that in some vills the number of £1 taxpayers absent in 1525 is balanced by a set of new names. In spite of internal changes in the composition of the lists, the total number of payments remained the same. This may be a fortuitous coincidence. It may represent an employer replacing the lost workers in the intervening period, but it does raise a question of wider importance. Is it possible that the assessors found a group of men too poor to contribute 4d in tax in both years of the subsidy? were these men divided into two halves which contributed 4d in only one year. In effect, was there a form of standardised return for these poor wage-earners?

For this to be possible, a further question must be asked. In 1524, how large did the following survey of 1525 loom in the minds of the commissioners and assessors? The Act was designed to cover four surveys and collections, and the clauses related to the scope and nature of the tax speak of the first two years in the same breath. There is unfortunately little evidence to prove whether the assessors were given "a brief for action" in one or two years.

Definitions of income and status adopted in one area may not have been used elsewhere. Differences in definition and approach

are abundantly clear in the county section of Part 11. of this work. It is helpful to remember that the concept of the "wage-earner" varied within and between communities. A.Everitt (1966) has found a variety, indeed a hierarchy, among the farm labourers of the sixteenth century. E.Kerridge (1951) noted the changes that could occur during the lives of these men. "Few of the wage-workers would have remained mere labourers all their lives". All these various factors underline the danger of making such generalisations as the followings: "it seems probable, therefore, that only the upper-class of wage-earners would be represented in the Rolls". (Charman,1949)

It is certain that the assessors took least trouble with the most complicated class of taxpayers - the wage-earner. In order to find out whether £1 was earned, problems of seasonal payments and earnings in kind would have to be tackled - and all for a contribution of 4d. The age of a youth may also have been an obstacle before the introduction of the parish registers. The inclusion of these poor people may have been at times arbitrary and radical changes in the numbers of wage-earners in some of the lists may represent the different approaches of the assessors. They may explain the changes in the composition of the surveys of Yarborough hundred in Lindsey.

W.G. Hoskins (1959) has written of the wage-earners as if they were an entity in the class structure of sixteenth century England. He has placed importance on the proportion of wage-earners in the subsidy lists, and has compared the returns of several parts of the country. In the light of all the difficulties listed above, it is

doubtful whether the subsidies can be reliably employed in this form of social research. There were so many variables at work in the tax lists that it is unlikely that any clear picture of the wage-earner emerges over the greater part of the country.

The Crown wanted as much money as possible, and the assessments on annual, weekly and daily incomes were a kind of supertax. The subsidy of 1524/5 attempted to be comprehensive, but the effort was probably not worthwhile. The amount of money raised from the wage-earner did not justify the trouble of survey or collection. For some parts of the country, the surveyors either deliberately or accidentally failed to list them and in other areas, there was a great deal of misunderstanding. In the otherwise very full returns of the subsidy of 1543/5, the wage-earner disappears from the lists.

The scope for subjective judgment, misunderstanding and concealment must have been great - especially when the speed of the surveyors' work is remembered. There is one crude way in which the reliability of their returns may be examined. A comparison may be made between the proportion of people taxed for the three forms of wealth in 1524 and 1525. In Norfolk, four hundreds with complete returns in both years were taken, and the results may be seen in Figure 2. The hundreds of Blofield, Humbleyard, Taverham and Walsham have been listed first, and marked differences in the nature of their wealth between the years can be seen. The second survey was clearly not a copy of the first. A larger group of hundreds was then studied in which only the survey of one year was extant. There are 4,672

entries in the first survey and 7,142 in the second. The nature of wealth in both years was compared on a broader basis. There is a close similarity between the proportions of taxpayers when viewed at this scale. Differences in wealth and the approaches of the surveyors between the years seem to have balanced themselves out on a regional basis. Problems of definition and of integrity on the part of the surveyors may not be so great when reviewed in this way.

The basis of assessments: the major income.

The surveyors investigated all the various forms of wealth, but they noted in the lists only the major source of wealth - whether in land, moveables or wages. Only for a few hundreds in Norfolk and Surrey are all the sources of wealth given in the lists, although only the largest is taxed. As a result, the surveys do not give the entire wealth of a man or community, and any comparison between areas or surveys must, therefore, be of relative and not absolute values.

In Catfield in Norfolk, an example has been found where one man was assessed for similar amounts of money in moveables and land. According to the Act, half of his wealth was omitted from the subsidy and only the landed income was taxed. If such men as Nicholas Grave had been common, the subsidy assessments would have under-estimated the total wealth of the villages and towns. The system would have been most inefficient from the viewpoint of the Exchequer. Another man might have held only one source of wealth, similar in value, and he would have paid the same amount of taxation.

The unfairness of the contribution would have become patently clear to the taxpayers.

The muster survey of 1522/3 gave details of wealth in land and moveables. For sixteen parishes in the hundred of Happing, the sum of the assessments has been calculated for each source of wealth. The total for the parishes was £2,525 7 6d, and only £234 17 6d of this amount represented landed income. The remainder was contributed from assessments on moveables goods.

The nature of wealth may be studied in another way. What proportion of the taxpayers in the subsidies held most of their wealth in the form of annual incomes? What proportion in tax did they contribute? The eleven units of the second survey of Earsham hundred in Norfolk is taken as an example in Figure 3. The sum of £71 10 5d was paid in tax by 390 taxpayers.

6.2%	of all the tax was paid on landed revenue by 0.8% of the	taxpayers
90.8%	moveables	70.3%
3.0%	wages	28.9%
<u>100</u>		<u>100</u>

Thus, in this example, about 91% of the tax of the hundred was paid upon moveables, which for 70% of the taxable population was the most important form of wealth. The proportion varied throughout the country, and for example, the wage-earner is far less common in the north of England. On the other hand, landed income was more frequently found in the northern lists. These differences in the

Figure 3.

Distribution of wealth in the hundred of Earsham, Norfolk.

-in the second survey of 1525.

Unit	<u>number of payments</u>			<u>value of payments</u>			<u>tax to be paid</u>		
	land	goods	wages	land	goods	wages			
Abbot's Thorpe	0	10	6	-	1	9 0d	2 0d	1	11 0d
Alburgh	7	37	24	1 14 0d	8 18 6d	9 4d	11	1 10d	
Billingford	1	12	0d	1 0d	19 4d	-	1	0 4d	
Brockdish	3	15	9	5 0d	4 5 10d	3 0d	4	13 10d	
Denton	4	19	13	6 0d	3 13 4d	4 8d	4	4 0d	
Earsham	0	22	11	-	3 5 10d	4 4d	3	10 2d	
Harleston	2	41	23	7 0d	11 9 0d	10 0d	12	6 0d	
Needham	0	17	9	-	4 7 4d	3 4d	4	10 8d	
Pulham	1	50	2	2 0d	11 2 10d	1 0d	11	5 10d	
Rushall	2	18	6	1 10 0d	2 11 0d	2 0d	4	3 0d	
Starston	3	13	10	3 0d	12 17 5d	3 4d	13	3 9d	
	<u>23</u>	<u>254</u>	<u>113</u>	<u>4 8 0d</u>	<u>64 19 5d</u>	<u>2 3 0d</u>	<u>71</u>	<u>10 5d</u>	
	5.8%	70.3%	28.9%	6.2%	90.8%	3.0%			
	of total number of taxpayments	of total value of payments to be paid	of total value of taxation paid by persons				<u>390</u>		

distribution of types of taxpayers are discussed in detail in the county summaries.

Although only the major source of wealth was considered, the surveyors may have assessed up to 90% of the wealth of parts of Norfolk. We should be cautious of this high figure. The major source of wealth must have been clear to the assessors, and whilst they were instructed to survey all incomes, they probably took little pains with the minor sources. It was after all useless information in their eyes. As a result, the imbalance of the various sources of wealth may be a little misleading, since it may only reflect the way in which the lists were compiled.

Clearly, the subsidy remained a tax on moveables. The poorer people on average tended to have a greater value in moveables than in annual income, and often only the richest people had greater resources in incomes than in possessions. (Schofield, 1965) As a result, cases of landed income in the lists tend to be few in number, but very important in their value. It was often assumed in the lists that the assessments were on moveables unless a note was inserted to the contrary. This was the practice adopted in the subsidy lists of the hundreds of Freshwell, Clavering and Uttlesford in Essex.

assessments or taxation

A study of the passage of the Act through parliament shows that some of the clauses were motivated by purely political reasons. The rates of taxation may reflect political rather than economic

factors. The assessments are simply related to personal wealth, but the scales of taxation are very much more complicated in their structure. It may, therefore, be argued that the assessments, and not the tax yield, should be used as a measurement of the distribution of wealth.

The idea is rejected, however, because three forms of wealth are present in the lists, and a direct assessment of £1 on landed income is not comparable in real value with £1 on moveables. Capital and annual wealth are being considered in the same survey, and in order to lessen distortion, the rates of taxation were adjusted according to the nature of the wealth. The scales are set out in Figure 1. They were fixed at 1/20th on landed and other annual incomes, 1/40th on moveables and approximately 1/60th on wages - a ratio of 3;2;1. The accuracy of these rates in reflecting real value may be open to doubt (Schofield, 1963). It is however assumed that they are more reliable than a simple correlation of the assessments on land, moveables and wages.

There is a practical aspect in this. The amounts of tax expected from each vill and hundred were usually recorded in the lists. There are, however, only two instances where the sum of the assessments in each vill has been given. It is therefore easier to work with the amounts of "tax to be paid" than from the assessments. The distribution of relative wealth is measured in this work by the yield in taxation - and not from the assessments as given in the lists. This decision has speeded work immeasurably, and has made it possible to study

the relative distribution of wealth for the whole country.

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CHAPTER 4. THE NUMBER OF PAYMENTS

The amount of taxation due from each vill was recorded in the lists. The summaries are very important when parts of the lists have been lost, or have become illegible and without these vill and hundred totals, it would be impossible to study large parts of the country where the returns are defective. The clerks did not, however, count the number of taxpayers and in the absence of these summaries, it is often impossible to discover the number of taxpayments in one year, and therefore to compare the returns of both years.

It must be stressed that we have no idea of the total number of households within each community at that time. Laura Nicholls (1964) wrote, "In the first and second years, when everyone was to pay, the lists give roughly the name of every householder who was living in the country in 1524". In both surveys, those men assessed for less than £1 in value were deliberately excluded from the lists. In view of this, how could everyone be represented? Some men in each community failed to qualify for inclusion in one or both years, although their number would vary from area to area, and perhaps between the years.

There is a further point of confusion. The Act makes no mention of "heads of household", and it is wrong to correlate the number of taxpayers with the number of households in the vill. The tax was based on personal wealth and not upon status in the family. There must have been many cases where father and son, or sons, contributed from under the same roof. The Act of Subsidy specifically

included servants from such large households as that of Sir Roger Townshend in Norfolk. The surveys cannot be used in an enumeration of the households in each vill - they are instead a list of most of the men over the age of fifteen in each taxation unit.

In the muster survey of 1522 in the hundred of Happing and Tunstead and in the borough of Great Yarmouth, all men may have been included. This was because the very poorest people were not silently excluded, but were identified in the lists. In the Happing lists, for example, 189 were described as of "nullus valor", and represented 25% of the total number of entries. In the vill of Eccles, 16 out of 36 entries were noted as having little or no income. Likewise, there were 11 out of 28 in Sutton and as many as a third of the men of Catfield, Palling and Waxham. This was a very high proportion of the community.

What light does this muster¹ information throw on the lay subsidy lists? There is unfortunately some difficulty in making a direct comparison between the two surveys. The muster and the subsidy were not based on exactly the same criteria. The earlier survey, for example, only included moveables and annual incomes, and probably classed the seasonal labourer as a man without value. Furthermore, the first lay subsidy survey for Happing is to-day very defective, although the second is complete. The muster has 746 entries, and the second subsidy has 674 - only 72 or 10% less than the muster of 1522. The difference may represent those people who were too poor to appear in the subsidy lists.

An examination of this kind - between the very full muster lists and the later subsidy surveys - is regrettable^{ly} very limited in both area and scope. This is due to the rarity of such detailed muster returns, and to the bad coverage of even less useful musters of 1522. From this one example, it would seem that in view of the scale of the present study, the proportion of people omitted from the lists is small enough to allow an estimate of the total number of men in each hundred. This assertion, however, is based on a very small sample, and the number of people excluded on account of their poverty would vary from area to area in the subsidy surveys.

A man could be present in one list and absent in the following surveys. The reasons for the changing composition of the lists are not normally given, and it is only possible to deduce them from the sort of changes which occur. What type of taxpayer was most likely to be omitted from the returns? In the hundred of Happing, 212 entries of the muster fail to appear in the second lay subsidy, 103 of these are of the "nullus*valor" group, and 35 were assessed^{ly} for £10 5 0 entries ranged between £2 and £5 in wealth in the muster, and 8 between £6 and £10. The distribution of wealth through the community must be remembered because there would be more low assessments than high ones, but even noting this, proportionally the "fall-out" rate is higher in the poorer section of the taxable population.

It is possible to compare the changes between the first and

second subsidy surveys. Four hundreds in Norfolk are taken in an example in Figure 4. The tables show the number of common entries, and the number of similar assessments between the years. 83% of the people in the first survey of Humbleyard are found in the second, and most of the taxpayers in Blofield and Flaggs appear in both years. 55% of the entries in Fleggs had identical assessments, and the figure was as high as 77% in the hundred of Humbleyard. Variations between the hundreds would reflect the degree of severity of the assessors in the second survey, and the keenness of the population to ensure they were not overtaxed. Differences may also reflect such factors as the state of the local harvests and trade.

About half the assessments changed between the years, which proves that the list of 1525 was not simply a copy of the first. It also suggests that there was an element of change in the economy and society of that part of Norfolk. Three-quarters of the people in one survey appear in the other. Since those assessed for less than a £1 were left out, this figure seems reasonable. Within each hundred, there were differences in the number of taxpayments, and the size of their wealth. At a smaller scale, on a hundred or regional basis, the changes appear to be relatively slight.

Because the surveys were held a year apart and listed all the taxable population, it is often interesting to trace the subsidy history of a man or his community. Unfortunately, confusion can easily occur

Figure 4.

Changes in the level and number of taxpayments between 1524 and 1525 in four hundreds of Norfolk.

<u>hundred</u>	<u>taxpayers</u>		<u>persons found in both surveys</u>	<u>persons with unchanged assessments</u>
	1524	1525		
Blofield	291	277	203	161
- Fleggs	494	524	371	258
- Forehoe	246	235	208	146
Humbleyard	355	379	296	274
	<u>1,386</u>	<u>1,415</u>	<u>1,078</u>	<u>839</u>

Fleggs: The returns of Ormesby and Winterton are defective, and the vills are excluded from consideration.

Forehoe: The returns of Barford, Bawbergh, Costessey, Deopham, Hingham, Marlingford, Wramplingham and Wymondham are defective, and the vills are excluded from consideration.



when individual people are under investigation. This problem of identification was obvious to the medieval surveyors, who resorted to a variety of ways of distinguishing men in the lists.

They tried to reduce confusion in three ways. When two men were related, they were distinguished as "senior" and "junior". The two John Paynes of Halvergate in Walsham hundred were called "thelder" and the "yonger" in the second survey. In the first survey, only the older Payne is so described. The other Payne is included, but without further information. Working only from the first survey, their relationship would not have been clear.

In Banworth with Panxford in the same hundred, there were three John Kings. In their case, one was described as a "colermaker", one as a "mynstrell" and the other as a "draper". Yet in the first survey, King the colermaker is not described, and in the second, King the minstrel is called "thelder" instead. Was there a second related King who was not included in the surveys? Was King still a minstrel in the second year?

The surveyors had a third method - by reference to the taxpayers' homes. In Hickling in Happing hundred, there were three Thomas Pallynges. They lived at "tungate", at "whynmor" and at "stubbe" according to the entries of these men in the lists.

These examples taken from Norfolk highlight the difficulty of identifying people within the inconsistent entries. It is a deterrent in tracing population movement between the tax vills

vills during 1524/5. This is unfortunate because the prospect of measuring the level of migration in one year is very attractive, and would be well worth studying in detail. The subsidies are unsuitable as source material because they do not reliably identify every taxpayer. A relatively small proportion of the population would be involved in migration and their names would have to be accurately located in both years of the subsidy. This work would also depend on the survival of all the documents from each hundred. Frequently some membranes have been lost, and rarely can large blocks of hundreds be found with a uniformly good documentary coverage.

Migration within the towns may have been on a more noticeable scale as artisans and labourers moved from one ward to another. Because a larger proportion of the population would be involved, a more reliable picture might emerge. Unfortunately, this is not always the case. The movements apparent from the lists may be entirely due to some alteration of the ward boundaries. There were modifications in the internal layout of Cambridge, Coventry and Gloucester.

The fact that men were listed only once - in the place to which they had most resort - is a further complication. The most prosperous elements in a community often held widely scattered investments. If the balance of these sources of income changed, and if another will became more important, the lists reflect it. But this reason for change cannot be distinguished from others mentioned above. The

significance of this may be illustrated with an example taken from the hundred of Babergh in Suffolk. The amount of tax paid by the vill of Acton rose from £4 14 0d to £6 7 2d in 1525. Two men caused this change. Robert Byron in the first survey was worth £22 in goods, but was absent in the second. Henry Buers was absent in the first, but was worth £60 in land in the second survey. These changes radically altered the character of the unit's return, but were they the outcome of the migration of these two men - or do they simply show a change in the ranking of their several scattered sources of wealth?

There is only one opportunity of studying the movement of people in the subsidies - in the hundred of Towcester in Northamptonshire. The number of entries in both surveys is about the same - 278 taxpayers in the first year. 45 people in the first are absent in the second and the reasons for their omission are given. About 16% of the original entries had "removed" from the hundred by the following year. Their assessments ranged from £50 to £1, and they had been evenly spread through the parishes. The sample is obviously too small to be generally applied over the country, but it does suggest how valuable the surveys could have been in tracing population movement. The individual taxpayer, however, was not evenly and fully identified - and it is impossible to study the migration of population and wealth further in the lay subsidy surveys.

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CHAPTER 5. THE AMOUNTS PAID IN TAXATION IN 1524/5

The differences between the two subsidy surveys of 1524 and 1525 are important because changes in assessment would influence the presentation of maps showing the distribution of wealth and population. When the documentation of one year is lost or defective, it is very useful to substitute the returns of the other year - but for this to take place safely the surveys of the two years must be comparable.

Doubts have been raised concerning the validity of this substitution. J. Cornwall (1956-7) wrote that "a downward trend in assessments is already visible in the second year, as a cursory glance will show". If there was a decline in wealth in the second year, its implications are highly significant. It would suggest a change in the actual wealth of England, or in the nature of the surveys between the years. Whatever the reason, it would prohibit the substitution of one survey when the other is defective, and only a poor coverage of the country would be possible.

the subsidies of 1524 and 1525.

The amounts of money contributed by each county can be inspected at the end of the Gazetteer. Changes in value varied from Staffordshire which paid 18% less in the second year to Huntingdonshire which contributed 3% more. Very few counties, however, paid amounts of less than 90% of the first year in the second survey.

Where a change of 10% and more in tax has been noticed within a

mapping unit, this has been indicated with a mapping symbol on the county maps. The number of instances is very small. The fall in assessment was usually within the range of 5% to 10%, but the trends were complex and very difficult to interpret and relate to the country as a whole. Furthermore, many hundreds and boroughs have defective documentation in at least one year, and the extent of the change cannot be accurately gauged.

The changes in wealth in each vill can be found when both surveys are extant. The number of men assessed for £1, for example, can be compared in both 1524 and 1525. One qualification must be mentioned when making this form of examination. Incomplete and defective surveys must be ignored since the larger and wealthier units in each hundred tend to be omitted. This is because when a membrane is partly illegible, the larger vills with the most entries suffer most. If a defective membrane is used in a sample, a serious distortion creeps in because the larger vills are left out. With this in mind, the bulk of the taxable population for Norfolk was used in the example given in Figure 5. The number of payments for each category of assessment is recorded to the nearest £, and there is a marked agreement between the two years. The second largest body of people was assessed for £2 - 24% in the first and 23% in the second year. 2% of the payments were for £10, and those worth more than £20 in wealth made up 3% of the population.

Thus, the distribution of wealth within the hundreds of Norfolk was very similar in both years. It could have varied if there had been

Figure 5.

The distribution of wealth in, 1524 and 1525 in a sample taken in Norfolk.

<u>Category of assessment</u>	<u>number of taxpayments</u>		<u>approximate per centage of total taxpayments</u>	
	1524	1525	1524	1525
£1	2,230	4,980	39%	42%
£2	1,281	2,678	24%	23%
3	512	1,001	9%	9%
4	320	661	6%	6%
5	211	404	4%	4%
6	218	437	4%	4%
7	74	115		1%
8	134	264	2%	2%
9	24	59		
10	141	276	2%	2%
11	8	22		
12	55	84		
13	26	33		
14	17	24		
15	36	48		
16	34	57		
17	1	8		
18	24	34		
19	1	7		
20-29	81	125		
30-39	39	56		
40-49	28	52		
50-59	8	10		
60-69	8	16		
70-79	2	0		
80-89	7	4		
90-99	0	1		
100+	10	16		
200+	1	4		
300+	1	2		
400+	0	1		
500+	0	2		
	<u>5,532</u>	<u>1,1481</u>		

Sources discussed on page 55.

bias on the part of the assessors and the taxpayers in one year. One could have become "soft", and the other could have concealed more expertly some of their wealth in the second survey. The above figures suggest that this did not happen. It might then be thought that the second survey was a copy of the first, but inspection of the returns of a vill or two will quickly dispel this idea. On a local level, there were many changes in each list, as may be seen from Figure 6. Each entry of the hundred Blofield is listed in the table.

Differences occurred in the assessments of households and communities, which balanced themselves out as personal wealth rose and fell: while the returns on a regional and county scale were very similar. So close is the result of the two years, that it is relatively safe to substitute the values of one survey of a hundred with those of the other.

The musters: subsidies.

Discussion has so far been confined to the two subsidy surveys, and it may be useful to compare these returns with the muster of 1522. The distribution of wealth within the hundred of North Greenhoe can be studied, and comparison made between the 549 entries of the muster and the 827 of the subsidies of the first survey. The number of people in each category of assessment is shown in Figure 7. There is a tendency for the greater proportion of the entries to be gathered between £5 and £10 in the muster.

Figure 6.

The distribution of wealth in 1524 and 1525 in the hundred of Blofield, Norfolk.

<u>Category of assessment</u>	<u>first survey</u> <u>1524</u>	<u>second survey</u> <u>1525</u>
£1	69	59
26/8	0	0
30/-	2	2
33/4d	1	2
£2	63	67
3	32	30
4	30	22
5	12	17
6	21	19
7	8	8
8	9	9
9	0	0
10	11	10
11	0	1
12	8	7
13	2	1
14	2	2
15	1	2
16	4	5
17	0	0
18	2	2
19	0	4
20-29	10	4
30-39	2	2
40-49	0	0
50-59	0	0
60-69	0	0
70-79	0	0
80-89	0	1
90-99	0	0
100+	2	1
200+	0	0
	<u>291</u>	<u>277</u>

Figure 7.

Distribution of Wealth within the hundred of North Greenhoe, Norfolk.

category of assessment	number of payments		approximate per centage of total payments	
	muster 1522	subsidy 1524	muster	subsidy
£0	19	0	3%	
1	179	396	33%	48%
2	120	198	22%	27%
3	49	50	9%	6%
4	37	41	6%	5%
5	18	23	4%	3%
6	15	19	3%	2%
7	3	5		
8	17	12	4%	1%
9	3	0		
10	28	24	6%	2%
11	2	0		
12	5	5	1%	1%
13	6	7	1%	1%
14	3	2		
15	0	1		
16	0	3		
17	0	0		
18	0	0		
19	0	0		
£20-29	14	17	3%	2%
30-39	6	7	2%	1%
40-49	11	9	2%	1%
50-59	2	3		
60-69	4	2		
70-79	1	0		
80-89	0	0		
90-99	0	0		
£100+	6	3	1%	
200+	1	0		
	<u>549</u>	<u>827</u>	<u>100%</u>	<u>100%</u>

In Figure 8, changes in wealth are studied in greater detail for assessments of £20 and less in value. There were 356 common entries and changes can be noted for all of them. 163 experienced no change, 63 had higher assessments in the muster, and 130 men were more highly assessed in the first lay subsidy. Thus, by far the greater number ~~were~~^{were} unchanged or rose in value during the lay subsidies. There is no sign of a large-scale fall in value as the years passed, but the relationship between the various surveys is complicated, since many parts of the country experienced different trends in assessment.

Until now, we have been examining the number of assessments which changed in value by 1525. We should now ask by how much did the assessments rise or fall between the muster and the lay subsidies - irrespective of the number of contributors.

The muster and the second lay subsidy were compared in value for seventeen vills in the hundred of Happing. The assessment on moveables in the muster was £2,421, and in the subsidy amounted to £1,967 13 4d. The subsidy then was worth 20% less than the muster, which represents a fall in value over two or three years.

How can this discrepancy between the number of payments and the value of the assessments be explained? J.J. Goring (1955) gives examples where men experienced substantial falls in assessment, and noted, "The new assessment made in 1524 was more lenient, and perhaps less accurate: most men's values are found to have been reduced in some cases by more than 50%." These persons, however,

Figure 8.

Changes in the distribution of wealth between the muster and the lay subsidy survey for the hundred of North Greenhoe, Norfolk.

		<u>muster survey</u>																					
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
l a y s u b s i d y	1		<u>52</u>	9		1																	<u>10</u>
	2	55	<u>50</u>	7	2	3	1																<u>13</u>
	3	8	10	<u>12</u>	3	2	2		1														<u>8</u>
	4	5	5	6	<u>10</u>	2	2																<u>4</u>
	5	3	3	2	2	<u>6</u>	1				1												<u>2</u>
	6	1	2	2	1	1	<u>5</u>		2	4		1									2		<u>9</u>
	7							<u>1</u>	1	1											1		<u>3</u>
	8					2			<u>6</u>	2	2												<u>4</u>
	9										-												<u>0</u>
	10			1			4		3		<u>12</u>	1	2	1								1	<u>5</u>
	11											-											<u>0</u>
	12			1			1				2		<u>1</u>				1						<u>1</u>
	13						3				2			<u>1</u>	1								<u>1</u>
	14												1		-							1	<u>1</u>
	15																	-					<u>0</u>
	16											1							-			2	<u>2</u>
	17																				-		<u>0</u>
	18																					-	<u>0</u>
	19																						<u>0</u>
	20							1						2								-	7
		<u>72</u>	<u>20</u>	<u>12</u>	<u>3</u>	<u>3</u>	<u>9</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>163</u>

key: this table is confined to those persons who contributed £20. and less in both surveys

- represents those persons who contributed an identical amount in both surveys total - 163
- represents those persons who contributed a greater amount in the muster survey total - 63
- represents those persons who contributed a greater amount in the lay subsidy total 130

TOTAL 356

often made up the wealthiest part of the community, and a fall of 20% in value could be entirely due to the reduction of these few, but very large, assessments. They were initially so high that the fall was reflected in the returns of the vill and hundred. These changes, although very significant, were not experienced by most of the taxpayers. and it is misleading to speak in terms of a general decline in assessment by the second survey. In a comparison of the annual returns, all parts of the country and all sections of the community must be investigated.

A distinction must be drawn between:

1. changes in assessment between the muster and the lay subsidies,
- and 2. between the returns of the lay subsidies of 1524 and 1525.

Most men paid the same or more money in the lay subsidies, but the musters were more valuable owing to the higher assessments of the wealthiest part of the population at that time. The pattern is very complex and, for example, five vills in the Happing hundred were richer in 1525 than in 1522. It should also be remembered that the above examination is based upon a very limited range of material owing to the defective state of much of the data in the Public Record Office.

The reason for change.

The wealthiest section of the population was often more highly assessed in the muster than in the subsequent subsidies. The Exchequer, perhaps, and later workers correlated these larger assessments with a

greater degree of reliability in the musters. They found the higher returns indicative of a more accurate survey. This interpretation may be correct, but owing to the sparsity of evidence, it is difficult to see how any definite conclusion can be reached. The muster may not be a good guide to the wealth of the richest men in 1522. ~~Many were~~ ^{It was} based upon estimates of wealth made collectively by the inhabitants and officers of each hundred and the purpose of the muster - that is for a loan - was not known at the time of the survey. (Schofield, 1963) It is therefore possible that the surveyors were allowed to write down the rather credulously over-assessed sums given for their rich neighbour. The subsidy surveys were carried out in a more careful manner, and the individual taxpayers took a more direct interest in their assessments. For these reasons, the subsidies may more accurately reflect the wealth of the richest men, but above all the highest assessment should not be automatically correlated with the more accurate survey.

The loan which was raised on the basis of the muster had not been repaid by the time of the subsidies. According to the terms of the subsidy Act, a man was taxed on all sums of money owed to him. The commissioners, in some parts at least, allowed the money lent to the Crown to be taxed. Six men in the hundred of Gallow in Norfolk in the first survey appealed against this because they "thinke in ther consciens never to be repaide of ther mony avaunced to the kynges highness by way of lone". Their assessments were reduced by the amounts they had previously loaned. Other instances have been found

where men doubted whether they would be repaid by the Crown. As it turned out, their assumption was correct.

The earlier muster/loan, therefore, directly affected the amount of wealth liable for taxation in the first subsidy. In the same way, the first subsidy had a bearing on the second in 1525, because each time men were poorer by the amounts they had paid in the earlier levies. The impact would have been especially great on the small but wealthiest part of the population. These men were usually assessed in landed income which was taxed at 1/- in the £ (figure 1). Moveables were rated at 6d in the £, but persons holding moveable goods in excess of £19 were also taxed for 1/- in the £. This form of surtax was paid in both subsidy surveys, and it is no surprise that the richer people were appreciably poorer in 1525.

The commissioners of the hundred of Babergh in Suffolk saw other reasons for a decline in local assessment. They noted that some men had moved their homes to other parts, and some had died and their wealth was dispersed beyond the vill. Those who were over-assessed came before the commissioners, took their oaths, and persuaded them of their diminished value.

Usually the reasons for change were not recorded, but they may be deduced from the lists. In Ludham, in the hundred of Happing, for example, Thomas Sotterton was worth £20 in moveables in 1524. In the second survey, Agnes Sotterton was assessed for £10 - probably as the widow inheriting the reduced estate of her husband. At Brumstead, Anne Bardwell held £18 in landed income, but she was absent in the

second year. William Bardwell appears in the list for the first time and was worth £16 in land - probably Anne's property had passed to her son.

The lists do not give the reason for an increase in assessment since the previous survey. In a few hundreds, an explanation for a reduction in assessment is offered, and there are, for example, 22 reasons given in the "second division" of Dorset. Eight were because of death, and four because the taxpayers had been sick during the year. One man had lost his home in a fire. The incidence of floods and disease was mentioned, two men lost sheep and seven lost part of their herds of cattle. One woman seems to have suffered a calamitous conjunction of these difficulties:

"Elyzabeth Smyth of Horton widow £5 She ys decayd by the loss of 300 shepe pryce £30 and for lechecraftte to hys hysbande in hys syknenys £6 13 4d and gyvng away hys goodes to dyverse persons at the tyme of hys death to the valew of £ and also for a pryst to syng masse for his sowle in funerall expenses £10"

Harry Barcar of Towcester in Northamptonshire was poorer by £20 for he had "decayed by mariage of his son and givng vestments and other jewels to the church". Change came more dramatically to a few men in the hundred of Lothingland and Mutford in Suffolk. John Robson, for example, "lost a shypp upon the see the whych was takyn wyth the Scotts to the value of £28". These few instances of hardship and distress in the lists illustrate the chance element of inclusion and assessment for taxation. They suggest that not every anomaly can be disregarded as a mistake on the part of the compilers of the surveys.

Such changes came about in the lists because the commissioners

sought genuine assessments of wealth, prior to taxation. Men and communities were not allocated arbitrary sums of money which they had to contribute in tax. D. Charman (1949) believed some attempt was made to relate taxation to a capacity to pay, and that attempts were made to amend and correct the entries. Over most of the country, his observations appear to be substantially correct.

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CHAPTER 6. THE RELIABILITY OF THE SUBSIDIES.

The extant lay subsidy returns can be used in at least two fields of research. They throw a great deal of light upon the nature and effectiveness of Tudor administration during this period; they are indispensable in a study of the distribution of wealth and population. The two lines of research are related, however, in their interest in the accuracy and comprehensiveness of the subsidies. If the Gazetteer is compared with that of 1334, the fullness of the later survey is clear. (Glasscock, 1963) The subsidies, like the earlier poll taxes, give the taxpayers' names, but they also recorded the wealth of each man. This additional information counts for very little unless the lists were comprehensive and accurate. The two demands must be satisfied if the 1524/5 subsidies are to hold an important place in the source material of the medieval period.

In theory at least, every family in England should have been interested in the surveys - the sheep-master and his shepherds, the merchant adventurer and his servants, the occupants of the Inns of Court and the clerics with their private incomes. Potentially, therefore, the subsidies were outstanding in their coverage of the wealth and population of the country. How great a proportion of this was included in the surveys is unfortunately unknown because the total wealth and population of England at that time cannot be discovered.

Comparisons with other lay subsidies can be revealing. It has been found that the surveys of 1524 and 1525, and of 1543/5 were

by far the most comprehensive in their inclusion of taxpayers. All men worth £1 and more in their annual income or capital wealth were taxed. Their fullness is shown by an example taken from the West Riding in the 1540's. 70% of the taxpayers in the 1543/5 lists were absent in the subsequent surveys of 1545/7 because the minimum income and wealth qualification was raised from £1 to £5 (Smith, 1962).

Two provisions in the Act of Subsidy of 1523 show the breadth of the surveys. Women paid the normal rates of taxation. Of 2,012 taxpayments in the hundred of Babergh in Suffolk, 54 were made by women. In almost every case, they were widows acting as the head of their household. A singlewoman is not often found, but there are two notable examples in Suffolk. The Spring family fortunes of Lavenham are represented in the surveys by Alice Spring who was worth £1,000, and by Bridget who was assessed at £950 in 1524. Married women are absent - probably because they could not own property in their own right.

The wives of aliens, however, were sometimes included.

The second provision of the Act was the taxation of foreigners at double the normal rate. The following entry is taken from Nettleton in Lincolnshire:

"Symond Willmson and Johan hys wyefe alyanttes".

They paid 1/4d in tax together, but for many parts of the country wives are absent even from the aliens' lists. When the immigrants lacked a £1 in wealth, they were charged a poll tax of 8d. They

were therefore asked to contribute twice the wage-earners' poll tax of 4d. In this way, "Laurens Browne a Skott withoute goodes" in Ashby in Lincolnshire paid 8d. Since all aliens were liable to taxation, the surveys provide a valuable guide to their distribution at that time. However, much information has been lost owing to the poor state of the documentation.

There are a number of important qualifications which should be made at this point. The first is raised by the title of the subsidies themselves: it was a lay subsidy. Wherever the wealth of the country is discussed in this work, it is implied that clerical wealth is excluded. Such places as Beaulieu and Kirkham Abbey were named in 1524/5 and their laymen were taxed, but the ecclesiastical bodies were silently excluded.

Secondly, those assessed at under £1 in wealth were silently omitted from the surveys.

Thirdly, it is pointed out that only the major income of each man was liable for taxation.

There is a fourth problem. Many men owned property and had incomes outside the vill in which they lived. The importance of this scattered wealth was recognised, but the wording of the Act of Subsidy was vague and has at times been misinterpreted. The wealth of each man was to be assessed and taxed in the vill where he:

"shall kepe his house or dwellyng, or where he then shalbe moost convsant abydyng or resyaunt or shall have his moost resorte unto

and shalbe best knowne at tyme of the said certificate to be made and noo where els". (Statutes)

If a man was out of the kingdom, or could not be found, attempts were made to discover his last or best known resort: a return was then to be made from that place. R.S. Schofield (1963) discusses the machinery which was set up to account for the scattered incomes and property. There are numerous cases of taxpayers being deleted from the lists with the note in the margin that they were taxed elsewhere in the country. A man could be taxed only in the place where he kept the major part of his wealth: Certificates of Exemption were issued in the other places.

Thomas Wynde, for example, lived at Hemingford Grey in Huntingdonshire and paid 4/- in tax. He owned some property in St Ives, but under the terms of the Act, there was no payment for the man in those lists. A.C. Chibnell and A.V. Woodman (1950) have written, "It was laid down in the Act of 1523 that if anyone was assessed in two places the larger sum was to be taken and the other excused". This is quite wrong. The Act, instead, required that all scattered incomes and property should be assessed in the list of one vill - where the greater part of the wealth was to be found. Unfortunately, there is no means of tracking down cases of scattered property and investments, and the constituent parts of any assessment cannot be analysed. It is, however, clear that many surveyors included wealth from distant estates. The assessments of the Spring sisters, for example, are very high and must have been derived in part from places outside Lavenham, where the return was made.

An interpretation of the subsidy material is therefore very complicated. Nevertheless, W.G. Hoskins (1952) wrote, "under Henry VIII a new form of tax, the subsidy, was introduced. It is to this that we must turn if we want a clear and undistorted picture once more of the distribution of wealth in England". There is, however, no similar source material for the same date because men had no other reason for wanting to know the distribution of wealth in England. There is very little scope for examining the reliability of the subsidy survey from other contemporary material.

Steps were taken during the formulation of the Act to ensure an accurate and comprehensive return. The powers of the commissioners were strengthened and they were given the ability to punish deceit and evasion. Further, the assessments of each taxpayer could be inspected by auditors in the Exchequer. It was clearly intended that the lists should be full and reliable in their content.

It was one thing to legislate in parliament and to make arrangements in the Exchequer; another to ensure that the assessors and commissioners would carry out the work efficiently and competently. It is extremely difficult to gauge the accuracy of their work in all parts of the country. Comparatively little was committed to writing, and the preliminary records were later destroyed. The commissioners appointed the assessors, they perused the returns, they could accept oaths and fine men for not appearing before

them - but the documents in the Public Record Office do not mark individual stages in this work. They represent instead, the culmination of the work of the commissioners and their assessors.

The Public Record Office index contains a very few unusual membranes which for some reason found their way to the Exchequer. A little more is known about the surveys of the hundreds of Blackborne and Thingoe in Suffolk from a few such membranes and fragments. It is not entirely clear how the documents were drawn up, and the following interpretation may not be entirely accurate. The assessors examined the muster/loan of 1522/3 which included entries worth £5 and more in value. Men sometimes took their oaths and persuaded the assessors that they were now poorer than they had been in 1522. For the subsidy, the assessors also drew up a list of people whose names were absent from the loan. The bulk of these people were wage-earners left out of the loan. Two lists therefore exist for each vill - one was a modified muster/loan list, and the other a supplement. Taken together, they made up the first survey for each hundred. In most cases, the two lists were fused and a single survey was submitted to the Exchequer, but for some reason two separate compilations were sent to London from Blackborne and Thingoe. The under-collectors had their own lists of taxpayers, but most have been lost or destroyed. A few have been found for Wiltshire - they contain the names of the taxpayers and the amounts expected from them in tax. There are many extant documents belonging to the high-collectors - they give the sums of money due from each under-collector and constable.

There are few checks on the work of the surveyors. We have the most imperfect idea of the amount of time and thought expended on their work. Although parliament intended a true and accurate survey, and the certificates of indenture list the terms of the Act, these aspirations do not guarantee an acceptable level of accuracy for our research purposes today.

Every surviving survey of the subsidies has been used, but they were compiled by men whose sole object was that of raising taxation. We must turn to other sources for our examination of the reliability of the subsidies.

L For some parts of the country, the muster returns are of value. They included all men- whether nobles, commoners, clerics or laymen. All wealth was recorded under the name of the place where it was found, but the muster returns were much less uniform in content than the subsidies. These full returns are not typical of the greater part of the country (Goring, 1955).

There are other drawbacks in the use of the musters: They examined annual incomes and moveable wealth; seasonal and daily wages were not included. The significance of this omission may be judged from the following example. Fourteen of the sixteen units in North Greenhoe hundred in Norfolk have surviving muster and subsidy returns. There were 546 entries in the muster and 829 in the first lay subsidy. The absence of 34% of the entries in the muster largely represents the wage-earners who are found in the subsidy lists.

The lay subsidies were founded on a different set of criteria, and any comparison with the muster is therefore limited in value.

Finally, the muster returns are of very small use because over the greater part of the country, all documentation has been lost.

2. The lay subsidy returns of 1543/5 may be used to check the reliability of the 1520's lists. If the two sources are analysed in a similar manner, changes in the layout of wealth and population between the two surveys can be compared. This work is in progress, and the number of taxpayers has been tabulated and plotted for the later subsidy. For a successful correlation of the two returns, a number of factors must be recognised. A detailed comparison of the surveys is often hampered by losses and defectiveness in the documentation of one or both surveys. In addition, twenty years had elapsed between the Acts of Subsidy and the nature of the surveys had altered in detail, although both were relatively comprehensive in their coverage of the population. Professor Hoskins (1964) wrote "No other tax-assessment thereafter (the 1520's) is of the smallest value for a study of population movements, until we come to the hearth tax of Charles 11's reign". Work which is in progress has shown that this is not a fair description of the 1543/5 subsidy returns over most of the country. When the later subsidies have been fully analysed, there is every likelihood that an assessment of the reliability of the 1520's subsidy surveys will be more complete and accurate.

3. Other data may be used to supplement and verify the subsidy

returns. The Inquisitiones Post Mortem and manorial archives may be searched for estimates of personal wealth made at a similar date. However, there are few chances of a successful comparison. Rarely do the records coincide in date, and they always contain problems in interpretation. There were so many unknown variables that very rarely can "like" be compared with "like". For example, much of the criticism of the 1524/5 surveys has hinged upon comparison with the 1522 muster. The conditions and methods of survey were not identical, but comment has not always taken this fully into account. Another instance of the difficulty of correlating two sources can be given. In the autumn of 1520, the mayor of Coventry took a census of the number of inhabitants (Harris, 1909). It is impossible to find a proportional correlation between the two sets of data, in spite of their nearness in time and place. The boundaries of the parishes may have changed, or the returns of one survey may be less reliable than the other.

E. Lipson (1931), in a discussion of the 1520's subsidies, wrote, "the subsidy returns are not a trustworthy guide to the property of taxpayers since the assessments were rated much below real values". This may be a valid argument, but the basis of the surmise is quite false. Lipson used as evidence quotations from an Elizabethan commissioner about experience during Elizabeth's reign. While the accuracy of other lay subsidies is relevant, we are forced to conclude that Wolsey's surveys will have to be largely judged on their own merit.

Therefore, any work carried out on the returns may be an "historical geography of the distribution of wealth in the lay subsidy returns" - rather than "the distribution of wealth in England". The study of reality is made in an indirect manner. To paraphrase H.C. Darby's evaluation (1952) of the Domesday evidence, it is probably safe to assume that a picture of England based on the lay subsidy returns, while neither complete nor accurate in all its details, does reflect some of the major elements in the distribution of wealth of the 1520's.

The subsidies can only be successfully employed if two basic points are remembered, First, the imperfect coverage of the documents must be constantly borne in mind. J. Cornwall (1965) has written that the muster and lay subsidy surveys "afford an unusually comprehensive view of pre-Reformation society", but while the claim was originally true, during the intervening years many of the records have been lost. This is made clear on the national and county maps in this work, and in the Gazetteer. The seriousness of the loss is related to the scale and nature of the research being undertaken. When individual entries are being studied, the gaps in the coverage are considerable. Both lay subsidy surveys should be consulted before coming to any conclusions because one smear can effectively conceal the most prosperous taxpayer in the hundred!

Secondly, the subsidies were a national survey, and an evaluation of their worth as source material can only come from a study on a national scale. Previously, some rather unfortunate

impressions have been gained from work in only a few counties. For example, there are a number of anomalies in the lists of the wapentake of Staincliffe and Ewcross in the West Riding, but it would be wrong to assume that they are found in all the lists of the Riding. Each list must be examined and considered within its county and national context.

The dangers of restricting study to anything less than the country may be seen in another way. A better idea of how the surveys were administered throughout the country was gained from work on Oxfordshire, because a number of documents have survived for this county which help to interpret the records of the remainder of England. In Part 2 of this work, and in the Gazetteer, each county and hundred has been studied in the light of experience gained in the remainder of the country's returns.

To summarise, we have in the subsidies the greater part of the wealth of England. In spite of a number of qualifications, it seems that the surveys were comprehensive, although this is much less true today owing to the poor storage of the rolls since the Tudor period. There is little information that can be used to check the accuracy of the lists, but little has been found to cast grave doubt on the findings of the subsidy surveys.

So far, we have tended to speak of the coverage of the country in one breath - as if each part was evenly treated. A reading of the county section and a study of the national maps will show that this was

not the case. There are areal differences in the reliability of the material. For a successful investigation of the regional distribution of wealth and population, there must be a constant relationship between the absolute wealth of an area and the wealth as assessed in the subsidies (Buckatzsch, 1950-1). This requirement cannot be fully met.

A lay subsidy gives a distorted impression of the total distribution because ecclesiastical wealth was not spread evenly through the country . The low returns of the fenlands and of such counties as Lancashire may, in part, reflect the regional importance of religious foundations. The lay subsidies ought to be supplemented with data taken from a clerical subsidy, but the surveys were held at different times and upon different sets of criteria. Dr. Schofield (1965) has been able to examine this form of distortion with respect to the 1512/16 lay subsidies, and he found that clerical incomes reinforced, rather than modified, the over-all patterns of wealth. It should, however, be noted that he worked on a county scale, and more marked changes would be found at a larger scale.

Not all men were liable to taxation, and those assessed for less than £1 in value were left out. Since these men were not evenly spread over the country, the relationship between the density of taxpayers and the total population will be distorted.

Areal distortion is present in the surveys in another way. The commissioners and their assessors interpreted the Act in a variety of ways, and sometimes they defined wealth differently from their

colleagues in other parts of the country. As a result, the chances of a man being included varied from one county to another, and a much greater proportion of the population was liable for taxation in the south and eastern parts of England. The layout of wealth and population on the national maps makes this evident. Joan Thirsk (1955) noted that in rural districts, "this assessment seems to have included the great majority of householders". This was probably true of the south and east of England, but to differing degrees, the subsidy was less sweeping in the remainder of the country. For this reason, it is not possible to accurately compare the density of population on Exmoor with the North York Moors, or the size of Winchester with Ripon. The surveys were not equally comprehensive in their inclusion of adult males.

The yield in taxation in the north and west was very low when compared with the south and east of England; the sparsity of taxpayers in the northern counties is even more surprising. In order to measure this problem, Dr. Thirsk (1959) called for a comparison of the subsidy lists with other population censuses. The lay subsidies of 1543/5 are being analysed with this aim in view. (The value of later source material has already been discussed on page 74). It is hoped to compare the density of taxpayers for each mapping unit in the country, but progress is being hampered by the defectiveness of the documentation, together with other problems. Twenty years elapsed in time between the two periods of survey, and the surveying criteria were not identical. However, if the entire country is surveyed at the

two dates, the proportional differences in the density of taxpayers will be interesting. The varied surveying techniques of the commissioners and assessors in the 1524/5 subsidy may be revealed. In the south-east, the density of taxpayers is roughly comparable, but in the north and north-west, there are many times more people in the later lists. An increase in taxpayers may indicate the existence of unreliable returns in 1524/5.

In conclusion, over the greater part of the country the subsidies were administered in a standard manner - but there were exceptions. Lancashire and Yorkshire were glaringly different from the southern counties in the management of their surveys. It is much more difficult to pin-point the distortion present in the lists of other counties. In the county section of Part II, the presence of anomalous returns is explored in depth for each county in the north and west of England. The reliability of the subsidies varies over the country, and for this reason, the national maps must be used with care.

Counties and groups of hundreds were surveyed by the same men and consequently have a greater degree of uniformity. The distribution of population may be safely deduced from maps covering individual counties or regions in England. For this reason, maps of the relative distribution of wealth and population have been drawn for as many counties as possible in this work.

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CHAPTER 7. THE MAPPING OF THE SURVEYS.

Jean Mitchell (1954), in her brief study of the medieval textile industry, described the development of a small area of Suffolk (1954). The tax paid by each town and village in the lay subsidies of 1334 and 1524/5 was plotted on two maps. The distribution of taxation was then correlated with the spread of wealth in the area, and changes between the two dates were analysed.

In spite of this useful guide to further work, very few maps of the subsidy returns of 1524/5 have appeared. Perhaps this is because of the difficulties encountered when plotting the statistical material. The amount of preparatory work is enormous owing to the unwieldy form of the surveys. Furthermore, an entirely satisfactory mapping base does not exist.

Each county has imperfect records, and for some parts of the country the surviving documentation is very incomplete. As a consequence, the absence of a full and even coverage is a fundamental problem in any analysis of the material. In the taxation maps, the returns of the second survey have been used wherever possible.

"●" is the symbol used on the county maps as an indication that the first survey returns have been used in the mapping unit.

Examples of a discrepancy of over 10% in the amount of tax paid in the two years are noted with the symbol of "o".

Each instance of a wide discrepancy in the returns can be indicated on the map and the choice of the year of survey is therefore not very important.

If the lists of 1524 and 1525 are both defective, information may be taken from both years in order to ensure a full areal coverage. Sometimes, both surveys are completely lost, and the amounts of taxation must be taken from the hundred and borough enrolled returns. These totals can be used for mapping purposes when the units coincide with the outline of the hundreds. When this is not so, the returns of the pre-revised survey of 1523/4 may be used. The latter survey is not entirely reliable (see Chapter 2), and it is known that the Exchequer discovered evidence of misunderstanding and underassessment in the lists. For these reasons, the survey was revised, but its returns come near in amount to the accepted figures of 1524.

⇒ is the symbol used on the county maps as an indication that the figures are only approximate because both surveys are defective. The maps of taxation contained in this work are therefore variable in their reliability and in the fullness of their coverage.

Two other maps have been compiled for most counties. One attempts to show the relative distribution of taxpayers. The taxation figures have been analysed in the third map which makes a preliminary investigation of the economy and society of each county. It is of adjusted taxation which was paid on assessments of less than £20 in each subsidy survey. There are gaps in the coverage of these latter two maps. The enrolled returns do not contain the numbers of taxpayers, and the abandoned first survey gives only the amounts of tax expected from each vill. In order to map the material, the returns of each parish, hundred and borough must be complete because

summaries were not given by the medieval surveyors. Unless the membranes are complete and legible, the information is irredeemably lost.

The spread of men and money can be shown cartographically by means of proportional circles appropriately located on the maps. In this way, the wealth of individual towns can be studied and compared (as in the second national map) and the relationship of the urban centres with their neighbouring countryside may be found. From this, it may be argued that all taxation areas - urban and rural districts - should be treated in this way. The approximate position of most medieval settlements is known, and the distribution of wealth between them could be plotted. There is, however, a most serious drawback to this method. No idea of the spread of wealth is given within the mapping area. The Tudor town was very small in area, although functionally most important: the Tudor parishes and tithings in some parts were considerable in area and most irregular in outline. No account is taken of the variable size of the taxation units if proportional circles are used. For example, the wealth of the Lincolnshire fenland seems considerable when plotted by proportional circles - each related to a vill, but if the great area over which the wealth was spread is taken into account, the prosperity of the fen is much less marked.

Chloroplethic mapping is an alternative method - designed to show the number of shillings, or taxpayers, per square mile of the mapping unit. B. Reynolds (1958) used both techniques in his work

on medieval Dorset. He found that it was very difficult to compare the wealth of areas of dispersed and nucleated settlement if proportional circles were used. According to the structure of the survey lists, the circles could include the payments of a variable number of settlements. "In those areas where dispersed settlement was characteristic the density map is a superior guide to the actual prosperity of such areas relative to neighbouring parts". By taking the area of the parishes into account, all parts of the country can be treated in a similar manner, irrespective of their settlement pattern.

Furthermore, the preparation of the proportional circles is long and tedious, and would take a considerable amount of time. Choroplethic mapping is much speedier, and the use of six shadings gives a detailed analysis of the spread of wealth in the country. It is difficult to present more than six shadings on maps of the size included within this work. The maps which follow have been drawn at a standard scale, and use a uniform shading and range of symbols

If these mapping units were designed to correspond with the taxation vills, a very detailed picture of the distribution of wealth and population would emerge. Joan Thirsk (1957) presented a useful map of Lincolnshire based on the statistical returns of 1563 - plotted on a parish basis. She stressed the probable lack of coincidence between the Tudor administrative units and the layout of civil parishes. This is the principal problem which must be faced. The precise extent and composition of the subsidy taxation vills is

unknown. A small scale map of the hundreds and wapentakes adopted by the surveyors in 1524/5 is given for each county in this work. In many counties, there were many cases of fragmented and detached parts of the hundreds. If their layout is a guide, the pattern of Tudor parishes and tithings must have been highly complicated. The first accurately drawn map of the parishes of England, with their acreage figures, dates from the end of the nineteenth century. Beyond doubt, these civil parishes of the Victorian period were very different in outline from the vills of the 1520's. Even where the names of the parishes and vills are the same, their layout has changed. There were changes in administrative layout even between the surveys of 1524 and 1525. Vill names of one year may be absent in another, or subdivided into further separate lists. Some place-names were linked with others - and the form of these linkages sometimes varied over the years.

The time needed for the completion of these detailed maps would be excessive in view of the dubious accuracy of the results. Instead, larger mapping units can be taken - similar in size to many of the hundreds and wapentakes. The boundaries must be parochial, but far fewer divisions have to be drawn around these larger units. Therefore, the maps are made up of groups of parishes representing collections of taxation vills, and it is hoped that error has been minimised.

Much more information may be conveyed in this manner. Often a summary of the amount of tax expected from a group of vills survives although the individual returns have been lost. The problem of the

absent or defective vill's payments can be by-passed if all the places are mapped together in a larger division. A map of the groups of vills may be more complete than one in which each vill is treated separately.

The source material must still be organised on a local level, even though the returns are being mapped at a smaller scale. In Cambridgeshire and Staffordshire, the hundred divisions would serve as mapping areas since they are compact, although variable in size, but fragmentation is so great in Worcestershire and Hertfordshire that the use of the medieval hundreds would be impossible. F.W. Morgan (1940) noted the unsuitability of the hundreds in Devon: parts were detached, the outlines were irregular and they transgressed different topographical regions. In this work, the parishes have been gathered together into divisions which reflect something of the regional identity of parts of the country. B. Reynolds had a similar approach, "Modern parish acreages have been used in these calculations, and the areal divisions of the country, while based originally upon the hundreds, have been appreciably amended in order to conform in some measure to the geological pattern". The principal bases of the division adopted by F.W. Morgan, "were maps of relief, rainfall, and solid geology, the account and map of Vancouver" and so on. In Norfolk, the layout of units should, in this way, reflect the areas of breckland and fen. The wealth of the Cotswolds may be compared with that of the Vale of Evesham, and the lands of Charnwood Forest with the Soar-Wreake valleys. The boundaries of the regions are

parish bounds. With Morgan, "No finality can be claimed for these regions - indeed, each student would devise his own - but they do represent a reasonable summary of the geography of Devon" and other parts of the country.

C.T. Smith (1965) used the 1520's surveys in a regional appraisal of Cambridgeshire. He employed a more random approach, divided the country into three kilometre squares and used these as mapping units. Usually only two or three taxation vills are contained in such an area, so that for many parts of the country, the study becomes a parochial one in disguise. Further, settlements often straddle two or more 'three kilometre squares'. The solution of such problems becomes somewhat arbitrary.

Whatever the preferences, the format of this present work has been set. It is intended that the distribution of wealth in the 1520's will be eventually compared with that of 1086 and 1334. In order to correlate the pattern of wealth at these three dates, research has to follow similar lines - in techniques and format. If changes were made, only the degree of change in method would be measured, rather than the layout of wealth in England. For this reason, the pattern as set out by Professor H.C. Darby and Dr. R.E. Glasscock has been followed as exactly as possible (see Chapter 1).

In practice, some modification of procedure has been unavoidable owing to losses in documentation in the 1524/5 surveys. A number of the original units have had to be brought together - as in

Derbyshire and Herefordshire.

Finally, one thing should be stressed - these maps are not the end of the study, but only the beginning. Maps are excellent, when drawn carefully, since they are able to suggest many questions, and it was impossible to begin formulating the direction of investigation until the maps were prepared. In a sense, a study of the distributional nature of wealth and population in the subsidies was impossible. Now these maps have been drawn and partially analysed, it is hoped they will encourage further enquiry locally and regionally.

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CHAPTER 8. INTRODUCTION TO THE GAZETTEER

The Gazetteer of the lay subsidy returns of 1524/5 has two aims:

1. The tabulation of the amount of tax paid by each vill.
2. The tabulation of the number of taxpayers.

Throughout this work, the need to study both the first and second surveys is stressed. Unless this is done, the value of the source material is limited, and the coverage of the country is much restricted. Wherever possible, the returns of both 1524 and 1525 are recorded in the Gazetteer.

The first survey of 1523/4 is rather complicated - See Chapter 2.

1. first survey "A": During the closing months of 1523, and in January and February 1524, a survey was made over much of the country. This was later revised and many of the documents which had already been prepared were abandoned. The lists of people and their expected payments have not usually survived.
2. first survey Commissioners' Certificate: The documents were drawn up before the revision took place, and contain only the amounts of tax owed by each vill. There is no information related to the number of taxpayments.
3. first survey "B": From March until July 1524 another survey was mounted with lists containing names and intended contributions to the subsidy. This became the first survey in the eyes of contemporaries and was considered sufficiently reliable by the Tudor administrators to be adopted as a suitable basis for taxation. If at all possible, the "B" lists are always given in the Gazetteer for the first survey,

and it should always be assumed that these are the lists in use - unless there is specific information to the contrary.

If the "B" lists are defective, then the other two lists are used, where available. The Commissioners' Certificates are frequently employed, but the "A" lists only survive for parts of Oxfordshire, Somerset and Wiltshire. The taxation totals of these two sources are usually lower than those of list "B", and for this reason, the following procedure has been adopted in the Gazetteer. Even if only a few totals have been lost in list "B", all the totals in the Commissioners' Certificate for the hundred are given. The returns of many units can be found in both lists, and if they are compared, a more accurate estimate may be given for those vills with only one extant return. Through the use of this earlier material - from the survey which had to be revised - it is possible to study a larger part of the country, which would otherwise have to be ignored. Because of the losses of "B" list material over much of Gloucestershire and Kesteven, these parts of England could not have been included in the Gazetteer.

Gaps in the surveys.

The Gazetteer is taken entirely from original documents in the Public Record Office. No county has complete documentation and altogether a vast number of membranes have been lost. Hampshire and Northamptonshire have a relatively good coverage, but some vills

have lost their returns in both the first and second surveys. In Bedfordshire and Herefordshire, the greater part of the survey material has been lost.

These losses occurred in a number of ways.

1. For parts of Derbyshire, the North and East Ridings of Yorkshire, it may be deduced that full and orthodox lists of taxpayers were never sent to the Exchequer in London.
2. Many of the documents sent to London have been stored badly, and in the case of the first survey for the hundred of Happing in Norfolk, nothing but a mass of rotted membrane survives. In such cases, it may be safe to assume all is lost, but a copy may be stored in a county record office. Infrequently, a copy has been found in the Public Record Office, and almost identical lists have been found, for example, for the hundred of Babergh in Suffolk. These copies may be entered in different parts of the Public Record Office index.
3. Only through a search of every Exchequer reference could all the surviving membranes be traced. C.A.F. Meekings (1962-3) noted, "Many items in this class (E 179) are mere haphazard sorting accumulations or bundles of miscellanea... For this and other reasons the official list to this class is notoriously fallible". Very frequently, parts of the same survey for a hundred have become detached. There are cases where such returns have been scattered through three references in the PRO index. Membranes have been found entered under the wrong survey, and even the wrong county.

Here are three examples:

a. A certificate of Alderbury hundred in Wiltshire was found under the hundred of Armingford in Cambridgeshire.

b. A membrane of the hundred of Nassaborough in Northamptonshire was found indexed with those of the hundred of Papworth and North Stow in Cambridgeshire.

c. Another membrane - that of the hundred of Dunworth in Wiltshire - was wrongly indexed under the wapentake of Ainsty in Yorkshire.

Sometimes, surveys of other periods have been identified in the index as belonging to the 15th and 16th years of Henry VIII. There was one - admittedly in a poor condition - for the wapentake of Buckrose in the East Riding. The indexer made an error of twenty years in dating it. Membranes of 1524/5 have been mistakenly inserted with surveys of 1543/5 and classified under these later subsidy returns in the index. Part of the survey of the hundred of Milverton in Somerset was mislaid in this manner.

The following classes have been searched:

1. Every lay subsidy of the 15th and 16th Henry VIII.
2. Every lay subsidy of the 35, 36 and 37th Henry VIII.
3. Other references of that period which may contain relevant material.
4. The class of references containing miscellaneous material for the reign of Henry VIII and later.

If a survey of the 1520's has been wrongly identified and placed elsewhere in the index, it has not been seen for the purposes of this gazetteer. It will only be found by a detailed hundred-by-hundred

search carried out upon all the early Tudor surveys. This is clearly impossible, under the PRO System, for the purpose of this work.

An index of the location of every survey and membrane related to the surveys of 1524/5 contains a thousand entries. With those references which have been inspected in order to ensure no 1520's material was present, the figure is over 1,500. If at the same time, it is remembered that only three references may be ordered at any one time at the PRO, and these usually take 45 minutes to become available, the problems of time and organisation become obvious.

Often a fragment which has defeated the indexer transforms the returns of a hundred into near-completeness. The word "lost" is never written in the Gazetteer, although the membranes have not been found. Instead, a blank space has been left so that if the figures should become available, the Gazetteer can be easily revised. A blank space means that the returns have not been found, or are unuseable: Where the date has been omitted from the documents, the word "absent" has been written in the Gazetteer - every effort has been made to avoid ambiguity.

lists without totals.

The Front^{is}piece is an example of a typical survey list. The names of men and women were listed under the name of Chilton Candover and at the foot of the list was the amount of money due from their vill. In turn, the sum expected from the hundred of Mainsborough is recorded after the lists of the other vills in the hundred. However, sometimes

this work was not carried out and the summary totals may be absent, illegible or lost. In such cases, the work of calculating these sums must be carried out to-day. There are also errors in addition in the lists which had to be corrected during the compilation of the Gazetteer. The medieval surveyors had access to other documents in order to spot their blunders, but this help is lacking today - in often illegible documents. Where such calculations have been needed today, the fact is indicated with an asterisk. The total is much less reliable than those given by the medieval surveyors and their auditors. In Kent, thousands of individual payments had to be added up, and the chance of error is considerable.

There are two other instances where the asterisk may appear in the Gazetteer. Sometimes, although the list of the vill may have been separately written, it shares a common total with other vills. In order to preserve a consistent form of presentation in the Gazetteer, this summary total has been broken down into individual vill totals.

An asterisk may also appear under the hundred or borough total, which is underlined. At times, a discrepancy has been found between the sum of the vills and the hundred figure given in the document. This difference is indicated by giving the total of the sum of the vill payments - distinguished with an asterisk, and not underlined.

Problems of identification

Confusion can take many forms. Frequently, membranes have been

stitched in the wrong order, or back-to-front, and it is easy to give the wrong total of tax to a place-name. In all these cases, the membranes must be resorted into their correct order within the PRO references. A comparison of the names of taxpayers in the two years often helps in the identification of the time and place of the survey. Their payments can be added up and compared with the will totals given in the document. If, however, the will totals were never given by the medieval surveyors, and only one survey survives for the hundred, these forms of deduction are useless. It is then virtually impossible to accurately identify the complete will list if it extends over more than one side of the membrane. Further, if there are no totals, there is no check that the entire lists are present. Lists of the hundreds of Eyhorne, Calehill and Maidstone in Kent cannot be accurately identified for these reasons. When there is doubt as to the correct identity of a place-name and its entries, a question mark has been given in the Gazetteer.

It is difficult, in some cases, to discover whether the fragments belong to the first or second survey. The certificate of indenture may be lost or detached from the entries, and only one survey may survive. The survey can be recognised from a comparison of the hundred or borough total and the figure given in the enrolled returns, but if the totals are missing, identification is impossible. Anticipation details always prove that the membranes belong to the first survey, but there is no significance in their absence. The name of the high collector is a good guide. His name was given in the

enrolled returns, and he could legally serve in only one survey. Sometimes, as many as six PRO references have been simultaneously compared in order to identify a survey, and through cross-checking with other membranes, the date of the survey may be tracked down. Some fragments of the hundred of Larkfield in Kent, and the wapentake of Wraggoe in Lindsey, have not been identified.

the arrangement of the Gazetteer

The counties are arranged in alphabetical order with London included before the county of Middlesex. The Gazetteer follows the practice of the surveys in separating the wapentake of Ainsty and the City of York from the Riding divisions of Yorkshire. Material related to the Households and those people of the rank of peer completes the gazetteer.

The hundreds, wapentakes and boroughs are arranged alphabetically within their respective counties. However, owing to the peculiar structure of the administrative units in Kent, Sussex and Dorset, a different pattern of treatment has been adopted for those counties. A useful guide and summary to the main body of the county and national gazetteer may be found in the summary at the end of each county section. This is based on the enrolled returns, and whilst serving as a summary, it also can be compared with the lists as drawn up by the local surveyors.

The vills are also in alphabetical order within their hundreds or boroughs. Two forms of presentation were available for use:

1. in the order of the original documents. It is possible to examine any significance in the order of the vills in the two surveys. None has been found. Often the two lists have the same order of place-names, but it is clear that this was only for reasons of convenience. In this way, the clerks probably avoided leaving a vill out of the membranes.

2. in alphabetical order. There was no importance attached to the order of the lists, and indeed, changes could occur randomly between the surveys. It is therefore easier to compile an alphabetical list which will facilitate future use of the gazetteer. It should be much easier to find individual vills - especially in such large hundreds as those of Bradford in Shropshire and Pirehill and Offlow in Staffordshire.

The following rule must be noted. These prefixes always succeed the remainder of the place-name in the Gazetteers:

North, east, west and south/ upper, middle, and lower/ over, under and nether/ great and little/ high and low.

Where all the returns of a hundred or borough have been lost in both years, this fact is recorded in the county chapter, and may be deduced from the county summary.

If the returns of a hundred or borough are incomplete, this is made clear in either the county chapter, or in the text or foot-note of the Gazetteer. Where only part of a place-name can be read or reliably interpreted, questionmarks represent the parts which cannot be read.

When entries cannot be counted, a "circa" figure may be given.

the 1334 and 1520's Gazetteers

This Gazetteer stands as a separate entity, but it does offer an excellent opportunity for making comparisons with the lay subsidy returns of 1334. For this reason, the same conventions have been adopted where appropriate and possible. It would also be foolish to reproduce data which has been so accurately and clearly presented in the gazetteer of R.E. Glasscock. (1963).

1. Public Record Office reference numbers

Dr. Glasscock gave these at the beginning of each county section. In the 1520's returns, each hundred and borough has a different set of numbers and therefore, the numbers are given for each administrative area in the surveys. The alternative course would have been to omit the references altogether, but this was rejected for two reasons. The PRO index is notoriously misleading and inadequate, and in addition, the references give some idea of the complexity of the source material. The surveys can only be accurately used if every reference is consulted, and the reference numbers should be an enormous help.

2. place-names

Dr. Glasscock gave the form of the place-name in 1334 and the name as it appears on the Ordnance Survey maps to-day. If a similarly full coverage had been accorded, this Gazetteer would have been greatly extended. This was not thought worthwhile, especially since the

1520's spelling of the place-name is usually very near that of 1334 or the present spelling.

The 7th edition of the 1:63360 map has been taken as standard, and if the place-name is absent from this map, the 1520's form is given within brackets. Elements of the place-name on the map, absent in the 1520's documents, have been omitted from the Gazetteer. If there is confusion, a footnote is inserted - especially if the place-name does not occur in the 1334 subsidy survey.

There is no information as to the present parochial status of any of the vills within this Gazetteer. Dr. Glasscock has given a complete and comprehensive coverage.

3. grid references

Wherever possible, Dr. Glasscock gave a grid reference to every unit within the 1334 lists. There seems little point in reproducing this material. It would extend the length of this Gazetteer, and the only contribution would be a number of mistakes to his very fine achievement. However, if the place-name is present in the 1520's lists, but was absent in 1334, then the grid reference is given in this Gazetteer. If it has been impossible to locate the place-name, a footnote is given. In this way, the two gazetteers should be complementary, and it should be possible to note the vills which only appear in the 1520's returns.

These grid references are meant only as a rough guide. They do not necessarily represent the medieval site of the village or buildings

within the vill. Frequently, the reference only locates the place-name on the map. It is felt that the precise location of the medieval sites on the present map is completely beyond the scope of this work. In fairness, even this rough guide marks a considerable advance on what has gone before.

The treatment of the boroughs and large "urban" centres is rather different. When studying the wards and parishes of the medieval town, the occurrence of their names on a present-day map is clearly of little significance. For this reason, the Ordnance Survey has not been used. Usually a single source of reference has been taken for the spelling of the place-name - The English Place Name Society volumes are ideal where they exist. Only those place-names which cannot be found in any source of reference have been placed within brackets.

The 1334 lists almost never break down the returns to their ward and parish level - and no comparison is made between the surveys. In addition no attempt has been made to locate the wards and parishes of the towns given in the 1520's lists.

an approach to the Gazetteer

It would have been impossible to reproduce every man's name, every payment made by a widow in one or both of the surveys. Consequently, this is not a transcript, and a large amount of tabulation and analysis has been undertaken during the preparation of the Gazetteer. At each stage, problems had to be solved in order

to avoid an unwieldy gazetteer, and great stress has been laid upon a uniform presentation. It must be remembered that each problem will be magnified as illegibility increases. The source material is considerable in bulk, and although relatively uniform in presentation, naturally there are many variations when it is taken and studied nationally.

In so far as it is practical, a work has been produced which may be amended and corrected when the data becomes available. The county record offices may supply some information, and the Public Record Office probably contains some more material.

Whilst every effort has been made to minimise the occurrence of error, time and the sheer length of the task have not helped. There is no attempt to deny the magnitude and extent of this problem. I have suffered much from errors made in other people's transcripts, and I fully sympathise with those who will meet with similar experiences in my own Gazetteer.

references:

- R.E. Glasscock, The distribution of lay wealth in south-east England in the early fourteenth century, Ph.D. thesis, London, (unpublished), 1963.
- C.A.F. Meekings, The hearth tax, 1662-1689, exhibition of records, Public Record Office 1962-3.

PART II

THE DISTRIBUTION OF THE RELATIVE WEALTH AND POPULATION

OF ENGLAND

AND THE COUNTIES

(Chapter 7 of Part I introduces the problems of compiling the national and county maps used in the following sections.)

PART TWOTHE DISTRIBUTION OF THE RELATIVE WEALTH AND POPULATION OF ENGLAND

There is little point in exaggerating the importance of the subsidies as source material in late medieval research. However, A.C. Chibnell and A.V. Woodman (1950) wrote, "the net was cast wide, and few adults members of the population can have eluded the tax-collectors, so that we are presented with what may be likened to a Kelly's Directory of Buckinghamshire for the year 1523/4". This analogy is quite erroneous. For a start, the Kelly Directory of Buckinghamshire is a complete volume, whereas the 1520's surveys are very defective. Kelly notes the location, size and nature of the settlements, but the subsidies give no such help. At the most, the vills are listed under their hundred names, and in a few cases the identity and precise location of some places cannot be discovered today.

Kelly does not list many people in the community. The subsidies certainly included most of the heads of household, although the number omitted will never be precisely known. Kelly may mention a person in more than one place, whereas he will only appear in the subsidies once. The character and topography of towns and villages emerge through the entries of Kelly's Directory, but all this is missing from the rolls. We clearly do not have a Directory for the years 1524/5 in either Buckinghamshire or the remainder of the country.

the study of settlement fortunes

The taxation lists give the minimal wealth and population of each vill. The historical geographer would like the vills to correspond with the towns, villages and isolated farmsteads present in the landscape of the 1520's. In this way, it would be possible to trace the fortunes of individual settlements, and to relate the number of taxpayers to the topography of the countryside.

These hopes are largely confounded by the aims of the Exchequer.

In the words of the Act (Statutes):

"the said subsidie shalbe yerely taxed assessed and rated accordyng to this acte in evy Shire Riddyng Lathe Wapentake Rape Citie Borowe Towne and evy other place withyn evy of the said foure yeres".

The Exchequer had little direct interest in the assessors and petty-collectors, who worked in the individual vills. It was perfectly possible to audit and supervise the returns from lists drawn up on a hundred and borough basis.

The choice of larger-scale divisions was left to the compiler of the individual hundred lists. In each county there were differences in approach. The smallest units in the hundred of Slaughter in Gloucestershire were called "parishes", but individual farms appeared in the lists of western Herefordshire. In Lancashire, the parish townships were named in only the hundreds of Blackburn and Lonsdale - elsewhere, only parish divisions were given. In many places, no indication was given as to whether the place-name was a parish,

tything or topographical name. It is clear that many villages, hamlets and farms were silently included within their respective parishes. G.D. Ramsay (1954) noted that "there was little or no effective distinction between tithing, parish, manor or even liberty or borough, or any other unit below the hundred, which itself was a most haphazard collection of localities". Little emphasis has been placed on the status of the vills in the Gazetteer since it seems to have played such a small part in the minds of the contemporary surveyors.

R.E. Glasscock (1963) was able to study only one survey - that of 1334 - but he detected a rather arbitrary selection of place-names in some parts of the country. In the 1520's, two surveys can be studied, and differences in the format are more easily investigated. It soon becomes clear that changes in the structure of the lists do not always reflect differences in the economy and society of the individual vills. Instead, they indicate a change in the surveyor's approach in 1525 as he wrote down the returns. In the first year in Sussex, parish divisions were not given for many hundreds in the county. In the second year, parish names are found in all the lists. The imprecision and fluidity of the composition of the returns must condition their usefulness in research on the contemporary landscape.

These criticisms of the work of the surveyors do not in any way conflict with the observations of M.W. Beresford (1953). He wrote, "the calculating eye of the tax collector was directed on the very

matters of man-power and taxable capacity which interest us in this inquiry". They mean instead that the commissioners and high collectors worked within the frame-work of the hundred and borough. There was no need to arrange the taxpayers under their village street or farmstead names.

A number of vills in the lists contributed very small amounts in taxation. It may be argued from this that all places with a few houses and farms must have been named in the lists. This unfortunately is not true. No guide was given to the local surveyors as to the threshold size and wealth of a community for identification purposes in the lists: it was left completely to the discretion of the surveyor. Especially in areas of dispersed settlement, consistently prosperous centres might only occasionally be identified in the surveys - for reasons of sheer convenience on the part of the compilers of the lists. This is well illustrated by the large number of deserted medieval villages. Sometimes, prior to destruction, the village names are absent in the lists because their entries were silently included under other place-names in the neighbourhood. It was also possible for the returns of other settlements to be included with the very few entries and name of a lost village.

Therefore, little importance can be attached to the presence or absence of a place-name in the surveys. It may be assumed that the omission of a lost village name indicated that desertion had taken place. This assumption has many pit-falls: the deserted medieval village of Abbotstone in Hampshire may be given as an example.

It was present in the 1334 list, absent in both 1524 and 1525, and although a lost village by then, it is found again in the lists of 1543. The changes reflect the whims of the local surveyors in their choice of divisions in their hundred lists.

Lost villages were often named when a prosperous person was in residence, and for this reason, the villages of East Ravensdale, Houghton and Hundon in Lincolnshire are found in the lists. On the other hand, the single return of the shepherd and his dog was included with the entries of a neighbouring vill.

Professor Beresford (1965) pointed out that the "assessments do enable an important distinction to be made between the normal villages and those already reduced to one or two households. Thus at Knaptoft, in Leicestershire, (depopulated about 1500) only two names appear in 1524, whereas at Foston (not to be enclosed and depopulated until 1622) there were 19 and at Stapleford (a late emparking depopulation) there were 25". The 1334 subsidy has been extensively used for this purpose, and vills with the names of lost villages have been distinguished in this Gazetteer. The lists of The Deserted Medieval Village Research Group have been used, and each site is marked with "+" in the Gazetteer.

The subsidies treated the villages in the same way as their more normal neighbours. In some cases, the surveys found the villages ripe for desertion - the factors which later encouraged eviction - a smallness in wealth and population - were already present. In other cases, the villages had already disappeared from the fiscal records

and in others, the returns of the lost villages were linked with those of their neighbours.

The name of the vill may not exactly describe the village of the same name, and J. Cornwall (1962-3) drew attention to the difficulty of defining the bounds of such towns as High Wycombe in the surveys - but the problem has much wider relevance. The location of any body of taxpayers in the landscape is very difficult. For example, the taxpayers in the lost village of Pudding Norton in Norfolk may represent the village before desertion. On the other hand, the men may have occupied the manor house and farm buildings which survived destruction. In a similar manner, the five taxpayers of nearby Godwick may have lived on the 38 acre site of the village before eviction occurred, or they may have been the household servants of the evicting landlord. They only paid 8/- in tax. Another possibility is that they formed the occupants of the outlying farms and buildings near the boundaries of the parish. The examples illustrate the difficulties of correlating taxation with the fortunes of a deserted medieval village.

Every available subsidy survey must be consulted in order to ensure accuracy in interpretation. This may be demonstrated with a look at the progress of enclosure and depopulation in the north of England. It appears from the 1524/5 subsidies that the countryside had been denuded of a vast proportion of its population. Even where villages had survived, shrinkage was most marked. This is interesting

in view of an observation made by R.H. Tawney (1910). He believed that the government would oppose enclosure because it reduced the taxable capacity of the counties. It appears from the subsidy surveys that there were sufficient grounds for this opposition.

The conclusion is however false since there is evidence of widespread underassessment in this part of the country. The people liable to eviction were of little significance - even when resident - because they were usually excluded from the survey lists of 1524/5. In contrast, there are many more taxpayers present in the subsidy surveys of 1543/5. There are no signs of a dramatic repopulation of the north during the twenty years after 1524/5, and so we must conclude that the changes were due to the different surveying criteria of the two subsidies.

In a study of settlement fortunes, the taxation surveys must be as comprehensive as possible. In the north of England, the 1524/5 surveys are unsuitable because they excluded the section of the community most likely to suffer eviction. The relative value of each subsidy survey in this field of study will only emerge after all the subsidies of the Tudor period have been examined on a national basis.

the study of personal fortunes

The subsidies give only the crudest impression of the standard of living. The method of assessment is not fully understood; it is not known how long the taxpayers enjoyed the level of wealth recorded

in the lists. We are only told how much each man was worth in the eyes of the subsidy-men. Additional data is not normally given, and the subsidy of 1543/5 lacks any form of marginal information. There are, however, some personal details in the surveys of 1524/5 owing to a set of peculiar circumstances. The Exchequer compared the returns of the loan of 1523 with the assessments of the first year of the lay subsidy of 1523/4 (see Chapter 2.) It found cases of lower assessment, and challenged the abatements in a Memorial. Where the local surveyors upheld their reduced assessments, they sometimes justified the action in notes made beside the taxpayers' names in the lists. From these details, it is possible to discover a few of the calamities which might befall the taxpayer. Thus, in the Devonshire hundred of East Budleigh:

"Richard Drake was cessed at the prest at £40 he askyth allowens for 80 shepe pse £4 whyche dyed yn the moryn also of £3 in mony it was thyf stolyn and for a oxe delyvd to the vycar for a mortuary upon the deth of hys wyf pse £1 and his apparel pseed at the prest at £3 and so remayneth at the subsedy £29".

The subsidy was assessed during six weeks in the autumns of 1524 and 1525. This was a sensible time since the Michaelmas rents had been paid, and the harvest was reaped but not eaten.

In a later context, E.L. Jones (1964) has illustrated the impact of the weather on the well-being of the community. W.G. Hoskins (1964) has drawn attention to the paramount importance of the harvests in the economy and society of England. He has analysed the quality of the annual harvest during the early sixteenth century, and found five good harvests in a row from 1522/1526. It would be interesting

to trace a regional pattern in the harvest of 1524 from the subsidy returns. There are numerous references to the miserable autumn of 1524. The heavy rains caused flooding and disease among livestock. The vills of Fenton, Carlton, Stragglethorpe and Willoughby along the River Witham in Kesteven complained of their losses in cattle and corn. In the Devonshire hundreds of East Budleigh, Colyton and Ottery St Mary, the impact of the weather was accentuated by the effects of the murrain. In this area, 3744 sheep, 39 horses, 30 cows, 15 bullocks and hogs, and 13 oxen had been lost. In all, £373 of assessment was abated owing to the damage of disease. In one entry, it is recorded that the taxpayer had lost 200 sheep and five horses in the devastation. However, owing to the nature of the subsidy material, there is no inventory of all the animals in any area, so that it is impossible to estimate the proportion of animals lost in the murrain.

The weather was not the only hazard, and the loss of homes and farm-buildings in a fire is sometimes recorded. Theft was mentioned in some entries, and at sea there were the dangers of storms and piracy. The economic consequences of death in the family are described in the first survey of Greywell in Hampshire. The funeral was expensive and possessions were dispersed through the neighbourhood. The death of the head of household left the widow with a reduced assessment in 1525: Commonly, an assessment in moveables was replaced by a smaller one in landed income. The marriage of children and the payment of fines at the beginning of a new tenure of land reduced wealth.

Examples of indebtedness are found in the lists, and loans seem to have been very important in some parts of the country.

The incidence of these details is purely fortuitous- reflecting the mood of the individual surveyors in the hundreds and boroughs. It depends entirely upon whether they chose to justify their assessments in writing to the Exchequer - usually they did not do this. The scraps of information from a few hundreds in 1524 emphasise the significance of local and personal factors in the level of assessment. The fluidity of the economy can be better appreciated, and our interpretation of the changes between 1524 and 1525 is disciplined. Startling changes in assessment are not necessarily the outcome of error on the part of the surveyor. Instead, some calamity may have befallen the unfortunate taxpayer in the intervening months of 1524/5.

the range in wealth

Settlement and personal fortunes form the confused basis of this study of the distribution of wealth and population. The subsidies give a composite picture of all of England at that time. The problem of interpreting the returns seems to have discouraged previous workers. J.T. Willard (1923) wrote that "It is difficult to see how the returns can be used for anything but a rough estimate of the relative wealth of districts". We would, argue that through the following 108 pages of maps, this information is in itself well worth having. It should help further research into the economic and

social conditions of early Tudor England.

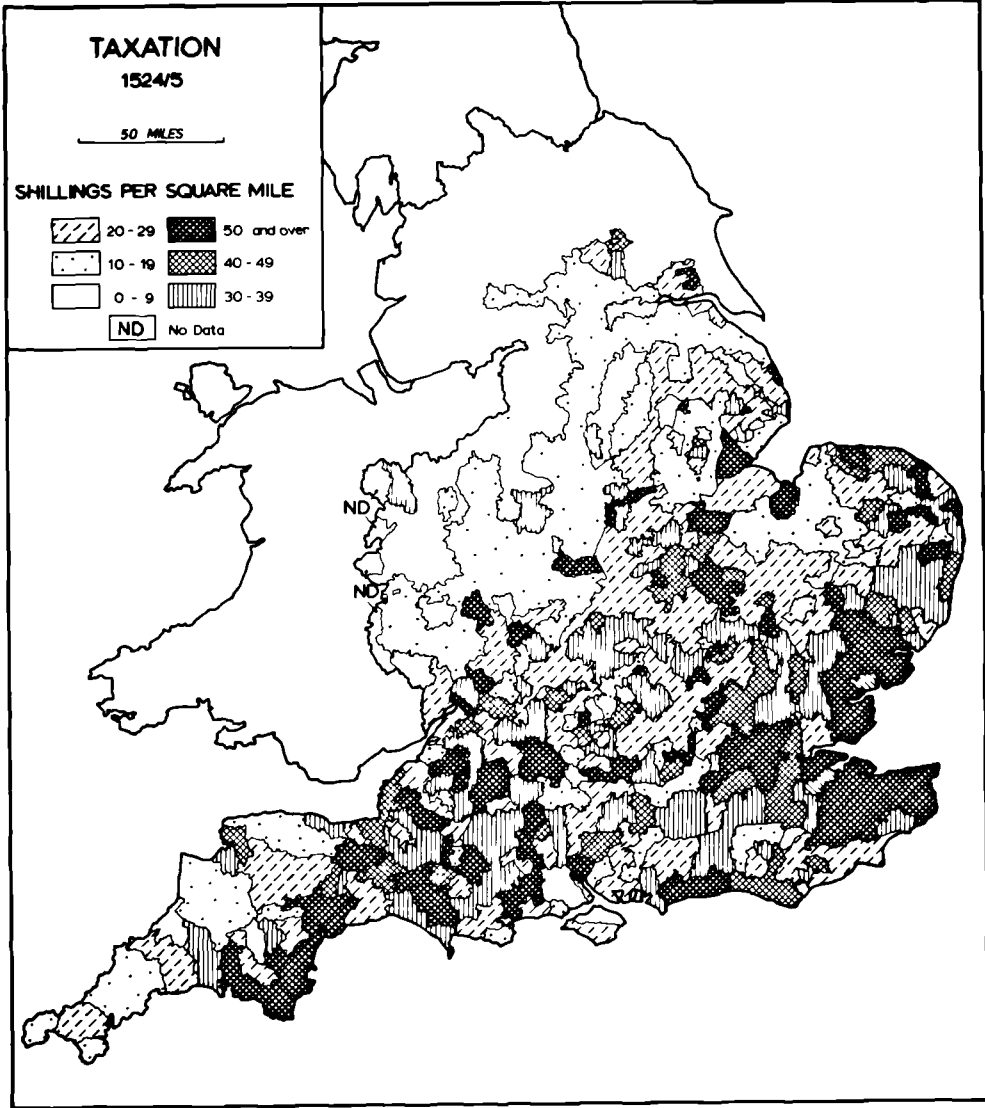
It is, for example, possible to examine the concept of a highland-lowland division in the country. In the first national map, the prosperity of the south-east can be compared with the lower returns of the north-west. The country at that time fell into two distinct parts - with a complex area of transition. South of the line from the Wash to the Severn estuary, there were few areas as poor as the countryside north of a line from the Humber to the Severn. The area of transition was, therefore, broad, and there were uncharacteristic returns in both halves of England. The uplands of Cornwall and the country along part of the Norfolk-Suffolk border were much poorer than average. The Severn and Soar-Wreake valleys were more prosperous than neighbouring parts, and the environs of York and Beverley were untypically wealthy for their situation in northern England.

It is interesting to compare the agricultural map drawn by Joan Thirsk (1967) with this first national map. The pastoral zone tended to lie west of a line drawn from the Tees toward Weymouth on the south coast. To the east, there was mixed farming. From the subsidies, the most prosperous parts of each farming zone can be traced - for example, the lands between the English Channel and the Severn estuary, or the countryside of the north-east Midlands. The subsidy surveys focus attention upon the most suitable soils and landscapes for the various forms of farming activity.

In most parts of the country, there was a range in the returns.

The maps show a sharp difference in Somerset between the wealth of the uplands of Exmoor and the Mendips, and the Somerset Levels and the lowlands toward the east. Although the London area and the whole of Kent were very prosperous, there is still an appreciable range in value. In the south, the spread of wealth is surprisingly uniform in Hampshire - but even in this county, there are sharp differences. The low figures of the New Forest can be contrasted with the riches of the adjacent Avon valley. These marked changes in taxation over short distances must in part reflect the regional differences in agriculture and, perhaps, the presence of industry. The impact of farming and craft-work may be indistinguishable owing to their interrelationship during the medieval period. In some areas, the same people may have worked on the land, and at times, in the workshop. The economy of eastern Norfolk may have been diversified in this manner. The heathland to the north of Norwich was relatively poor; the textile centres around North Walsham enjoyed a much higher standard of wealth.

In the north and north-west, there was a greater uniformity of return, but the later subsidies of 1543/5 have shown that this is the result of underassessment. Work which is in progress shows that the uniformly low returns of 1524/5 in such counties as Yorkshire and Lancashire did not reflect the real wealth and population of those parts.



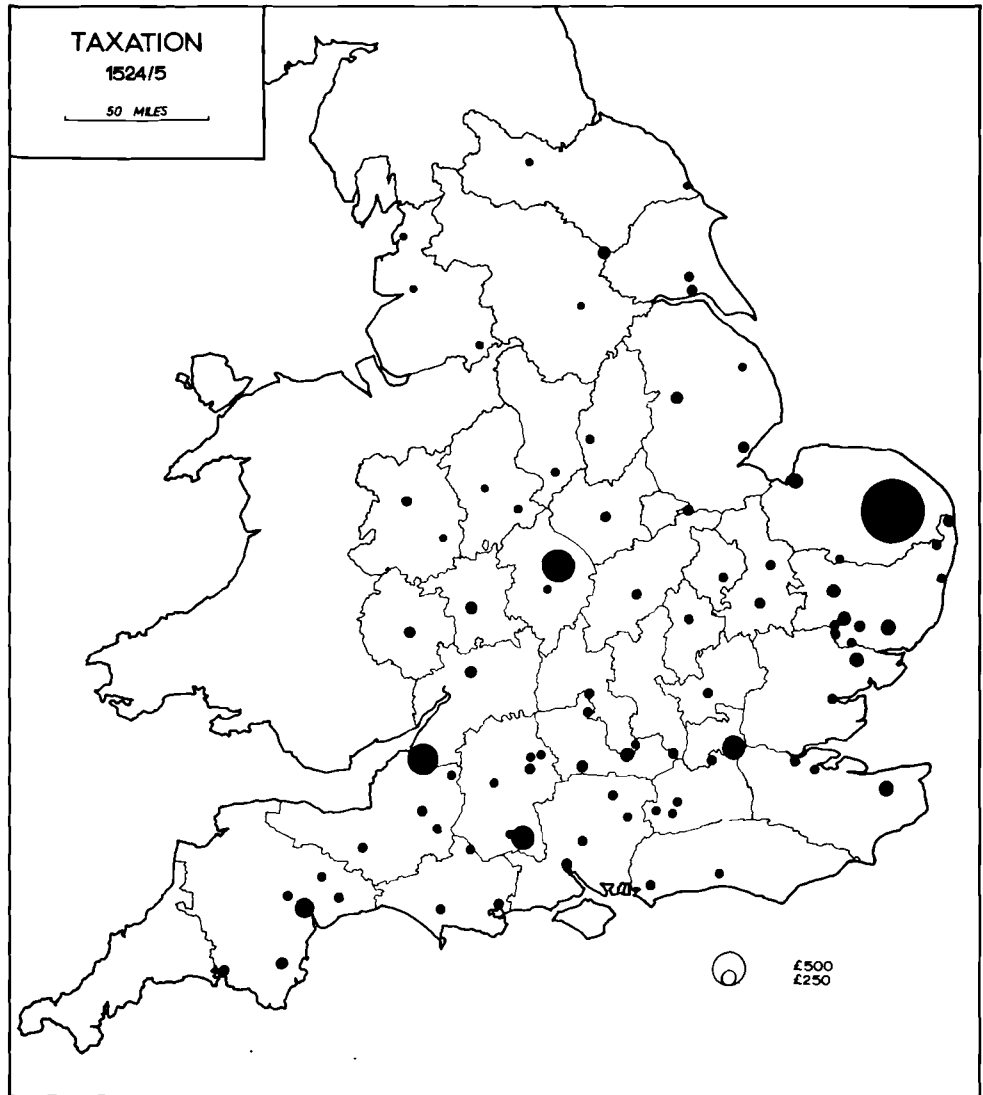
MAP 1.

urban wealth

In any regional discussion, the towns deserve an early mention. The ^{second} first national map includes the returns of every major centre in the country - with the exception of the City of London. This has not been represented on the maps owing to a problem of scale. The City was ten times as prosperous as the next urban centre, Norwich. In the second national map, the wealth of about fifty towns has been treated separately from their mapping units. Each centre is represented on the relevant county map with a letter. The towns may, therefore, be identified in the following county sections.

Figure 9 gives the ranking of the 22 most prosperous centres in the country, as surveyed in 1524/5. The ranking is compared with that of Professor Hoskins (1956), whose approach was rather different. He used the first, second and fourth surveys together in order to minimise any annual distortion of values. The precaution seems to have been unnecessary. The contributions of each town may be compared with their respective county payments which are listed at the end of the Gazetteer for both years. Norwich made up a sixth of Norfolk's wealth, and although the counties of Devon and Kent were among the most prosperous in the country, their wealth was only half that of the City of London.

Ranking does little to illustrate the great diversity of wealth between urban centres. The differences between Newbury and Southwark, for example, were considerable. The comments of John Major, a contemporary historian, largely agree with the findings of the



MAP 2.

Figure 9.

The 21 most outstanding centres in the country.

	<u>1524</u>	<u>1525</u>	<u>W.G. Hoskins'</u> <u>list</u>
City of London	8,262 10 1d	6,492 19 6d	London
1. Norwich	749 1 10d	673 0 1d	Norwich 1
2. Bristol	465 8 2d	431 11 10d	Bristol 2
3. Coventry	463 4 9d	417 9 9d	Coventry 3
4. Southwark	386 13 0d	324 17 8d	Exeter 4
5. New Salisbury	404 18 11d	322 14 8d	Salisbury 5
6. Exeter	384 10 4d	308 4 0d	Ipswich 6
7. Canterbury	269 6 1d	235 14 1d	Lynn 7
8. Lynn	267 11 1d	224 7 5d	Canterbury 8
9. Ipswich	282 1 11d	223 17 2d	Reading 9
10. Reading	222 12 3d	199 1 9d	Southwark 10
11. Colchester	215 18 1d	180 6 1d	Colchester 11
12. Lavenham	179 13 10d	175 7 6d	Bury St Edmunds 12
13. Bury St Edmunds		169 8 8d	Lavenham 13
14. York	191 19 8½d	158 0 3d	York 14
15. Totnes	143 17 11d	132 19 8d	Totnes 15
16. Gloucester	133 17 3d	130 9 10d	Worcester 16
17. Worcester	163 16 0d	128 12 8d	Gloucester 17
18. Lincoln	148 10 1d	126 7 8d	Lincoln 18
19. Newbury	121 0 3d	120 3 11d	Hereford 19
20. Hereford	124 1 0d	111 13 0d	Yarmouth 20

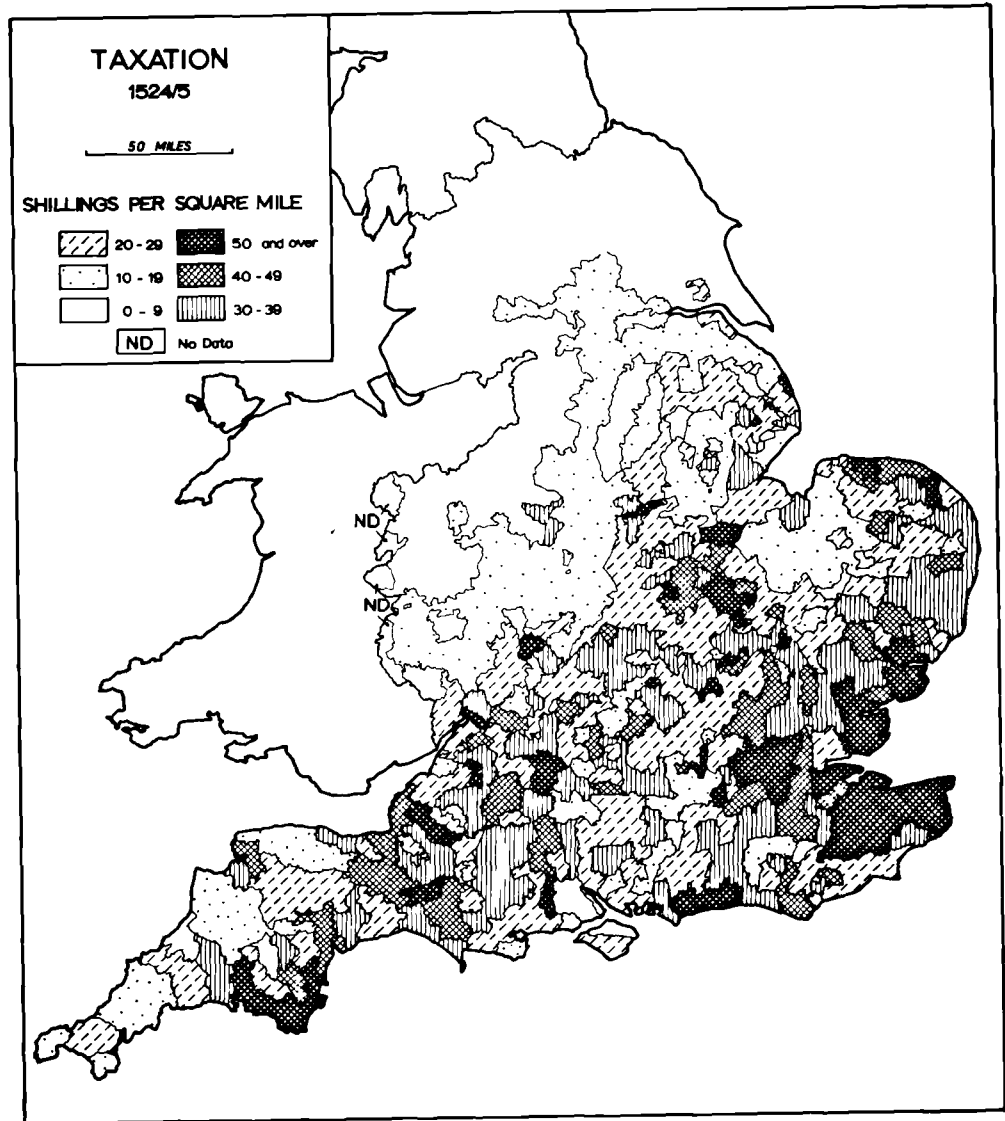
The centres are arranged in the order of their returns in 1525.

The ranking as given by W.G. Hoskins is given in the right-hand column.

subsidies. London was, in his estimation, the leading centre with York second in size. "In circuit it is great, but not in population or in wealth". He found Norwich third in size, and the centres of Bristol, Coventry and Lincoln were worthy of mention.

The ranking of towns gives little impression of their relationship with the neighbouring countryside. In the third national map, the wealth of these urban centres has been extracted. There are accordingly considerable changes in the distribution of taxation in the neighbourhood of such towns as York and Shrewsbury. The comparison highlights the concentration of wealth in the towns of these parts. The wealth of the hundreds of Babergh and Cosford in southern Suffolk was concentrated in the towns of Sudbury, Lavenham and Long Melford. This can be clearly seen in a comparison of the first three national maps. On a smaller scale, much of the prosperity of the countryside around Kingston on Thames was centred within the borough itself.

The urban fields of influence, and the presence of hierarchies of towns, have received very little attention with respect to the medieval period (Carter, 1965). This is largely due to the sparsity of information. The subsidies do not measure the facility of movement between market centres and farms, but they do treat the wealth and population of towns and villages in the same way. It is therefore possible to study the leadership of such centres as Coventry over the other Midland towns. The location of other boroughs with a similar level of wealth can be traced in the second national map. The location of large centres along the coast, and within the textile regions of



MAP 3.

East Anglia and the West Country can be appreciated. The relative wealth of these market and industrial centres may encourage further research. The unexpected relationship of Winchester, Southampton and Basingstoke in the subsidy returns might be profitably explored further in local archives.

the regional wealth of England

Supported by the centres of London, Gravesend and Canterbury, the Thames estuary was outstandingly prosperous, with returns well above those of the estuaries of the Severn, the Humber and the Solent. The coastal lands of the south and east of England were usually richer than their hinterland. The wealth of north Norfolk largely reflected the importance of the ports between Lynn and Great Yarmouth. The sea ports of Devon were among the most prosperous centres in the large county, and wealth was concentrated along the south coast and in the Torridge-Taw estuary. The pattern was not uniform along the entire coast-line, and, for example, Hampshire did not share the higher returns of the Sussex coast. Nevertheless, the conclusions of Dr. Glasscock (1965) for the 1334 subsidy are relevant at this later date. "The prosperity of the coastal fringe of south-east England, outside the Weald, was due not only to its fertility, but also to its nearness to markets at home and on the continent, and the sea transport whereby to carry produce".

Two regions with dissimilar landscape may have been closely linked in their medieval economies. The subsidies may have measured

their interrelationship, together with more local factors in the economy. The central Weald was attractive to the surrounding villages as a grazing ground, a source of timber and for its mineral-workings. The subsidy returns of neighbouring Sussex, Surrey and Kent must be considered in the light of this relationship. In the same way, the returns of the fenland of East Anglia cannot be studied separately from those of the higher tracts of Cambridgeshire, Norfolk and Lincolnshire. The peat fen was used by the nearby villages as a summer pasture - as a supplement to communities experiencing land-hunger. The subsidies of Hoolland must be seen in the context of the returns from adjacent counties and Ridings. There was a unity created out of diversity in the landscape of southern England and East Anglia. This must be borne in mind when studying the distribution of taxation on the national maps.

The droving route-ways from Haverford West through Ledbury and the Malvern Hills towards the markets of Leicester, Northampton, Kent and Essex may exemplify influences which transcended many regions in England. (Skeel, 1926). The cattle trade of Wales, the North, and western parts of the country may typify a mobile and diffuse form of investment which caused some men and communities to appear outstandingly prosperous in the subsidy maps.

Professor Hoskins (1954) has spoken of "the undoubted strength of regional farming in the sixteenth century". Because of a hierarchy among these regions, this concept in the economy of the country is not easily studied. The Colne and Lea valleys of Hertfordshire and

Middlesex, for example, may be examined for their landscape resources. However, the impact of London as a centre of investment must have been important for a small, but important, section of the community. An appreciable income may have been derived from the traffic which plied the routes into the City. Communications between the south-east and the north of England were concentrated in the river valleys - through the fields of many tax-paying citizens. Regions of various outline and size were superimposed one on top of another, and it is impossible to disentangle them in the subsidy returns. Each area enjoyed an amalgam of these regional effects. Dr. Glasscock (1963) has summarised the problem for 1334, "It is therefore clear that while topography and soils exert broad controls over agricultural practice, the complex distribution of wealth can only be explained by an examination of the economic and social conditions of particular areas".

The very long Gazetteer has been analysed, and a frame-work of mapping units can be devised. With the use of the Gazetteer, the units may be reshuffled in any other way in order to examine specific regional problems. The mapping approach can reflect the various aims of regional research upon the subsidy returns.

The maps give a complete picture without any information about its composition. The employment structure of the regions is clearly important, but occupations are very rarely recorded in the subsidies. They are given in both surveys of Northampton, and many are noted in the towns of Bristol, Cambridge and Coventry. In country districts,

they have been found only in the first survey of the hundreds of Fareham and Titchfield in Hampshire. In some parts, "servauntes" were listed under the names of their masters, and in this way, some idea of the employments and social structure of Bristol emerges from the surveys.

Over the greater part of the country, there is a dearth of information. Occupations are sometimes given in order to distinguish taxpayers with the same name, but if father and son, with the same Christian name, had the same employment (as was likely) they would obviously be identified in some other way. A man's occupation may sometimes have been noted only because it was so unusual. It is clear that we do not have a random sample of employment.

The lists give the basis of the assessment - whether it was on land, moveables or wages. This is of little use, because the "butchers" of Northampton, for example, could live on any of these sources. In the hundred of Babergh in Suffolk, a distinction was drawn between "artificers, laborers and servauntes". However, these descriptions were not consistently adopted in the hundred, and the practice was not found elsewhere in the country. From the subsidy surveys, it is impossible to distinguish any specialisation in the regional employment structure.

The maps, therefore, present the relative distribution of wealth and population without placing undue emphasis upon any form of industry. In this respect, the subsidies are unusual since most medieval documents relate to one industry or sphere of interest in

the economy and society of the country. It is an excellent opportunity to view the relative wealth of the uplands of the Chilterns, Cannock Chase and Charnwood Forest, or the heathlands of Dorset and Norfolk. The important textile areas of East Anglia and the West country can be compared, although it is not possible to study the relative prosperity of the industries themselves.

Through the changes in the layout of taxation on the third national map, the significance of industry may be suggested. The areal distinctiveness of the high returns of the hundred of Blackenhurst in Worcestershire, and the low values of the north-eastern part of Hampshire may reflect local soil and husbandry conditions. The contrasting returns of Hereford and Stafford illustrate their relative importance as marketing centres. Similar variations in this composite picture of wealth may suggest further investigation into local specialisation and fortune - which can only be suggested by the subsidies.

The distribution of taxation may be a means of measuring the progress of fundamental changes in contemporary England. The reduced role of towns in the textile industry has been emphasised by a number of commentators on the early Tudor period. R.A. Pelham (N.D.) claimed, "the Decay of the Towns in the fifteenth and sixteenth centuries might be more appropriately re-named the English Textile Revolution of the later middle ages". H. Heaton (1920) used the ulnage returns in tracing the changes in the distribution of the

woollen industry during the late fifteenth century. He not only described the current layout of the industry, but also the changes which had been taking place in its distribution. The maps of the relative distribution of wealth and population complement these studies in the regional development of specific enterprises.

The surveys also came at the onset of several notable changes. Large numbers of Flemish families settled in Kent during 1524, and began the cultivation of hops (Monckton, 1966). Birmingham was developing as an industrial centre, although in the subsidies it made little impact upon the area's returns. Further north, the considerable traffic along the Trent was regionally significant (Wood, 1950), and such coastal transit centres as Kingston upon Hull and Boston were very important. The layout of wealth and population before and during the early stages of growth may suggest some of the reasons for progress.

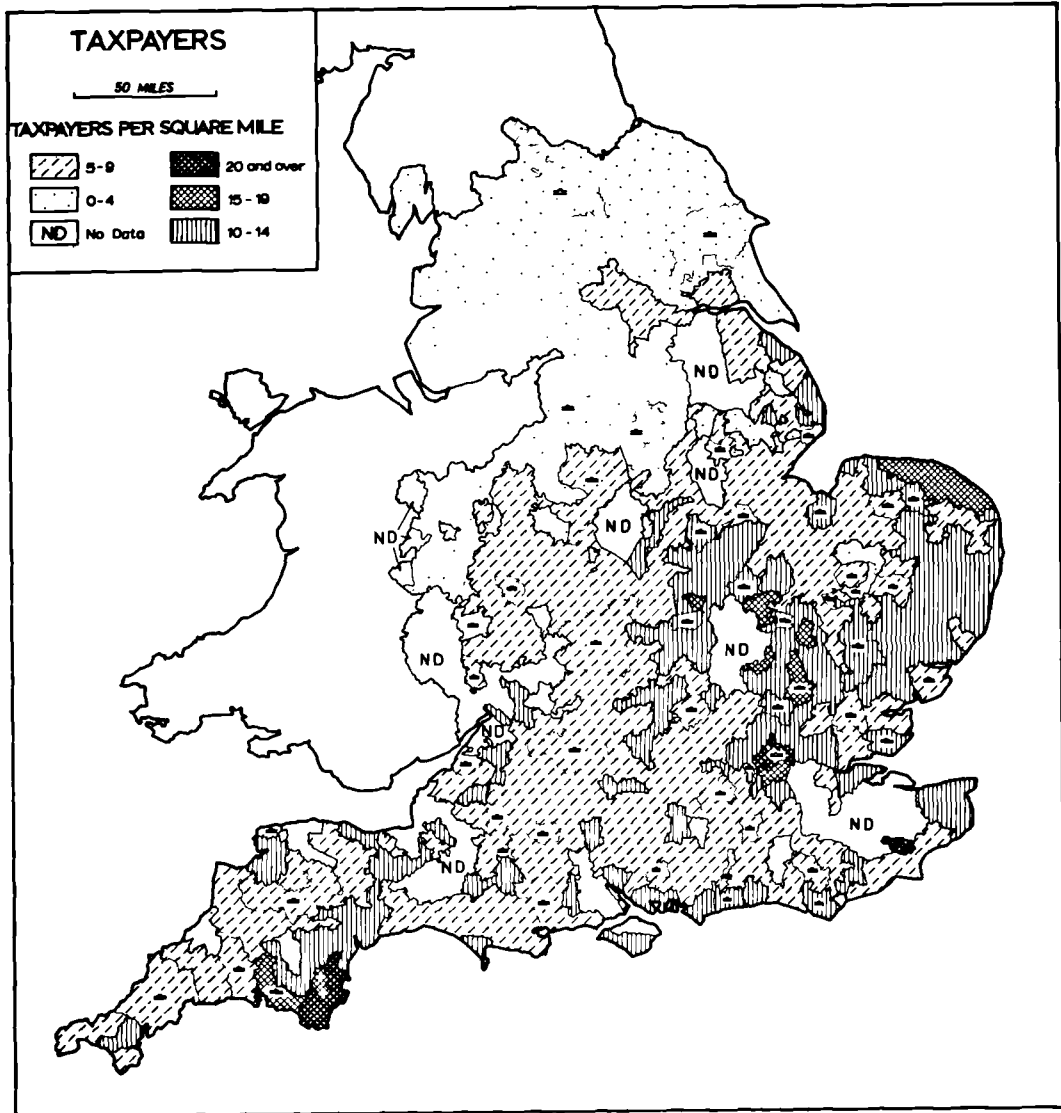
The scarplands of Gloucestershire are seen to have been very wealthy and populous, and the presence of capital and labour has been correlated with the early development of industry in that area. However, in parts of Lancashire, F. Walker (1939) interpreted the progress of industry in an opposite manner. The poor wool-producing smallholders were so miserable that they had every incentive to improve their lot through industrial growth. There was no incentive for change in the richer agricultural areas of the south-west of Lancashire. The subsidy surveys contain a considerable amount of evidence which may be profitably used in arguments exemplified by

the above. Through the use of these national and county maps, comparison can be made between communities, counties and wider tracts of country, and the differences between the levels of relative wealth may be measured.

The regional distribution of population.

The density of taxpayers is shown on the fourth national map. It is striking for its greater uniformity of return, when compared with the previous maps of taxation. The transition from the south-east toward the north of England is less dramatic, and the character of the south extends further into the northern part of the country. The highest densities of taxpayers are found in East Anglia and in south Devon, and interesting comparisons can be made between the layout of taxation and taxpayers. Examination of the returns of Kent, Somerset and the northern Midlands is hampered by the defectiveness of the subsidy material. On the national maps, some interpolation has been attempted, but for such counties as Bedfordshire, Herefordshire and Somerset, this has been impractical.

J.C. Russell (1948) has consistently shown the need for much work on the density and distribution of population during the medieval period. He has, at the same time, drawn attention to the absence of suitable material for the period 1430-1545. The national map of taxpayers may, therefore, help to bridge the gap, but a series of difficulties will have to be overcome. For example, it is impossible to invoke a single quotient to the number of taxpayers in the vill of 1524/5, and thereby find the number of inhabitants. The time for a



MAP 4.

correlation of the density of taxpayers with the distribution of population is premature.

The commissioners in some counties interpreted the Act in an unorthodox manner, and to varying degrees there is an areal distortion in the subsidies of 1524/5. A large proportion of the population - normally liable to taxation - was left out of the lists of northern England. As a result, a map of the national distribution of taxpayers cannot be correlated with the relative spread of population. The bias may not be so significant on the maps of taxation because only the poorest section of the population was omitted and a substantial part of the wealth of the area was still included, but since the poorer people made up the larger part of the community - and these were the taxpayers most likely to be omitted in the northern lists - the density of taxpayers gives little indication of the total distribution.

The 1524/5 subsidies come a generation before the first parish registers, and are of great interest in the absence of other material. However, it is difficult to see how they can give more than a generalised picture. If the 1543/5 subsidy surveys are compared with those of 1524/5, we may gain a more reliable picture of the country. The coverage will be more complete and accurate, and the local church registers could be studied within their regional context. The parish material might also supplement the subsidy lists, but differences in objective and time will always prevent a closer comparison of the two sources of the Tudor period.

The social distribution of wealth.

Wealth was unequally spread through the members of a vill or hundred. In the Front^{piece}, there is a startling range in assessments between the richest and the poorest taxpayers of Chilton Candover. Many deserted medieval villages had higher returns than ne^rby normal settlements because of the contribution of one outstandingly wealthy resident. This imbalance of wealth in the national distribution of taxation is recognised in the last two national maps of this Chapter.

Less than 10% of the people in the subsidy lists were worth £20 and more in wealth, but in many towns and villages, they paid the bulk of the taxation. The Act divided the population into two parts, and those worth £20 and more in wealth were taxed at the rate of 1/- in the £ (see Figure 1.). The remainder of the population was assessed on moveables at 6d in the £, or on incomes. The richer part of the population, therefore, contributed to a form of surtax on the whole of their wealth.

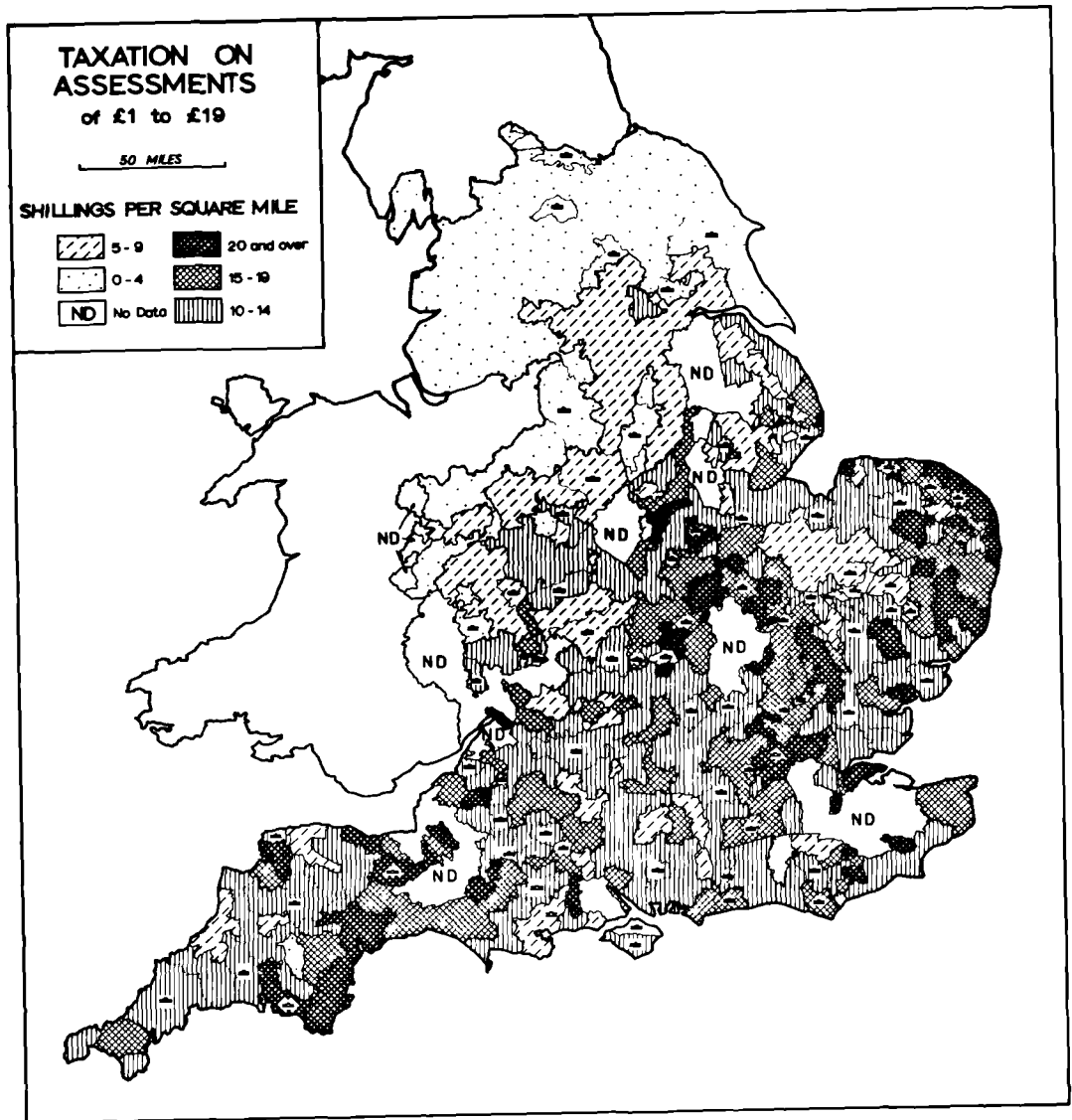
There are two reasons why the yield of these two divisions should be studied. First, the figure of £20 in wealth held a considerable significance in the minds of the authors of the Act of Subsidy. Secondly, there is a practical aspect which should be noted. In this present work, the yield in taxation is being taken as a measure of the real prosperity of each mapping unit. Those people who were assessed for more than £19 paid twice the normal rate of taxation - and

therefore, distort the pattern of wealth on the mapping units. In this respect, the subsidy survey of 1513 is more attractive since all assessments were taxed at a uniform rate. However, the vill returns do not survive from this survey, and instead an analysis of the 1524/5 subsidy must be carried out in the following manner.

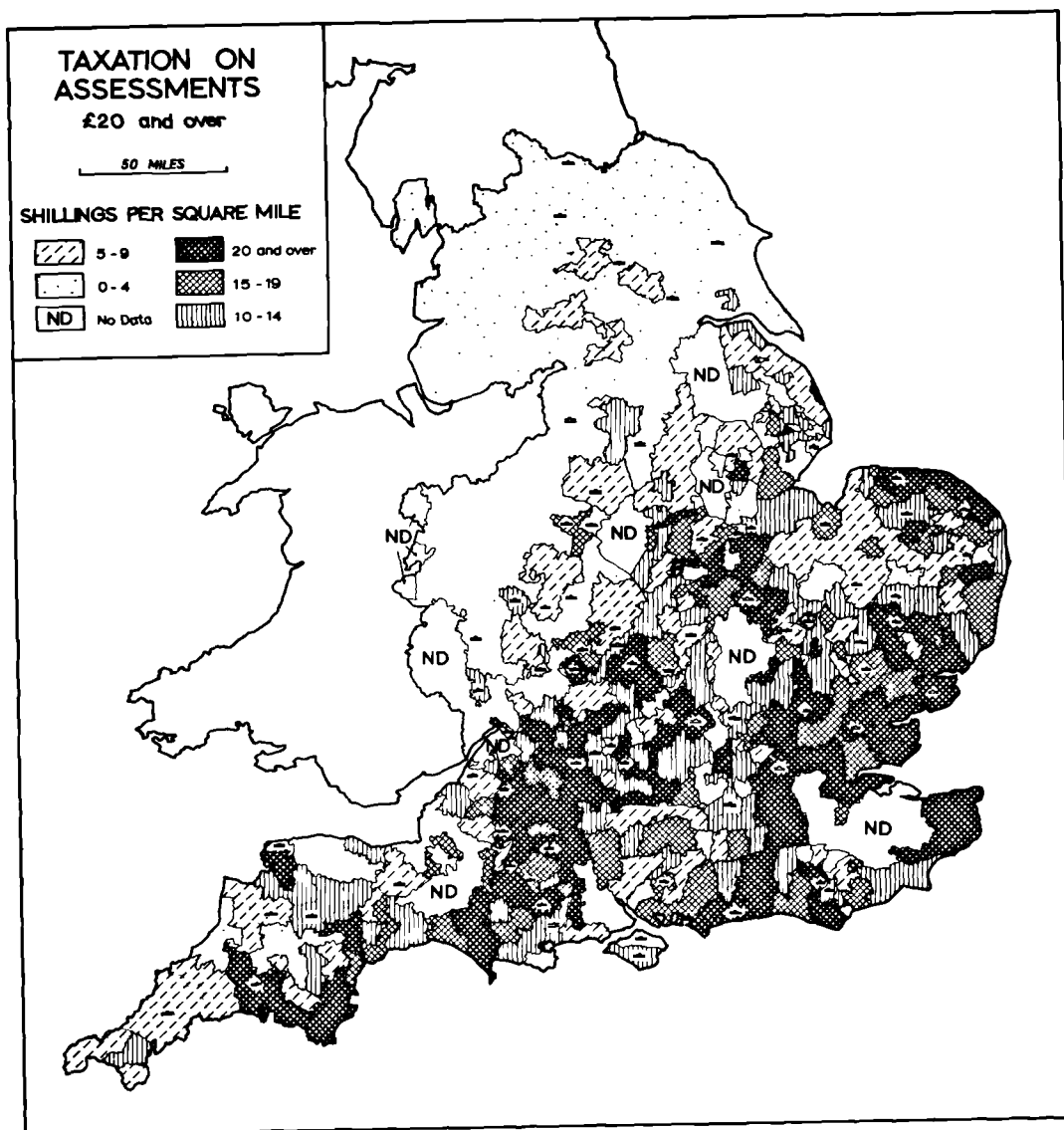
The yield in taxation has been adjusted in the last two national maps. The fifth national map shows the distribution of taxation paid on sums of less than £20; the sixth map gives the yield on sums in excess of £19. It must be remembered that the rate of payment on the latter map was twice that of the former map of adjusted taxation. It is interesting to compare the layout of returns on these maps, with the earlier ones of the Chapter. There was a relatively high yield from those assessed for less than £20 in parts of East Anglia - where the map of the distribution of taxpayers suggested a denser population than average. The wealth of the coast of Essex, and parts of Kent and Sussex largely rested on the richer section of the population. There were relatively few surtax payments in the north of England, or in such areas as the Wiltshire-Dorset border.

This is the first time that the figure of £20 has been used as a threshold in an analysis of the lay subsidy returns.

It is naturally a very crude analysis of the socio-economic make-up of a town and village, but it represents an interesting stage in a further use of the subsidies. The maps illustrate a marked difference in the distribution of wealth within society over the country - with a greater equality of income and possessions in some parts of England.



MAP 5.



MAP 6.

Two factors will hamper this field of study. The classification of the taxpayers into their various assessment groupings is very tedious and time-consuming. The latter two national maps, and the county maps of adjusted taxation represent very many hours of transcription work in the Public Record Office. Secondly, the work is severely limited by the loss of documentation. In order to inspect the value of each entry, the membranes must survive and be almost always readable.

Almost all the taxpayments have been plotted on the maps. Only those of the last section of the Gazetteer, before the national summary, have been excluded. These were made by the various Households, Peers, and a small number of miscellaneous people who escaped the normal process of survey and collection. It is impossible to locate the payments of such men as Edward Lord Dudley and Arthur Plantagenet Viscount Lisle in their respective counties of Staffordshire and Hampshire. These men were excused the normal procedure of assessment, and for Harwood in the West Riding, there was noted in the lists:

"Syr William Gascoynge the elder knyght wold not putt in his substans accordyng to the kyngs comyssion butt sayd he wold be assyde by the kyngs counsell in the Exchequer".

Also exempted from the normal county returns was Thomas Havarde in Bye-street in Hereford.

He" is sessed at London amonge the ffelsships of Court and Chauncery and hath paid his contribucon to Wm Wotton on of the barons of the Kynges eschequer".

Since these sums of money were often appreciable, their absence must

cause some local distortion on the national and county maps. Their payments are, however, included in the Gazetteer.

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THE DISTRIBUTION OF THE RELATIVE WEALTH AND POPULATION IN THE COUNTIESBEDFORDSHIRE

Bedfordshire has the poorest documentary coverage of any county in England, and it is easier to outline what still exists rather than what has been lost.

- a. The amount of tax paid by Bedford can be deduced, but no further details are available.
- b. The surviving survey for Flitt hundred is seriously defective.
- c. Commissioners' certificates are extant for Flitt and Manshead hundreds, but they are imperfect.
- d. All the vills in the hundred of Willey can be identified, although parts of the roll are defective.

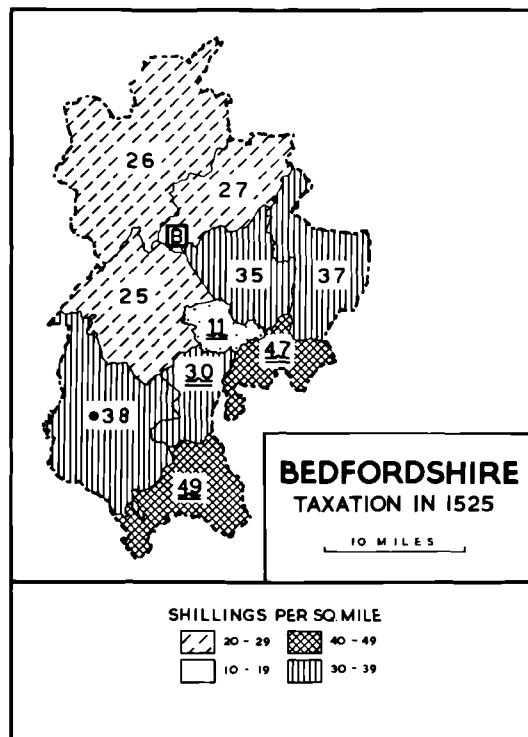
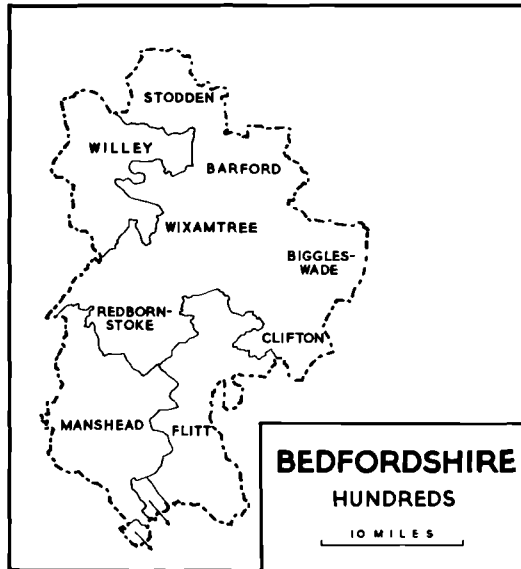
For most defective counties, some interpolation has been possible on the national maps - but this has proved impossible for Bedfordshire because so much of the documentation has been lost. This is most unfortunate in view of the county's central position in England. It is hoped that the 1543/5 lay subsidy returns will contain a complete coverage of the county, and in this way the hole in the heart of England may be filled.

Little can naturally be said about the format and style of the surveys. The lists were carefully drawn up, and the wage-earners of the first return of Flitt have been neatly tabulated. There were

few changes in the place-names of 1334 and the 1520's which is a little surprising since settlement is dispersed in the southern part of the county. Battlesden and Priestley in Manshead, and Cainhoe and Faldo in Flitt (both are deserted medieval villages) were absent in 1524/5. In Flitt, the deserted village of Lower Gravenhurst appears in only the later subsidy. There were no changes in the lists of Willey hundred.

An analysis of the county's returns is severely limited by the defectiveness of the material. For this reason, only the taxation map has been included. It has been assumed that the hundred structure of 1334 was again adopted in the 1520's and in the light of experience in neighbouring Huntingdonshire and Northamptonshire, this is a safe assumption. The mapping units for all but three hundreds coincide with the hundred divisions and the enrolled returns have played an essential part in obtaining a complete coverage.

The cover of glacial drift over the greater part of the county has tended to minimise the influence of geology upon agriculture. The distinctive market-gardening industry of the Sandy area had not yet begun (Beavington, 1965), yet in spite of this, there was still a range in the returns of Bedfordshire. Payments in the north were analogous with those of the northern claylands of Buckinghamshire, although markedly lower than those of the prosperous parts of Huntingdonshire and Northamptonshire. The south was wealthier than the north, and the figures were comparable with those of the Vale



of Baldock and south-eastern Cambridgeshire. The concentration of settlement along the scarp-foot of the Chilterns may be reflected in the higher tax yield of the extreme south.

key: B represents Bedford on the county map.

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BERKSHIRE

The returns of the three hundreds in the north-west of Berkshire have been entirely lost, and those of the hundred of Faircross are difficult to use. The hundred pattern in the east of the county is very confused, especially in the Sonning area. There is also an anomalous outlier of Wiltshire in the southern part of Berkshire, which is also found in the subsidies of 1334 and 1543/5. Minor changes in the Hampshire and Wiltshire borders of the county have taken place since the Tudor surveys.

There are only two examples in the whole country where the medieval clerks added up the tax assessments. One of these is the lists of New Windsor, and the sum of the assessments can be examined in the Gazetteer.

Because of losses in documentation, the vills of the three hundreds in the north-west have been excluded from consideration. 48 vills in the 1334 subsidy are absent in the 1520's. This is a relatively high proportion, but almost all the "lost" units are today represented by the Ordnance Survey as single buildings, a few farms or a House. Fourteen are deserted medieval villages and a few have been absorbed into nearby urban centres.

Few place-names are found only in the later survey. Bayworth and Ashampstead are today represented as villages, but two others - Newton and Barcote - have become deserted villages.

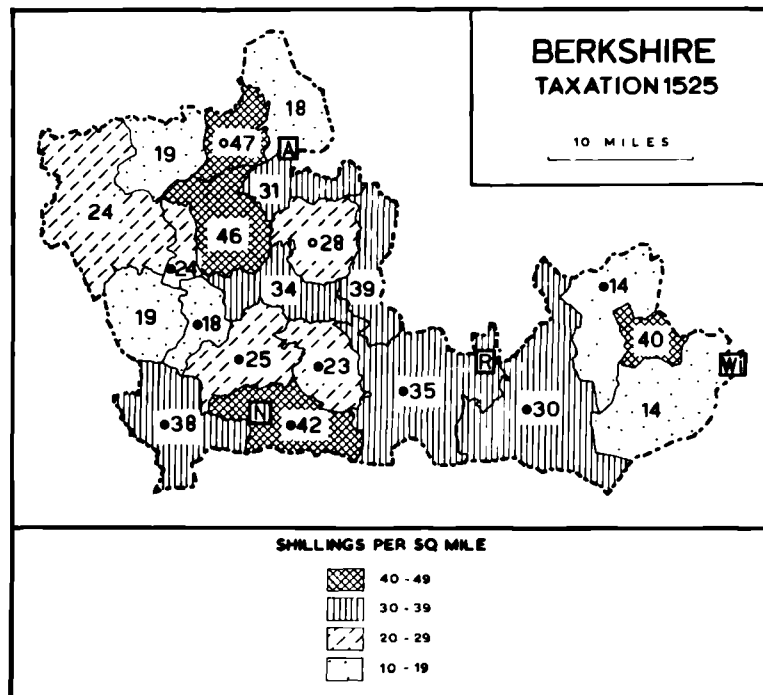
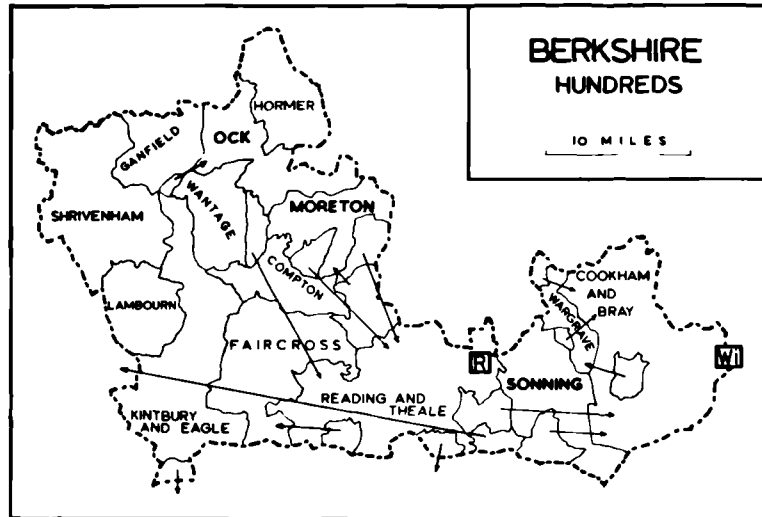
The time is premature for a discussion of the lost villages of Berkshire in view of the current work of John Brookes (forthcoming).

The Gazetteer incorporates some of his observations upon place-name identification. Of the 38 sites accepted by The Deserted Medieval Village Research Group (1962), fifteen are present in the 1520's list. Fourteen other sites found in the 1334 returns are absent. The level of taxation in the detached part of Wiltshire is puzzling in view of the sparseness of buildings in the area today.

A crescent of higher returns may be distinguished through the central part of Berkshire - extending from Abingdon through Reading to Newbury, an exceptionally prosperous market town in the west. The lands along the Thames and in the southern parts of the Kennet-Loddon valleys were more prosperous than the neighbouring parts of Hampshire and Oxfordshire. Values were above average in the vicinity of Wantage and in the Vale of the White Horse, but the central downland was somewhat poorer. In view of the infertile nature of the Bagshot sands, it is not surprising that the lands of the east recorded lower yields. The maps of the distribution of taxpayers and adjusted taxation do not bring out these differences. The sands of the east are indistinguishable from the farmlands of Reading and Theale, and Faircross and Compton hundreds.

keys A represents Abingdon on the county maps.

N	Newbury
R	Reading
W	New Windsor



references:

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BUCKINGHAMSHIRE

There are three county transcripts in print, and one of these is for Buckinghamshire. (Chibnell and Woodman, 1950). An introduction discusses the background of the subsidy surveys and problems related to their use and reliability in present-day research. In the transcripts, only the best preserved list of the two years was used. It is therefore not possible to make comparisons between the years, and the existence of the second survey for Chiltern hundreds is not even noted.

Owing to a misreading of the word "land", the lists of Aylesbury hundreds have been wrongly identified. J. Cornwall (1953-60) counted the number of taxpayments in the transcript, but for some reason his figures do not agree with those in the Gazetteer. He has estimated the total population of the county from the number of taxpayments in each vill.

The clause in the Act affecting the wage-earner was misunderstood in the hundreds of Ashendon. Assessments of £1 in wages were taxed at 4d, and those of 26/8d at 6d. According to the Act, a fixed sum of 4d should have been levied. In Buckingham, although assessments between £1 and £2 can be found, 4d was always charged. On the other hand, there were no wage-earners in the lists of Cottesloe. Beside the unusually precise assessments of Buckingham, a distinction was drawn between servants and labourers in the surveys.

Only Chiltern hundreds was subdivided into smaller parts after the fashion of the 1334 list. The returns of Aylesbury and Buckingham

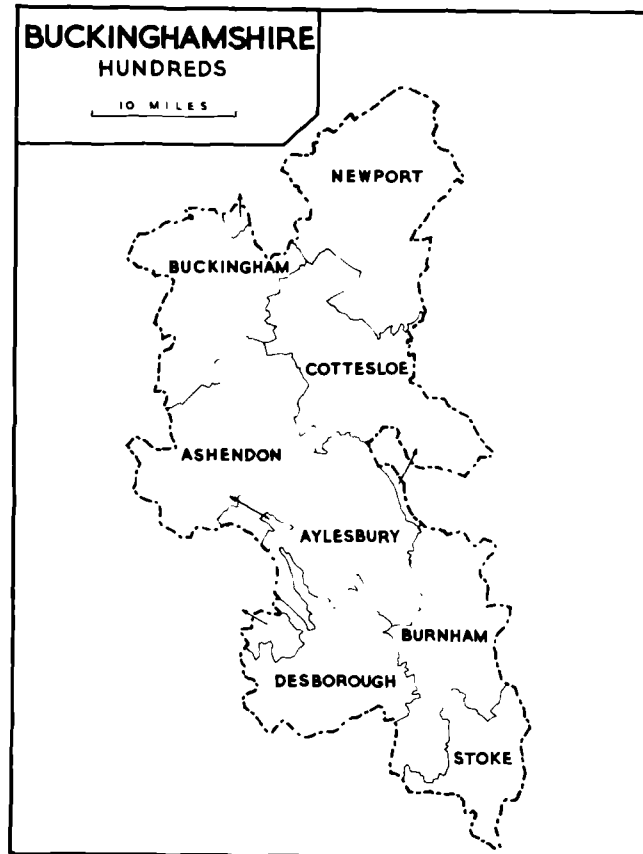
are defective, but where comparison with 1334 is possible the following vills were absent in the later returns:

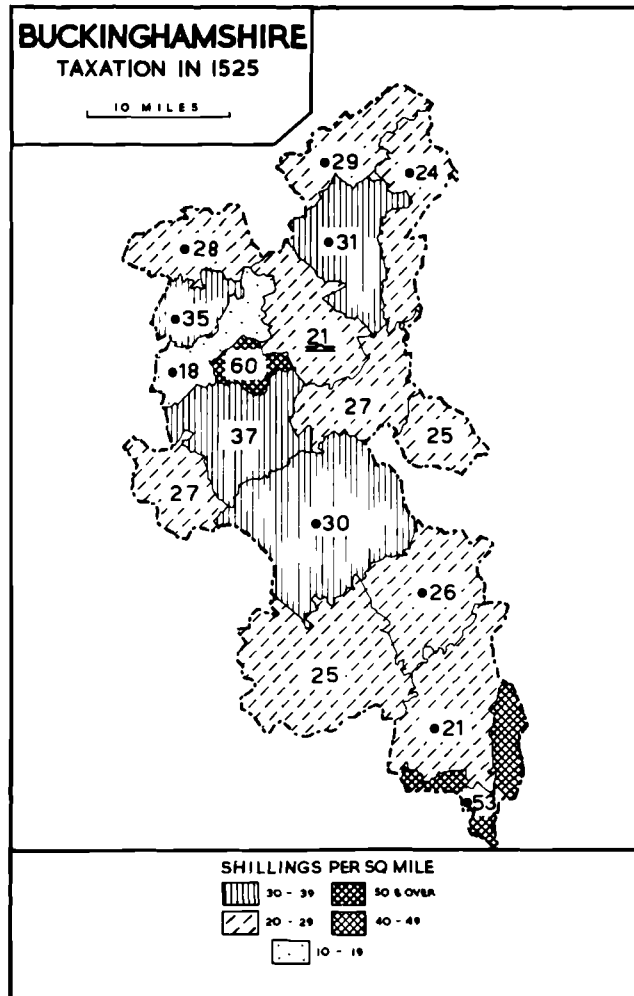
Ashenden	: Tetchwick (DMV) and Little Eye (lost)
Chiltern	: Berkhamsted (Honor) and Clippenham, Mortons (lost)
Cottesloe	: Burston and Singleborough, Creslow and Helsthorpe are DMV's. Niclus Passelowe (lost)
Newport	: Calverton, Eakley Lanes and Water Eaton.

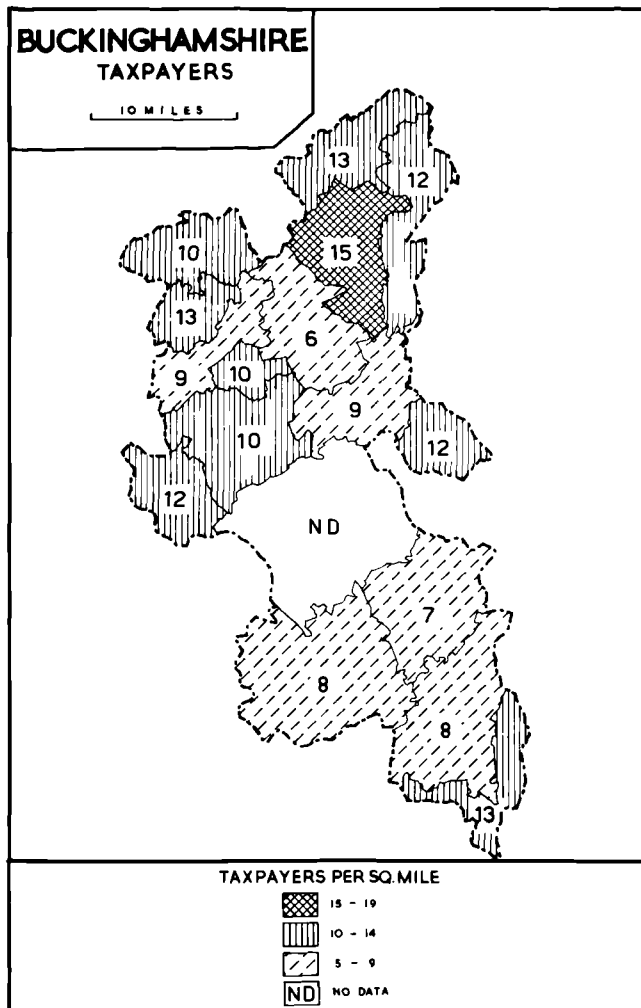
The returns of many lost villages were small, and the names of others were absent from the lists. The surveys suggest that eviction had taken place in some parts, but instances of desertion are not easily located in the survey lists. The precise location of some sites is unknown, and a number of villages were linked with their neighbours.

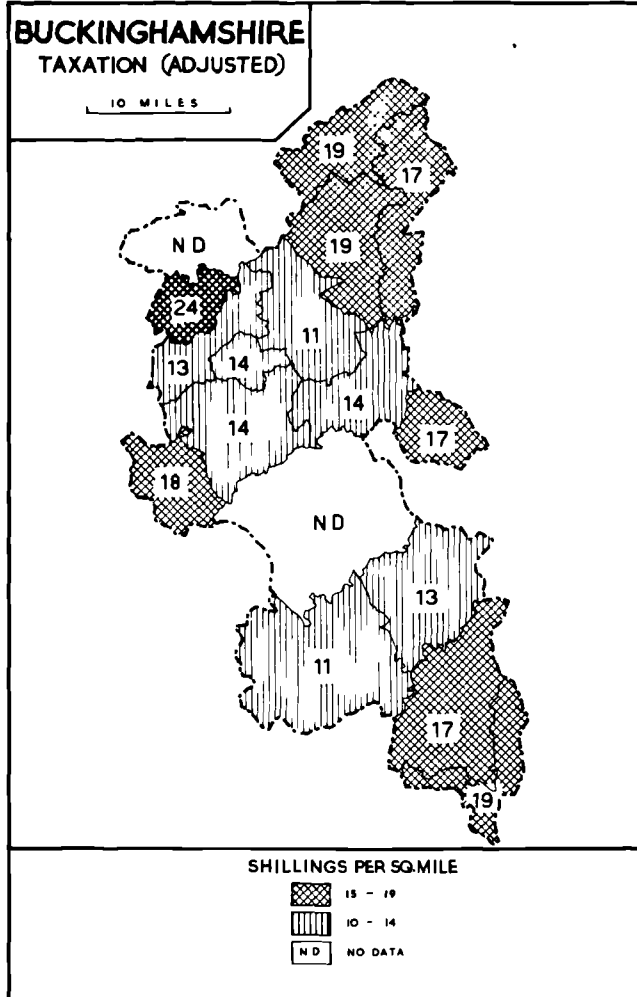
The subsidy surveys reflected the varied landscape of Buckinghamshire: the wide range in returns from an area around the town of Buckingham underlined the varied conditions of the northern claylands. The county was near the average in its level wealth, which is perhaps not surprising since "Most of the local squires and the small freeholders pay their taxes on goods, which can be regarded as evidence that the general level of husbandry was satisfactory. Merchants of any substance are found only in the boroughs." (Chibnell and Woodman, 1950). The tax returns may pick out a county which was typical for its social and economic structure.

Above average returns are found on the fertile valley soils of the settlements along the Thames and Colne. The Chilterns can be distinguished on the maps of Hertfordshire, Buckinghamshire and









within Berkshire. Whilst Eleana Vollans (1959) has suggested that there were some affinities with lowland agriculture, there were probably sufficient differences between the Chilterns and the Vale of Aylesbury for some contrasts to emerge on the maps. Even at the present scale of study, the lightly populated wooded uplands with their small settlements stand out. The "beech Coppices" would not have been as productive as the sheep lands further north along the county boundary. (Mansfield, 1952). In addition, the returns of the Chilterns may be depressed by the nature of the surveys. Probably, much of the wealth gained in the woods was returned under the names of villages on the fringe of the higher ground.

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CAMBRIDGESHIRE

The seventeen hundreds of Cambridgeshire were relatively small in area when compared with those of the West Midland. Changes in the county boundary since Tudor times are noted under the counties of Essex and Suffolk. As in 1334, part of Royston, now in Hertfordshire, was assessed under the hundred of Armingford in Cambridgeshire. The tax yield of the county was comparable with that of Leicestershire, although slightly less than Warwickshire.

Usually the anticipation payments of the first survey were given in the vill lists, but in Cambridge they are entered separately at the end of the city's returns. Because of the defectiveness of the second survey, it has not been possible to locate these richer men in their appropriate wards in the first year.

The second survey of the hundreds of Ely and Witchford is in a very bad condition, with parts lost and illegible. It was a long time before any semblance of order emerged from the rolls during the preparation of the Gazetteer. The entries of the wage-earners of Armingford hundred were tabulated, which has increased the difficulty of counting them in the imperfect documents. The late inclusion of some payments in the first survey of Flendish hundred has caused confusion.

There was very little change in the place-names of 1334 and the 1520's returns. Stuntney was no longer silently included under Ely. Nine of the fifteen deserted medieval villages in the county appeared in both surveys. The lost villages of Badlingham and Barham were found

only in the 1334 returns. Pincote in Armingford, Camois Hall in Cheveley, and Little Steetly End and Yen Hall are also absent from the Tudor survey.

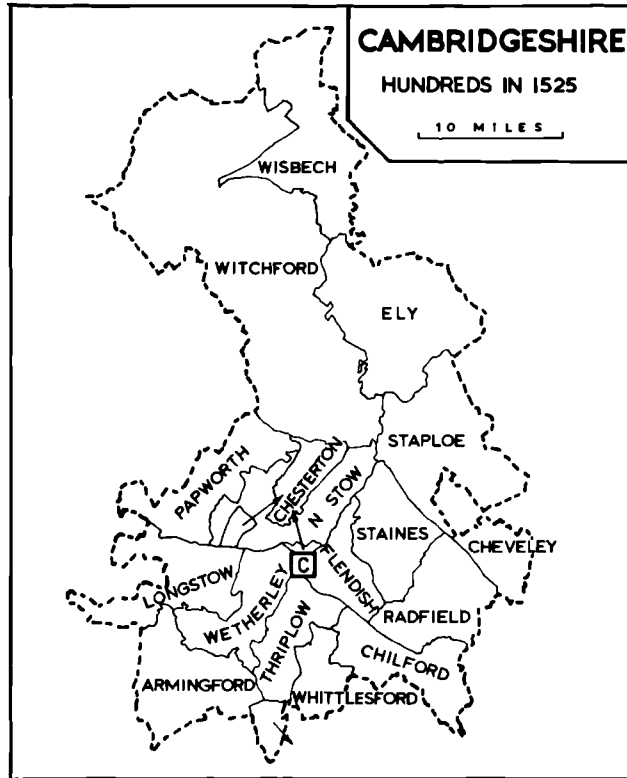
C.T. Smith (1965) has traced the distribution of population in Cambridgeshire through a series of maps. He used such sources as the Domesday Book and the lay subsidies, and found the level of returns in the subsidies and the 1563 survey of the families in the diocese of Ely "reassuringly similar". Dr. Smith's maps have a very different base from that used in the present work, but broad correlations of returns may be found on the map of 1524/5.

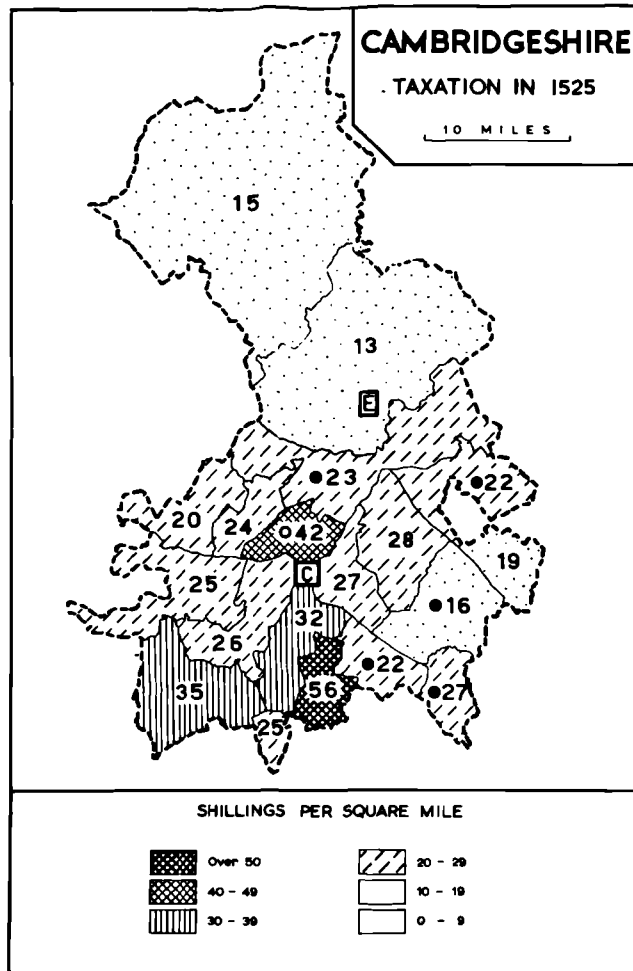
The character of the tax returns in the northern fen may have been a little unusual. There had been a very wet harvest during 1524 and the surveyors of Wisbech hundred pointed out that:

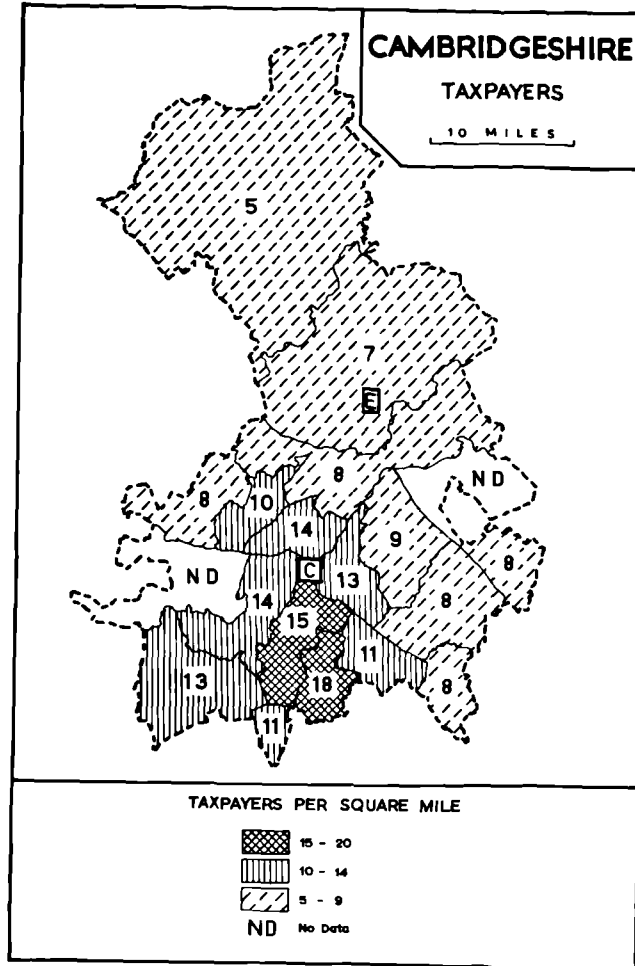
"the inhabitauntes ... have great cause of batementes they have byn and ayer so greatly annoyed wyth waters for it is the lowest part of the sheir and theyle of Ely and lyttill ayerable land wythyn it".

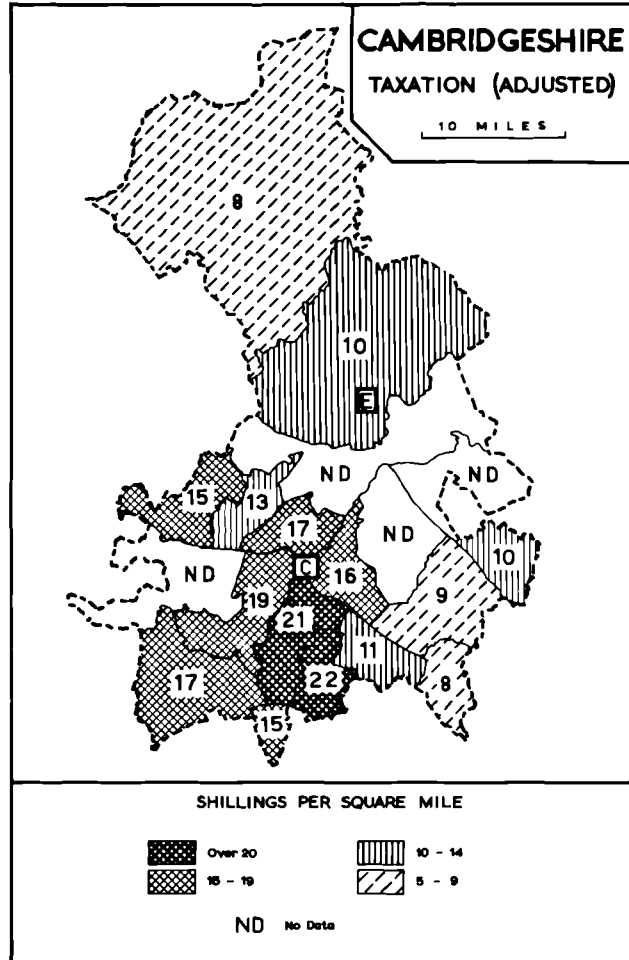
Corn had been ruined and cattle drowned during the year. Money may have been spent upon flood defences, and much of the incentive for the 1531 Act, which established the Commissioners of Sewers, could have come from these years of difficulty.

The extent of clerical ownership within the fen is naturally not given in the subsidies, but H.C. Darby (1940) drew attention to the ecclesiastical influence revealed in the sessions of the Sewer Courts in 1529. Clerical wealth may have been very important, but the subsidy surveys ignored it. The distribution of wealth after the









pending dissolution of monastic control would be especially interesting for the Cambridgeshire series of maps.

Against this background, the two-fold division of the county may be investigated. The northern fen is distinctive for the number of vills containing large numbers of taxpayers. Noticeably, there were very few substantial men among them, and when the area of these vills is appreciated, the fens were much poorer than might at first appear. Improvements had been taking place, but the level of wealth remained relatively low. This part of Cambridgeshire was poorer than the siltlands of the Wash and comparable in value with much of the upland of west Norfolk. A.K. Astbury (1958) wrote of the area that "none is more individual, none contrasts more obviously with its neighbours, none has boundaries more sharply defined". This may be true of its landscape and settlement pattern, but in terms of wealth and population, there were clear affinities with the breckland and Newmarket Heath.

The southern division of the county is more complicated. The lands of the south-east were in some ways indistinguishable from the fen. There may have been a contraction of effort in this part, but in the valleys of the Ouse and Cam, there were higher returns. This part has the character of the northern East Midlands. South of Cambridge, wealth was comparable with northern Hertfordshire, and over the greater part of the area, values were close to those of neighbouring Essex.

Cambridge was poorer than many of the Suffolk textile centres, but this may simply reflect the absence of a number of very large

taxpayments. The Cambridgeshire towns had a higher population of taxpayers.

key: C represents Cambridge on the county maps.

E Ely.

references:

- A.K. Astbury, The black fens, 1958, p.1.
H.C. Darby, The drainage of the fens, 1940, p.6.
C.T. Smith, The Cambridge region: settlement and population in "The Cambridge region" edited by J.A. Steers, 1965, p.133-151

CORNWALL

The commissioners made orthodox survey returns to the Exchequer. Unlike some of their colleagues in the north of England, they followed the procedure as laid down by the Act. Nonetheless, their work contains some interesting points:

1. Usually each entry in the tax lists gives the name of the taxpayer and his payment, but in some Cornish vills, each entry contains several names. These groupings may represent families or households living in the vill - a piece of information not normally available in the lists.
2. In the hundred of West, the entries were tabulated according to the nature of their wealth, and aliens were separated from the main body of taxpayers. The county had very many foreigners - mostly Frenchmen and Bretons - but the loss of documentation prevents a study of their distribution.
3. The surveyors referred to the lists of 1524 as they drew up the new returns of 1525. Nowhere was the relationship between the two years clearer than in the returns of Pydar hundred. A list of the first year was simply modified and then sent to London as the survey of the second year. In this one document, we have a record of the returns of both years in the survey.
4. The hundreds were compact and have been used as mapping units in the taxation map. The county was characterised by its large parishes and dispersed settlement. Frequently, only the parish names are given in the lists - as happened over most of the county of Lancashire.

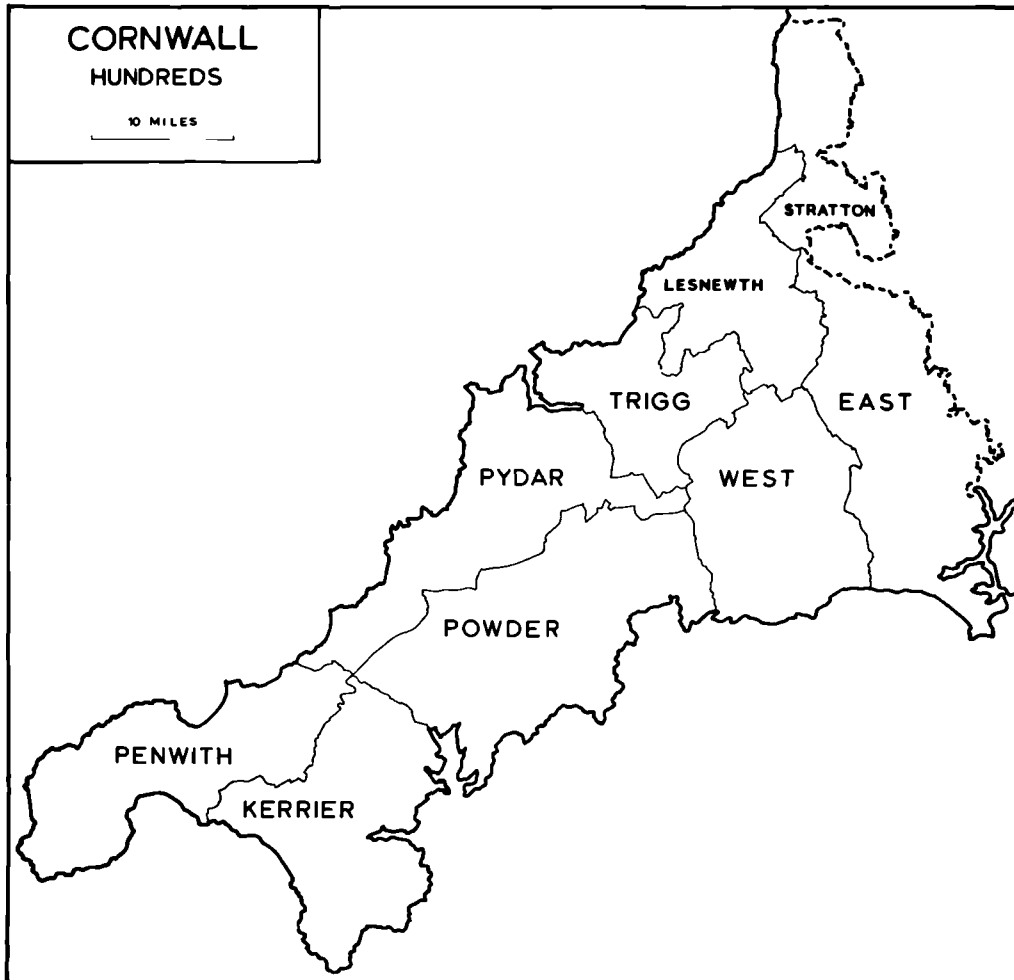
The lists of the hundred of East have been entirely lost, and some other hundreds are defective. The membranes of the hundreds of Kerrier and Powder are in a confusion and have been stitched in a haphazard order. Only a transcript of the surveys for Constantine in the hundred of Kerrier has appeared in print (Tapley-Soper, 1910).

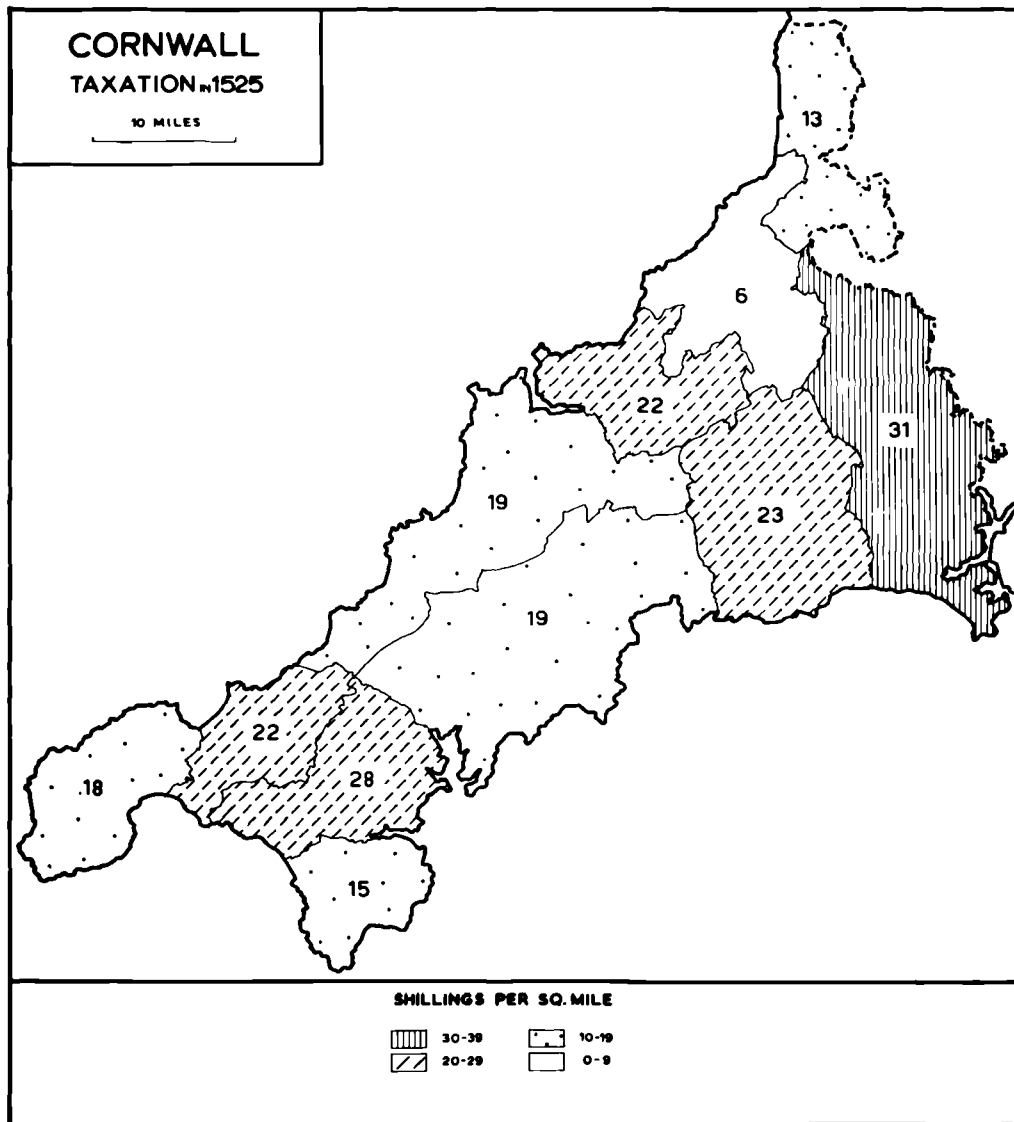
Changes in the composition of the surveys of 1334 and the 1520's cannot be fully traced owing to the loss and illegibility of some returns.

These vills were in the earlier survey only:

Kerrier	:	Crowan and St Uny
Lesnewth	:	Boscastle and Camelford
Penwith	:	Movah
Stratton	:	Kylkanlond (unidentified)
Trigg	:	Penmayne and Temple
West	:	Ryprena (unidentified)

The mapping technique adopted in these maps is ideally suited to the large vills and scattered investments of the inhabitants of Cornwall. There were no outstanding towns, and the negative areas of upland moorland were extensive. Owing to imperfect documentation, only the map of taxation has been included. The wealth of Devon continues, in rather weaker measure, into Cornwall. In the east, there were port activities, and the boom of 1523/4 in the tin industry was second only to that of 1515 - according to W.G. Hoskins (1954) in a reference to the Devonshire centres. A more intensive form of agriculture may have been responsible for the higher yield in the foot of Cornwall. The similarity of taxpayments between central





Cornwall and the north-west of Devon may reflect their extensive form of farming livelihood. In a wider context, the county belonged in character to the West Midlands level of wealth - it was much richer than the lands of the Ridings of Yorkshire.

references:

W.G. Hoskins, Devon, 1954, p.132.

H. Tapley-Soper et al., Subsidy rolls, muster and hearth tax rolls and probate calendars of the parish of St Canstantine (Kerrier), Cornwall, Devon and Cornwall Record Society, 1910, p.10-19.

DERBYSHIRE

An analysis of the Derbyshire returns is limited by the poor condition of the documents. In order to identify the fragments of Appletree, Repton and Gresley wapentakes, recourse had to be made to other references. Wirksworth's returns are defective. Changes along the border with Leicestershire since Tudor times cannot be fully traced owing to membrane losses.

The returns of High Peak may cast some light on the results of the Memorial of February 1524. As has been explained in Chapter 2, the contents of this document are not known but various deductions can be made.

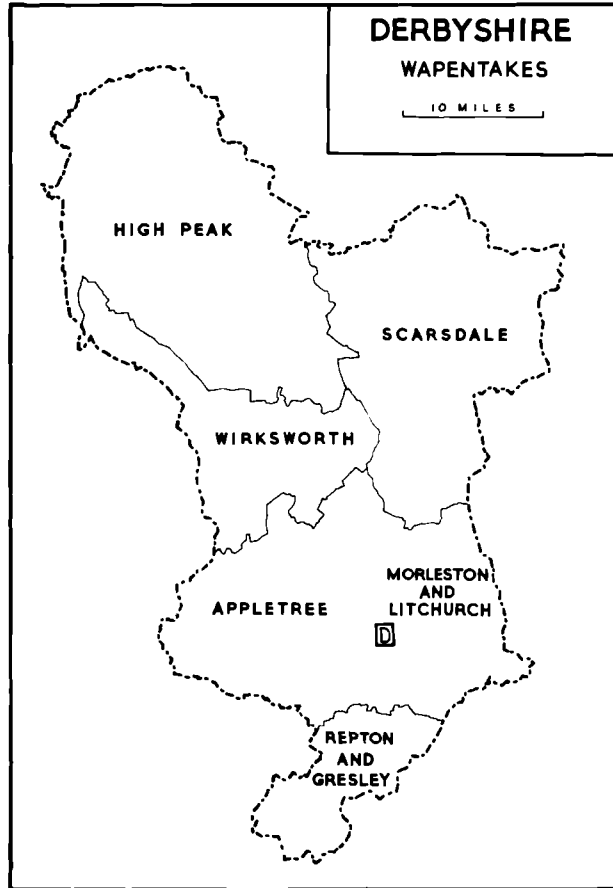
The Exchequer may have demanded full and detailed lists of taxpayers from each wapentake. Only the commissioners' certificate has been found for High Peak, and it is possible that no rolls were sent to London. As in parts of the North and East Ridings, the Exchequer for some reason failed to obtain orthodox surveys from this part of Derbyshire.

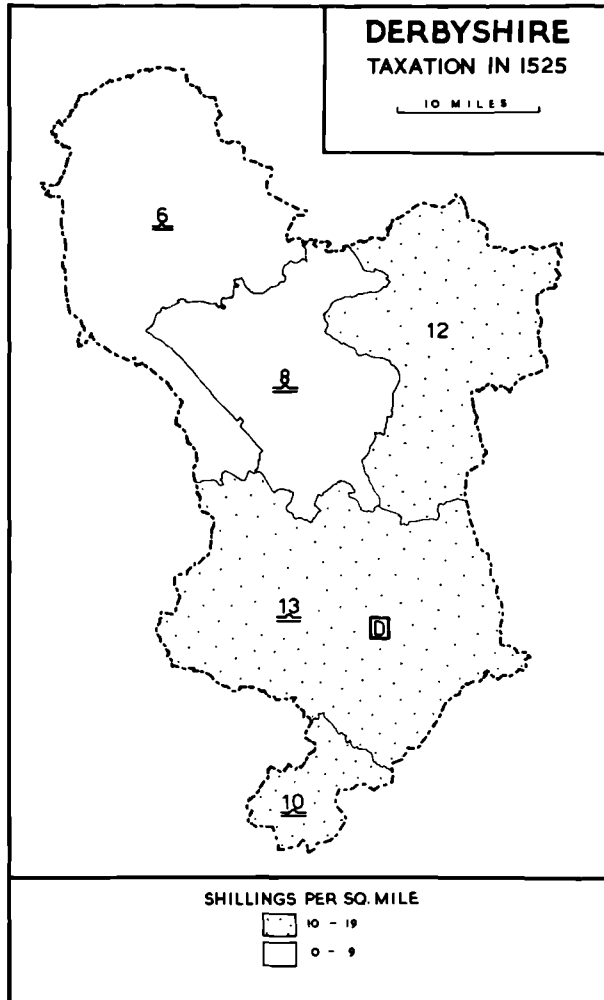
The Memorial may have also explained the terms of the Act in greater detail. As a result, the assessment of some taxpayers was increased as the surveyors became fully aware of the all the implications of the Act. In the certificate for High Peak, there are two sets of vill payments. The sum of the lists corresponds to the total given in the enrolled returns. It is possible that the list of lower sums represents the increase in assessment after the receipt of the Memorial.

The surveyors of Scarsdale wapentake omitted wage-earners from their rolls and a tax of 6d was levied on each £1 assessment. A further anomaly can be found in the returns of the wapentake of Morleston and Litchurch. Very little survives, but the fragments make it clear that the format was similar to that of the hundred of Blackenhurst in Worcestershire. No place-names can be found and the entries have been written in an unbroken list.

Little can be said of the changes in the place-names between the 1334 and Tudor subsidies. The commissioners' certificates are of little use because they excluded many of the names present in the fuller returns. Indeed, the High Peak lists described every vill as having some hamlets. In the full returns of Repton and Gresley, the units of Donisthorpe, Drakelow (DMV), Oakthorpe and Swadlincote which were present in 1334, are absent.

Owing to the bad state of the membranes, only the taxation map can be given. The use of the enrolled returns has been essential in the compilation of this map, but unfortunately, only the totals of each wapentake and the town of Derby were given. These units do not coincide with the mapping units adopted by Professor Darby and Dr. Glasscock. Furthermore, the wapentake layout of south Derby is very complicated and has added to the trouble of finding a suitable mapping base. Three of the units on the map have been amalgamated, and the figures given for the tax yield must be treated with caution.





The Pennines were the poorest part and belong in character to the uplands of north-west England. The Vale of Trent had returns comparable with those of eastern Nottinghamshire, and south Derbyshire was similar in its wealth with west Leicestershire and south Yorkshire. The presence of some surtax payments in the north-east of the county helped to make the area rather more prosperous than the lands of Sherwood Forest over the border.

key: D represents Derby on the county map.

DEVONSHIRE

The enrolled returns give three totals - the tax due from Exeter, the Countess of Devon, and the remainder of the county, which was not subdivided into hundreds in either return. A national coverage could have been broken by this county, but happily the survival of documents is good and the map coverage is complete, although the figures are rather approximate in some parts. In a few hundreds, the membranes are in poor condition, and the Gazetteer should be accordingly used with care. It has been safer to completely ignore the fragments of the first survey of Tavistock.

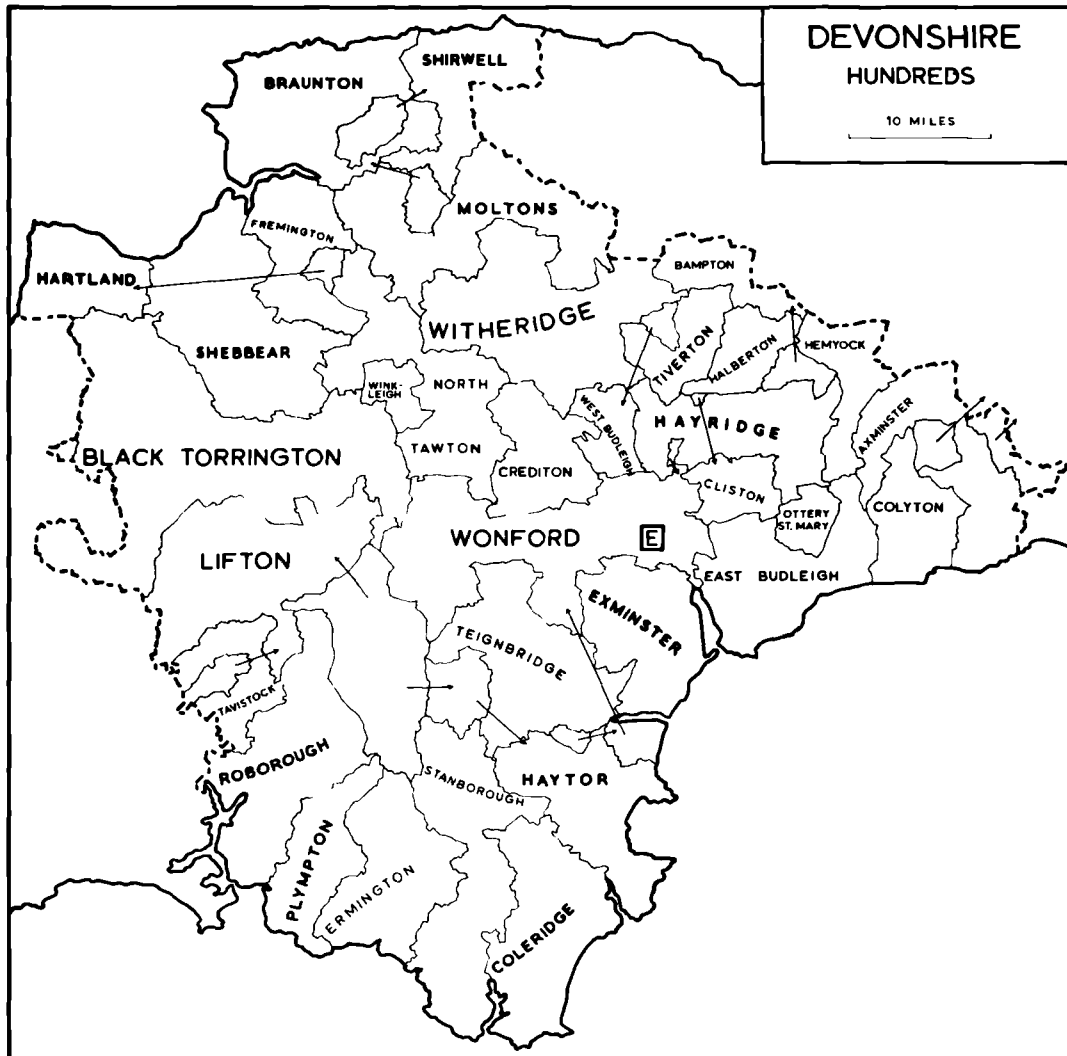
Whereas the returns of the north of England were sometimes rudimentary, those of Devon were very full. The surveyors of the hundred of Lifton seem to offer very precise assessments of personal wealth. In Ermington hundred however, the commissioners met with difficulties in the parish of Cornwood. John Cole of Slade was suspected by three of his neighbours of being "of mor and grett substanse yn goodes then he was presented". The Bailiff of Ermington hundred ordered Cole to appear before the commissioners at Kingsbridge on 21st November 1523 for an examination. He did not come, but the consequences of his default are not recorded. He had been assessed for £120.

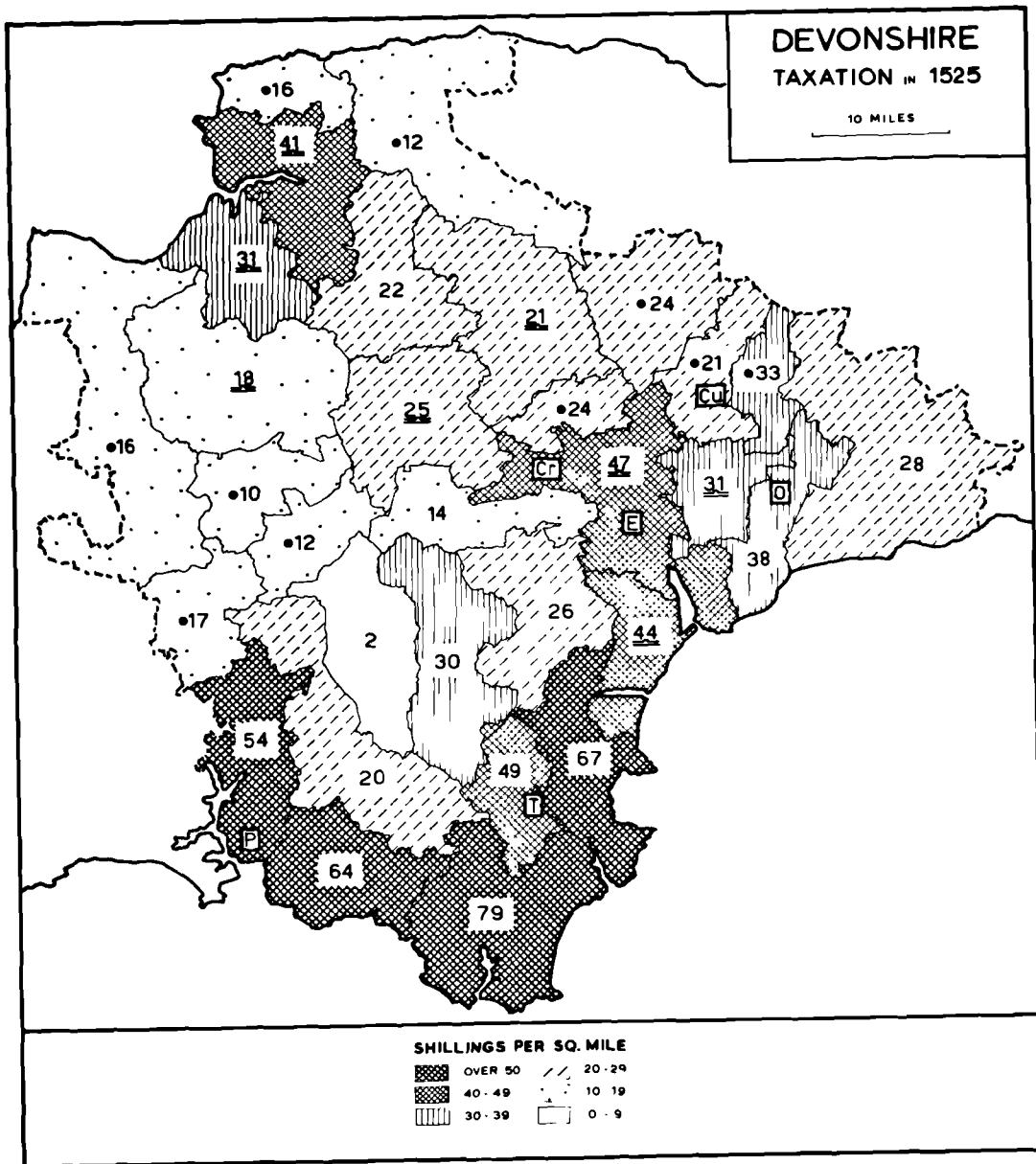
In the second survey of Witheridge hundred, there was a large number of people considered too poor to pay taxation. It suggests that the surveyors used the lists of 1524 as a guide, but found a body of people who had decayed during the intervening months. Some

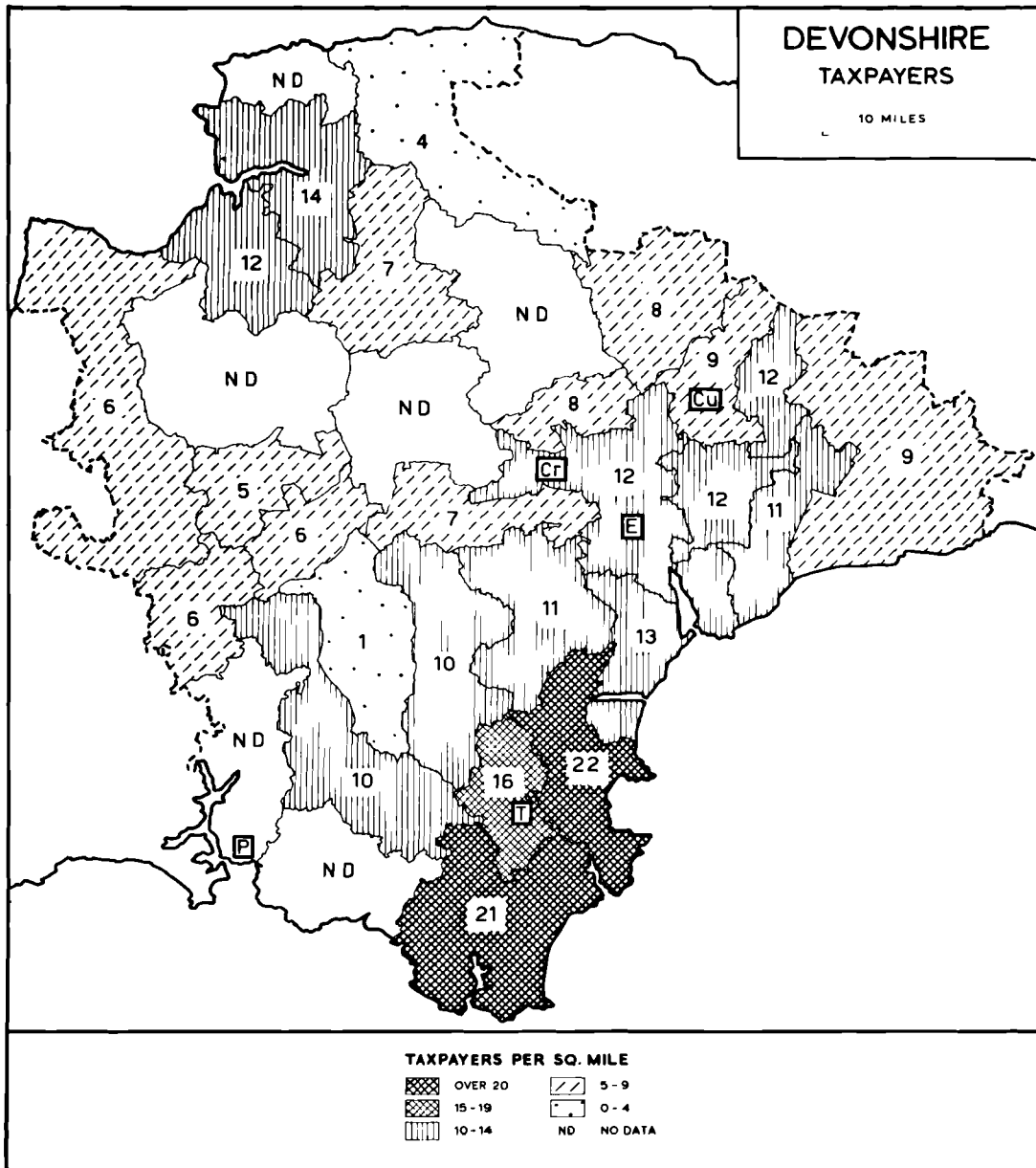
areas were undergoing a bad time, and there were requests for abatement in many parts of Devon. Farmers were suffering from a wet harvest and the loss of livestock in flooding and a murrain. This type of information concerning abatements was not normally noted in the well-prepared lists which were sent to the Exchequer. These Devonshire surveys, however, were somewhat roughly prepared and much amended. In the West Budleigh and Exeter rolls, the £1 assessment was initially rated at 6d, but the figure has been deleted in each case and replaced by the orthodox sum of 4d. The distribution of these hundreds claiming abatement can therefore be correlated with a body of surveyors who were content to present their work in an ill-prepared state. The distribution does not reflect the extent of bad harvests and flooding.

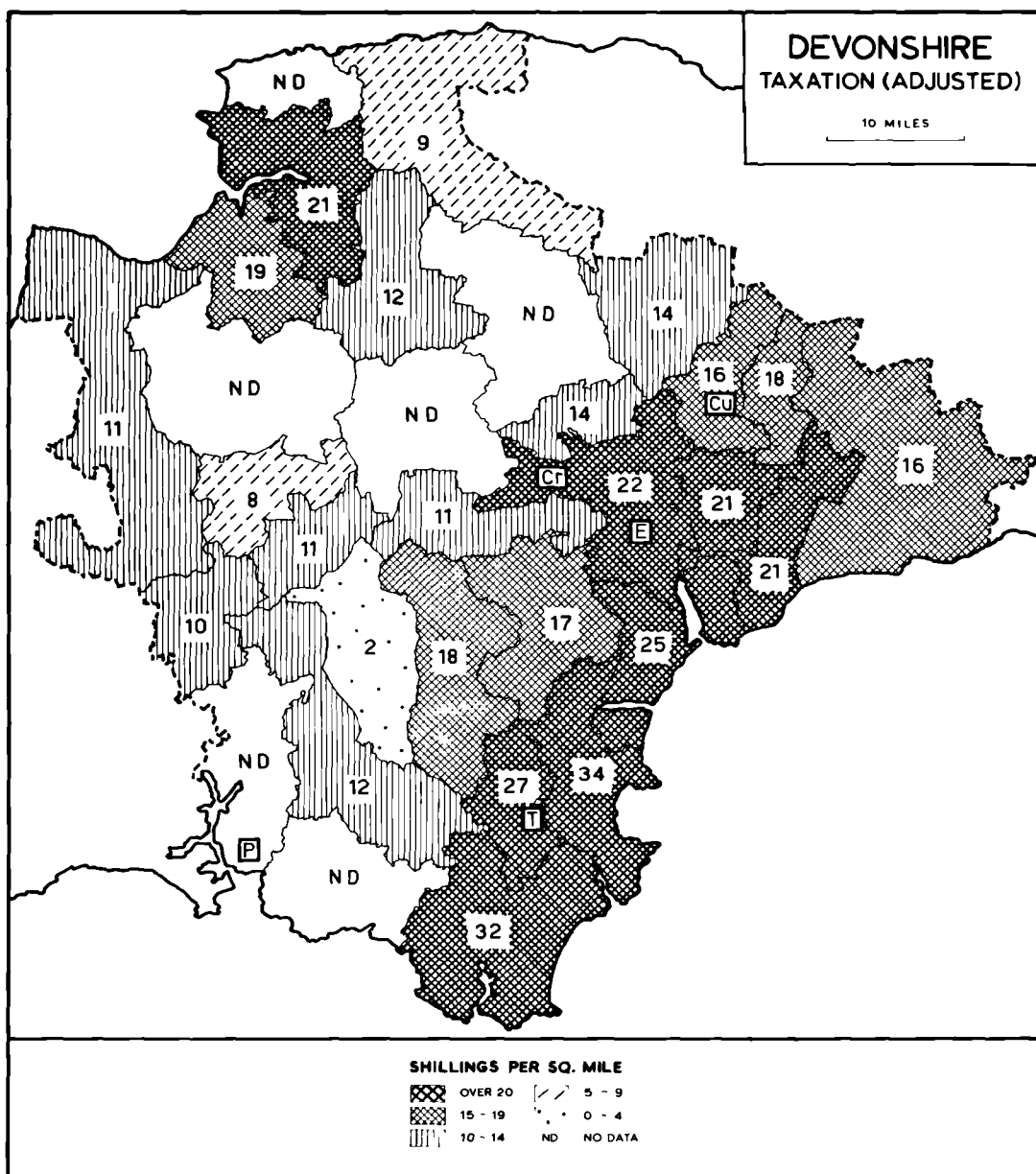
Laura M. Nicholls (1964) has carried out a detailed examination of the centres of Totnes and Dartmouth. Her paper is a valuable exercise in the use of subsidy material in a study of the economy and society of two towns. Definitive statements can be made in a discussion of livelihood through the use of statistical data. She does, however, try to assess the reliability of the surveys as source material, although it is difficult to see how she could have succeeded. For this, a national study would be essential.

. W.G. Hoskins (1954) found that "by 1500 the country was settled and farms founded - the only exception was the uppermost parts of the county. The map was drawn to the smallest detail". The parishes of Lydford and Widecombe on the Moor probably included









many dispersed settlements, but the lists give no indication of them. Professor Hoskins noted, "The survey was not compiled as a geographical account and dealt with tythings and parishes - not with village farms". The presence of these buildings cannot be deduced - except through much local work which would track down the settlements through the names of the taxpayers in the surveys. Little help is offered in discovering the wealth of individual hamlets and separate dwellings.

There are fifty names in the Tudor surveys but absent in 1334. Very many more place-names occur only in 1334, so that these earlier lists may give a better idea of the distribution of settlement in the county. In the 1520's the surveyors recast their lists of farms and hamlets into a parish and tything framework.

The wealth of Devonshire was concentrated along the south coast, where returns were as high as those in the Essex marshes. The density of taxpayers was similar to that of the greater part of Kent. Throughout most of southern England, agricultural prosperity was supported by some form of industrial development, and Professor Hoskins has stressed the importance of the ports along the south coast. Their returns were much higher than those on the north coast of Norfolk. In north Devon, there was an area of outstanding wealth around Barnstaple and Braunton.

The range of returns away from the sea may be compared with those along the upland-lowland division of the Midlands. However,

there were some strikingly rich centres, and Cullompton and Ottery St Mary paid amounts of £50 and more in taxation. The number of towns in Devon of this calibre is noticeable on the national maps, and the claim of Professor Hoskins (1954) is especially interesting. He found that "many rural parishes show a higher taxable capacity than some of the market towns". The New Draperies of the textile industry were still in an incipient stage, although there seems to have been sufficient capital and population in the county either to launch or sustain new industry. The marketing needs of the tin trade, and the small textile concerns may have encouraged the growth of such centres as those gathered around the periphery of Dartmoor. The development of the fishing industry along the coast may explain the level of income in the uplands of Exmoor.

Professor Hoskins (1952) wrote that wage-earners made up a third of all the entries in Devon, with an even higher proportion in the towns. This may explain why he felt that the survey "swept almost everyone into its net". The poorest section of the community was excluded from many surveys in the north of England, and for this reason, a comparison of the taxable populations of the north and south-western parts of the country is unrevealing. It explains why even Dartmoor and Exmoor have higher returns than the whole of Lancashire in the subsidy returns.

The uplands had economic links extending well beyond the moorland fringes. E. Fogwill (1954) noted of Dartmoor, "cattle have been brought in the past from considerable distances to the moorland",

which plays such an important role in the agricultural economy of Devon". I.G. Simmons (1964) has shown that pastoral and mining activities in the uplands influenced parishes far away from the Dartmoor area.

South Devon belongs in terms of wealth to Somerset, whereas central Devon is closer in character to Cornwall. As a county, it had become one of the most valuable parts of the country - in terms of wealth and people. Such a change in the north-west of England did not come until the eighteenth century. In a sense, a comparable revolution took place in the south-west in the fifteenth and sixteenth centuries.

key: Cr represents Crediton on the county maps

Cu	Cullompton
E	Exeter
P	Plymouth
T	Totnes

references:

- E. Fogwill, Pastoralism on Dartmoor, Transactions of the Devonshire Association, LXXXVI, 1954, p.89-114.
- W.G. Hoskins, The wealth of medieval Devon, p.212-249
The making of the agrarian landscape, p.289-333 in
"Devonshire Studies" edited by W.G. Hoskins and
H.P.R. Finberg, 1952.
- W.G. Hoskins, Devon, 1954. p.63.
- Laura M. Nicholls, The lay subsidy of 1523: the reliability of the
subsidy rolls as illustrated by Totnes and Dartmouth,
Birmingham Historical Journal, LX, 1964, p.113-129.
- I.G. Simmons, An ecological history of Dartmoor, in "Dartmoor
Essays", 1964.

DORSET

The administration of the surveys in this county was in some ways analogous with the procedure in Kent and Sussex. Hundreds, liberties, manors and boroughs were gathered into six divisions, which were unnamed in the lists. They have been given numbers on the map and in the Gazetteer in order to distinguish them. B. Reynolds (1958) tabulated the hundred totals, but he did not check them with the enrolled returns. He seemed to think that all the first survey rolls had been lost, but the Gazetteer makes it clear that this is not so. The county coverage is relatively good, although in "division four", the returns of the hundred of Loosebarrow and the borough of Poole have not survived. The lists of Pimperne, Badbury and Gillingham are also defective. Reasons for the decay of some assessments were given in the returns of "division four".

The hundred lists of the "second division" were not broken down into parishes or tythings. There is a transcript in print of these returns, and attempts are made to identify the tythings from the taxpayer's names (Dawe, 1955 and later). The absence of this information from about a sixth of the county hampers any comparison between 1334 and the Tudor returns.

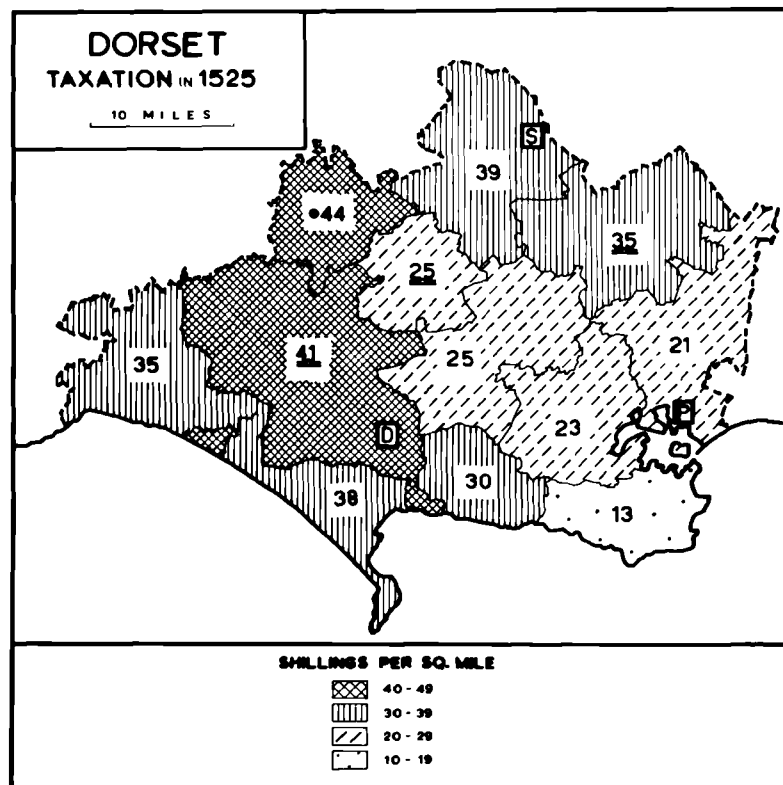
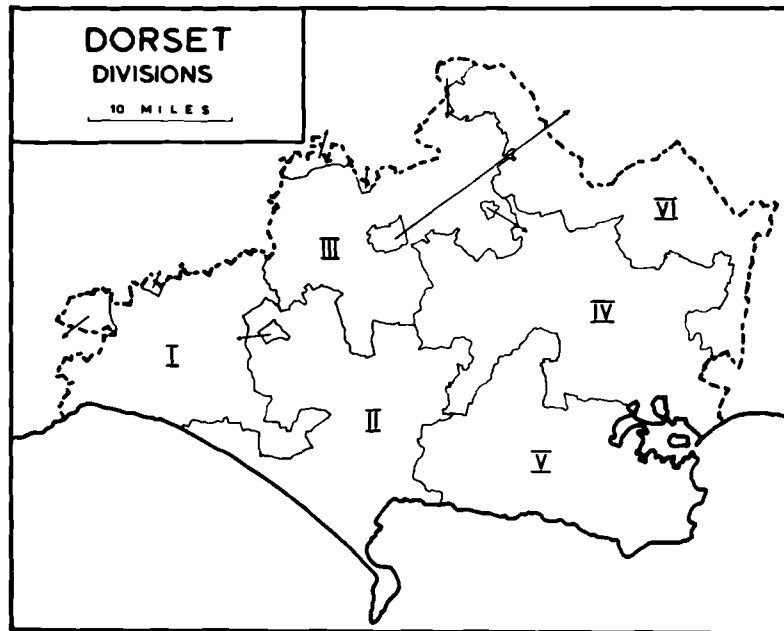
Reynolds found changes in the composition of the subsidy lists in the western part of Dorset. For instance, the number of places mentioned in the hundred of Whitchurch increased from four to eighteen in 1524/5. He concluded that land was cleared and small settlements founded during the intervening years. There could have

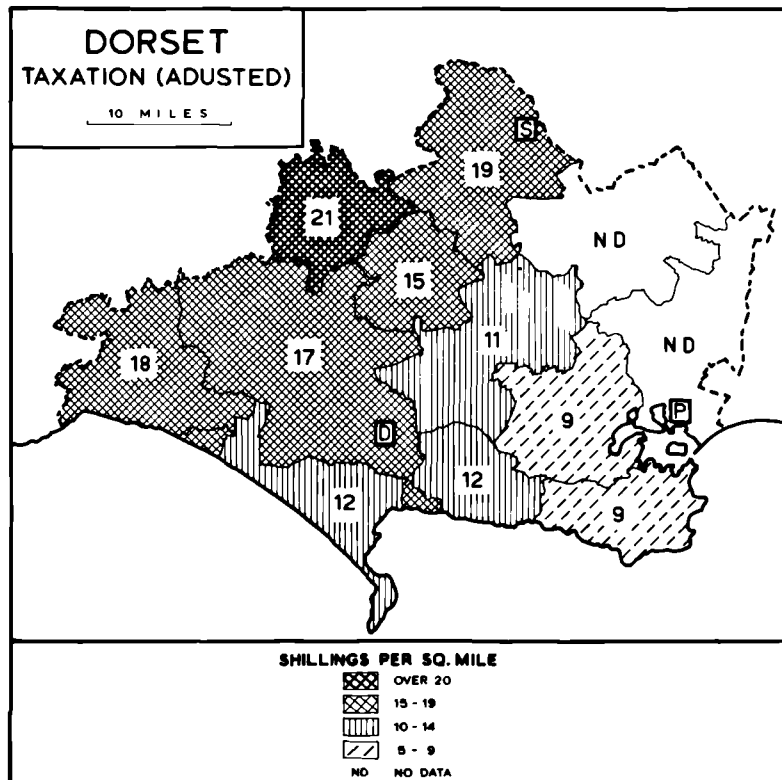
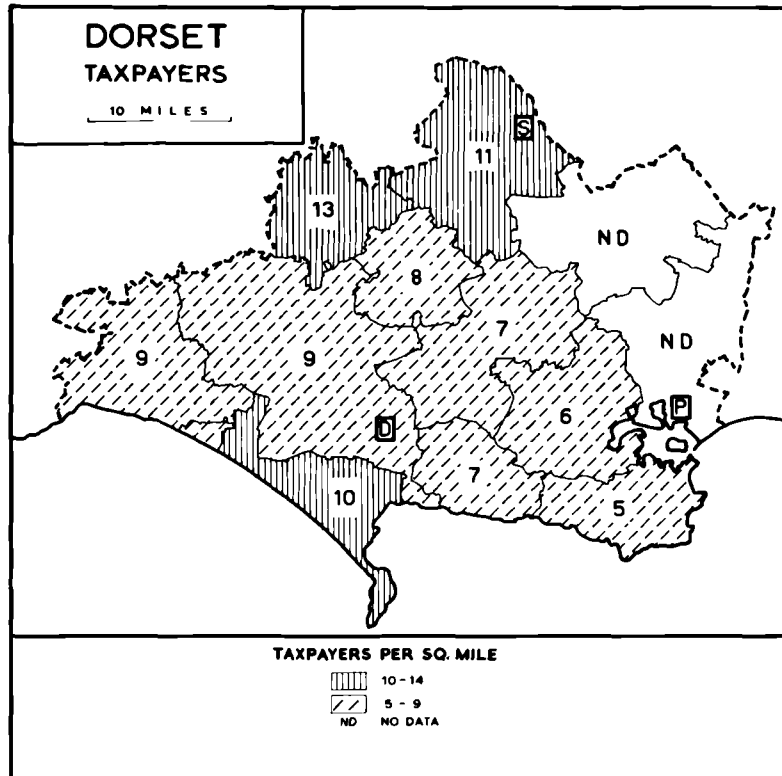
been other reasons for their earlier omission. Many settlements in the west may have been in existence in 1334, but were only sufficiently prosperous for inclusion in a subsidy of the Tudor period. Indeed, they had small returns even in the 1520's. There may well be another reason for these changes - the surveyors could have recorded the information differently. Sometimes, they identified almost all the hamlets and isolated farms: at other times, the returns were silently included with other vills.

There were only ten vills in 1334, absent in the 1520's. They were

Beaminster Foreign	:	Mosterton
Eggardon	:	Mappercombe
Godderthorne	:	Sturthill
Sherborne	:	Pinfold
Combes Ditch	:	Winterborne Clenston
Winfrith	:	Burton, Ringstead and Woodsford (the latter two are DMV's).

B. Reynolds provides an excellent example of how the subsidies, with other source material, may be used in a study of the distribution of wealth within a county. Dorset is compared through a series of maps for a number of periods; changes in the spread of wealth and population can be followed. The discussion suffered only because he failed to recognise the exceptional nature of the prosperity of north-west Dorset. The density of taxpayers was much higher than in neighbouring Wiltshire, and the large payments in the Vale of Blackmoor indicate an intensive form of agriculture, with perhaps some industrial development. The pioneer element may still have been present in the Vale of Marshwood in the west, although returns were





higher than those over the border in Devon. The heathland and much of the chalkland of the east formed the poorer part of Dorset, and these tracts of countryside adjacent to one another may have caused the very low yield of the Isle of Purbeck.

P.N. Dawe found 260 aliens in the 2,168 taxpayers of the second division of Dorset. Trading connexions may have brought them from France and Normandy to the Portland area and the towns of Wareham and Poole. The wealth of the county, so clearly seen on the maps, may also have been abundantly clear to these men in search of trade and employment,

key: D represents Dorchester on the county maps

P Poole

S Shaftesbury

references:

- P.N. Dawe, A Dorset lay subsidy roll, 1522-3, Notes and Queries of Somerset and Dorset, XXVI, 1955, p.204-13, 225-30, and XXVII, 1961, p.11-15, 25-30, 54-57, 72-75, 92-93 and 108-110.
- Some domestic tragedies in 1525, XXVIII, 1964, p.201-2.
- B. Reynolds, Late medieval Dorset: three essays in historical geography, M.A. dissertation, London, (unpublished), 1958

ESSEX

The hundreds of Essex varied in size. The large hundreds of Hinckford and Tendring were virtually administered in two halves: Lexden, Witham and Winstree hundreds were so small that they were treated as a single taxation area. The liberties of Havering and Hornchurch were separated from the hundred of Becontree. The layout of the hundreds on the map is seen to be compact, with ^{few} detached parts. The list of Little Coggeshall was linked with Great Coggeshall in the first survey of Lexden hundred, but in the second year Little Coggeshall is in the returns of Witham. There must have been some confusion because its payment was included in the hundreds totals of both Lexden and Witham. The enrolled returns of the second survey also include the same amount twice. Almost illegible entries under the name of Sir John Veer in Great Coggeshall in the first survey may have represented members of his household. If this is so, then a rare example of a large household has been found in a county return.

Changes along the Suffolk border have been described under that county. Three units - Great and Little Chishill, and Heydon - have since the subsidies been transferred to Cambridgeshire. The returns of the hundreds of Chelmsford, Hinckford, Rochford and Tendring are defective, and a few place-names may not have survived in the lists. The commissioners' certificates are useful in supplementing some of the lists, but their value is limited in areas of dispersed settlement. Many of the smaller units found in the full lists are silently included with other vills in the certificate of the hundred

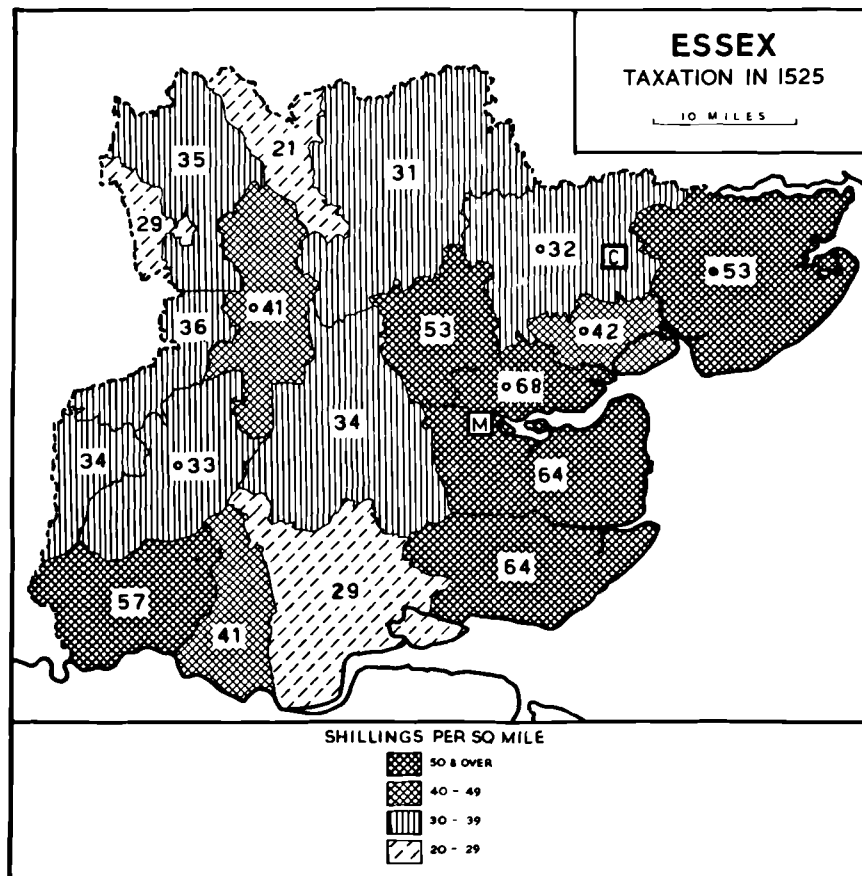
of Clavering.

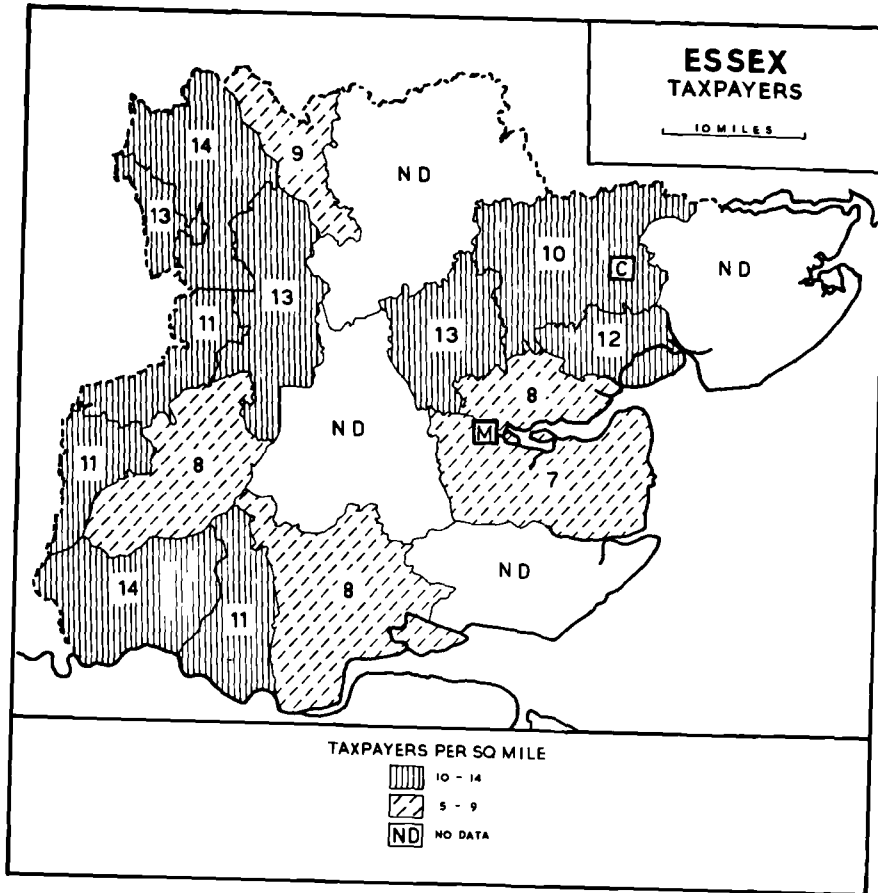
It is interesting that the surveyors presented similar lists in 1334 and 1524/5. Several of the place-names absent in the Tudor surveys cannot be located: East Lee in Barstaple has been lost, and Dawenry Hoo, Stodleigh, Plesingho and Paslow no longer appear on the Ordnance Survey map. Five of the seven lost villages of the county have been found in the lists. Brightlingsea is not in the 1520's surveys, perhaps owing to its association with the Cinque Ports which were exempt from normal taxation. Other units missing from the complete hundreds of 1524/5:

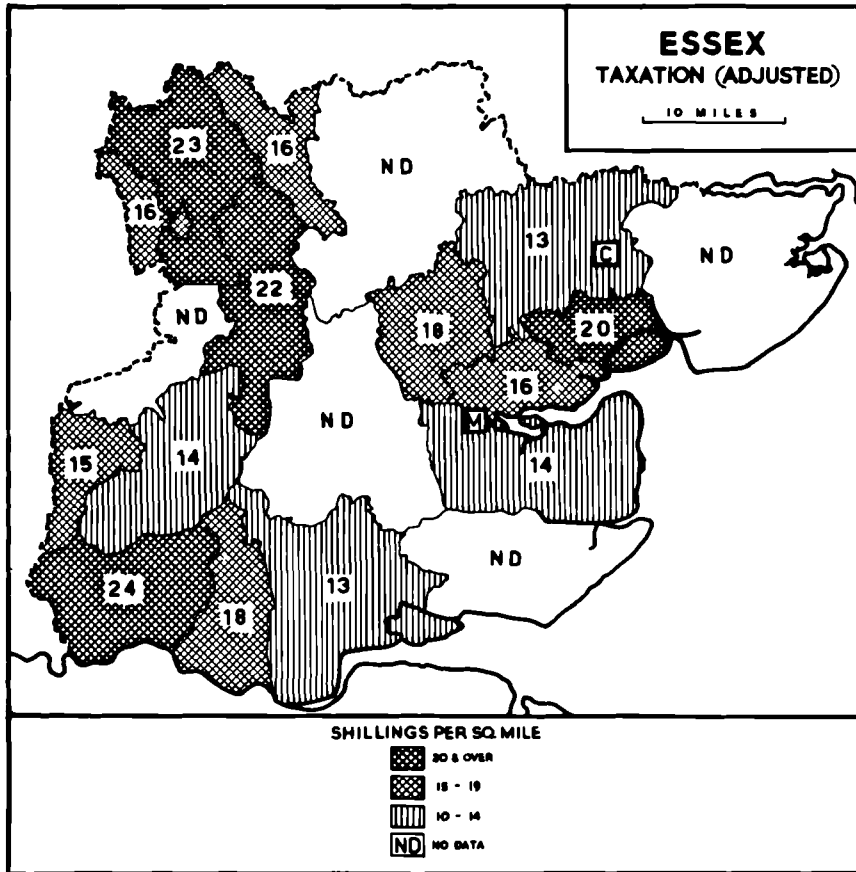
Barstaple	: West Lee
Dengie	: Bassetts
Dunmow	: Shellow Jocelyn
Lexden	: Cripping
Uttlesford	: Amberden, Thunderley and Wendon Lofts.

Suffolk and Essex paid similar amounts of tax in the first year, but Essex experienced a fall of 8% in the second survey. For an East Anglian county, this was a relatively large reduction, and it is difficult to discover the reason owing to the defectiveness of documentation. The coastlands of south-east Essex had a large number of surtax payers, and it was these people who experienced the most substantial falls in assessment in 1525. The changes in the county returns may reflect the presence of this concentration of wealthy people.

The coastlands were typically more prosperous than inland districts, although the density of taxpayers was much lower than along the south







coast of Devon. The Tendring hundred is almost a peninsula, and few parishes were without a wharf, accesible to the shallow draught vessels of that time. F. Hull (1950) has found a list of the late sixteenth century which gave "the names of all the Ports, Creeks and Landing Places in England and Wales". There were 130 such places in Essex, whereas Suffolk had only 29, Kent 18, Sussex 17 and Norfolk had 12. These figures may help to suggest the reason for the richness of the Essex coast as revealed on the taxation map. The entire Dengie hundred seems to have lived from the seaborne trade along the coast to and from London, but the role of this source of livelihood should not be overplayed. The shoreline marshes made ideal summer grazing grounds, and some of the wealth may be more properly related to an animal rearing economy. The importance of sea-trade may be revealed in a comparison with later surveys: Sharp changes in wealth during and after war-time might suggest the importance of the sea.

The 1520's were a peak in the cloth industry of the time around Colchester and Coggeshall. As in Suffolk, the industry was concentrated within a few centres and the phrase "an industrial region" may be inapt. There were fewer centres in Essex than in Suffolk and such towns as Sudbury and Lavenham, conspicuous for their wealth, were absent. This conclusion drawn from the maps and Gazetteer confirms the suggestion of J.E. Pilgrim (1959-60) that the lead in production and output was held by the hundreds of Babergh and Cosford across the county border.

The spread of walth in the west was relatively uniform, although

Dunmow hundred was rather prosperous, and Barstaple hundred was much poorer. The intractible soils, the wooded cover and the smaller areas of marshland may have contributed to the lower income along the southern part of the county (Coles, 1935). The influence of London may be seen in the extreme south-west of Essex, but its contact with the returns of Becontree hundred are complex. Movement of traffic from the City was probably ~~more~~ concentrated along the Lea-Colne valleys -rather than across the Epping ridge and through the London Clay country.

key: C represents Colchester on the county maps
 M Maldon

references:

- R. Coles, The past history of the Forest of Essex, Essex Naturalist, XXIV, 1935, p.115-33
- F. Hull, Agriculture and rural society in Essex, 1560-1640, Ph.D. thesis, London, (unpublished) 1950.
- J.E. Pilgrim, The rise of the "New Draperies" in Essex, Birmingham Historical Journal, VII, 1959-60, p.36-59.

GLOUCESTERSHIRE

Four counties meet in the north-east and the pattern of detached and fragmented parishes is chaotic. The task of bringing order to the county border is not helped by the defectiveness of the Warwickshire and Worcestershire documents. The map of the hundreds also draws attention to the complex administration of the area north of Bristol and south of Tewkesbury. The layout in the west of Gloucestershire was rather more stable, and there was only a minor readjustment in the county border at the time of the Act of Union with Wales. (Hart, 1945).

If the surveys are defective, the enrolled returns can be used in the compilation of the taxation maps. However, the returns of several hundreds may be combined in one total in the enrolled returns, and if this happened in both years the individual hundred totals cannot be found. This was the case in the hundred of Bledisloe. The full surveys are defective, and the individual hundred totals were not enrolled. Fortunately, the commissioners' certificates survive for most of the county, and the mapping units devised by Professor Darby and Dr. Glasscock can be used for the 1520s. Reconstruction of the surveys of Grumbald's Ash and Pucklechurch hundreds is difficult, and the absence of vill totals in the second survey of Barton near Bristol and Pucklechurch prevents the identification of some of the lists. The returns of both surveys of St Briavels have been mixed in the Public Record Office reference. The work on many of the fragments and almost illegible membranes of the county has been helped by the fact that the surveyors in the second year often followed the order

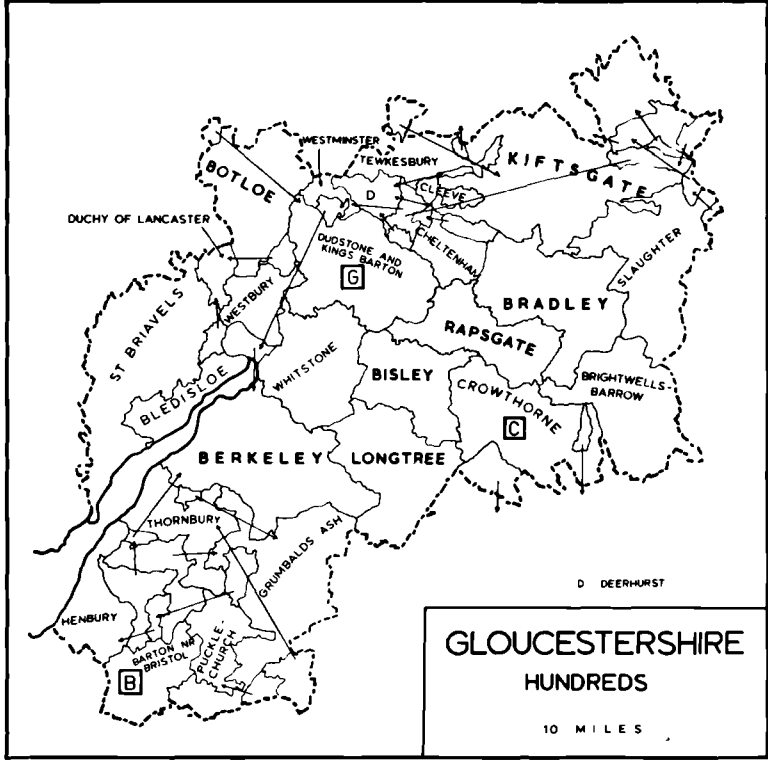
of the vills in the first. Nevertheless, it is only worthwhile including the taxation map of the county.

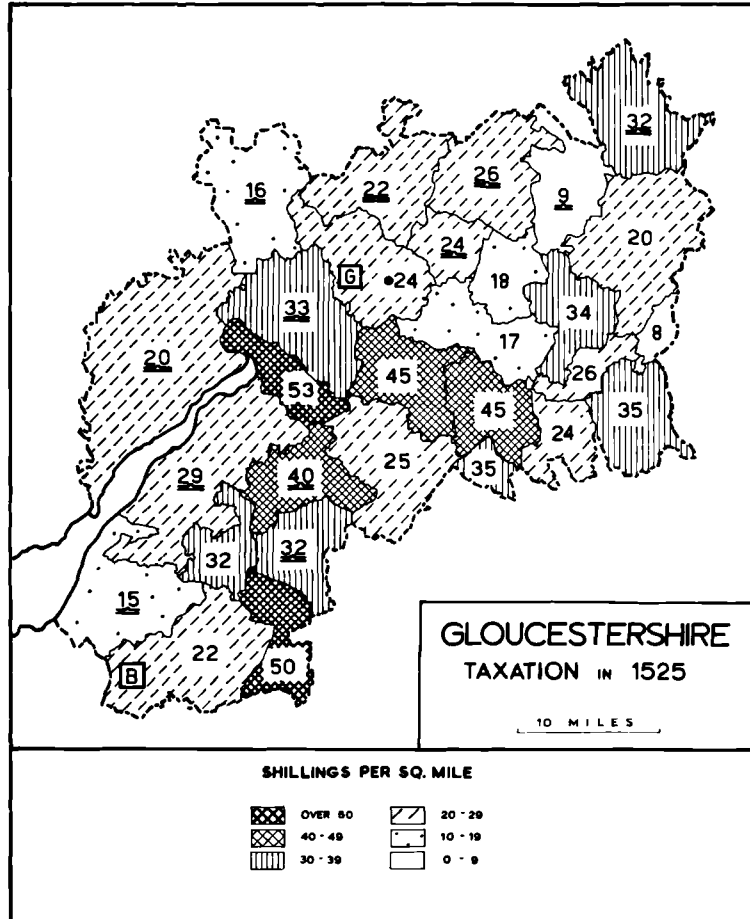
In both years, the lists of Bristol contain information about the occupations and social make-up of the city. Gloucester was surveyed in one list in the first year, but ward divisions were taken up in the second. Contrary to the terms of the Act, William Were was the high collector for Grumbald's Ash, Barton near Bristol and Pucklechurch in both years.

All the names in the 1334 returns of the Forest of Dean are to be found in the 1520's. There are, however, a number of fairly substantial vills which appear in the Tudor returns for the first time. They may indicate the amount of reclamation and forest clearance during the medieval period. On the other hand, all the returns of the Forest may have been grouped under a few parish names in the earlier subsidy. A number of hamlets along the scarp-foot of eastern Gloucestershire and in the valley of the Windrush and Evenlode may have been silently included in the 1334 returns in the same way.

The list of the first survey of Pitchcombe is in print- but otherwise no transcript of the county's returns has been found (Melland-Hall, 1884). It is hoped that the subsidy surveys will be supplemented with a contemporary muster survey preserved among the Berkeley family's papers. In this way, the present study is no more than an interim report on the wealth of the county.

The areas with the highest tax returns may have been the centres of





early development in the textile industry (Perry, 1945). Clothiers and weavers were establishing themselves in the scarp valleys of the Cotswolds during the first half of the century, and the taxation map may show these centres in their early stages of growth. The broadcloth industry of Stroudwater did not assume its modern importance until after 1515. Leland found the market of Dursley had been in existence for only nine years, and judging from the nature of their tax lists, Uley and Owlpen were as yet untouched by these developments.

The scale of change was very striking in this part of Gloucestershire, and perhaps the size of the tax returns shows how it could take place. There was the necessary capital and population for investment: the parishes along the Stroudwater and southward near Wotton under Edge had not only fast-flowing streams, but also fertile scarp-foot soils. The wealth of these vills could have been derived from an intensive form of agriculture or from the early stages of the textile industry. Perhaps it was a combination of both. Strong correlations can be drawn between the native prosperity of the land and the establishment of mills. The latter were only opened where sufficient capital and labour could be taken from the essential business of growing food.

The three-fold division of Gloucestershire described by H.P.R. Finberg (1955) is not clearly seen on the map of taxation. The character of the forest, the vale and the wolds may be masked by the industrial development which was taking place. The defectiveness of the subsidy data may also hamper analysis. Professor Finberg,

however, makes it clear that there were perceptible differences within the regions themselves. On the map, there were variations within the north-east of the county. The valleys of the Evenlode and the Windrush around Moreton in the Marsh and Chipping Camden were richer than the higher ground to the west.

The 1520's returns found the economy of Bristol on an ebb, unable to maintain the increased trade and industry built up over the previous three decades (Sherborne, 1965). It had only half the wealth of Norwich, although there were just three hundred fewer taxpayers.

The lands west of the Severn in the Forest of Dean were distinctive and had a closer affinity with the borderland of Wales. Perhaps small groups of people supplemented their income on the land and in the forest with a little mining. Nicholls (1966) suspected that some mining activity continued throughout the medieval period.

key: B represents Bristol on the county map

G Gloucester

references:

- H.P.R. Finerg, Gloucestershire, 1955, p.13-21.
 C.E. Hart, The origin and the geographical extent of the hundred of St Briavels in Gloucestershire. Transactions of the Bristol and Gloucestershire Archaeological Society, LXVI, 1945, p.138-65.
 J. Melland Hall, Subsidy rolls for Pitchcombe, 1522-3, Gloucestershire Notes and Queries, 11, 1884, p. 601.
 H.G. Nicholls, Iron making in the olden times, 1866.

- R. Perry, The Gloucestershire woollen industry, 1110-1690, Transactions of the Bristol and Gloucestershire Archaeological Society, LXVI, 1945, p.49-137.
- J.W. Sherborne, The port of Bristol in the middle ages, Historical Association, Bristol, XLII, 1965.

HAMPSHIRE

Many of the 45 hundreds and boroughs were so small that they were gathered into larger groups sharing the same commissioners and high collector. The county map is oversimplified because the outline of the Tudor hundreds is not known, but some idea of the complexity of administration emerges. The hundreds of Hampshire were often fragmented and irregular in their outline, with detached parts liberally scattered over the county. Part of present-day Hampshire was then in Wiltshire, and there have been some minor changes on the Berkshire border.

The documentary coverage is very good and many of the membranes are today in long rolls within a small number of PRO references. Unfortunately, the number of taxpayers in Southampton and the Isle of Wight cannot be precisely found.

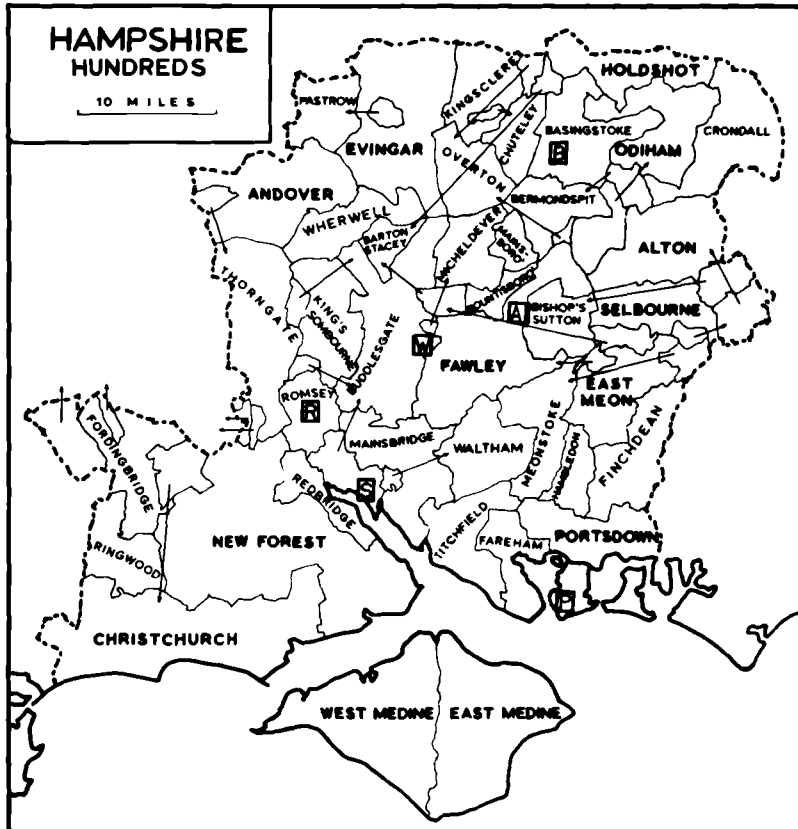
The surveyors of two parts of the county for some reason gave rather fuller returns to the Exchequer. The sum of the assessments for the Hundred of Waltham was given, and in the second survey of Fareham and Titchfield hundreds, the occupation of almost every taxpayer was recorded. Undoubtedly, much of this information is vague, but it does provide a better insight into the economy of that part of Hampshire.

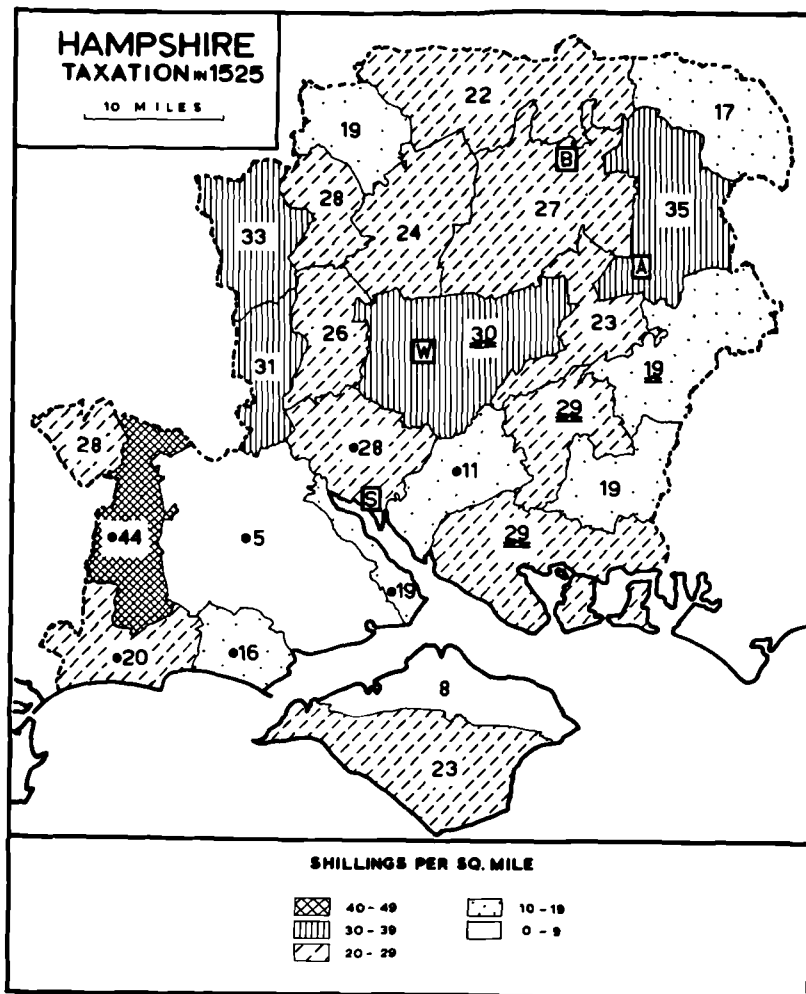
There has been only one attempt to use the lay subsidies of the 1520's, and unintentionally the authors drew attention to the existence of documentation outside the Public Record Office (Baigent and Millard, 1889). A list of Basingstoke is in print and carries the date of 10th November 1523. The accepted first survey for

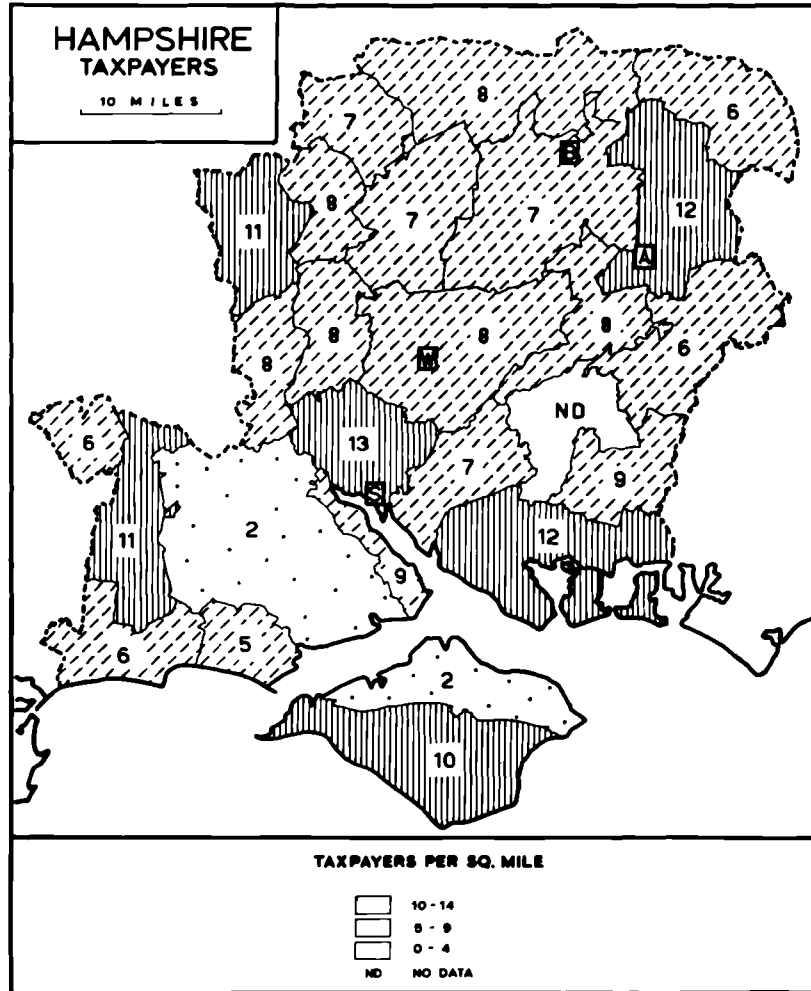
Basingstoke does not survive, but the list in Basingstoke can be compared with the enrolled returns. It is certain that it belongs to the "first survey A" (see Chapter 8), and a similar return is examined in the Nottinghamshire section.

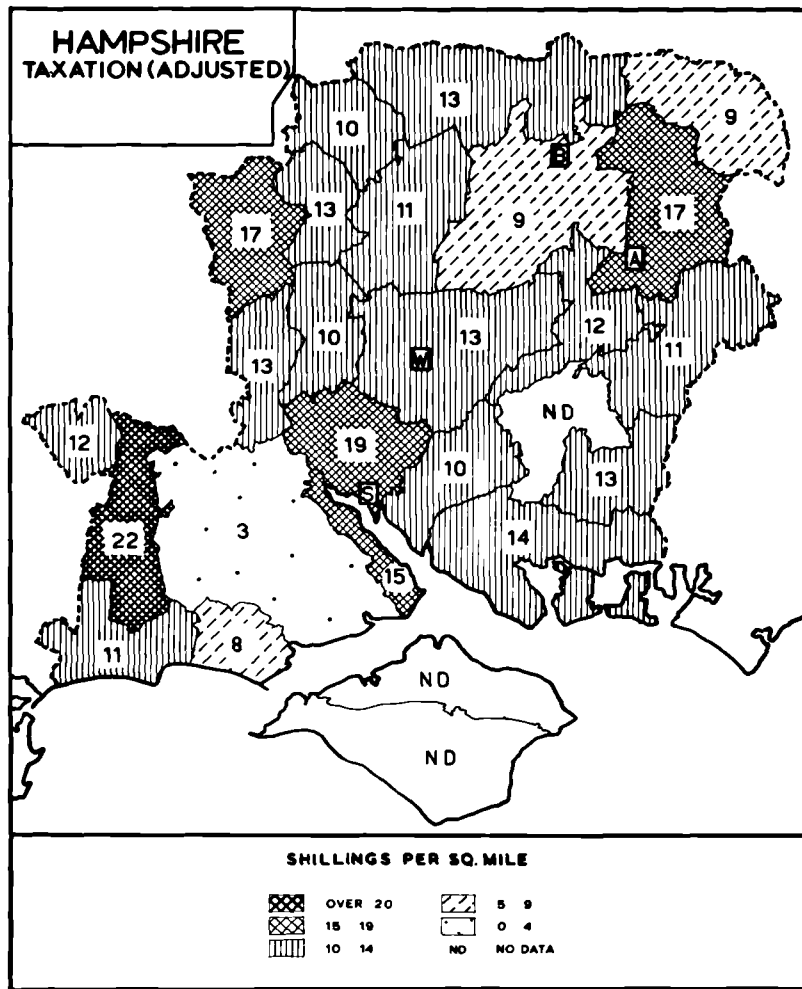
The individualism of the surveyors is clear from some of the hundred returns. In the hundred of East Meon, parish and tything divisions were not given in the first year, although they were adopted in the second. The choice of place-names for inclusion in the lists was arbitrary. This is most easily seen along the coast from Southampton to Chichester where settlements were characteristically dispersed. This area could have been late-settled, or the hamlets and farms may have been individually very poor during the greater part of the medieval period. In 1524/5, the surveyors named almost every settlement - indeed it is difficult to identify some of the small farms and homesteads today. In the 1543/5 lay subsidy, the surveyors brought many of these place-names together and returned them under one name. Each vill cannot be found in every subsidy survey, and the returns of the area must be compared as a whole in 1334, the 1520's and in later subsidies.

In the Itchen and Test valleys, settlements often straggled along the banks. The omissions of place-names between 1334 and the Tudor surveys may indicate that the returns of hamlets were merged with larger settlements. There were fewer changes in the Hampshire Downs where the villages were typically nucleated. Often the settlements were separated by miles of countryside clear of habitation, and the









surveyors could not help noticing the parish centres - even where desertion had taken place.

It appears that many villages were deserted during and after the medieval period in the north of Hampshire. In some cases, there were striking falls in returns between 1334 and the 1520's, but since some villages had always been relatively small, in a dispersed settlement pattern, the identification of eviction in these lists is extremely hazardous.

Hampshire, perhaps surprisingly, tended to be a poor relation of the southern counties. This impression extends even to the towns, and Winchester paid only half the taxation of Newbury and Hereford: Basingstoke was slightly more prosperous than its county town. New Salisbury had twice as many taxpayers, and there were more in Reading. Southampton, on the other hand, was at the height of its medieval commercial power. Decline was beginning owing to war, but in the early 1520's, imports and exports were unprecedentedly favourable and the fishing fleet augmented income. (Ruddock, 1951).

The maps may draw attention to the absence of industrial wealth in the county. The textile centres of Winchester and Andover were in decline, and there were few signs of any development of industry in the neighbouring countryside. The prosperity of the Chichester region was not continued along the Hampshire shoreline. The downland farms were under a form of large-scale capitalistic farming, (Thirsk, 1967) and there were a number of substantial surtax payments

in that part of the county- as can be seen from the maps. There were more taxpayers on the chalklands than in the north-east where the wastes of the Bagshot and Bracklesham Beds dominated the landscape. The low returns of the Farnham area of Surrey were continued into eastern Hampshire in the Woolmer and Crondall districts.

The poverty of the New Forest and the northern half of the Isle of Wight is clear from the map. Equally distinctive is the remarkable return of the Avon Valley. This concentration of wealth and taxpayers is continued northward into Wiltshire, although there are sharp falls to the east and west. The coastline from the Solent to Poole harbour in Dorset was uniformly poor.

key: A represents Alton on the county maps.

B	Basingstoke
S	Southampton
W	Winchester

references:

- F.J. Baigent and J.E. Millard, A history of the ancient town and manor of Basingstoke, 1889 p.396.
- Alwyn A. Ruddock, The decline of Southampton in the sixteenth century, in "Italian merchants and shipping in Southampton, 1270-1600", 1951, Chapter IX, p.255-72.
- Joan Thirsk, The agrarian history of England and Wales, 1500-1640, IV, 1967, p.65.

HEREFORDSHIRE

The coverage of Herefordshire is extremely poor and only the counties of Bedfordshire and Kent have poorer documentation. No lists survive for the hundred of Stratford and there is only an incomplete commissioners' certificate for Wolphy hundred. Hereford alone has two extant surveys, and Grimsworth hundred is only represented by a certificate. It is probably for this reason that Lord Rennell (1958) omitted any reference to the subsidies in his history of the Rodd lands.

A vill may be absent in the surveys for one of three reasons: it may not have been surveyed - or entered separately in the lists - or the returns may have been lost. R.E. Glasscock (1963) noted the confused administration of the Welsh borderland in 1334, and parts of Herefordshire today cannot be found in the lists of 1524/5. Wales was not included in the lay subsidy until the 1540's. By the Act of Union, a number of parishes were transferred to England (Duncumb, 1804), and the full extent of the changes can be traced in the 1543/5 lay subsidy returns for western Herefordshire. It is clear that a large part of the western uplands was still in Wales during the 1520's, and that this is the reason for its non-appearance in the lists.

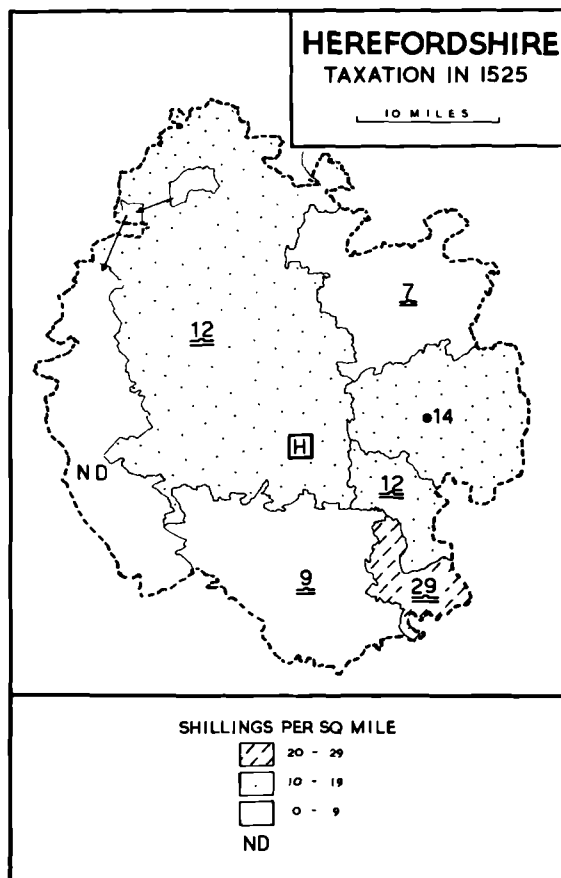
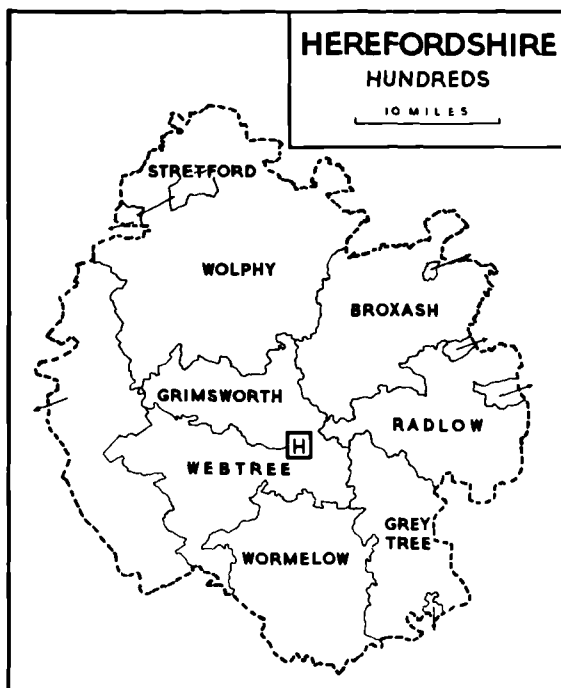
The impact of the Memorial of February 1524 has already been noticed with respect to the hundred of Radlow (see Chapter 2). In other ways, the county returns still contained a number of anomalies. The $\text{£}1$ assessments for the hundred of Webtree were taxed at 6d, although the Act set the poll tax at 4d. There are no vill totals in

the lists of Webtree.

It has been difficult to identify many of the place-names in the county - especially in the hundreds of Webtree and Wormelow. The place-names in the 1543/5 lay subsidy have substantially helped in the reading of some of the almost illegible membranes of the 1520's. There is, however, another reason why the identification of some places may be erroneous. Many of the vills were very small, and all trace of them may have disappeared from the landscape today. Ward Hill in Radlow, for example, is now an empty space on the map and Kentchurch has only a church, a ~~noted~~ site and some parkland.

The surveys of Herefordshire give a much better idea of the distribution of settlement than those of Lancashire. Indeed, the Tudor subsidies are considerably better than those of 1334 for tracing the spread of villages, hamlets and farms over the county. The entries of a large number of places were silently incorporated with their neighbours in 1334. Most of the scattered settlements to the east of the River Lugg in Broxash hundred were absent in the earlier subsidy, but some of these changes may be symptomatic of changes which had been taking place during the medieval period. They may have been too poor to pay tax in 1334, or have been founded since that time.

It would be a mistake to think that the 1520's surveys are entirely reliable as a guide to the settlement pattern. There are some anomalies. Six units with Bodeham in 1334 were missing from the lists of the 1520's - their taxpayers were probably silently included with those of



Bodenham. It is interesting to note that the present-day centre of Tudorville to the south of Ross has not been identified in any of the lay subsidies!

Owing to the state of the surveys, only the map of taxation has been included. Herefordshire was poorer than Worcestershire and Warwickshire, but richer than its northern neighbour of Shropshire. The south-east was prosperous, and the returns of the area around Ross were well above the average for the county. A number of very wealthy persons may have caused this higher return.

Study of the central plain of Herefordshire is complicated by the need to include some parts of the Welsh borderland in the mapping area. Much of the upland tract was, however, still in Wales and the return of 12/- per square mile may be fairly representative of the standard of return on the plain. This is high in a West Midland context, but less favourable than east Leicestershire. In some ways, there are parallels with the range of wealth south of Bideford and Barnstaple in Devon.

key: H represents Hereford on the county map.

references:

- R.E. Glasscock, The distribution of lay wealth in south-east England in the early fourteenth century, Ph.D. thesis, London, (unpublished), 1963, p.146-7.
- J. Duncumb, Collections toward the history and antiquities of the county of Herefordshire, 1804, 1, p.100.

Lord Rennell, Valley on the March, 1958, p. 173 and 197.

Victoria County History. Political changes since 1535, 1908.1, p.378

HERTFORDSHIRE

All the returns of the hundred of Hertford have been lost, and the amount paid in taxation by the town of Hertford cannot be found. In order to fill in the gaps on the national map, some interpolation in the mapping units of Hertfordshire has been unavoidable. There is confusion in the first survey of Hitchin hundred owing to the amendment of most of the vill totals. In Edwinstree, the labourers were separately listed in the second survey, and in the first year of Cassio, some attempt was made to arrange the servants after their master's entry. As in parts of Middlesex, the social pattern of these communities may be studied.

A few vills were present only in 1334. They were:

Braughing	: Wickham (DMV)
Cassio	: Burston and Windridge (DMV's) and Westwick.
Dacorum	: Berkhamsted Foreign and Stocks
Hertford	: nothing survives of these surveys
Hitchin	: Furnival Dinsley and Stagenhoe (DMV)
Odsey	: Orwellbury

Owing to the dispersed nature of settlement in Chiltern country, it is difficult to make a meaningful comparison of the settlements between the surveys. The incidence of eviction and desertion is also hard to track down in the wooded countryside. However, 38 sites have been identified as deserted medieval settlements, and many of these were in the Tudor surveys. Tiscott, Betlow and Flaunden do not have entries in 1334. Hertfordshire is unusual in having a complete and good coverage of the 1543/5 lay subsidies and a useful comparison and supplementation of material may be made with the returns of 1524/5.

The county falls into two distinctive parts on the taxation map, but the pattern of wealth in the east and west cannot be simply correlated with the landscape. The value of the south Hertfordshire plateau may not be related to the quality of the soils. As in Essex, there were other important factors at work. "The growth of London as a true regional capital ... (enhanced) the value of the London clay lands surrounding the capital". (Wooldridge and Smetham, 1931).

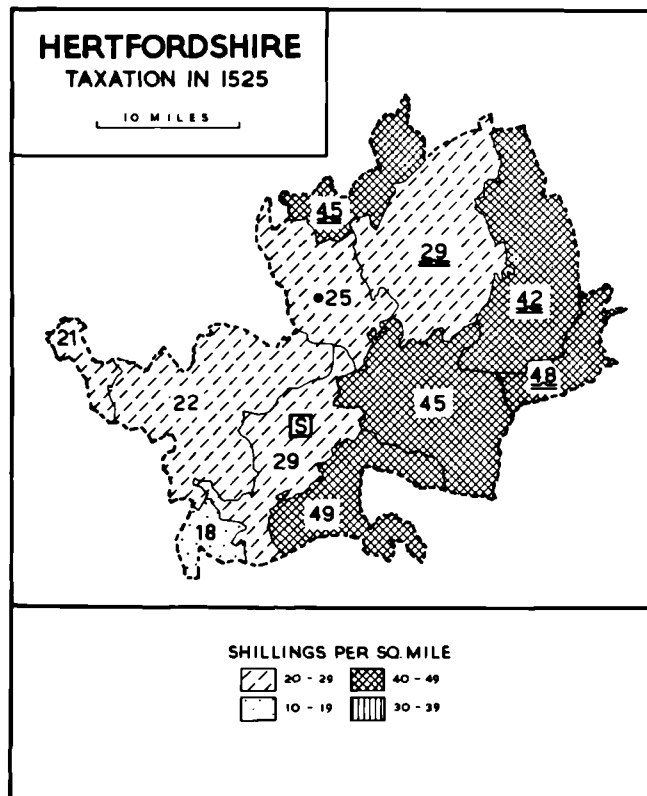
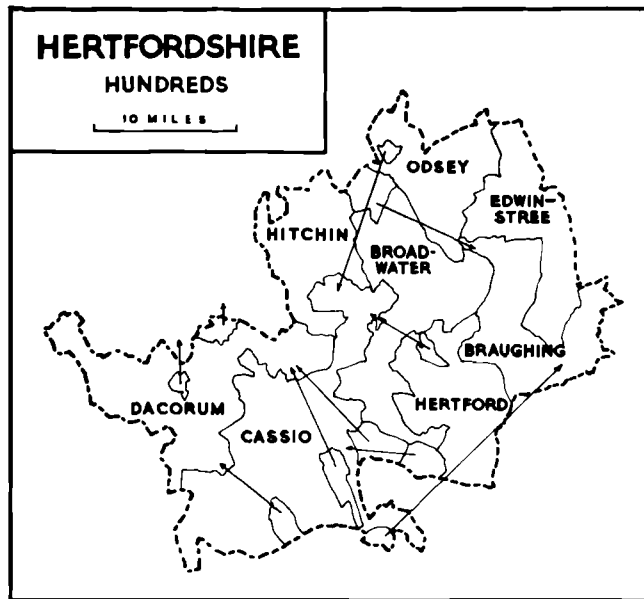
In the south, corn was a cash crop, and further north on the loams and clays, bullocks pigs and sheep were fattened. The chalk hills of the land furthest from London were sheep-and-corn country. On all the maps, the scarp foot of the East Anglian Heights within the Vale of Baldock was prosperous.

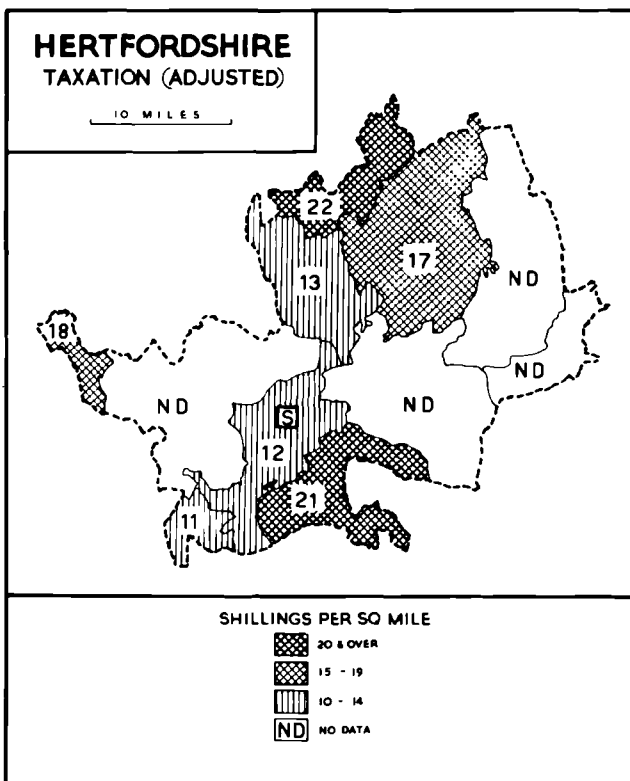
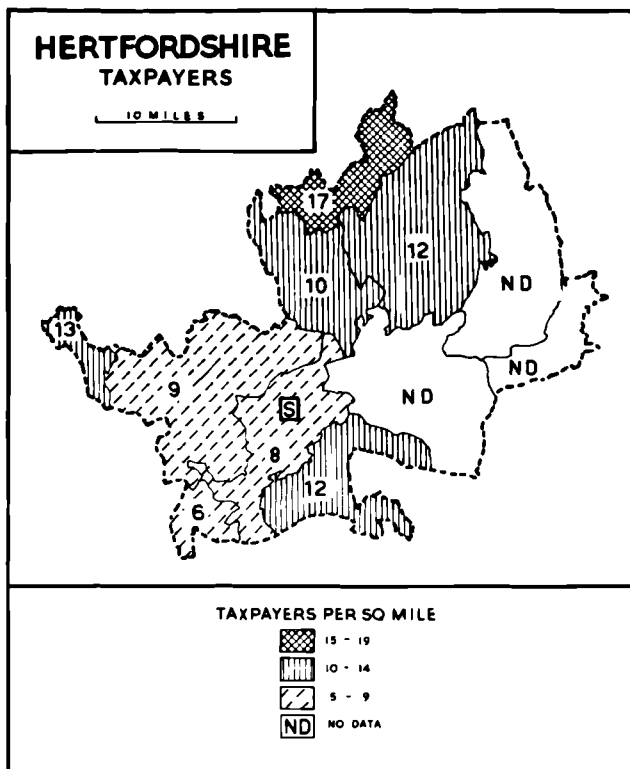
Joan Thirsk (1967) noted how the county was blessed with excellent channels of communication and the route ways along the Essex border in the Lea and Colne valleys were very prosperous. The towns and villages along the roads out of London flourished as they sped travellers on their way. The market centres stood between men, droves of animals and goods coming from the provinces into London.

key: S represents St Albans on the county maps.

references:

Joan Thirsk, The agrarian history of England and Wales, 1500-1640, IV, 1967, p.50.





S.W. Wooldridge and D. Smetham, The glacial drifts of Essex and Hertfordshire and their bearing upon the agricultural and historical geography of that region, Geographical Journal, LXXVIII, 1931, p.243-69.

HUNTINGDONSHIRE

There were only four divisions in the county, and the returns of Huntingdon are found in Leightonstone hundred. Three parishes sprawled across the county border, and had some returns in other hundreds. The bulk of the returns of Papworth St Agnes was in Cambridgeshire, and there were a few entries for Thurning in Polebrook hundred in Northamptonshire. Lutton paid most of its tax in Willybrook hundred. In 1334, Hargrave was in Leightonstone hundred, but in the 1520's the returns appeared in Higham Ferrers. Winwick made a similar migration into the lists of Northamptonshire. It is not possible to follow the history of Everton and Tilbrook because of the defectiveness of the Bedfordshire lists.

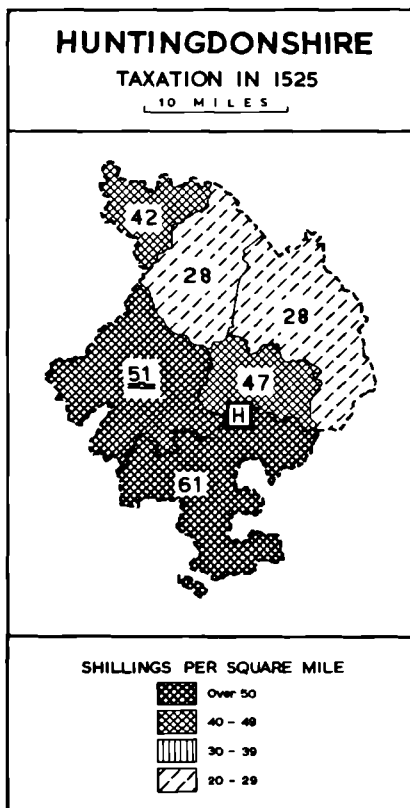
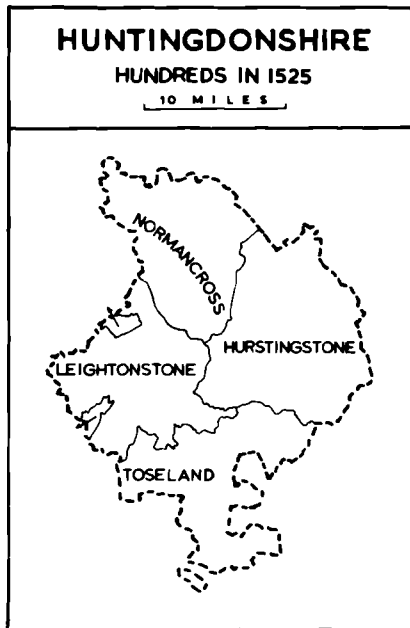
The second survey of Normancross should be carefully used because a membrane is missing and others have been stitched together in the wrong order. Both the surveys for Leightonstone hundred are in a bad state. In the first survey of Normancross, care was taken to arrange the entries of each vill in their descending order of value.

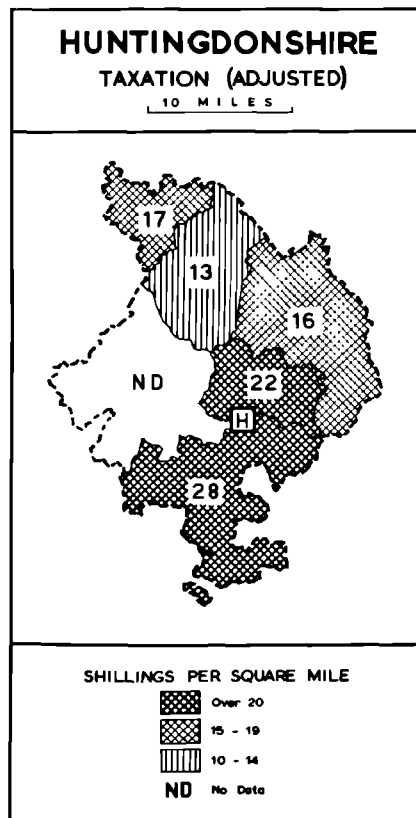
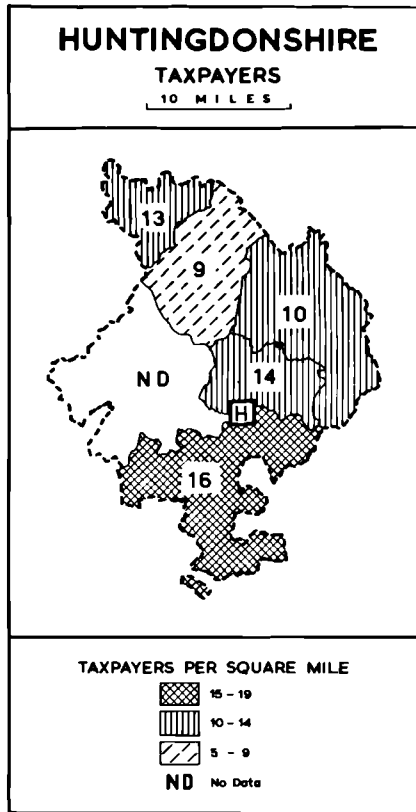
There were 107 entries in the 1520's returns, and changes between 1334 and the Tudor surveys were few. Those vills present in 1334, but absent later were:

Leightonstone	: Upton
Toseland	: Hardwick and Wintringham (DMV'S)
and	Brampton.

Of the eighteen deserted medieval villages in the county, twelve were named in the lists.

In its wealth, the southern part of Huntingdonshire belonged to south-east England: the taxpayments of Toseland were outstanding. This was the northern limit of a belt of above average returns which may be traced through the Lea and Colne valleys toward the fenlands of the Wash. This was a strategically important part of England, and the better communications may have encouraged a concentration of wealth in the busy market towns of the region. Assessments fell sharply across the county boundaries in Cambridgeshire and Bedfordshire. The fen, in the north, was much poorer - with returns lower than the Soke of Peterborough, but higher than similar tracts of fenland in Cambridgeshire.





KENT

Some parts of Kent were not surveyed owing to their privileges under the Cinque Ports. Only aliens were liable, and for this reason the returns of Hythe and Romney were small. Lydd produced a charter in the Exchequer to prove its claim for exemption (Schofield, 1963). Dover and Sandwich were likewise excluded and a number of inland centres were left out owing to their membership of the liberties of the Five Ports. They were named in the lathe of St Augustine as: Beckesbourne, Birchington, Deal, Fordwich, Ringswould, St John, St Peter, Sarre and Ramsgate, and Wolmer. No lists have been found for: Bromehill, Denge Marsh, Kingsdown, Margate, Reculver, Stonor, Tenterden and Wood. In spite of their association with the Ports, there were normal lists for Faversham and Folkestone (Murray, 1935).

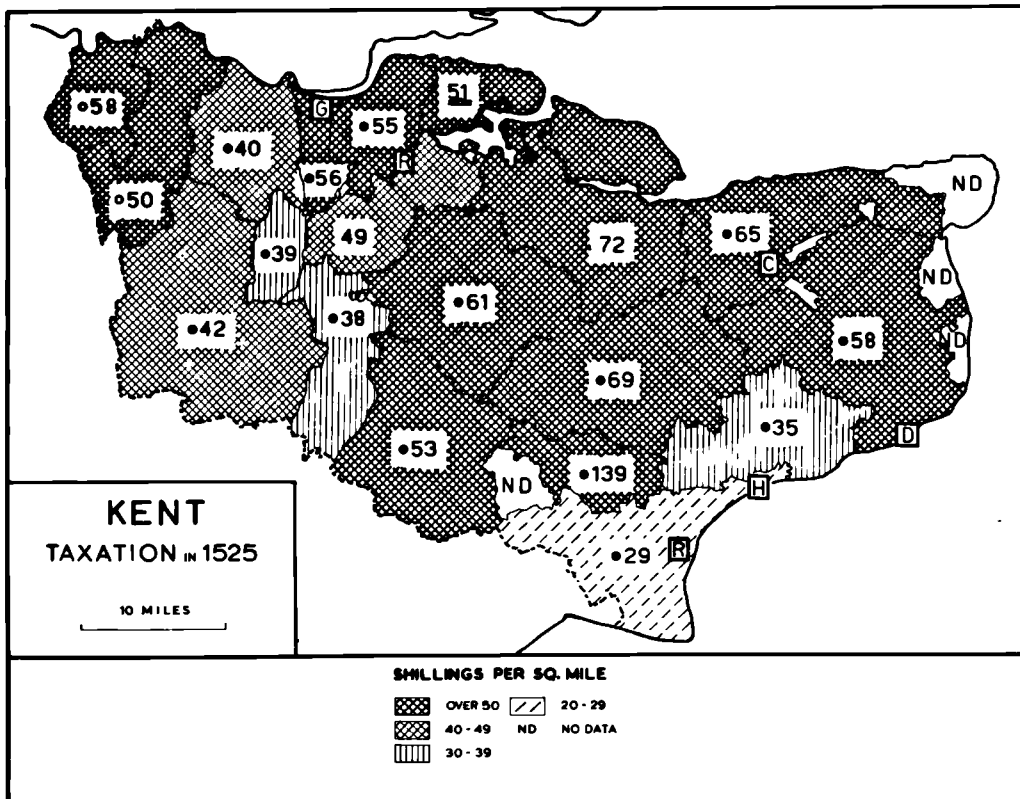
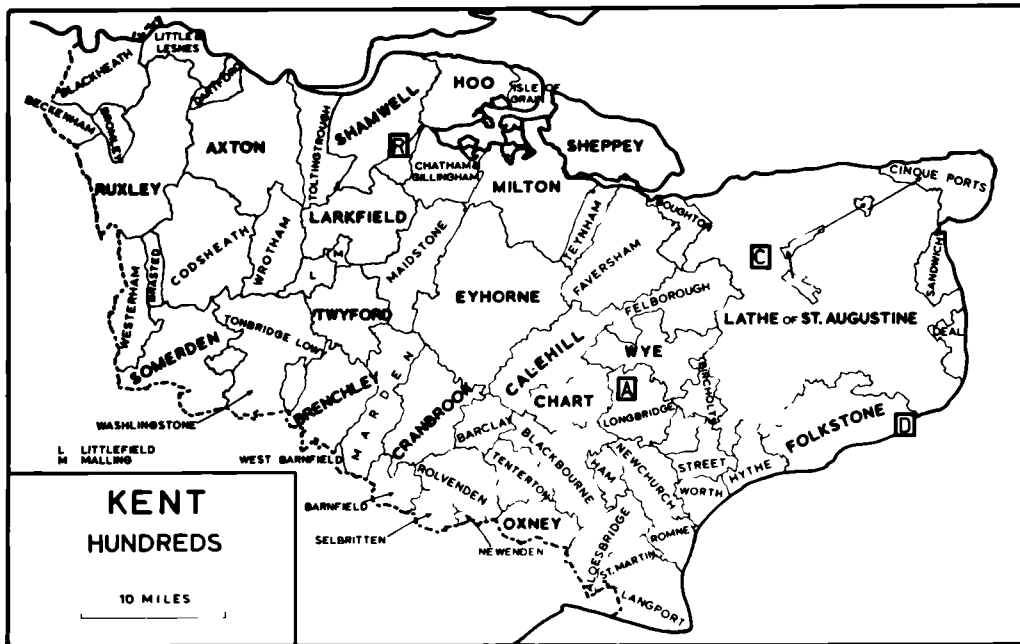
Kent was an eccentric county in its medieval tax returns. The hundreds were gathered into loose regional groupings called lathes - similar in some ways to the rapes of Sussex. G. Ward described them as "collecting areas for aids and subsidies, for the organisation of Militia, and for like purposes" (Hull, 1954). One was called the Lathe of St Augustine in the surveys, and another unnamed set of hundreds and boroughs seems to represent the Lathe of Shepway. Within the lathe of St Augustine, two units were called "ciets". They appear to be the two Societies in the vicinity of Canterbury.

The hundreds of east Kent were not subdivided into smaller areas - as may be observed in a transcript of the hundred of Faversham which is in print (Greenstreet, 1878). In St Augustine, the amounts of tax

expected from each hundred and borough were not recorded at the foot of the lists. They have been calculated for the purpose of the Gazetteer, but in view of the large number of taxpayers in each hundred, there are probably a number of mistakes in the calculations. Unlike the 1334 returns, many hundreds in central and western Kent were subdivided into their parish units. Their internal distribution of wealth and population may be accordingly investigated.

The composition of the subsidy surveys of 1334 and the 1520's cannot be compared for two reasons. There are radical differences in the layout of the lists, and any analysis would be quite meaningless for the county as a whole. Secondly, a large part of the documentation has been lost, and for this reason, only the map of taxation has been drawn. Parishes and tything divisions were given in such hundreds as Eyhorne, Larkfield and Twyford, but the membranes are out of order and some are missing. They have been put in their correct order, but the Gazetteer should still be used with great care.

The surveyors took pains with their work. In Was^hlingstone hundred, the valuations seem more precise than usual, and as is typical in such cases, there were assessments in marks. In Can^tterbury, the aliens were listed separately in the first survey and the occupation of many taxpayers is recorded in the western part of Kent. A clerk noted in a list for Gravesend that a taxpayer had committed a felony, and had fled. Some idea of the social structure emerges from the lists - husbandmen were frequently noted in districts along the Thames.



A study of the distribution of wealth in Kent is limited by the loss of documents and the exclusion of the Cinque Ports. This is a great pity since the county is full of interest. There were outstanding centres of wealth along the coast and through central and north-eastern Kent. Although there was a wide range in values, in a national context the whole county was outstandingly prosperous. The subsidy returns confirm the eulogies of William Lambarde. The basis of wealth in Kent was the same as elsewhere - the excellence of the croplands, the woodlands and the waterways - but in Kent, there was such an abundance of these advantages. The county simply had richer husbandmen and artisans. The richness of the land, and the nearness of alternative employment raised the level of wages. No place was over fifteen miles from a navigable river, and the importance of water communications is demonstrated by the wealth of the shoreline along the Thames estuary (Chalkin, 1965). As in Essex, there was a concentration of very prosperous taxpayers on the coast.

Connexions with London are difficult to measure. The movement of traffic between the continent and the City took place around the shoreline of Kent, and even at that time, the capital may have been encouraging developments in such wealthy ports as Gravesend. Owing to the loss of documents, it is impossible to study the north-west in detail. Variations reflecting the expanses of waste and marshland on the fringe of suburban London cannot be analysed.

It is impossible to compare Kent with the south Devonshire coast

owing to the loss of population data. There were similarities between the returns of Gravesend and Rochester and the ports of Plymouth and Exmouth, but the Cinque Ports distort any comparisons along the Channel coast.

These high returns are set against a background of complaints about the dearth of food and fall in prices. On 3rd May 1525, a letter was sent from Kent telling of:

"great poverty in the county and lack of money at several fairs men having wares and cattle to sell, could not sell them unless for half their value. Landlords could not get anything from their tenants, who say they can get no money for their cattle". (Furley, 1871-4)

We should allow for exaggeration, but these accounts of hard times should be borne in mind when analysing the returns of one of the richest parts of England.

In greater detail, the map shows a fall in wealth toward the south-east. This may reflect the amount of wealth exempted by the Cinque Ports, the bounds of which are imperfectly known. There is, however, evidence of decay in the Romney marsh, which may have been the outcome of a series of wet years. The complaints of hard times in the other poorly-drained parts of the country should be remembered. There may have been deeper roots to the troubles. The Lord Warden in this period wrote,

"Romney Marsh, where corn and cattle were plentiful, has fallen into decay. Many great farms and holdings are held by persons who neither reside on them, nor till nor breed cattle, but use them for grazing trusting to the Welsh cattle". (Furley, 1871-4)

If men had greater resort elsewhere, their wealth would not be found in the local tax lists. This would further depress the tax yield of

the area and it is interesting that the marshes of Sussex had a similarly low return.

Owing to the loss of documents, it is not possible to study the Weald in detail. The density of population in the Weald must be investigated in the returns of Sussex and Surrey. Cranbrook and other centres in the south-west had a small-scale clothmaking industry, which was inferior in size and quality with that of the West Country and East Anglia (Jessup, 1958). It may have contributed in some small way to the level of taxation in this part.

keys: C represents Canterbury on the county map

D	Dover
H	Hythe
G	Gravesend
Roc	Rochester
R	Romney

references:

- C.W. Chalkin, Seventeenth century Kent, a social and economic history, 1965, p.2.
- R. Furley, A history of the weald of Kent, 1871-4, II, p.450 and 452-53.
- J. Greenstreet, A subsidy roll for the hundred of Faversham, 14th Henry VIII, Archaeologia Cantiana, XII, 1878, p.420-27.
- F. Hull, The lathe in the early sixteenth century, Archaeologia Cantiana, LXVIII, 1954, p.97
- F.W. Jessup, A history of Kent, 1958, p.103.

- W. Lambard, A perambulation of Kent - 1570, 1826, p.3.
- K.M.E. Murray, The constitutional history of the Cinque Ports, 1935.
- R.S. Schofield, Parliamentary lay taxation, 1485-1547, Ph.D. thesis
Cambridge, (unpublished), 1963, p.252.

LANCASHIRE

Of all the counties included in the subsidy, Lancashire has the least reliable returns. Its isolation from London may be part of the reason for this, but there were also anomalies in such counties as Kent.

In the hundreds of Blackburn and Lonsdale, the lists are divided into parishes and townships. In a comparison with the 1334 returns, the following place-names were absent:

Blackburn : Cold Coats, Cuerdale, Extwistle, Henthorn and Wheatley

Lonsdale : Aldeliffe, Arkholme, Bare, Bulk Dalton, Middleton, Oxcliffe, Torrisholme and Yealand.

Only the parish names were given in the remainder of the county. The importance of this may be seen in a comparison with the 1334 subsidy. In 1524/5, there were only six place-names in the Salford hundred, whereas there were 43 places mentioned in 1334. Because only the parish divisions were used, Liverpool was unnamed in the hundred returns of West Derby (Stewart-Brown, 1930).

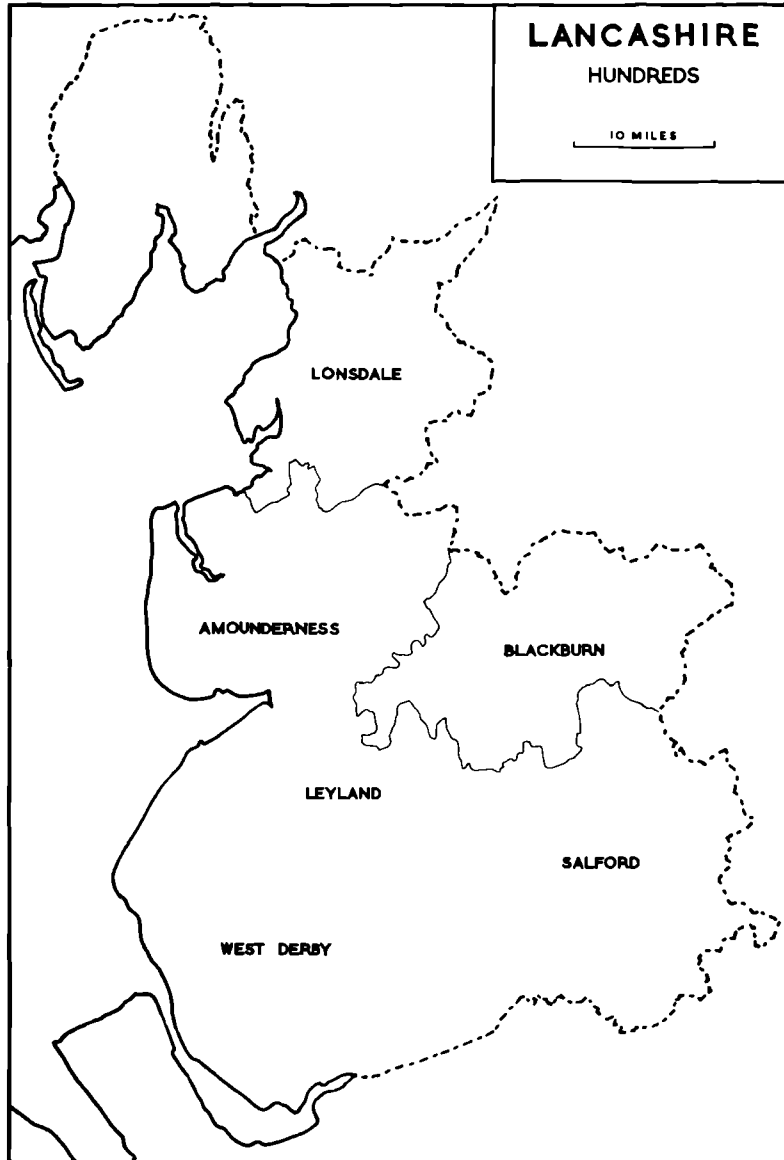
The surveyors interpreted the Act in an utterly different way from that intended by the Exchequer. Wage-earners were almost entirely absent, and as a consequence, a very large proportion of the population was left out of the lists. On the other hand, the number of assessments on landed income was well above average. The lists, in spite of these differences, were made in an orthodox manner, and one example for the hundred of Salford is in print, (Tait, 1924). Lonsdale, has very full returns although they are today defective and must be analysed with great

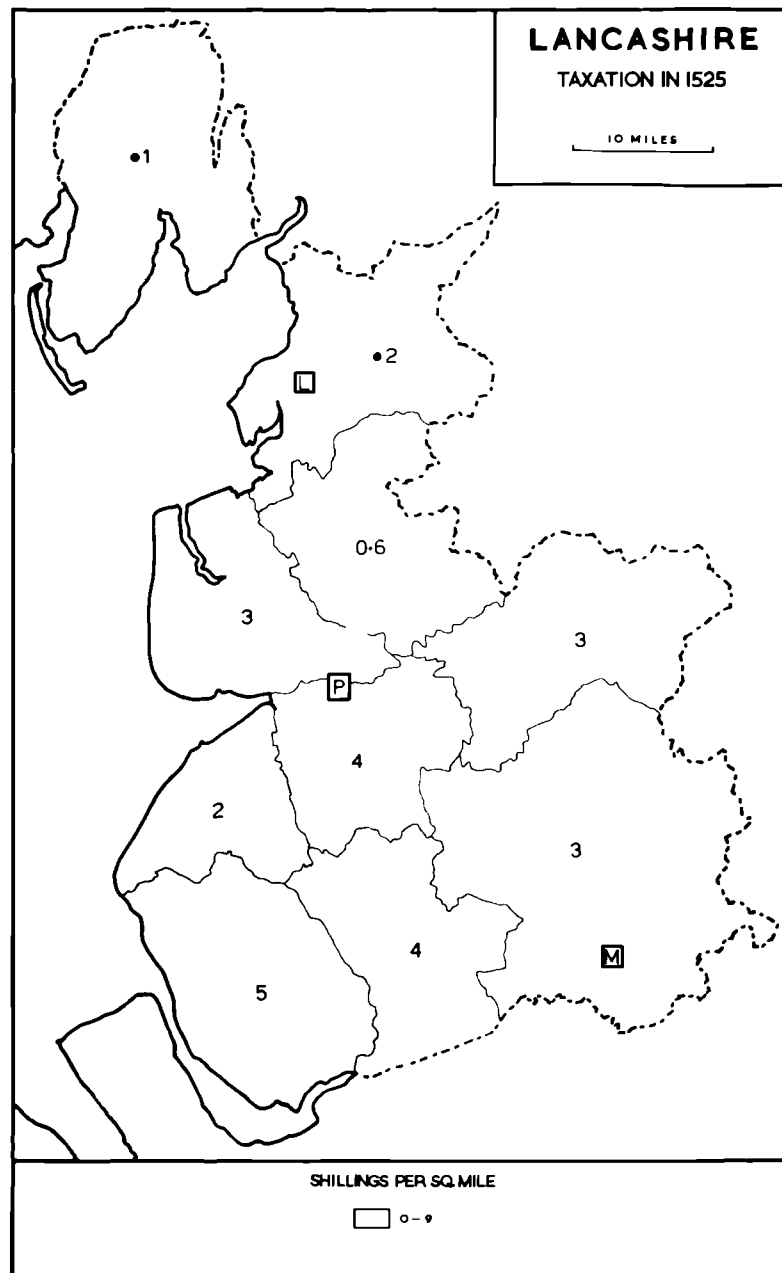
care. They were, however, distinctive for the large number of assessments of £2 in moveable wealth. This may reflect a local form of land holding, or the presence of standardised returns in the lists.

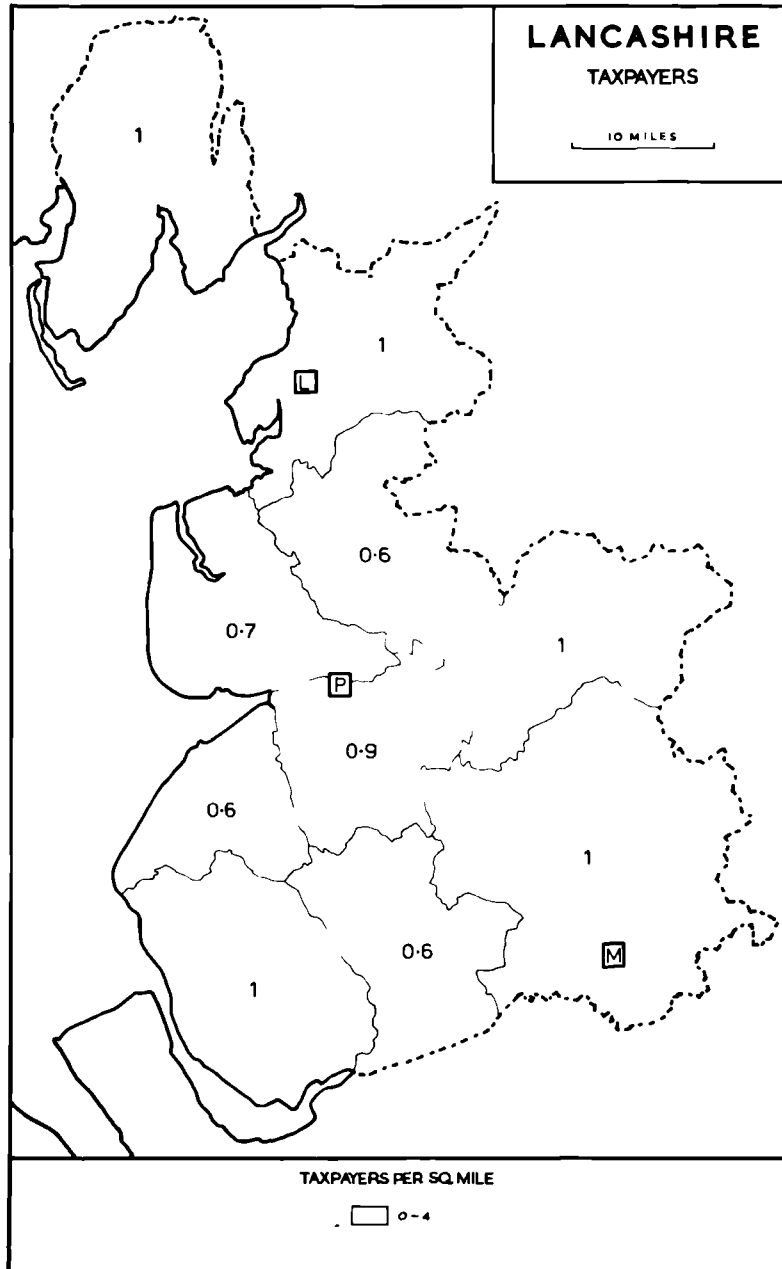
There are signs of a standardised form of return. In the returns of Blackburn and West Derby, the parishes and taxpayers were listed in an identical order in both 1524 and 1525. Their assessments were identical, and we are in fact dealing with a single survey of doubtful parentage. There was no reassessment between the surveys, and the current relevance of the first list to real wealth in the county may be doubted.

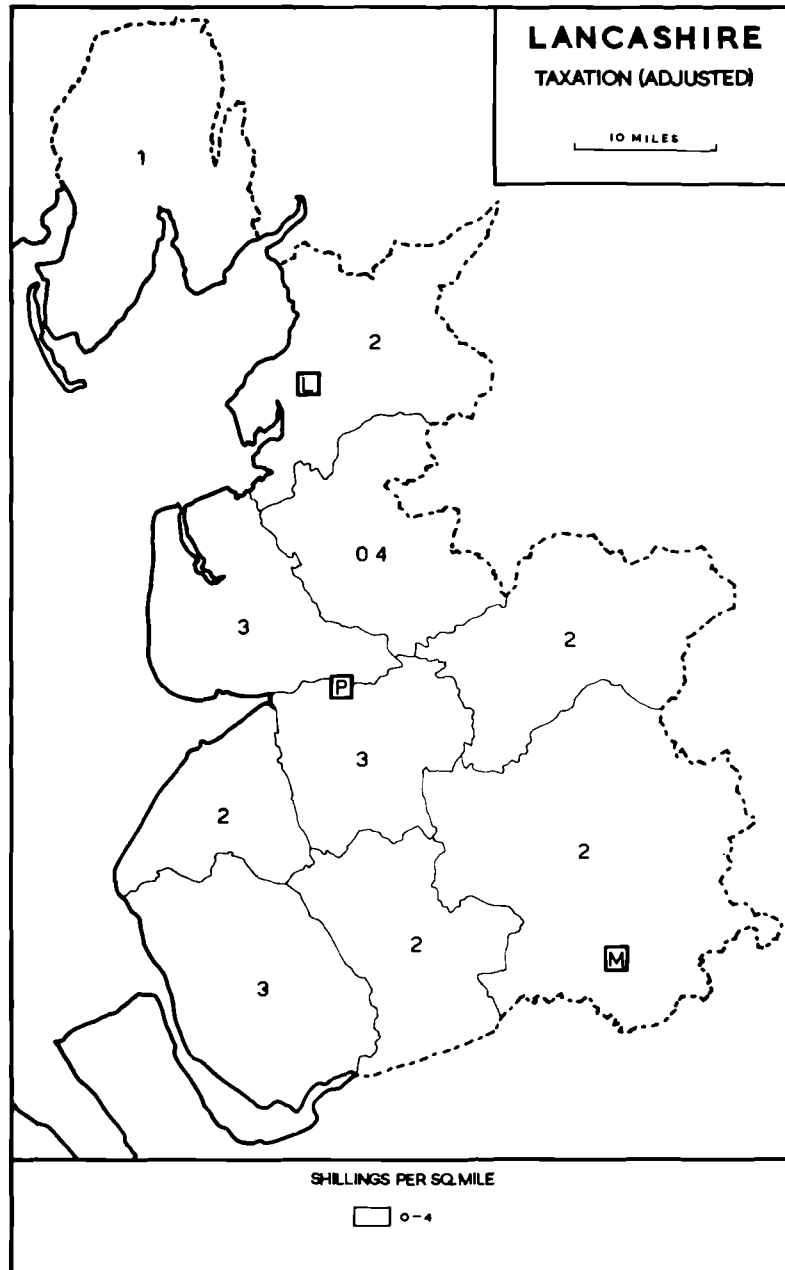
The Exchequer failed to obtain a reliable and contemporary assessment of the wealth of Lancashire. This is abundantly clear in a comparison with the lay subsidy returns of 1543/5. The basis was not quite as broad, and yet there were many more taxpayers in the later subsidy. There is no evidence of a corresponding increase of population during the intervening twenty years, and we must conclude that the surveyors failed to make a comprehensive survey in 1524/5.

It is one thing to discover underassessment and the omission of a body of taxpayers: it is another to establish the size of the problem. A full study of the 1540's returns is in progress and until this is completed for the country as a whole, little can be said. Although much work has been undertaken in Lancashire, very few comparisons have been made with other parts of north England. F. Walker (1939) wrote of the "Lead in material prosperity" in south-west Lancashire,









but there are no comparisons with such regions as the coastal lowlands of Lincolnshire or the northern parts of Shropshire. At the moment, there is little evidence available to help in an analysis of the degree of underassessment in the subsidies.

There are two complications in the county pattern of wealth. There were extensive monastic estates in Lancashire, and naturally all their wealth was exempt from taxation. This would cause the county to appear much poorer than it really was. One of the reasons for the considerable increase in entries in the 1540's subsidies may have been the release of estates from clerical control after the dissolution.

Secondly, many men held investments in Lancashire although they resided elsewhere in the country. No part of their wealth would have been recorded in the county lists, and this form of underassessment was locally very significant. It would, however, not affect the number of taxpayers in the county lists.

In order to minimise the distortions present in the source material, the choice of large mapping units is unavoidable. H.B. Rodgers (1955) adopted a similar attitude in his work on the Final Concords in the county. The decision to use large mapping units in an analysis of the county returns has an important bearing upon the interpretation of the results. For example, parts of West Derby and Leyland were probably more populous than the remainder of Lancashire, but in the same area, there were extensive mosses and marshes. The mapping units included both tracts of country within their boundaries, and the areas of progress and prosperity may be obscured by the

negative lands of the mosses.

If the surveyors had followed the procedure as set out by the Act, the returns would have been higher throughout the county. The enclosure and improvement of the wastes of Rossendale must have been organised by a denser population than the one suggested by the surveys. Except for Manchester, there is little evidence of economic growth in the subsidies although "Middleton, Bury, Bolton, and Manchester had all become quite important centres of the woollen industry" (Tupling, 1927). Encouraged by this development in the local domestic industry, the market towns grew in size and wealth. "Several of the principal towns of modern Lancashire were emerging in this period, and setting up markets of their own" (Everitt, 1967). Blackburn, Colne, Haslingden, Leigh, Padiham and Whalley were among them. The 1520's returns give no help in tracing their developments: it is hoped that the subsidies of the 1540's will be more forthcoming.

key: L represents Lancaster on the county map

M Manchester

P Preston

references:

- A. Everitt, in "The agrarian history of England and Wales" edited Joan Thirsk, 1500-1640, IV, 1967, p.476.
- H.B. Rodgers, Land use in Tudor Lancashire: the evidence of the Final Concords, 1450-1558, Transactions of the Institut of British Geographers, XXI, 1955, p.79-98.

- R. Stewart-Brown, The inhabitants of Liverpool from the fourteenth to the eighteenth century, 1930, p.27-28.
- J. Tait, Taxation in the Salford hundred, 1524-1802, Chetham Society, LXXXIII, 1924
- G.H. Tupling, The economic history of Rossendale, 1927.
- F. Walker, The historical geography of south-west Lancashire, Chetham Society, CIII, 1939, p.33-69.

LEICESTERSHIRE

There is a clear dichotomy in the county of Leicestershire - and this extends even to the state of preservation in the subsidy lists. Those of the west are lost, whereas it is possible to list 225 taxation units in the remainder of the county. Goscote hundred was divided into three parts, and the numbering of them is my own. Goscote III has lost its returns, and almost nothing survives for Sparkenhoe hundred. The membranes of Gartree hundred are difficult to use, and there is some confusion in the will totals of Framland. The compilation of the Gazetteer was not helped by the size of some of the hundreds - there are 62 units in Gartree. Changes in the boundary between Leicestershire and Derbyshire cannot be traced owing to the loss of returns.

G. Farnham (N.D.) included some subsidy surveys in his "Medieval Village Notes", and L.A. Parker (1948) used them in his study of enclosure in the county. W.G. Hoskins has many detailed references to the 1520's surveys, and in one of his papers (1938-9) compares the 67 names of Wigston Magna in 1524 with those appearing in the second year. R.H. Hilton (1954) reproduces the county enrolled returns in the form of a table, and has been the only person so far to use the returns of the county for a regional analysis of wealth.

The Deserted Medieval Village Research Group (1963-4) first noted the 1520's surveys in a recent survey of the lost villages of Leicestershire. 65 sites are accepted as deserted in the county, but at least seventeen were in hundreds for which all returns have been

lost. "Most of the abandoned villages lie upon the heavy Liassic Clays of East (High) Leicestershire, which were in general more suitable for grassland than for tillage" (Hoskins, 1957). The extant surveys, therefore, cover most of the lost villages, and it is interesting that twelve of the villages in 1334, were absent in the lists of the 1520's. They were:

Framland	: Bescaby
Gartree	: Baggrave, Keythorpe, Leesthorpe, North Marefield, Othorpe
Goscote	: Bradgate, Hamilton, Whatborough and Willowses.

The only other units excluded in a similar manner were Skelthorpe and The Temple in Goscote hundred. The surveyors may have drawn attention to the losses of settlement during the intervening years, but it should be pointed out that five of the twelve sites only appear in 1334 as linked entries.

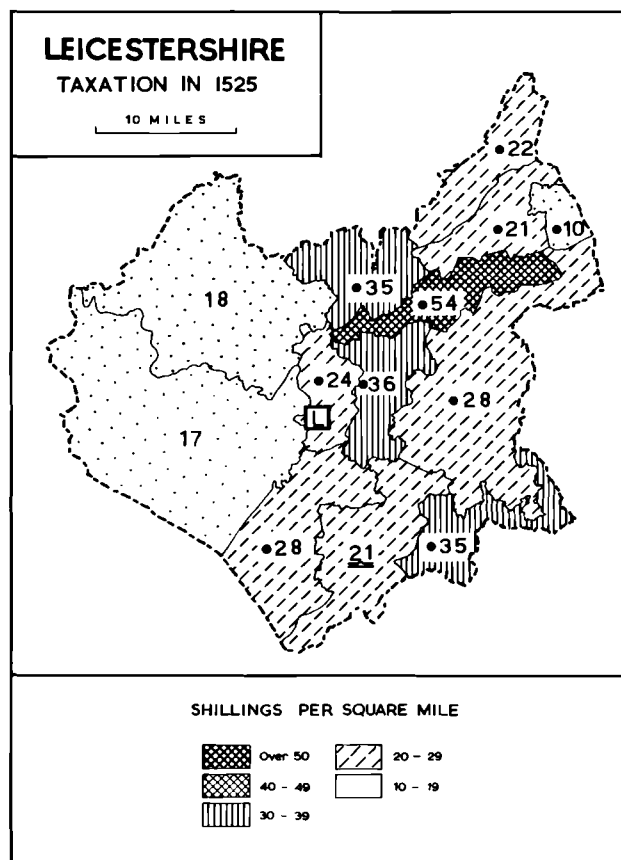
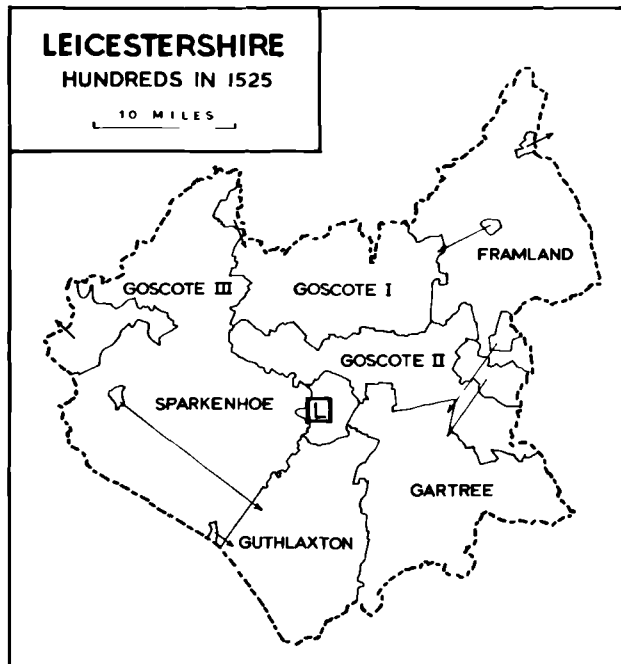
The returns of some of the lost villages in 1524/5 may be significant. Two taxpayers in Shoby in 1524 contributed £10 0 4d, but in the following year only 4d was paid by one man. Withcote and Eye Kettleby had single entries worth £10 and £20 respectively. Ingarsby had a midgit return in the surveys - it had been enclosed and converted to sheep and cattle pasture in 1469. Professor Hoskins (1964) uses the returns for an analysis of the population of these villages - noting the diminution of such sites as Bittesby and Quenby.

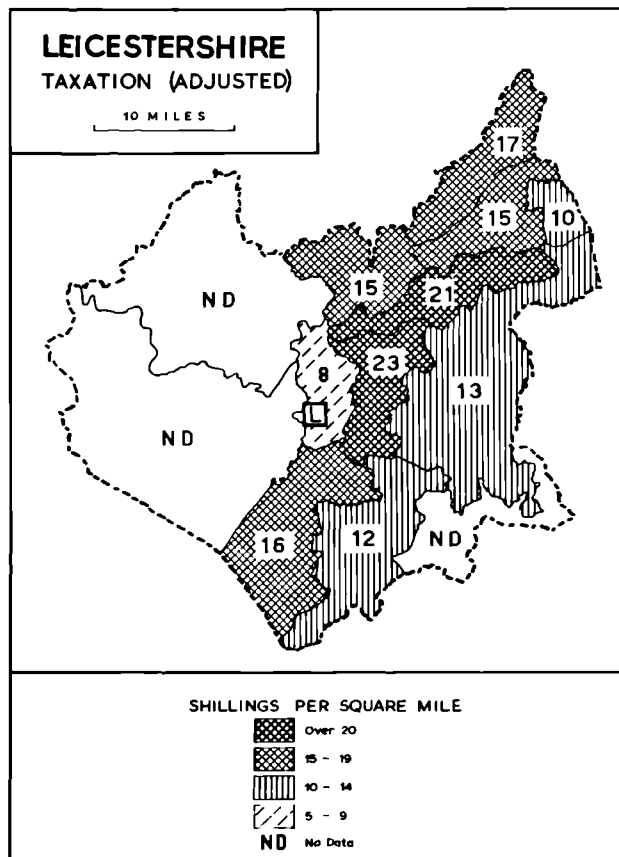
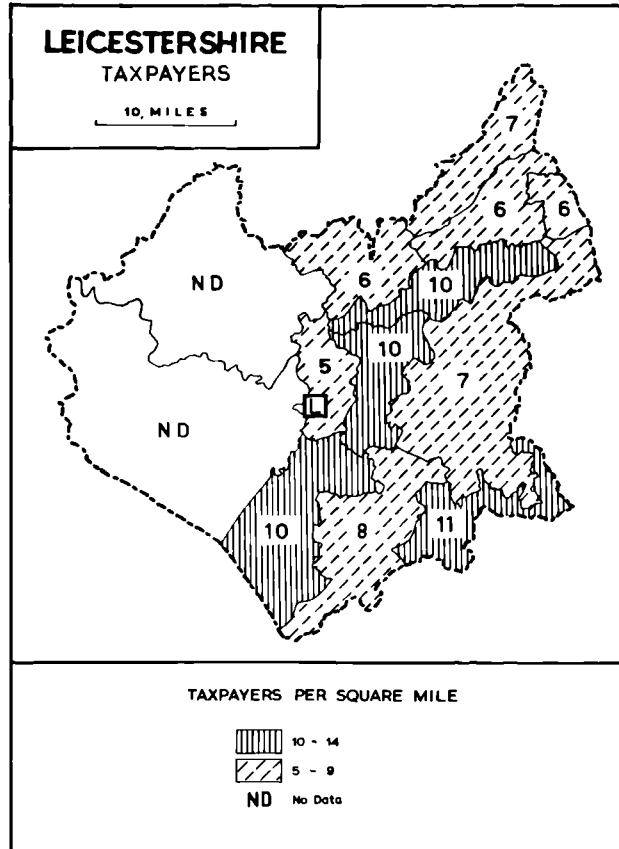
Where comparison is possible, there are only four new place-names in the Tudor surveys. One is for the lost village of Garendon on the north side of Charnwood Forest. The abbey of Ulvescroft - with only three labourers in 1524 - may have been exempt because of its clerical

control in 1334. Leicester Frith had only one contributor in 1524, and the lack of development in the area may have been the reason for its earlier non-appearance (Fox and Russell, 1948).

"The ancient distinction between the west and the east of the county, clearly marked as far back as the eleventh century, was still very apparent" (Hilton, 1954). The borderland character of Leicestershire in the wealth of England may be seen on the taxation map. The west belonged to the poorer half of the country, with returns akin to the northern parts of Warwickshire. The eastern areas in terms of wealth belonged to the richer south-east, with payments comparable with those of central Northamptonshire and the downlands of Hampshire.

Professor Hilton noted how "the tax yield reflects closely the agricultural wealth of the various hundreds", and the maps reveal variations within the two-fold divisions of the county. The south-east lowlands were distinctively more prosperous than the Uplands further north. The wealth of northern Northamptonshire ended abruptly at the edge of High Leicestershire. The Wreake valley was remarkably wealthy within its setting in central England. It stood isolated within the county, an outlier of the south-east on the national maps. On the map of adjusted taxation, the valley was richer than even the Soke of Peterborough. The Soare valley had a similar, though less pronounced character, and an upland/lowland division may be drawn for eastern Leicestershire on the basis of the subsidies.





D. Charman (1949) studied the wealth of individual citizens in Leicester, and compared the town with others in the Midlands. He found the suburbs more densely populated than the centre. The wealth of Leicester was comparable with that of Cambridge and Oxford, poorer than Lincoln, and completely over shadowed by Coventry. In terms of taxpaying population, it belonged to the Midland group with over 400 contributors.

Although the documents of a large part of the county are lost, and therefore the returns can hardly be called comprehensive, a sufficient amount of data remains for a clear picture of the diversity of Leicestershire to emerge.

key: L represents Leicester on the county maps.

references:

- D. Charman, Wealth and trade in Leicester in the early sixteenth century, Transactions of the Leicestershire Archaeological Society, XXV, 1949, p.74.
Leicester in 1525, XXVII, 1951, p.19-30.
- Deserted Medieval Villages Research Group, Provisional list of deserted medieval villages in Leicestershire, Transactions of the Leicestershire Archaeological Society, XXXIX, 1963-4 p.24-33.
- G. Farnham, Leicester medieval villages notes, 1-VI.
- L.Fox and P. Russell, Leicester Forest, 1948.
- R.H. Hilton, Agricultural history, Victoria County History, 1954, 11, p.187-98.
- W.G. Hoskins, Wigston Magna lay subsidies, 1327-1599, Transactions of Leicestershire Archaeological Society, XX, 1938-9, p.56-64.
- W.G. Hoskins, Leicestershire, 1957, p.24-34.

- W.G. Hoskins, Seven deserted villages sites in Leicestershire, in "Provincial England," 1964, p.115-30.
- L.A. Parker, Enclosure in Leicestershire, 1485-1607, Ph.D. thesis, London, (unpublished), 1948.

LINCOLNSHIRE

The Ridings of Lincolnshire were subdivided into wapentakes, and Lincoln and Stamford were surveyed separately. In the enrolled returns the payments of some wapentakes were linked under one total, but fortunately practice varied between the surveys, and at least one separate total has been found for each wapentake. The full returns of the hundreds of Aslaoe, Corringham, Lawress, Manley, and Well have been lost, and such areas as the Isle of Axholme in the north-west of Lindsey cannot be distinguished on the national or county maps. Of other areas, Wraggoe wapentake has an undateable fragment, and Threo is represented only by an incomplete commissioners' certificate. Ness has a missing membrane and the remainder of the membranes have been stitched in the wrong order. Lovedon's extant returns can only be dated through additional data which was given concerning changes in assessment since the loan. Details of Boston's subsidy surveys can only be deduced. Joan Thirsk (1957) noted that the membranes of Lincolnshire were seriously defective, but sufficient material survives to bring out the striking contrasts in character within the county.

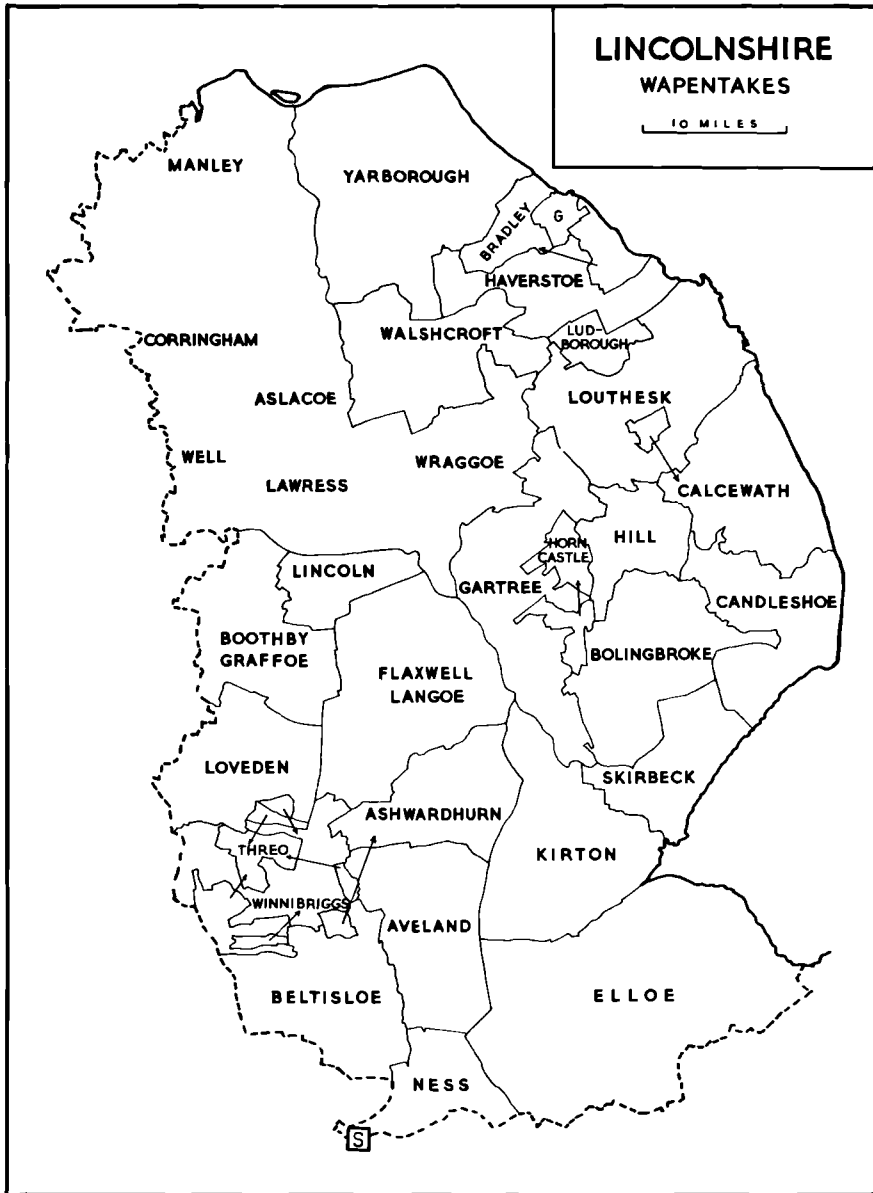
The layout of the wapentakes was static in Holland, but in other Ridings there were considerable changes since 1334. The outline of Horncastle and Gartree changed, and there was a chaotic situation in Threo and Winnibriggs wapentakes. On the other hand, Boothby was merged with Graffoe, and Flaxwell with Langoe in the 1520's surveys, but detached units of Aswardhurn and Calcewath

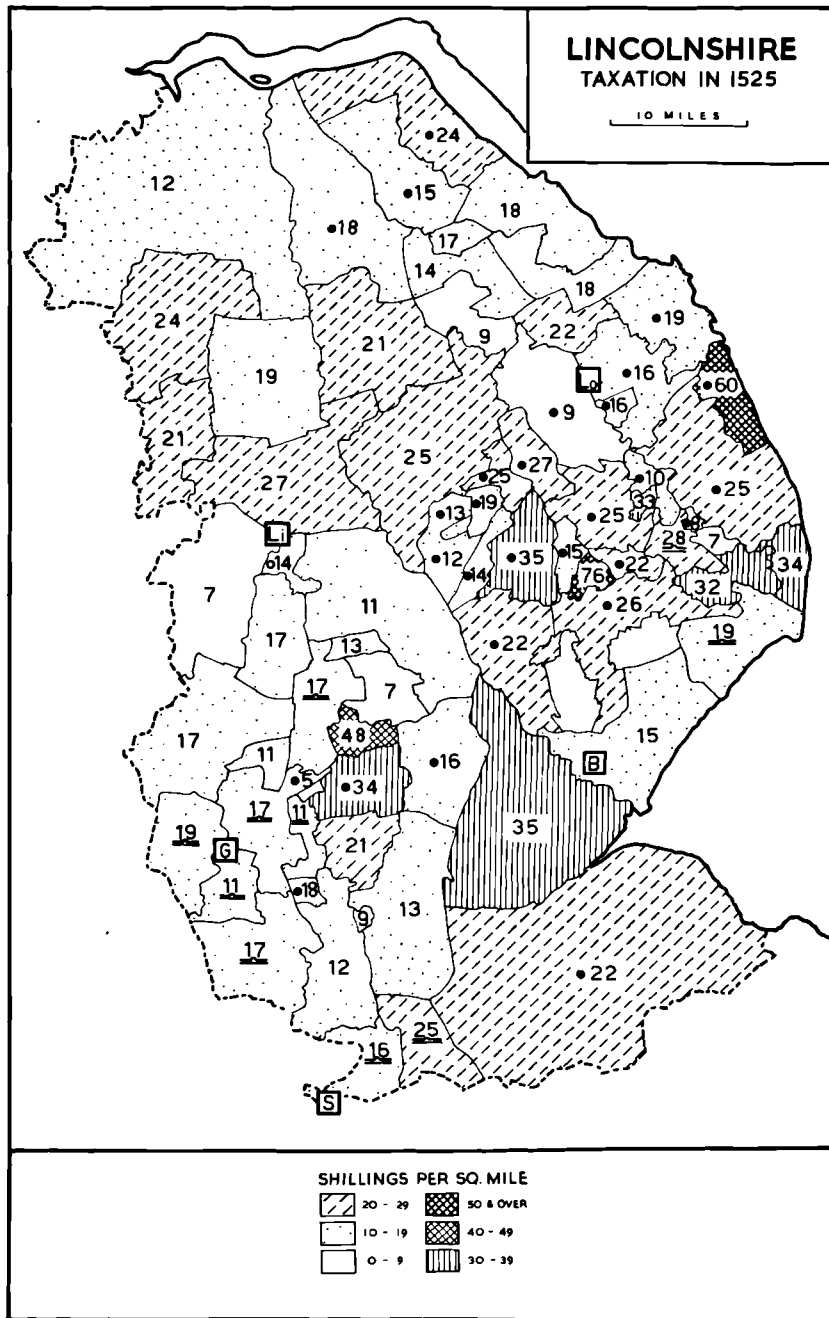
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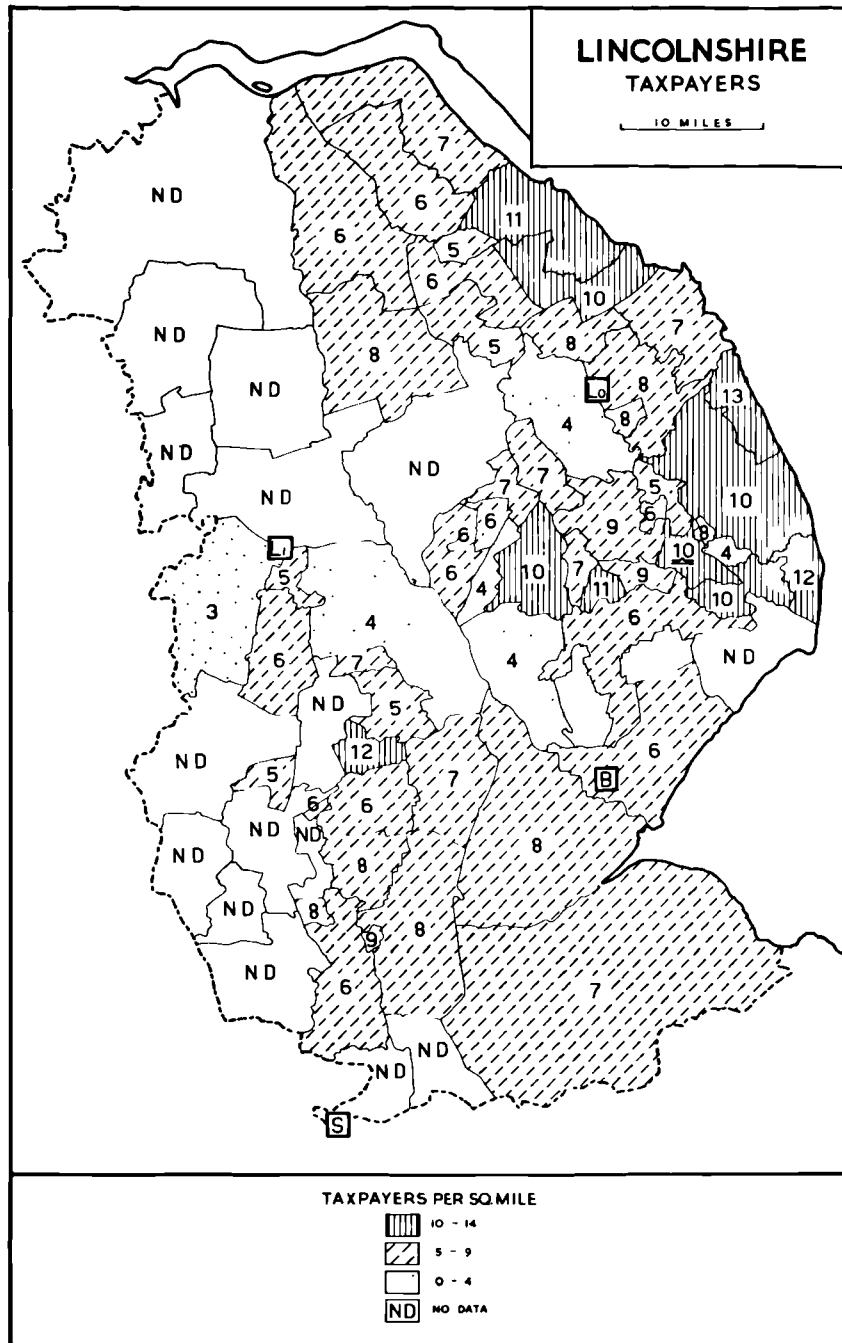
The surveys were undertaken in a relatively uniform manner, and the variability which is so obvious in the West Riding lists is absent in Lincolnshire. Nevertheless, there were some local eccentricities. The £1 assessments of Gartree in the second survey were taxed for 6d. Wage-earners are conspicuously absent from the first year of Yarborough wapentake - which should be well-noted in view of the importance given to the occurrence of wage-earners in the lists by Dr. Thirsk. In Kirton wapentake, the commissioners found it necessary to fine the two chief constables for failing to carry out their duties.

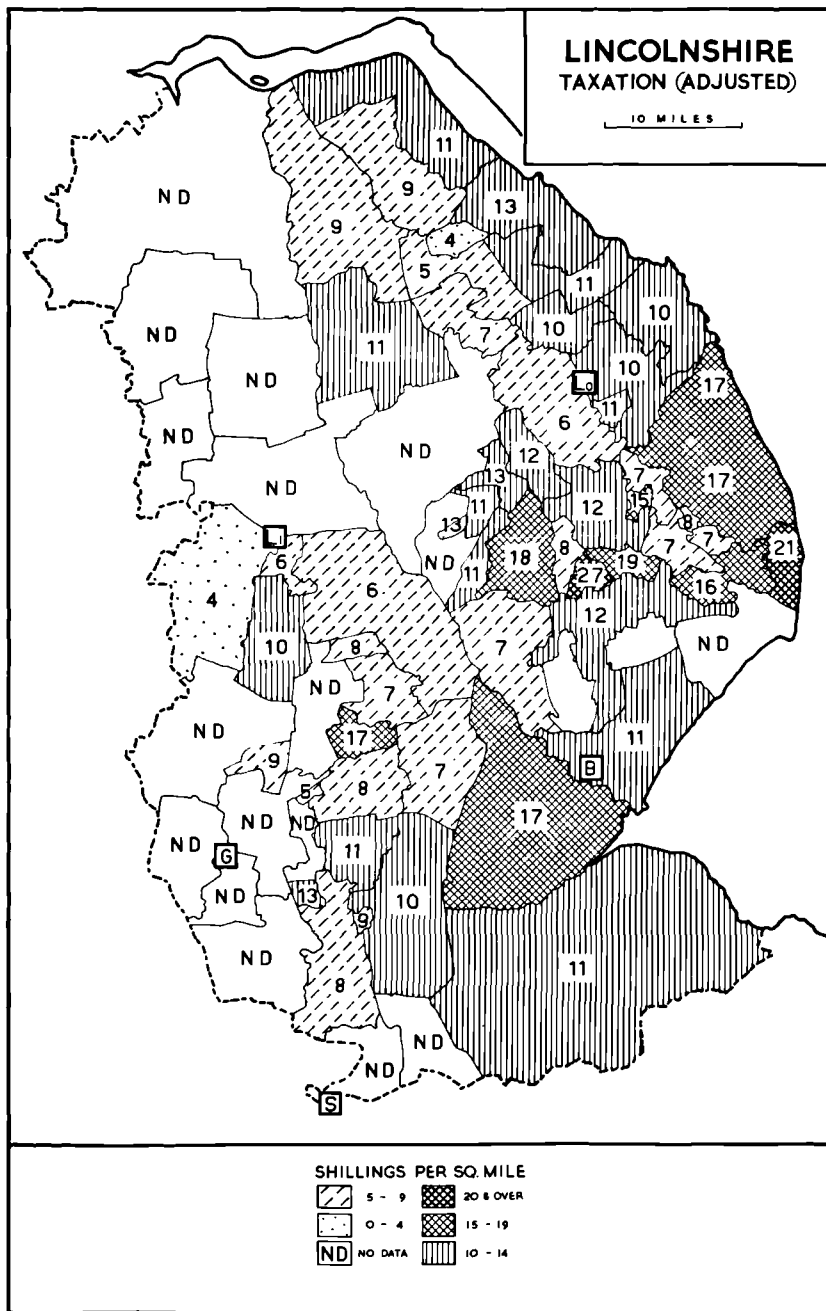
There are no changes in the place-names of Holland, but in the other Ridings, 45 units of 1334 are absent in the 1520's (Glasscock, 1964). 23 of these have been accepted as deserted medieval villages. The surveyors found Ringstone bereft of taxpayers - although they surprisingly gave it a separate entry. Two other lost villages - Beesby and Ravendale - were so poor that they were linked in the returns. In many cases, desertion seems to have occurred, but care must be taken. M.W. Beresford (1953) found seven families in Beesby in 1563, although there was only one indicated in 1524. A more local understanding of the fiscal data, the settlement pattern, and the county's deserted villages becomes essential.

The loss of documents makes generalisation difficult, but the appearance of new place-names is rare. Significance may be placed on the appearance of Cowbit and Fosdyke in Holland, and Dogdyke in









the Tudor returns. They may have developed with the draining of the fenland. The presence of an abbey may explain their earlier absence of Revesby, Kirkstead and Newsham from the subsidies. There are only two new place-names in Holland and Kesteven, and sixteen in Lindsey.

The discussion of the layout of wealth in Lincolnshire may be brief on account of Dr. Thirsk's work on the subsidies. A more comprehensive coverage of the county will be possible when the lay subsidies of the 1540's have been fully analysed. Their documentary coverage is very good. The highest returns are found in 1524/5 on the eastern clays and silts, with a concentration on the coastlands of Mablethorpe. Over the greater part of the marshes, the returns were lower than those in the coastal marshes of Essex. The wolds emerge as a distinctive region in the north, but stand out less markedly in the south. Their changing character may be reflected in the level of the tax returns (Darby 1952).

The superior value of the silt fen over the peat fen can be seen in the subsidy maps. The lands of Holland and of King's Lynn had higher returns than the inland tracts of Cambridgeshire. The Witham fenland was poorer than the lowlands in the neighbourhood of Boston on the Wash. However, many of these contrasting landscapes were intimately linked in their economies. Much trade came down the rivers to such ports as Boston - a prosperous centre serving the fenland and further west. The settlements on the margins of the fen and uplands were wealthy owing to their carefully calculated use of

the variety of landscapes around them. For example, sheep were often wintered on the wolds, and allowed to graze during summer on the fenland pastures. (Thirsk, 1953). Wealth derived from the lowlands was frequently listed under the name of a vill in another region. The lay subsidy maps show the results of this interaction in the regional economy, but they do not distinguish the various origins of the assessments which went to make up the taxation lists.

key B represents Boston on the county maps.

Li	Lincoln
Lo	Louth
S	Stamford

references:

- M.W. Beresford, The lost villages of England, 1953, p.361.
- H.C. Darby, The Lincolnshire wolds, Lincolnshire Historian, 1, 1952, p.315-24.
- R.E. Glasscock, The lay subsidy of 1334 for Lincolnshire, The Lincolnshire Architectural and Archaeological Society, Reports and Papers, X, 1964, p.115-133.
- Joan Thirsk, Fenland farming in the sixteenth century, University of Leicester, Department of English Local History, Occasional Papers, 111, 1953.
- Joan Thirsk, English peasant farming, 1957.

MIDDLESEX

For convenience, the City of London and Middlesex are included in the same section, although there are striking differences in the quality of their documentation. For the City, only a commissioners' certificate survives giving the names of the wards and parishes, with their payments. The membranes are imperfect, and the names and values of the taxpayers are absent. The partially defective membranes of Middlesex are difficult to use because of the complicated hundred structure of the county. The large hundred of Ossulstone was divided into three unnamed parts - which have been identified in the Gazetteer by a number. There were changes in the composition of the three parts between 1524 and 1525.

Aliens were taxed at twice the normal rate- for social and not economic reasons - and if foreigners were commonly found in the returns, their higher contributions would distort any correlation between taxation and the wealth of the community. This does not normally happen because they formed such a small proportion of the population. In parts of Ossulstone, however, there were many aliens, and in East Smithfield the returns were appreciably distorted. The figures for taxation, therefore, indicate a large foreign element - and the payments of the City of London may be biased in a similar way. The lists for the City in both years have been lost, but other sources of material may help to clarify the problem. The lay subsidies of 1543/5 survive for the greater part of the City, and the proportion of aliens can be discovered.

The surveyors took great pains to present a clear picture of

their vills. In the second survey of Edmonton, an attempt was made to list the payments in their order of value. Wage-earners and aliens were separately listed in Spelthorne, and breaks in the lists of Ossulstone l indicate a social classification of the population. Servants were sometimes identified with their masters.

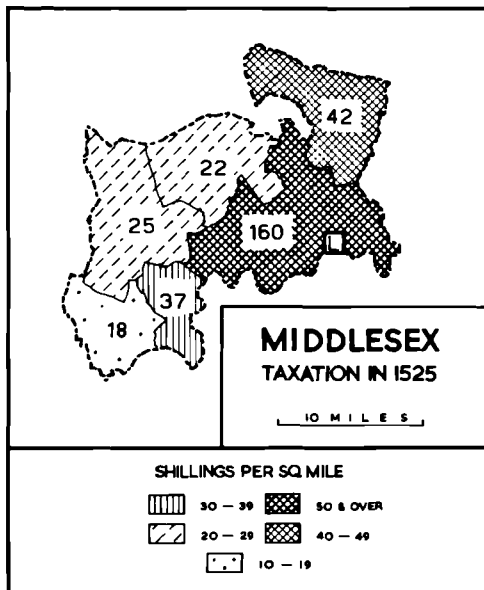
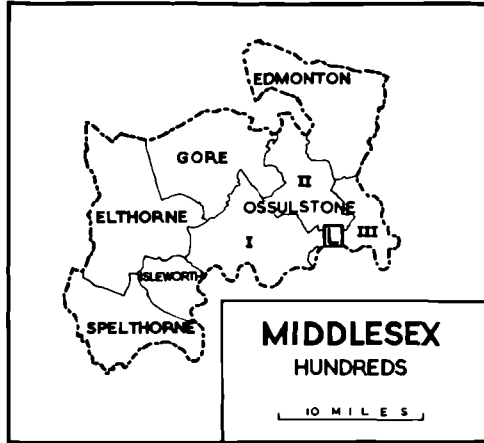
There were few changes in the composition of the Middlesex lists between 1334 and the 1520's. The following units were found only in 1334:

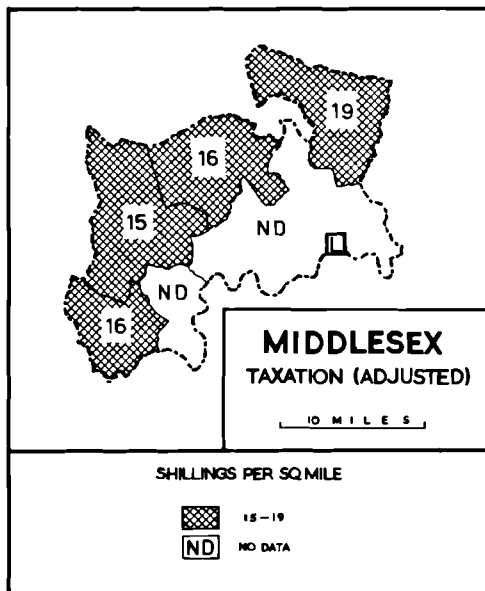
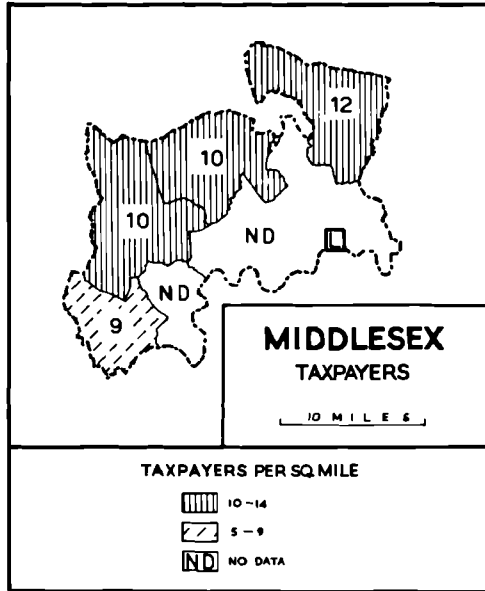
Elthorne	: Colham Green, North Lodge and Southall.
Ossulstone	: Bloomsbury, Ebury, Knightsbridge, Lisson, West Smithfield, Sutton and Westbourne.
Spelthorne	: East and West Bedfont, Charlton, Upper and Lower Halliford, Kempton and Yeaveney.

Little can be said about the wealth of the City because most of the details have been lost. It is clear, however, that the City was in a class of its own - about ten times as prosperous as the foremost provincial centre of Norwich.

The overwhelming prosperity of London had an uneven impact on the neighbouring countryside. Toward the south, there may have been continuous development and indeed Southwark was the fourth most prosperous centre in the country. There may also have been continuous habitation into the north-west of Kent. The sharp fall of returns in the north-west of Middlesex can be correlated with the Northern Heights. Tales of the wildness of Hounslow Heath and Finchley Common may be reflected in the relatively low payments of these parts of Middlesex.

F.J. Fisher (1934-5) wrote that "It seems highly probable that the growth of the London market gave a definite stimulus to English





agriculture". The intensification of farming in the fields north of London may have begun in the early years of the sixteenth century, and may be distinguished in the higher tax yields of eastern Hertfordshire and in the Edmonton hundred of Middlesex. Some taxpayers were excluded from the normal lists because they held greater resort to a Court Household, and the maps may be of little use in the south of Middlesex in tracing the distribution of wealth. For example, Cardinal Wolsey may have caused some underassessment in the neighbourhood of Hampton.

Professor Fisher placed considerable emphasis upon changes which took place after 1540, but he wrote that "medieval research will, no doubt, reveal in embryo much of what has been described" for the years following 1540. The subsidy returns offer an interesting picture of the Home Counties at the outset of these changes.

key : L represents the City of London on the county maps.

reference:

F.J. Fisher, The development of the London food market, 1540-1640, Economic History Review, V. 1934-5, p.46-64.

NORFOLK

Norfolk was divided into 32 hundreds and three boroughs in the surveys and the pattern was similar with that of 1334. There was some confusion between Brothercross and Gallow and the names of the two hundreds were transposed in the first year. The vill of Winfarthing migrated from the lists of Diss hundred to Earsham in the second survey. The change was exceptional, and detached units were few in number. Often two or more hundreds shared the same commissioners and high collector, and in the south, five hundreds were brought together owing to their comparative smallness.

The commissioners' certificates survive for all parts, except Clackclose hundred. Some give only the hundred totals. The returns of Blofield and Walsham were very unusual because the vill totals in the certificate and the full returns of 1524 were identical. The certificates have been used in the Gazetteer where the accepted first survey is defective, but the Launditch returns may be incomplete. Several vills mentioned in the full returns of Freebridge Marshland were silently included in the certificate.

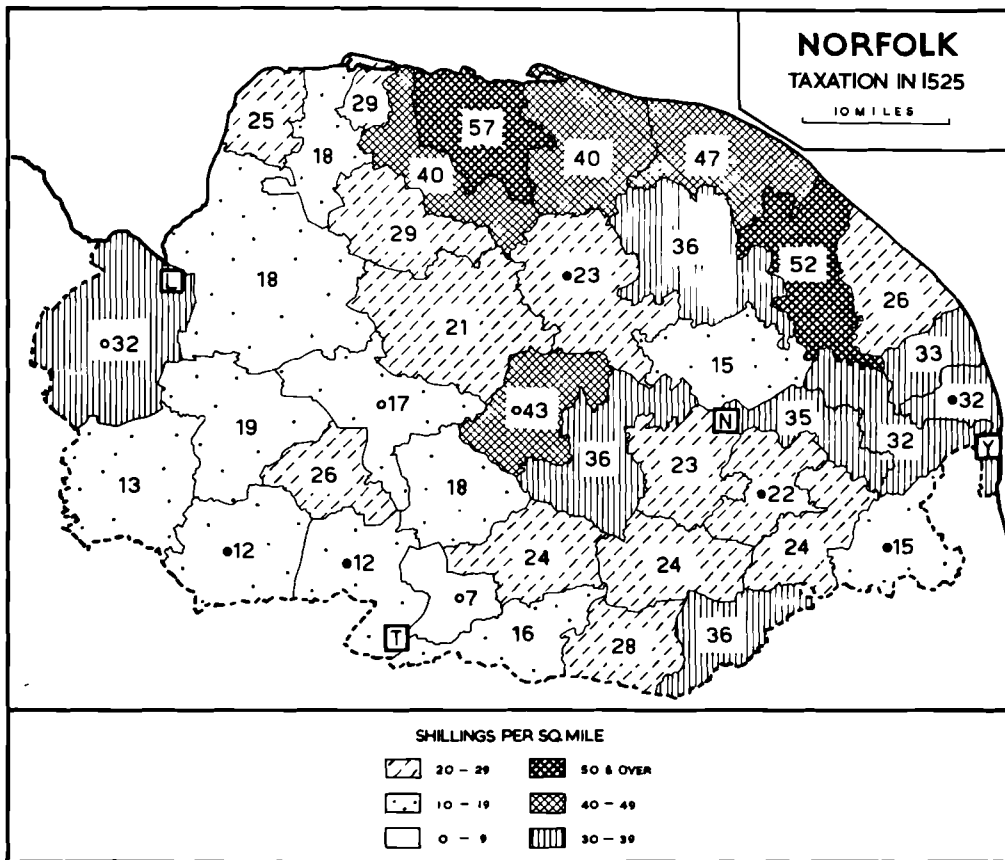
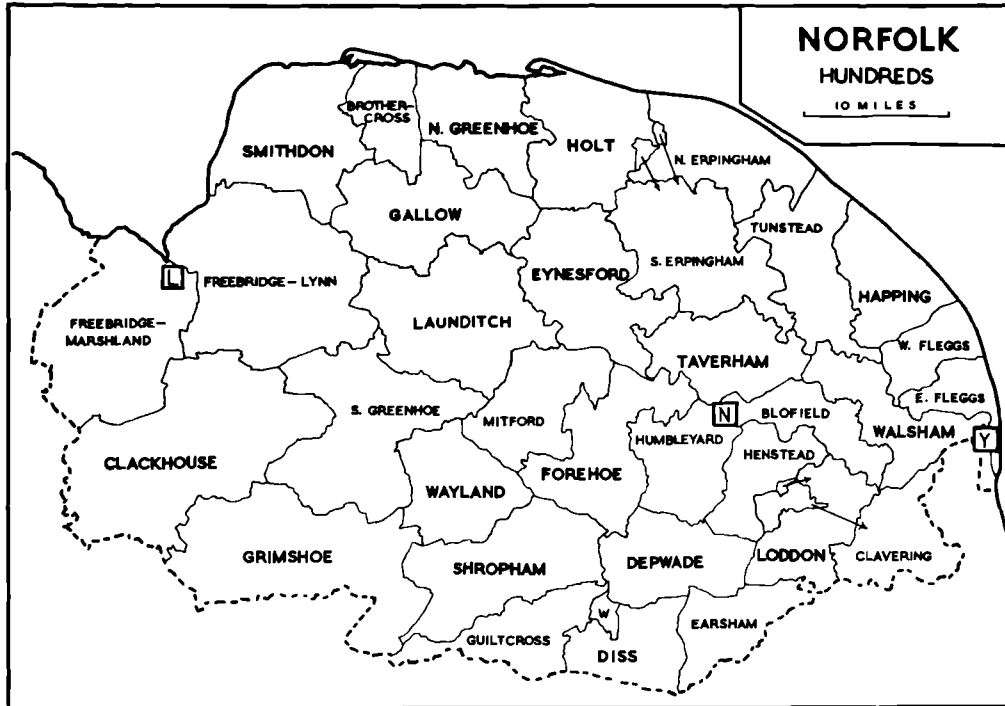
The indenture of the second survey of Freebridge Marshland is in excellent condition, but little else survives. A membrane has been lost in the second survey of Lynn, and the Launditch coverage is poor. Otherwise, the surveys are in a relatively good condition. There are errors in a transcript of the first survey and commissioners' certificate of North Erpingham, which is in print and the list of East Beckham has not been identified (Rye, 1885).

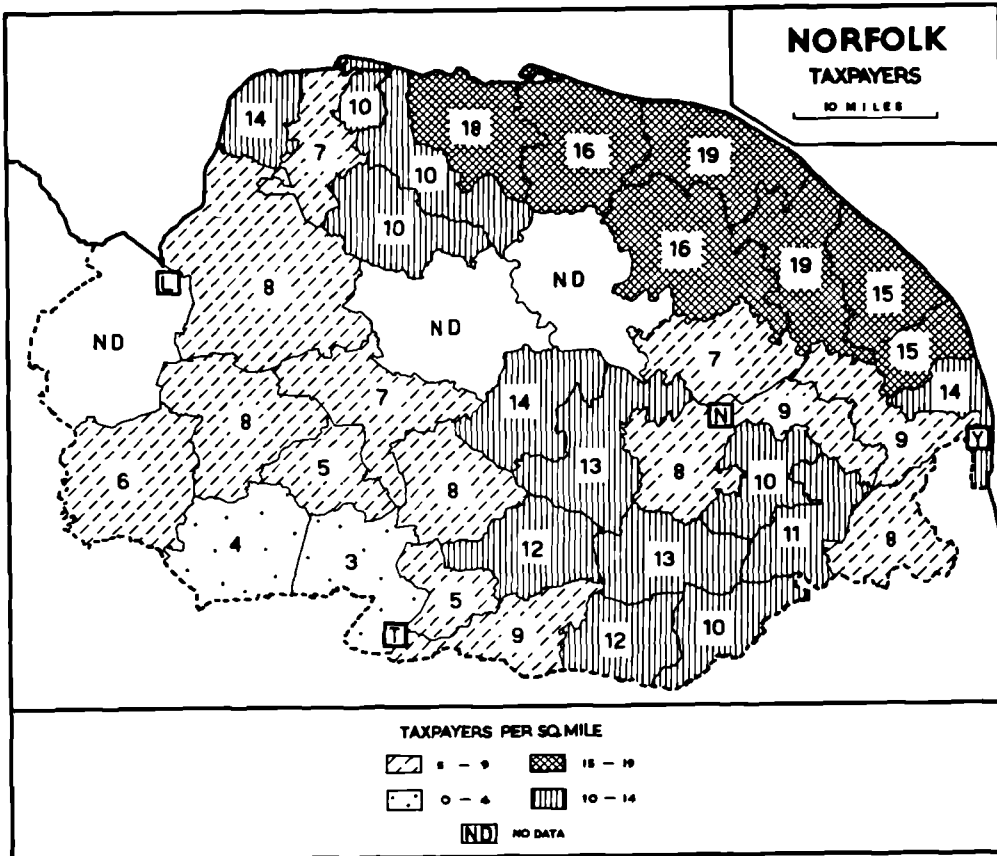
In Clavering hundred, the vills of Windle and Winston were given separate entries in the 1520's - other commissioners would have linked them with a more important vill, or have omitted their names altogether. Sometimes, the surveyors appear to have alighted upon alternative names. Redenhall was noted in the 1334 list, but was replaced by the name of a neighbouring hamlet of Harleston in the 1520's. As in 1334, Gorleston and Southtown were included in the hundred of Lothingland in Suffolk. Rushford, which straddled the border, was in Blackborne in 1334, but in Guiltercross in 1524/5.

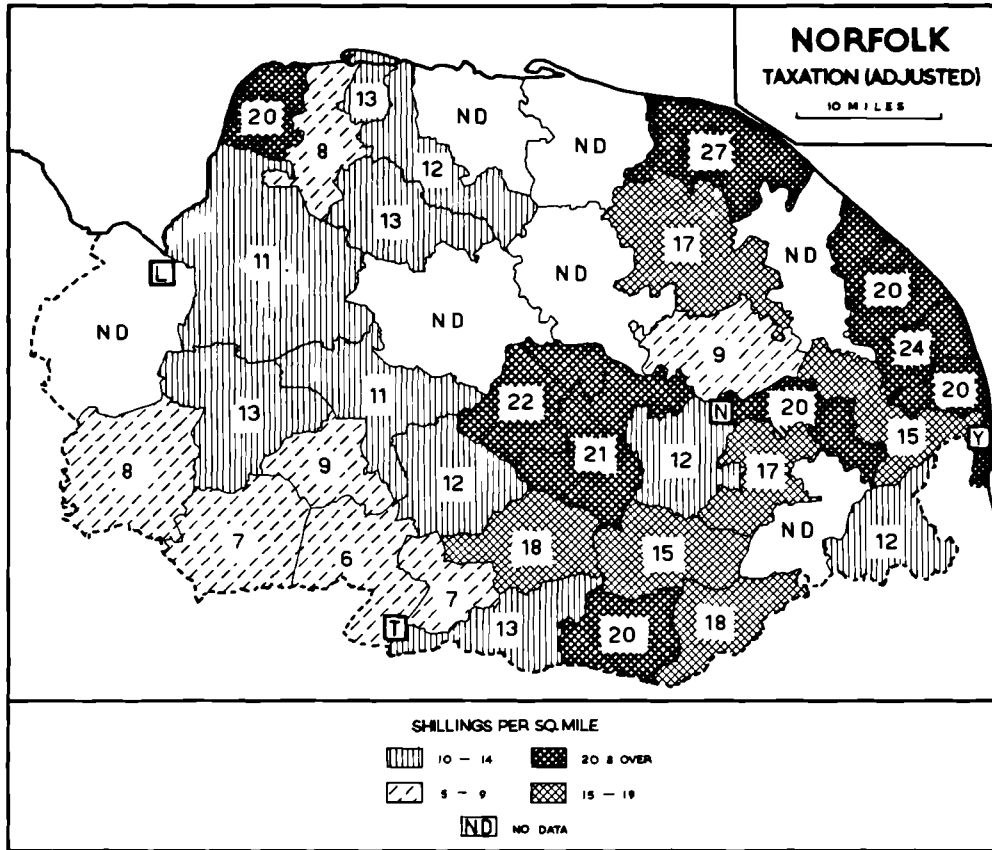
There was a similar number of place-names in the subsidy returns of 1334 and the 1520's. In view of this general stability in the composition of the lists, we may more easily look for evidence of settlement desertion. Place-name changes and very small returns can be correlated with trends in the medieval settlement pattern (Allison, 1955). Narford and Herringby were so prosperous that desertion had probably not taken place in 1525. Egmere, Kempstone and Sturston were very poor and although these lost villages were not pygmies in 1334, they had reached that state by the 1520's.

Twenty villages in the 1334 returns were absent in 1524/5:

Clackclose	Foston
Diss	Thorpe Parva
Forehoe	Bickerston and Bowthorpe
Gallow	Peasthorpe and Waterden
North Greenhoe	Quarles
South Greenhoe	Sparham
Grinshee	Buckenham Tofts, Lynford and Santon
Guiltercross	Snareshill
Holt	Burgh
Humbleyard	Kenningham and Markshall (Nelonde is lost)
Launditch	Pattesley
Smithdon	Choseley, Ringstead Parva and Summerfield







This is a significant number since only seven other vills were absent in the 1520's. They were

Earsham	Redenhall
Forehoe	Thorp
Henstead	Newton
Humbleyard	Heigham
Launditch	Gressenhall
Taverham	Newton iuxta Horsham

It may be wrong to look for evidence of dramatic evictions in the Norfolk landscape : the denial of peasant husbandry rights and overstocking of grazing grounds could be as severe a force in clearing a village as a dramatic change - but it took longer to succeed. The surveys may simply catch a year or so in this slow aggression of village life - they give an insight into life during the twilight period. Testerton had only five taxpayers and Houghton on the Hill had three. These men could have been the last villagers, or the much-hated shepherds who had already replaced them. The desertion of villages in Norfolk may have been a very gradual process.

Norfolk was the most prosperous county in East Anglia, but its returns were inflated by the colossal contribution of Norwich. "Tudor Norwich ... was the focal centre of industry in a predominantly agricultural county" (Allison, 1963). Norwich was the wealthiest and most prosperous provincial town at that time, and dominated the textile industry. There were about 1,400 taxpayers in the lists (Hoskins, 1956), although J.F. Pound estimated that a third of the adult population was too poor to contribute. The spread of taxation through the city may be correlated with the distribution of

industry. The worsted centres were localised in a belt along both banks of the Wensum, in the riverside parishes of Fybridge, Coslany and Colegate wards (Pound, 1966).

From such centres as Worsted, North Walsham and Norwich, there was "built up a large export market in the south of Europe for these fine, light weight cloths that were made nowhere else in England" (Allison, 1961). The returns of the hundred of Tunstead were almost as high as those of southern Suffolk in the hundreds of Babergh and Cosford. Weaving had spread into eastern Norfolk by the sixteenth century, and may be picked out by the high returns of Wymondham, Higham, East Dereham, Mattishall and Shipdham. By the 1520's, K.J. Allison found the industry in decline, but the eastern part of Norfolk, and especially Norwich, were still relatively very wealthy.

A coastal concentration of wealth may be seen from the distribution of taxation along the north coast of Norfolk. Brancaster and Cromer were very important centres in the sea trade of the East Coast, although their returns are much lower than many of the ports in south Devon. Bishop's Lynn had a return over double the size of Great Yarmouth. The level of wealth in the hundred of Smithdon is anomalous in the Domesday Book and the lay subsidies. It was well above the surrounding area, and cannot be explained by the presence of any port industry.

The area of Wood-Pasture as defined by Dr. Allison (1957) does not stand out on the maps - and indeed its returns were similar with those parts between East Dereham and Fakenham in the Sheep-Corn country. The

western upland was the poorest in Norfolk, and confirms Dr. Allison's observations that "until the improvements of the eighteenth century, the Good Sands and the Breck formed one single land-use region". Even at the end of the seventeenth century the Good Sands were "a most desolate tract of heathland, consisting for the most part of heather clad commons with some scanty grass, and relieved here and there by meadows in the narrow valleys" (Mosby, 1935). The payments in taxation decline toward the south of this part of Norfolk, and the breckland in the neighbourhood of Thetford formed the poorest part of all East Anglia. The heath and near-marginal lands immediately north of Norwich in the Taverham hundred were also distinctively poorer.

The Broads were being developed at this time, and changes in the water-level may partly explain the relative decline of wealth in Fleggs hundreds since 1334. (Smith, 1960). With the hundreds of Blofield and Walsham, this area was, however, more prosperous than the lands to the south of the Yare.

A north-south contrast can be found in the fen of the extreme west. This may reflect the differences in the size and extent of settlement on the silt and peat fenland. H.C. Darby (1932) drew attention to the dispersed and expansive settlement within the Marshland division of Freebridge hundred - upon the silt fen. Further south in Clackclose, settlement and development were restricted to islands within the peatland. Unfortunately, the returns of Wiggshall and its members, and of Tilney, do not survive in a useable form.

The surveys bring out the contrasts in the topography and economic development of the county at this period. The muster surveys of 1522 may be used to corroborate the picture drawn by the surveyors in some hundreds. Later subsidies can improve the imperfect coverage of some parts, and may also cast some light upon the changes in the fortune of the cloth centres and their capital of Norwich.

key: L represents Lynn on the county maps.

N	Norwich
T	Thetford
Y	Great Yarmouth

references:

- K.J. Allison, The lost villages of Norfolk, Norfolk Archaeology XXXI, 1955 p.116-162.
- K.J. Allison, Sheep corn husbandry of Norfolk in the sixteenth and seventeenth centuries, Agricultural History Review V, 1957, p.12-30.
- K.J. Allison, The Norfolk worsted industry in the sixteenth and seventeenth centuries, Yorkshire Bulletin of Economic and Social Research, XI, 1961, p.73-83.
- K.J. Allison, Norwich and its region, British Association, 1963, p.19
- H.C. Darby, The human geography of the fenland before the drainage, Geographical Journal, LXXX, 1932, p.420.
- W.G. Hoskins, English provincial towns in the early sixteenth century, Transactions of the Royal Historical Society VI, 1956, p.6-7.
- J.E.G. Mosby, Norwich in its regional setting, in 'Scientific survey of Norwich and district,' British Association, 1935, chapter 11.
- J.F. Pound, The social and trade structure of Norwich, 1525-1575, Past and Present, XXXIV, 1966, p.49-69.

- W. Rye, Some rough materials for a history of the hundred of North Erpingham, 1885, 11, p.431-458.
- C.T. Smith, The making of the Broads, The Royal Geographical Society, Research Series, 111, 1960, p.63-111.

NORTHAMPTONSHIRE

The documents of the county are well preserved and only Wymersley is seriously defective. Those of Northampton and Towcester are in a very good condition and are unusually interesting. The occupation of most of the taxpayers in Northampton is given in both years. The lists of Towcester hundred are a great help in understanding changes in the composition of the subsidy surveys, and have been examined in Chapter 4.

In the preparation of the Gazetteer, work was hindered by confusion in the Public Record Office index. For example, Membranes of the first survey of Polebrook and the second of Corby have been separated and placed in other references. The first survey lists of Northampton are noted as imperfect - but only the indenture is missing, and this has been found in another reference. A membrane of the second year of Nassaborough was found among the returns of the hundred of Papworth and Stow in Cambridgeshire.

The layout of the hundreds was similar with that of 1334 and a number of detached parishes persisted into Tudor times. Some of the surveyors in Northamptonshire had an unfortunate habit in 1334. They frequently gathered the returns of a number of settlements together and described them as the "cum membris" of another vill. It is often difficult to define the limits of these clusters of units, and it prevents a comparison of place-names in the returns of 1334 and the 1520's. The hundred of Nassaborough was most affected by this - there were only six vills with their "cum membris" in the 1334 returns.

There are 72 deserted medieval villages in the county, and 43 appeared in the lists. This is a high proportion and supports the claim of M.W. Beresford (1966) that desertion was still to come to many of the Northamptonshire villages. Upton, for example, was destroyed in 1524 and the number of taxpayers in the subsidies suggest that eviction occurred in the months following the surveyor's visit.

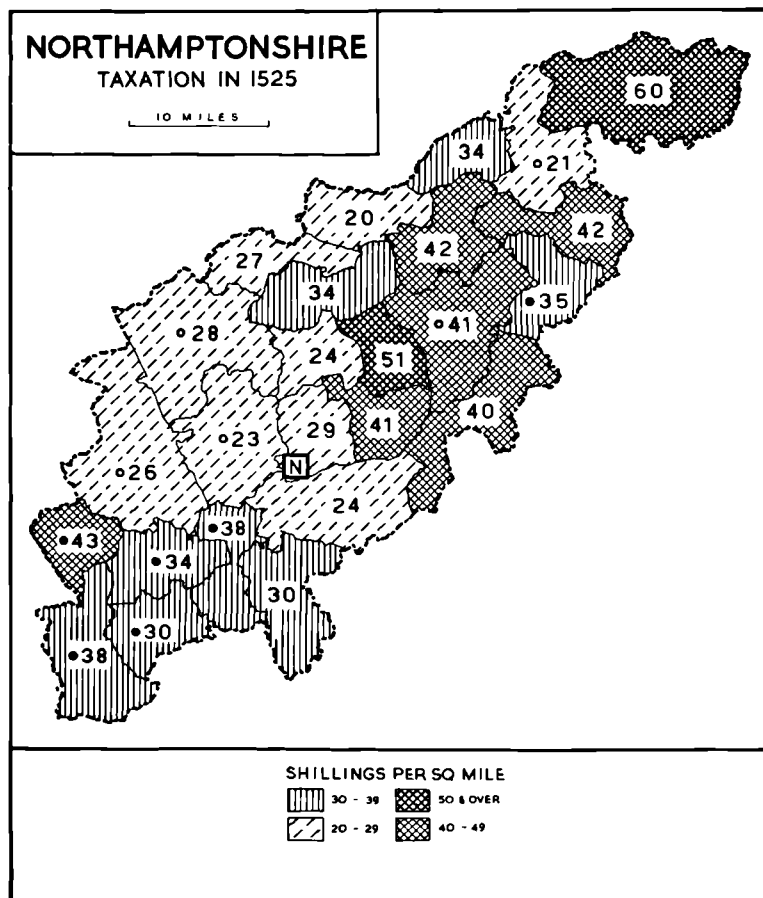
Nonetheless, there is some evidence of earlier losses in the settlement pattern. There were 347 entries in 1524/5. and only 306 place-names in 1334. The absence of a vill in the Tudor survey does not suggest that larger taxation vills were adopted - but that the village had disappeared from the landscape. There are very few units present only in 1334. They are:

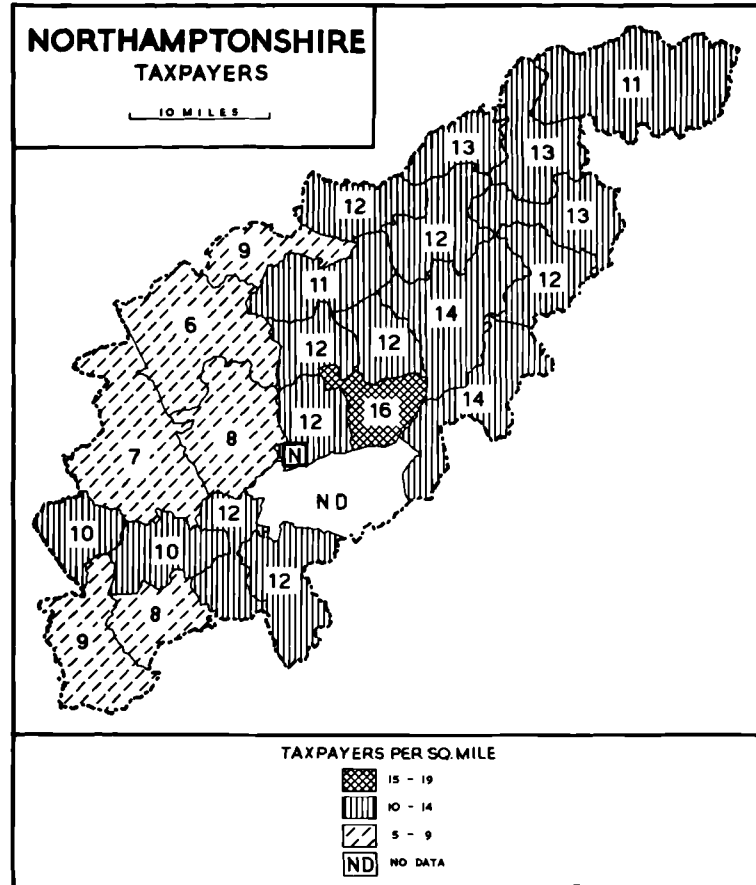
King's Sutton	: Halse and Warkworth
Navisford	: Little Lyvedon
Wymersley	: Chadstone

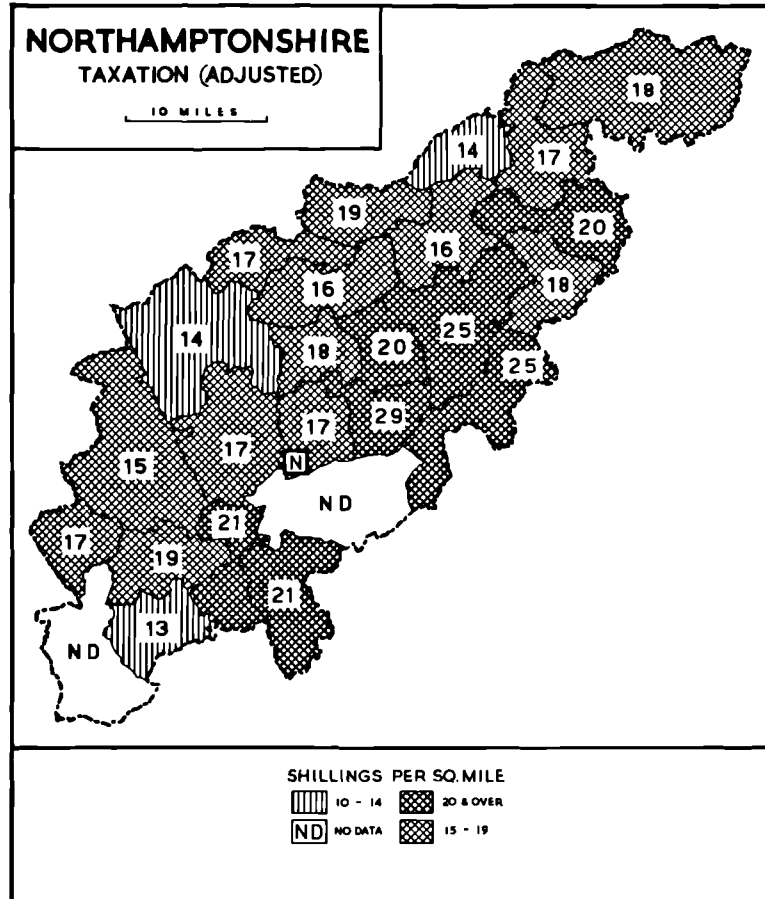
and a very significant number of lost villages which were only found in 1334.

Chipping Warden	: Trafford
Corby	: Cotton
Fawsley	: Thrupp Grounds
Guilsborough	: Downton
King's Sutton	: Stuchbury and Walton Grounds
Orlingbury	: Mawsley and Wythemail
Polebrook	: Achurch
Rothwell	: Nobold and Thorpe Lubbenham
Towcester	: Foxley
Willybrook	: Halefield

The importance of analysing the composition of the tax returns is demonstrated by the most prosperous hundred of Nassaborough. Most of







the money was paid by the town of Peterborough, and a number of very rich men inflated the returns. For some reason, the payment of Lord Fitzwilliam of Milton was not separately sent to the Exchequer - as was the usual practice for a peer but was included in the hundred total. If the payments of these men are excluded, the Soke of Peterborough was no richer than the lands further south in the Nene valley.

The county on the taxation map falls into two parts. The Nene valley and the eastern clays of Higham Ferrers were very prosperous and may have been one of the most developed parts of the East Midlands. The Northamptonshire Heights had the lowest returns, and northern Corby and Guilsborough were relatively poor. These were the lands of the grazier, where settlement desertion was to be highly effective in changing the appearance of many landscapes and where farming became more extensive in nature.

If the maps of taxpayers and adjusted taxation are studied, a smaller range of returns is found. There was a neck of poor land between the Soke and the Nene valley - in the unattractive and late-developed Lands of Rockingham Forest. There were few substantial taxpayers, but the Northamptonshire Forests did not lack population. Joan Thirsk (1967) found a large body of taxpayers in the villages, and the map of adjusted taxation shows how their wealth compared with the level of adjusted taxation elsewhere in the county.

keys:

N represents Northampton on the county maps.

references:

K.J. Allison, M.W. Beresford and J.C. Hurst, The deserted villages of Northamptonshire, University of Leicester, Department of English Local History, Occasional Papers, XVIII, 1966.

Joan Thirsk, The agrarian history of England and Wales, 1500-1640, IV, 1967, p.96.

NOTTINGHAMSHIRE

In the preparation of the Gazetteer, two difficulties were encountered. One was the poor state of the surveys, and the membranes of the town of Newark are so bad that it has been safer to ignore the subdivisions made in the list. The second problem was the confusion left by some of the medieval surveyors in their work. The vill totals in the wapentake of Thurgarton and Lythe were at times wildly inaccurate. These deficiencies have lessened the value of additional information noted by the surveyors. In the first survey of Rushcliffe, and for both years of Bassetlaw, the reasons for lower assessments were given. The changes in value were reckoned in the first year from the "first and second prest".

There is a transcript in print of a survey deposited in the Nottingham Borough Records (1885). It is not identical with either of the surveys in the Gazetteer, because it belongs to the subsequently revised first survey. It can be compared with the "A" lists of the first survey of Oxfordshire and Wiltshire which are in the Public Record Office (see Chapter 8). D. Charman (1949) compared the figures of the printed list with those of the first survey of Leicester. There is no indication that he realised the administrative differences between the two surveys, but in view of the small changes in assessment, this was not at all serious. The borough total in the transcript is £50 6 8d - and in the first survey which was accepted by the Exchequer, it is £56 2 2d.

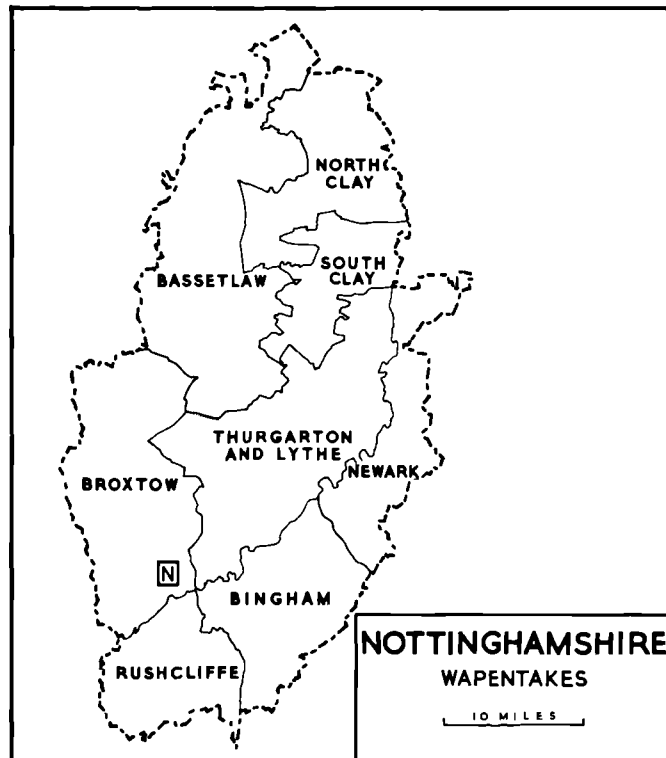
One or two vills may have been missed in the Gazetteer owing to

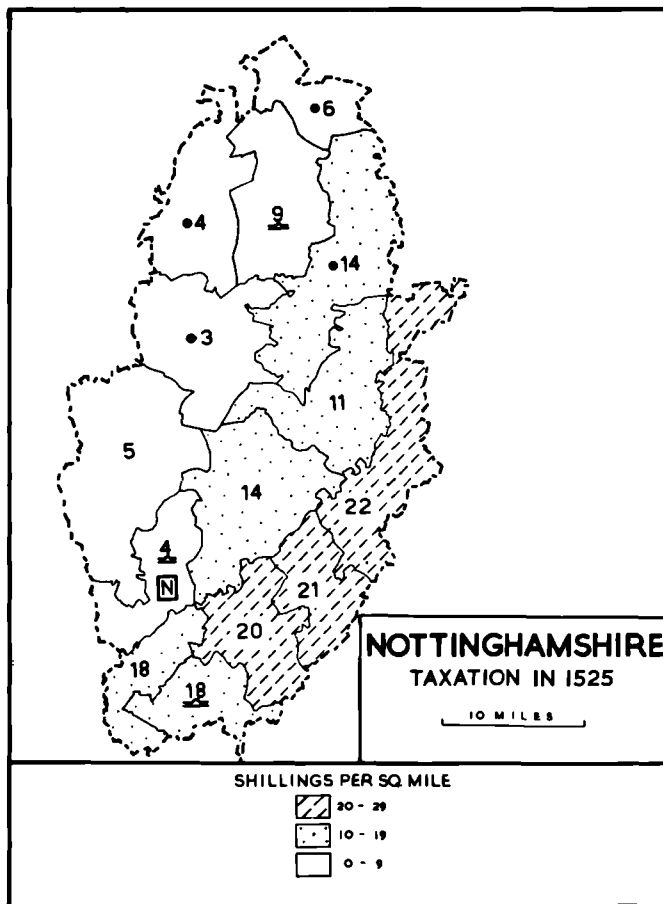
the poor condition of the rolls of Broxtow wapentake. A comparison between 1334 and the 1520's returns is interesting. Nine vills appear in only the Tudor survey; in contrast, 48 units in 1334 are missing in 1524/5 - Nineteen of these are lost villages.

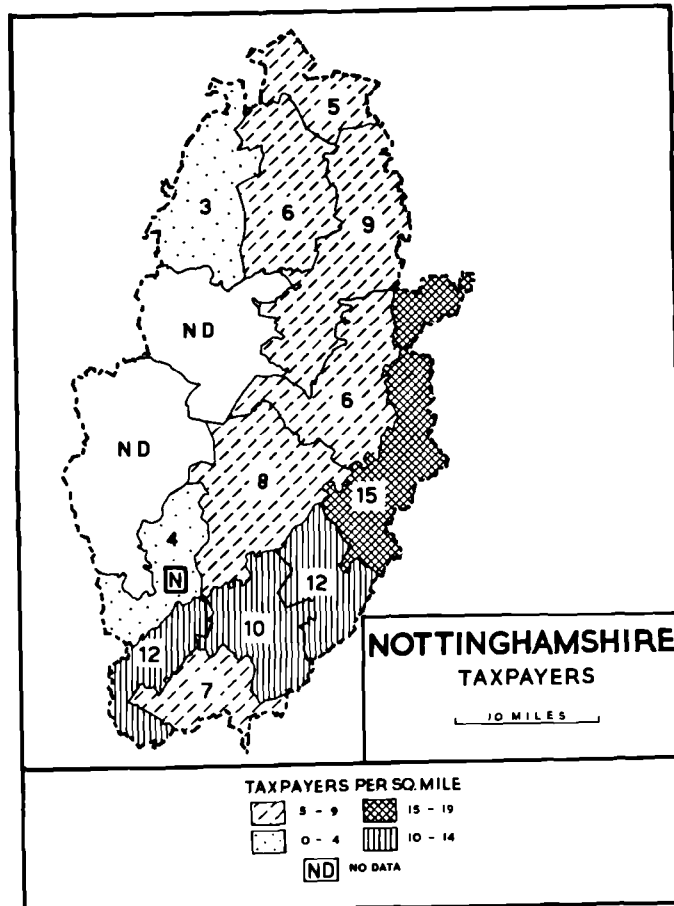
Bassetlaw	: Bolham, Harwell, Lound, Martin, Moorgate, Moorhouse & Nettleworth. Grimston, Normanton, Osberton, Plumtree, Rayton, Welham and Whimpton are DMV's.
Bingham	: Barnstone, Bassingfield, (Boghton) and Sutton. Adbolton is a DMV.
Broxtow	: Annesley, Cossall, Greasley, Selston, Strelley and Toton. Algarsthorpe, Broxtow, Keighton, Kimberley, & Sutton Passeys are DMV's.
Newark	: Alverton and Flawborough Danethorpe and Kilvington are DMV's.
Rushcliffe	: Normanton on the Wolds and Wysall. Thorpe in the Glebe is a DMV.
Thurgarton	: Nether Colwick, Gibmore, Goverton, Halam and (Wodhos). Holbeck, Horsepool, Knapthorpe and Woodcoates are DMV's.
and	Arnold and Linby.

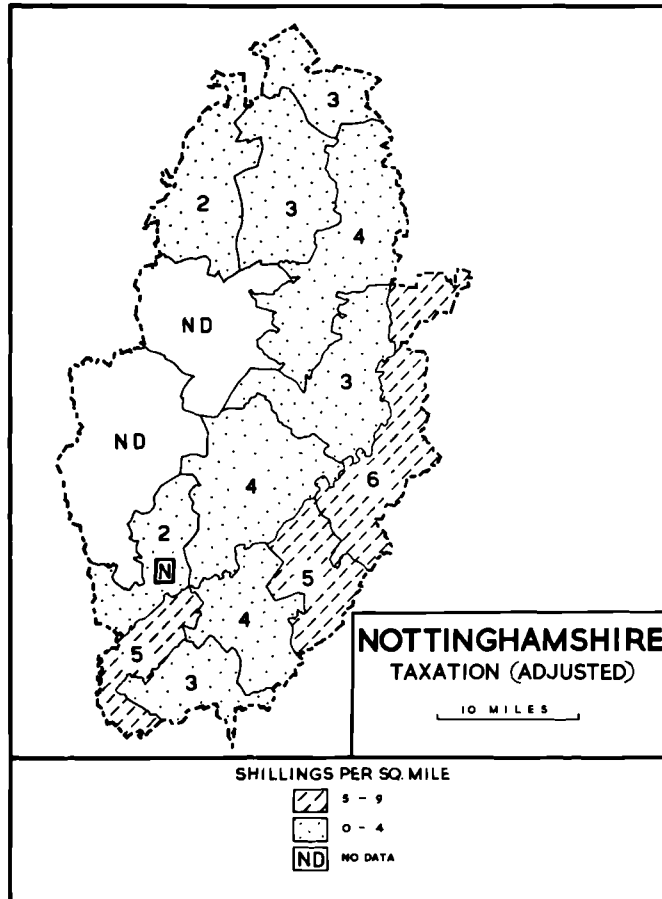
Rarely do the tax returns of a county fall so neatly into two parts, reflecting the changes in the landscape. The Bunter sandstones of the west with their light soils, and the Vale of Trent with its varied but fertile lands in the east, make up the dichotomy of Nottinghamshire. There was some diversity within both halves of the county, but it was overshadowed by these two divisions.

The uplands of Sherwood Forest were uniformly poor and the eastern parts of Derbyshire and the West Riding were slightly wealthier. I.S. Leadam (1904) described the widespread distribution of enclosed parks in this part of the county. They "may indicate a soil too poor to be worth careful cultivation, or resident landowners









sufficiently wealthy to be able to indulge in such luxuries". Neither are mutually exclusive, but the lack of substantial taxpayments in the subsidies would suggest that the parks stood on poor and unattractive farmland.

The wapentake of Newark had a high level of return, but the lands in the north of the Vale of Trent were much poorer. Farming in north Nottinghamshire may have been similar in standard to the Yorkshire Levels and the Isle of Axholme. The range in values in the Vale of Trent is much lower than the returns of the lowlands of the Soar and Wreake in Leicestershire.

D. Charman compared the returns of Nottingham with those of Leicester. The city lacked the rich burgesses of the calibre of Wigston, and paid only half as much money in taxation to the Exchequer.

keys N represents Nottingham on the county maps.

references:

- D. Charman, Wealth and trade in Leicester in the early sixteenth century, Transactions of the Leicester Archaeological Society, XXV, 1949, p.74.
- I.S. Leadam, The domesday of inclosures for Nottinghamshire, Thoroton Society, Record Series, 11, 1904, p.2.
- Records of the Borough of Nottingham, III, 1885, p.162-181

OXFORDSHIRE

An almost complete coverage of the pre-revised first survey has been found for Oxfordshire - with full lists of intended taxpayers. This documentation is very valuable because it shows how the surveys were administered over an area far more extensive than Oxfordshire. The material throws some light on the probable contents of the Memorial of February 1524 (see Chapter 2 and 8).

The Victoria County History (1957 and later) has tabulated the will totals from a few hundreds in the county. Unfortunately, the tables contain errors in transcription, and they fail to recognise the nature of the very early surveys lists which were sometimes used. R.H. Gretton (1920) in his transcript of the Burford returns also failed to appreciate the significance of his material. He thought the second survey was held in 1526, and that it coincided with the clerical survey of the Diocese of Lincoln. Unfortunately, it did not!

From the rolls, we can trace some of the problems which beset the commissioners:

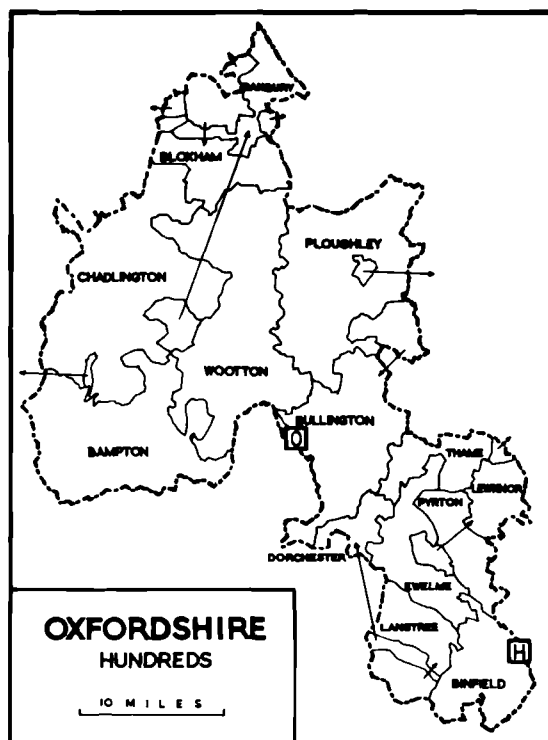
1. They wrote out fresh lists of taxpayers after they had read the contents of the Memorial in February 1524. We can often compare the entries in these two sets of returns.
2. The "privileged persons" of the University were listed in the pre-revised survey of 1523/4 - beadles, stationers and booksellers, and such servants as the barbers were assessed. Many of them were aliens. These people were later exempted, and they are absent in the revised and accepted survey of 1524.

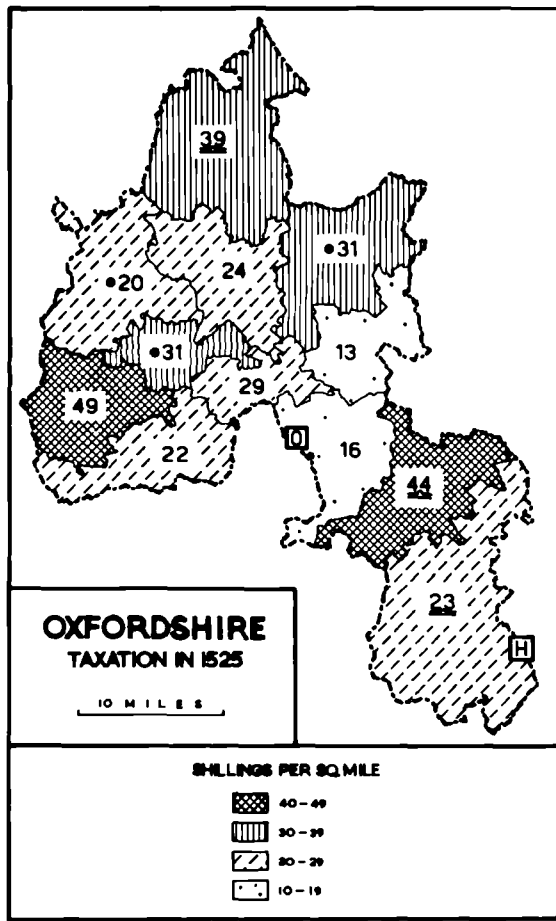
3. The layout of hundreds in the county was extremely confusing, and some vills in Pyrton and Lewknor were transposed between the years.
4. In Banbury hundred, the high collector died in the course of the first survey. This probably raised legal difficulties in the administration of the surveys in this hundred.
5. For some reason, the vill totals of the second survey of Bloxham were amended, and are accordingly difficult to use today.

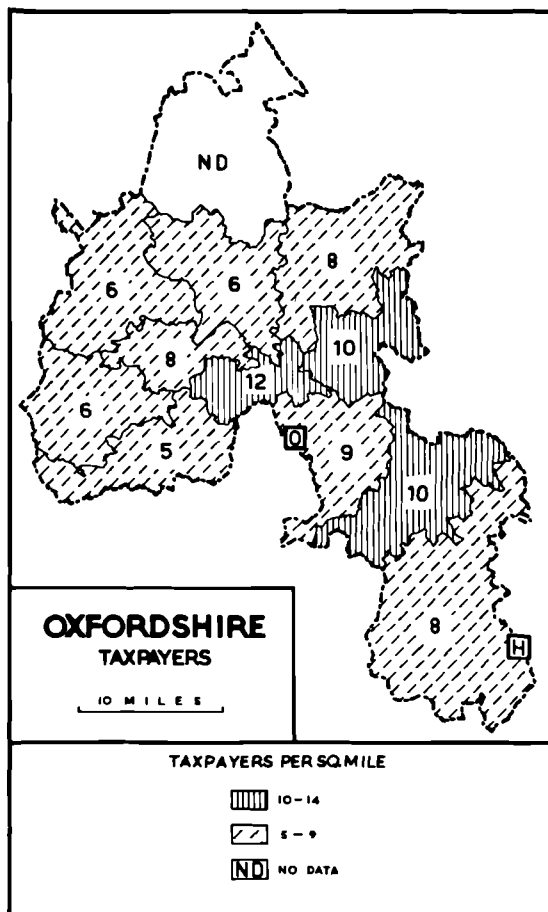
We may have some indication of the social structure of Oxford because of the arrangement of the taxpayers in the lists compiled in 1524 and 1525.

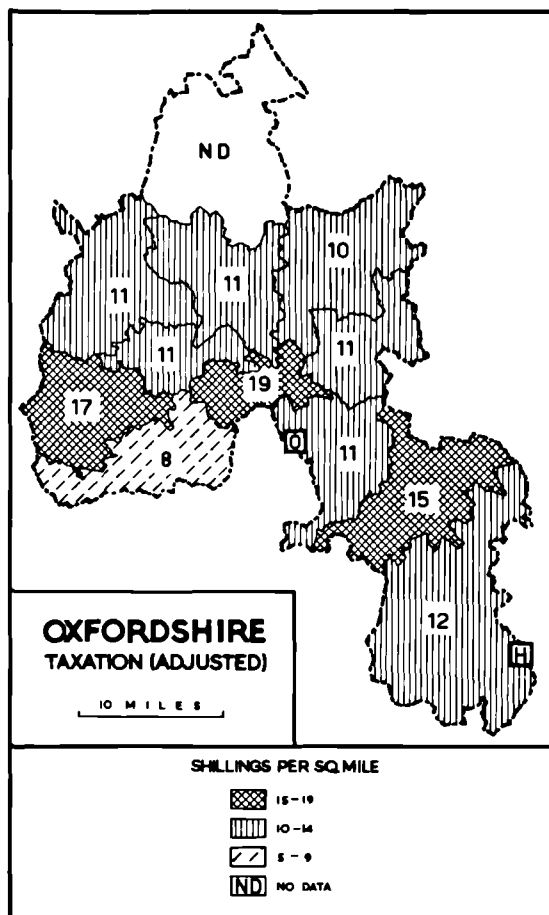
There are 101 deserted medieval villages in the county, and 46 of them are in the 1524/5 returns (Allison and other, 1965). The lost villages of Leicestershire and Oxfordshire had a similar level of return. Yelford and Haddon in Bampton hundred both contained a single man worth £40 in moveables. Shifford had six entries, and paid 8/- in taxation. Eighteen lost villages are present in the 1334 lists, but are absent later.

Most place-name changes in the lists occurred in the Chiltern hundreds where isolated dwellings and hamlets are common. Nettlebed, Huffield, Cadmore End and Stonor were absent in 1334, but present in the Tudor returns. They may have developed late in the medieval period, or have been tributary to another vill. Gangsdown, for example, had always been very small and is only found in the 1524/5 returns. Phyllis M. Briers (1939) noted "it has no separate history. It had never any story as a manor, and the outlying parts of many estates









encroached upon it^m. It seems to have been pure chance that the surveyors chose to include its name, and perhaps others, in their lists.

W.G. Hoskins (1954) believed that the north and west of Oxfordshire were worth nearly twice as much as the Chiltern country. The subsidy returns substantially agree with this assessment. The western Cotswolds were extremely prosperous, and the towns of Burford and Witney were remarkable for their wealth. Blanket cloth was being produced from the broad-cloth industries of these centres, and the distribution of taxpayments within the towns, and between the towns and countryside, was similar with the pattern found in the Suffolk textile hundreds. It is clear, however, that the two woollen towns differed in the composition of their economy and society. Burford had many more taxpayers, but Witney had a number of very prosperous persons without rivals in Burford.

There was surprisingly little desertion of settlement in the Cotswolds, and this may be attributed to the nearness of the meadows of the Evenlode and the Windrush valleys. Their presence may have rendered the destruction of ploughlands for grazing unnecessary, and the area was not depressed in its population through eviction. The peculiar nature of Otmoor may have been the reason for an anomalous return. It has a high density of taxpayers, but a low level of contribution. In such marshland areas, a more equitable distribution of taxation was common.

The central clay vale was varied in its topography, and marginal in value as arable land. Desertion was common as the grounds were so easily thrown over to pastoral use. The heavy clays were poorer than neighbouring parts, and lower in income than comparable soils in Berkshire and Buckinghamshire: whereas the Gault Clay outcrop beneath the Chilterns was very wealthy. The Chilterns of Oxfordshire had a similar level of assessment as the uplands of Buckinghamshire and Hertfordshire. They were areas of late development, and dependent upon a pastoral-woodland economy.

There was a wide variety of returns within the county, which confuses any regional breakdown. A. Plummer (1934) claimed that Oxfordshire was remarkable for its wealth in the late fifteenth century, but although this may have been true of the western Cotswolds and the Chiltern scarp-foot, it is not otherwise evident from the subsidy maps.

keys: H represents Henley on Thames on the maps.

O Oxford

references:

- K.J. Allison, M.W. Beresford and J.G. Hurst, The deserted villages of Oxfordshire, University of Leicester, Department of English Local History, Occasional Papers, XVII, 1965.
- Phyllis M. Briers, The history of Nuffield, 1939, p.21-22.

- R.H. Gretton, The Burford Records, Oxford, 1920, p.191-93 & p.599-605.
- W.G. Hoskins, The medieval period, in "The Oxford Region", edited by A.F. Martin and R.W. Steel, 1954, p. 103-120.
- A. Plummer, The Witney blanket industry, 1934, p.1-2.
- Victoria County History, Tax assessments of the villages and hamlets of Bullington hundred, 1306-1523, V, 1957, p.318-19.
- Village tax assessments and numbers of contributors (for Ploughley), 1306-1523, VI, 1959, p.358-59.
- Tax assessments of the villages and hamlets of Dorchester and Thame hundreds, 1306-1523, VII, 1962, p.231.
- Village tax assessments and numbers of contributors 1306-1523, (for Lewknor and Pyrton), VIII, 1964, p.274.

RUTLAND

The returns for Martinsley hundred are defective, but otherwise the five hundreds can be studied in detail. The county was surveyed as a single unit in the first survey.

Very few deserted medieval villages can be found in the 1520's returns, which suggests that eviction had already taken place. It is unlikely that they were all pygmies in the Rutland settlement pattern before destruction. The villages, present in 1334, but absent in the Tudor returns were:

Alstoe	Alsthorpe and Wenton
East	Horn
Martinsley/ Oakham	Gunthorpe, Martinsthorpe and Pickworth
Wrangdike	Sculthorpe and Snelston

Belmesthorpe and Leighfield were normal villages, but were absent in a similar manner.

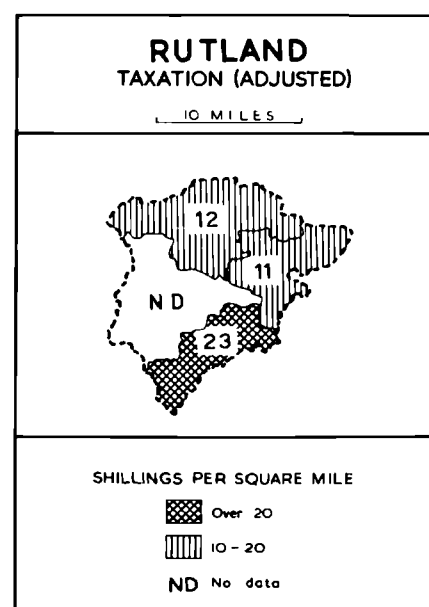
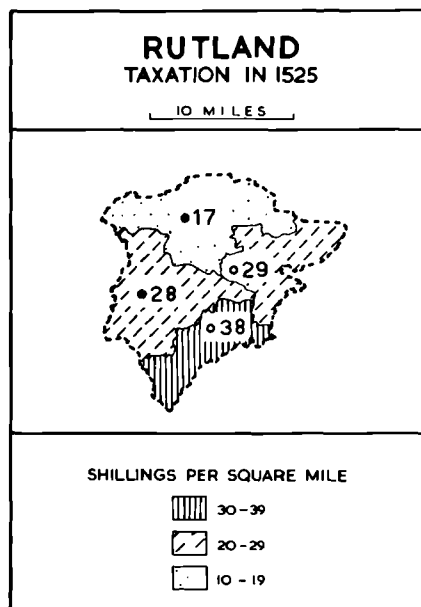
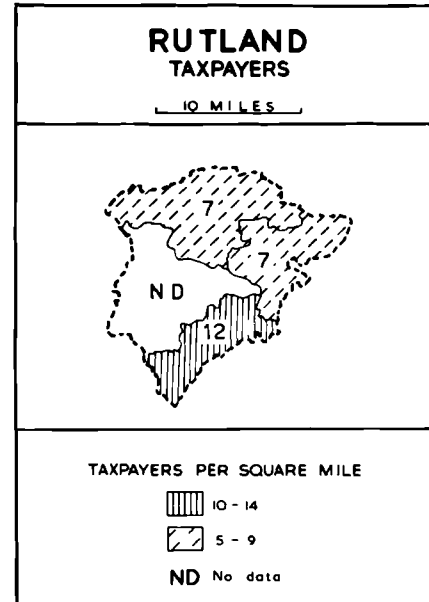
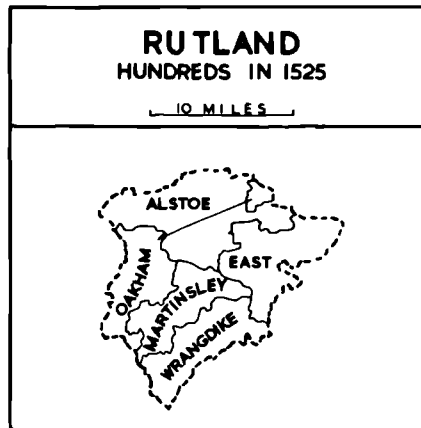
The muster returns of 1522 have survived for the county, and there are three surveys of wealth within as many years. J. Cornwall (1961-2) described this as a "fortunate conjunction ... (which) gives us a unique picture of a piece of Midland England at the close of the Middle Ages". He used the three returns in a study of the social composition of Rutland, and found the gentry and yeomanry prosperous. Husbandmen, despite exceptions, were more modest in their means.

The southern part of the county had a high density of taxpayers, and the neighbouring vills of Northamptonshire enjoyed a similar level of wealth. The western uplands were slightly richer than eastern

Leicestershire, and the northern part was indistinguishable from southern Kesteven. In many respects, Rutland was transitional between the relatively poor area of south-western Lincolnshire and the richer parts of the East Midlands.

references

- J. Cornwall, The people of Rutland in 1522, Transactions of the Leicestershire Archaeological Society, XXXVII, 1961-2, p.7.



SHROPSHIRE

Wales was not included in a lay subsidy until after the Act of Union in 1535, and therefore parts of Shropshire and Herefordshire are missing from the surveys of 1524/5. The hundreds of Clan and Oswestry were in Wales at that time; the hundred of Chirbury was included in the 1334 subsidy although it was exempt in the 1520's. An ill-defined area around Ellesmere was then in Cheshire, which was also free from the normal forms of taxation. The town of Ludlow was excused payment according to established privileges - although the occupants of the castle were included in the first year.

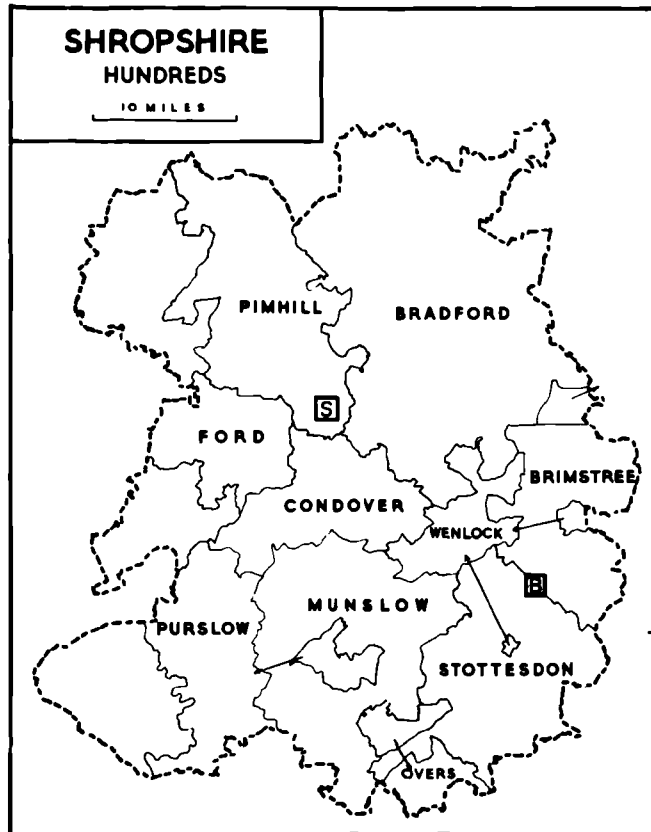
The borderland character of the county may also be seen in the organisation of the surveys. There were no wage-earners in the two years of Purslow, and the few entries in Pymhill and Condover hundreds were rated at 6d in the £. The commissioners and their assessors failed to appreciate the wide-sweeping nature of the subsidy, and the introduction of a poll-tax on the £1 assessments. Their returns were in greater accord with the procedure of earlier subsidies.

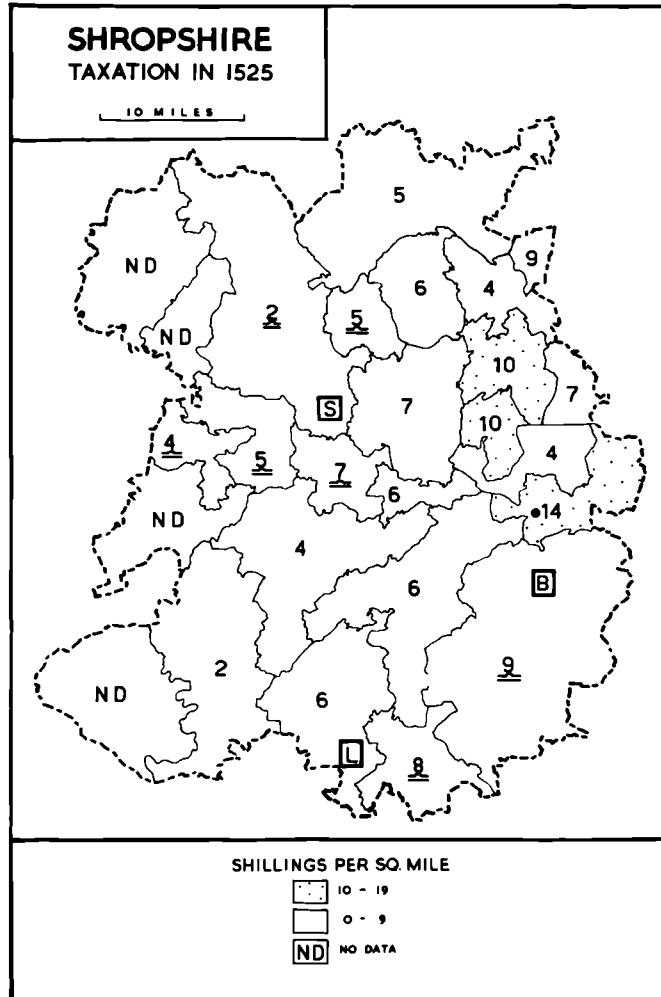
There were 491 place-names in the Shropshire lists, whereas Staffordshire has 334 and Warwickshire as few as 295. There were striking differences in the composition of the lists of 1334 and the 1520's, and a very large number of place-names were present in only one survey. The boundaries of the taxation vills must have been very fluid in areas of dispersed settlement, and many places were silently included with their neighbours in the lists. From the size of many returns, the vills could have consisted of only a family or two, and

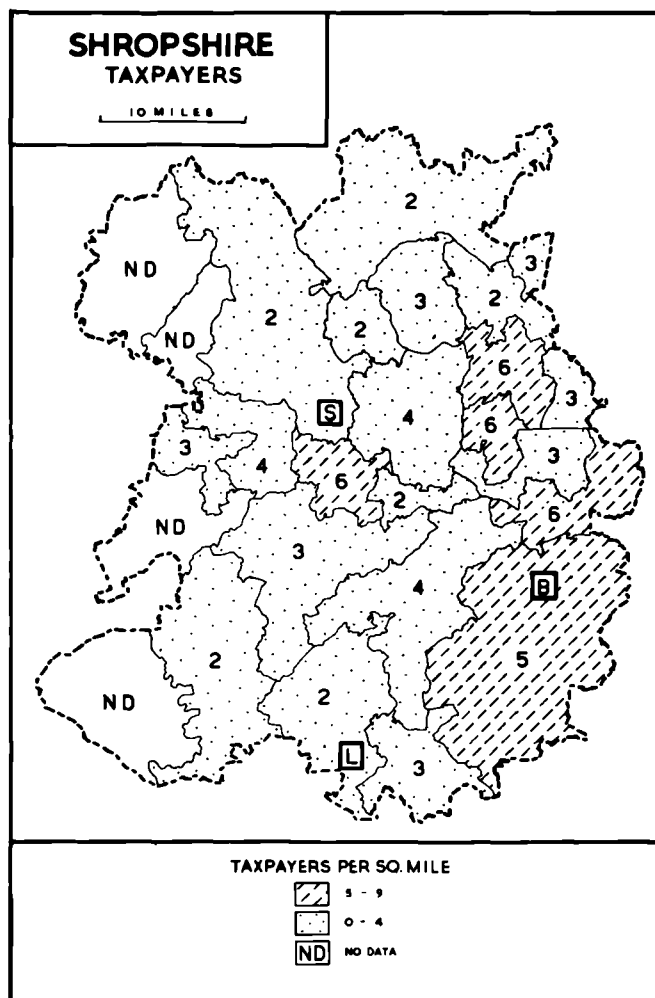
place-name identification today is difficult. There were even more fresh names in the lists of the 1543/5 lay subsidies. Unlike 1334, there were few linked entries in the Tudor surveys.

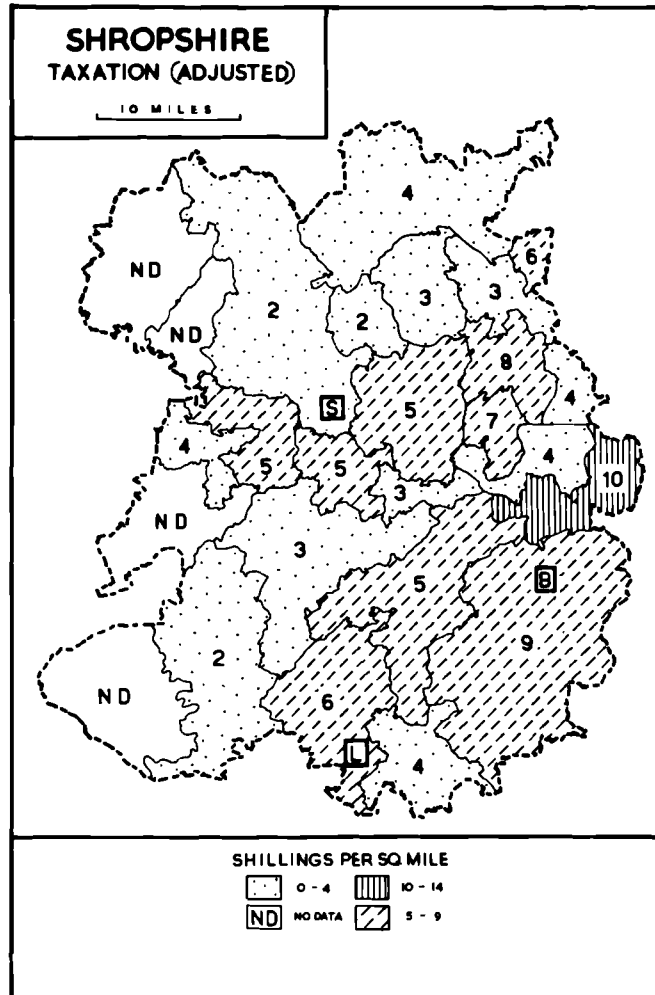
"Although there were, of course, great landowners, who were much richer men, and whose possessions ran into hundreds of pounds at their death, in the main the enterprises were small. Indeed the average size of farms estimated for the early sixteenth century when the enclosure enquiry of 1517 was held is no more than 20 acres" (Fussell, 1951-3). This observation may explain the very low assessments of the county. There were very few surtax payments, and those men with large investments in Shropshire may have had greater resort to other counties. The Severn valley and the eastern part of the Clee-Wenlock uplands had a very modest income: the southern part of the plain of Shrewsbury had a higher return than the lands further west. The light and medium soils of the mid-Severn valley and the larger settlements around the Wrekin and in the Weald Moors may have been more attractive to development.

The lay subsidies give a poor impression of Shropshire because of the deficiencies in the method of survey, and the exclusion of Wales. The later lay subsidies of 1543/5 prove that the distribution of population was denser than is suggested by the lists of the 1520's. The later subsidies also include Wales and those parts of present-day Shropshire which were then in Wales. This is very useful in view of the integrated nature of the local Welsh and Shropshire economies.









(Mendenhall, 1953). The Welsh cloth trade was probably important by this time, and Oswestry was a busy centre on the routeways from the Welsh uplands toward Shrewsbury. "As time and the Tudors brought peace to the Border, Shrewsbury became the market town for a prosperous farming area". Already in the 1520's, the borough stood out as one of the richest towns in the north of England, but the subsidy surveys do not cover its urban field of influence in western Shropshire and Wales.

key: B represents Bridgnorth in the county maps
 L Ludlow
 S Shrewsbury

references:

- G.E. Fussell, Four centuries of farming systems in Shropshire, 1500-1900, Transactions of the Shropshire Archaeological Society, Llv, 1951-3, p. 1-29.
- T.C. Mendenhall, The Shrewsbury drapers and the Welsh wool trade in the sixteenth and seventeenth centuries, 1953.

SOMERSET

The administration of the county was very complex. Many hundreds were fragmented, and detached parts were liberally scattered over the larger part of Somerset: a few centres were surveyed separately as liberties and manors. The compilation of the Gazetteer and maps has been very difficult, and it has proved impossible to draw lines around some of the hundreds on the county map. The task has been made even more difficult by the loss and defectiveness of very many surveys. Only the taxation map is included owing to the defectiveness of material.

The tortuous evolution of the first survey of 1523/4 is illustrated by some of the rolls of Somerset. A fragment of the pre-revised survey for Wells Forum has been found in which assessments of £2 in moveables were rated at 8d. It was a quite erroneous interpretation of the Act, and in some of the accepted survey lists, there are cases where the 8d totals have been deleted, and the figure of 1/- has been inserted. The changes probably occurred after the Memorial had been received.

Place-name identification in the Gazetteer has given many headaches. Some place-names seem to have been obscure even in Tudor times, and others have passed out of use. The settlement history of the county has received little attention and there is no modern work of reference. The time is premature for an examination of the few lost villages in the light of the subsidy returns.

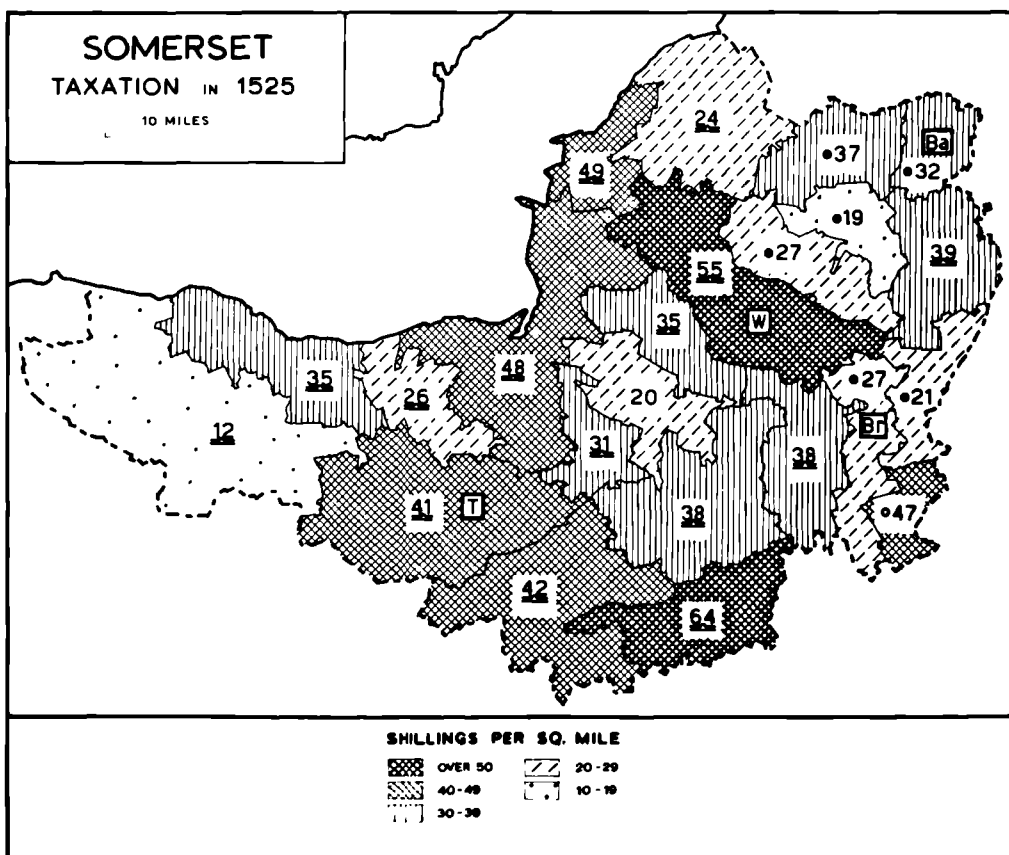
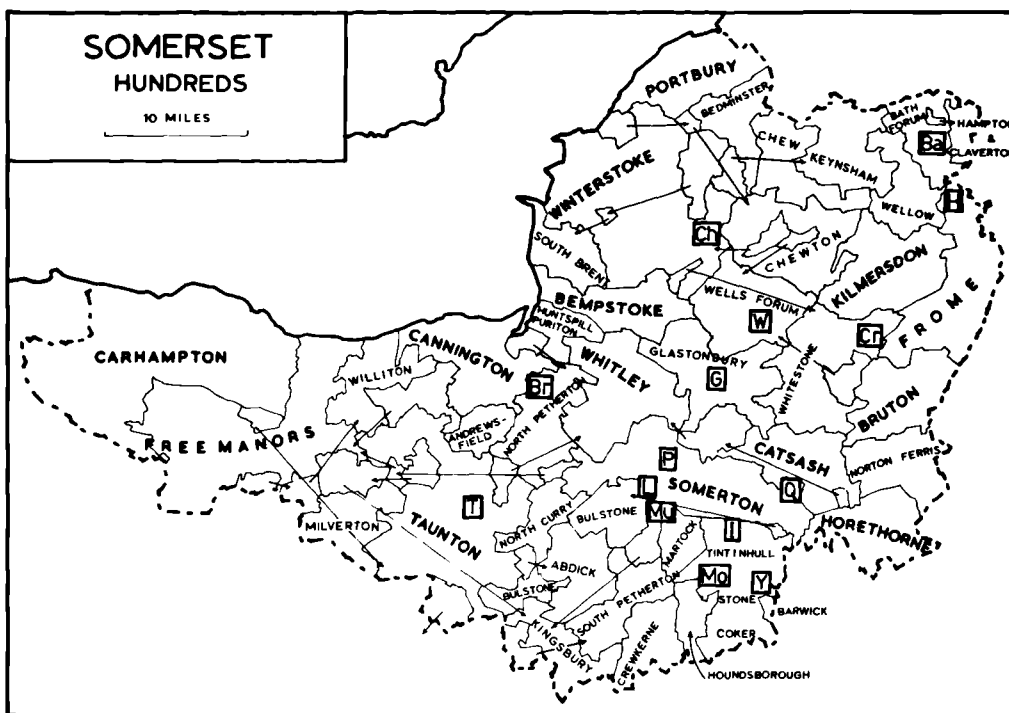
It is often impossible to trace changes in the composition of the 1334 and later lists owing to the loss of documents. The hides

of Glastonbury were identified in the 1520's instead of being silently incorporated under Glastonbury. The following units of 1334 were absent in the complete hundred returns of 1524/5:

Abdick	Capland, Preston and Syndercombe
Bedminster	Felton
Bempstone	Alston, Sutton and Tarnock
Bulstone	Bullington, West Dowlish, and Geosebredon (DMV's), Stowey and Wick
Chewton	Clapton, Downside, Moreton (DMV), Temple Cloud & Welton
Crewkerne	Croft
North Curry	North Curry and Newport
Kilmerston	Mells and Walton
Kingsbury	West Buckland and Wellington
Taunton	Fulford, Trull and three unidentified vills
Wellow	Farleigh and Stony Littleton
and	Combe and Steart

Somerset was a very prosperous county and a complement to Kent in the west of England. The vales of Taunton and Wellington had even higher returns than the lands across the border in northern Dorset. There was a dairying and cloth-making economy in a region extending in a wide arc from Chard and Ilminster in the south, through Yeovil and Shepton Mallet to Bath in the north (Thirsk, 1967). The poor were attracted to this area by the prospect of employment under the small farmers and craftsmen who dominated the society. It is clear that the east paid a very large proportion of the county's tax return, but the loss of documentation prevents a comparison of taxpayers over the greater part of Somerset.

The loss of population material hampers investigation in another interesting area - the Somerset Levels. (Helm, 1949). The very high tax payments of the fen are puzzling owing to the large acreage under



clerical control. We would expect the total wealth to be grossly underassessed in a lay subsidy, but it appears to be greater than similar tracts of East Anglia and south-eastern England. Joan Thirsk wrote, "It is probable that the Somerset Levels were not as densely settled as the fens of eastern England. At least, the commonest signs of pressure on the land had not yet appeared". It is therefore difficult to interpret the level of taxation in these lowlands. Perhaps the heavy rains and disease had less impact on Somerset, and yet Devon contains reports of distress caused by flooding and persistent rains.

Exmoor was the poorest area of Somerset, and its returns were similar with those of northern Devon. The upper Mendips were also characterised by their low value. There is some evidence that the mining industry was in the grips of depression at this time (Gough, 1930).

The obvious next step is an analysis of the later lay subsidies of 1543/5. This could reveal the extent of monastic control in the Levels during the 1520's, and supplement the defective coverage of the county. There are, however, very large gaps in the later documentation, and some hundreds cannot be studied in either decade. Regretably, the subsidies will be of little help owing to their imperfect survival.

keys: Ba represents Bath on the county maps
 Br Bruton
 T Taunton

W

Wells

references:

- J.W. Gough, The mines of the Mendip, 1930.
- P.J. Helm, The Somerset Levels in the middle ages, 1086-1539, Journal of the British Archaeological Association, XII, 1949, p.37-52.
- Joan Thirsk, The agrarian history of England and Wales, 1500-1640, IV, 1967, p.78-79.

STAFFORDSHIRE

The coverage of Staffordshire is relatively good, although the documents are often difficult to use. The identification of detached lists is possible only through a tedious reconstruction of the surveys. This is not helped by the size of some of the hundreds -Pirehill had 118 vills, and Offlow had 75. Only one or two of the smaller hamlets have remained unidentified in the Gazetteer.

Sometimes, the assessments have not been given, and at other times, they were inserted later - perhaps after a reading of the Memorial. The first survey of Offlow contains some deleted lists, and all the unit totals have been amended : at least three people had a hand in the compilation of the lists. An interesting membrane survives for Stafford which contains assessments without any taxation totals. This may be an early stage in the preparation of the second survey.

There are 334 quotas in the returns, whereas in 1334 there were only 214. Although there were linkages, they were far fewer in number than in 1334. Vills present in the earlier returns, but absent later were:

Offlow	: Comberford, Cotons, Fauld and Statfold are DMV's.
Pirehill	: Balterley, Clayton, Gayton, Radwood, Seabridge and Weston
Seisdon	: Featherstone, Hatherton, Hilton, Lutley, Morf and Willenhall.
Totmanslow	: Elkstone, Endon, Dilhorne, Forsbrook, Longnor, Rudyard, Stanshope and Warslow.

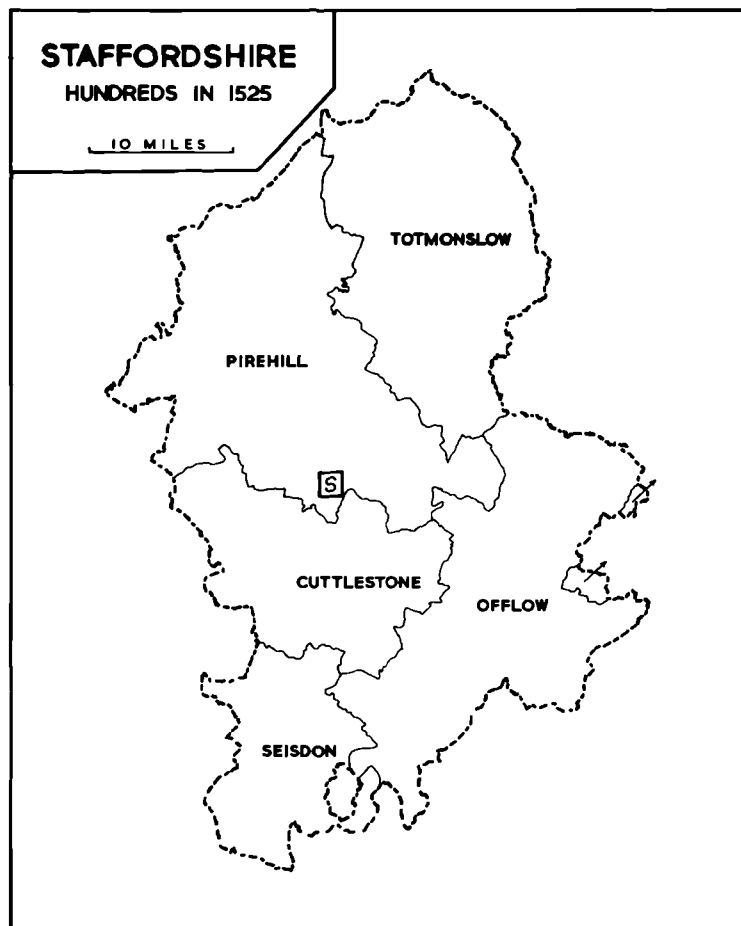
Many vills are represented today as small hamlets or isolated buildings. Endon and Forsbrook are larger, but Elkstone, Dilhorne and Rudyard are for example little more than hamlets. Statfold may be absent as a result of desertion. Of the twenty deserted villages in the county,

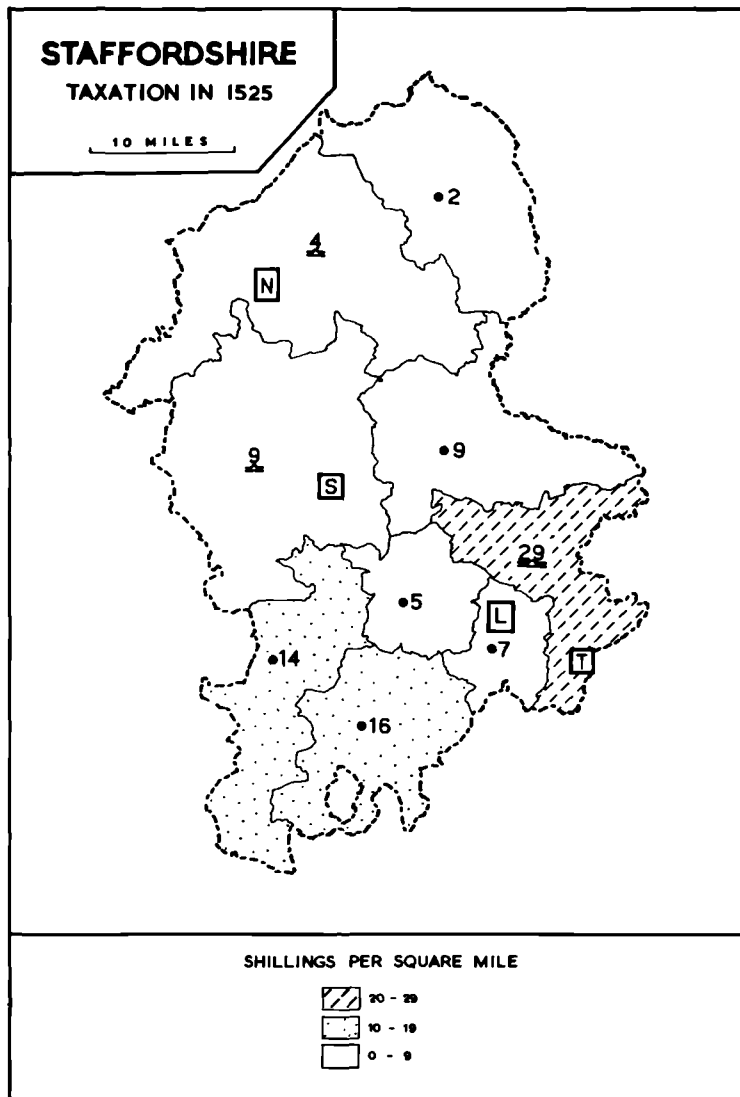
ten appear in the lists.

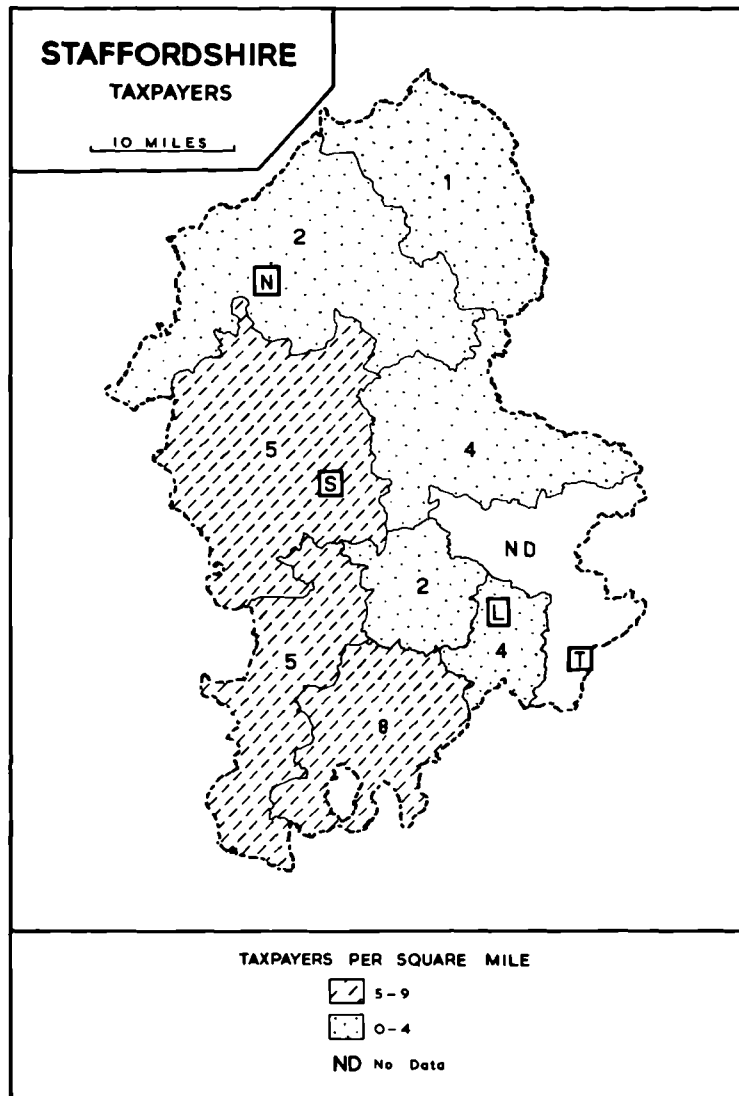
The Staffordshire surveys characteristically have a very large number of small returns. There were very many place-names found in the Tudor surveys which were absent in 1334. Many names appear on the map today beside farm buildings, parklands and very small hamlets. A small number of identifications has been impossible, or have been put forward only tentatively. The framework of the lists sometimes changed between 1524 and 1525. The vills of Shentone were named in one survey but were listed as "cum membris" in the other. A muster was held in 1539 for the county, and comparison with the returns of the 1520's is easy. (Boyd, 1901-3). Some units found in this muster were silently included in the returns of their neighbours in 1524/5. Balterley, Clayton, Gayton and Weston were present in the 1334 list, absent in the 1520's and reappear in the 1539 survey. Many other place-names are found in 1524/5, but disappear in 1539 - the surveyors made these changes out of convenience for themselves.

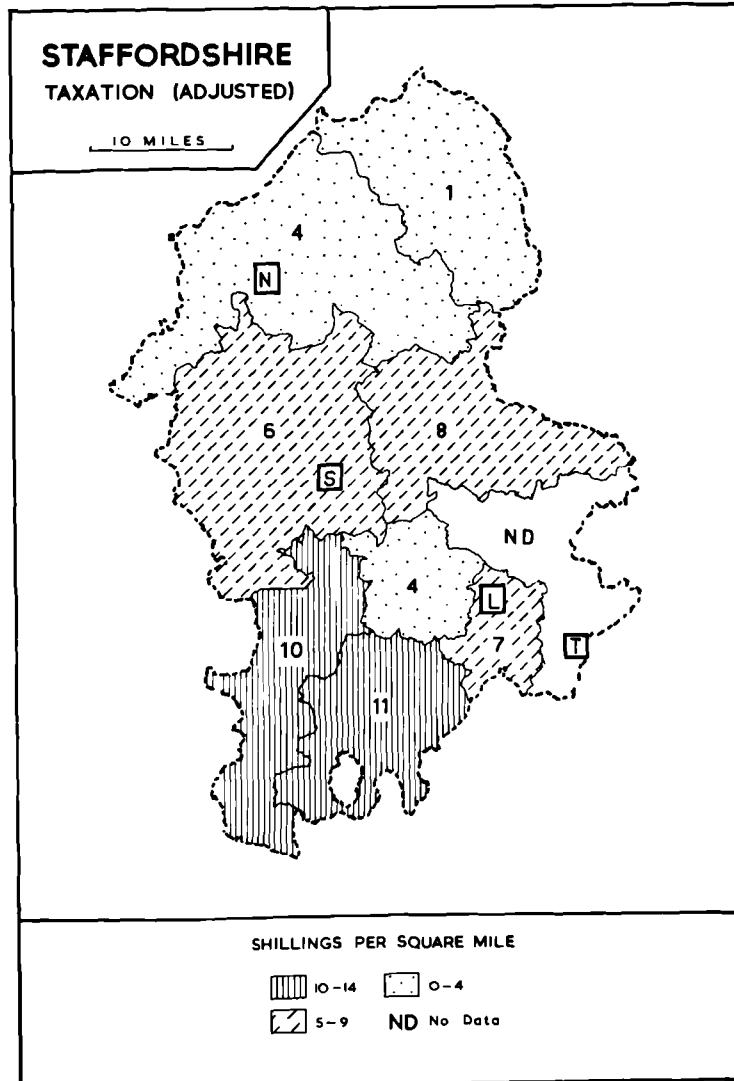
Staffordshire belongs in character to the north-west, although there were differences in taxation within its borders. There was no primary town, and Stafford's return was comparatively small and less than that of Lichfield. In all respects, the extreme south-east was the most prosperous area because of a concentration of settlement along the Trent and Teme valleys. It was wealthier than neighbouring parts of Warwickshire and Leicestershire, and was almost an outlier of south-east England.

The southern uplands were covered by small dispersed settlements









and were comparable in wealth with the poorest parts of northern Warwickshire. The south-western lowlands and adjacent parts of Shropshire had similar returns in taxpayers and adjusted taxation. The north of Staffordshire was as poor as the most miserable parts of Shropshire and Yorkshire.

key: L represents Lichfield on the county maps
 S Stafford
 T Tamworth

references:

W. Boyd, Muster roll of Staffordshire of AD 1539, Collection for a History of Staffordshire - Offlow, IV, 1901, p.213-257, Cuttlestone and Pyrhill, V, 1902, p.233-324, Seisdon and Totmanslow, VI, 1903, p.61-98.

SUFFOLK

Suffolk was administered in 24 parts, which varied in size from the small hundreds of Nutford and Thredling to the larger divisions of the west. Changes along the Norfolk border are described under that county. Ballingdon and Brunton are now in Suffolk, although they were in the hundred of Hinckford in Essex, during the medieval period. As in 1334, Bures straddled the border - "Bures" with most of the taxpayers appeared in Babergh hundred, and "Bures hamlet" under Hinckford. The half-hundred of Exning is a confusing area and the membranes are defective. Newmarket had a return under Exning and also a smaller one under Cheveley hundred in Cambridgeshire.

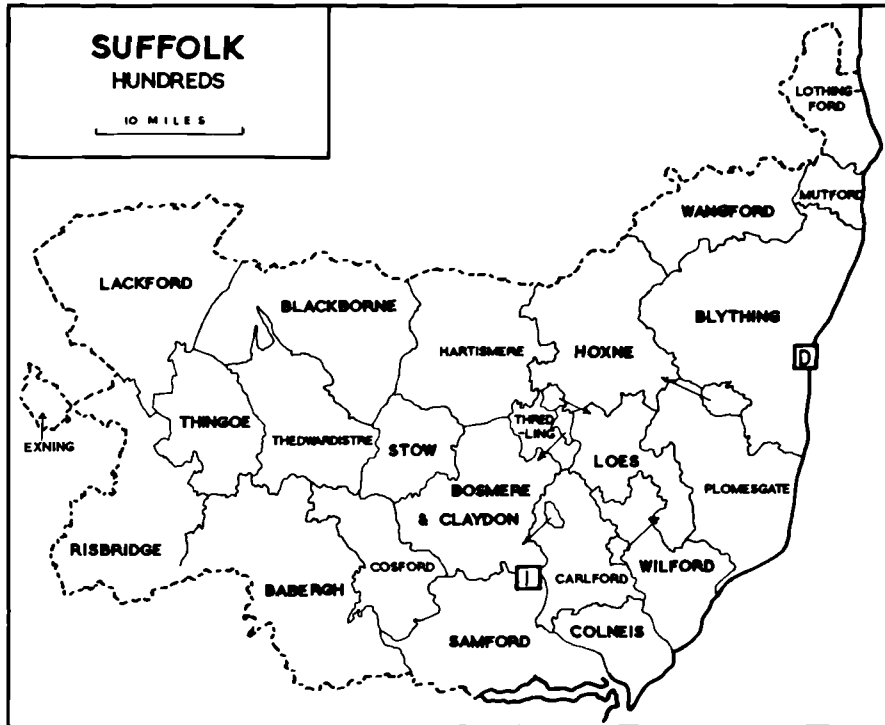
For many years, Suffolk alone had a manuscript of the 1524/5 surveys (Hervey, 1910). The entries of each vill and hundred were given for one of the two surveys in a volume of the "Suffolk Green Books" series. The year chosen for transcription depended on the condition of the documents. In a few cases, both surveys were used when each was defective, but more usually S.H.A. Hervey completely ignored one of the year's returns. It should always be remembered that the other survey might contain a fuller treatment of the hundred - might more clearly identify the date of the membranes - and might more easily unravel problems left by the surveyors. Hervey failed to identify a number of very defective lists because he used only one survey, and his transcriber missed some fragments which would have improved the coverage of the county.

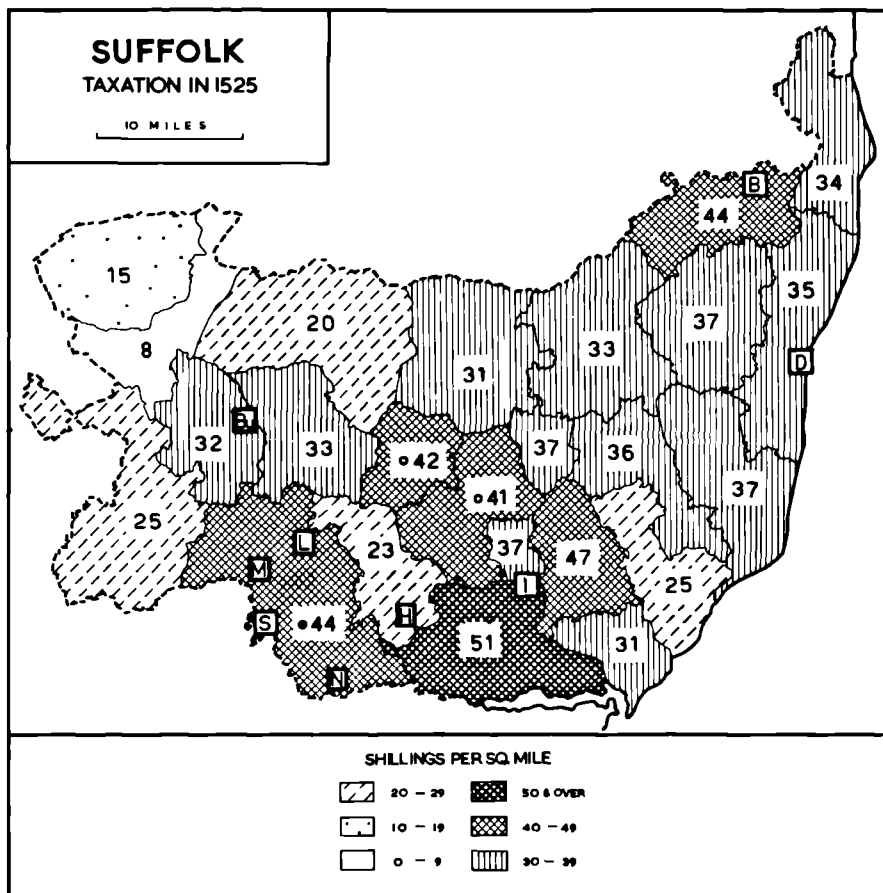
Gladys Thornton (1930) and Jean Mitchell (1954) made use of this volume in their studies of the Suffolk textile centres. The transcript is not very accurate in places, and sometimes errors noted by Hervey in the text were those of his transcriber and not of the medieval clerks. In order to save space in the transcript, the order of the entries was changed in most of the vills. This was fair enough on the grounds of economy, but he needlessly altered and compressed parts of the indentures - with the result that we have neither a true transcript nor a comprehensive summary of the contents of the original. Worse still, Hervey does not point out which transcripts have been compressed

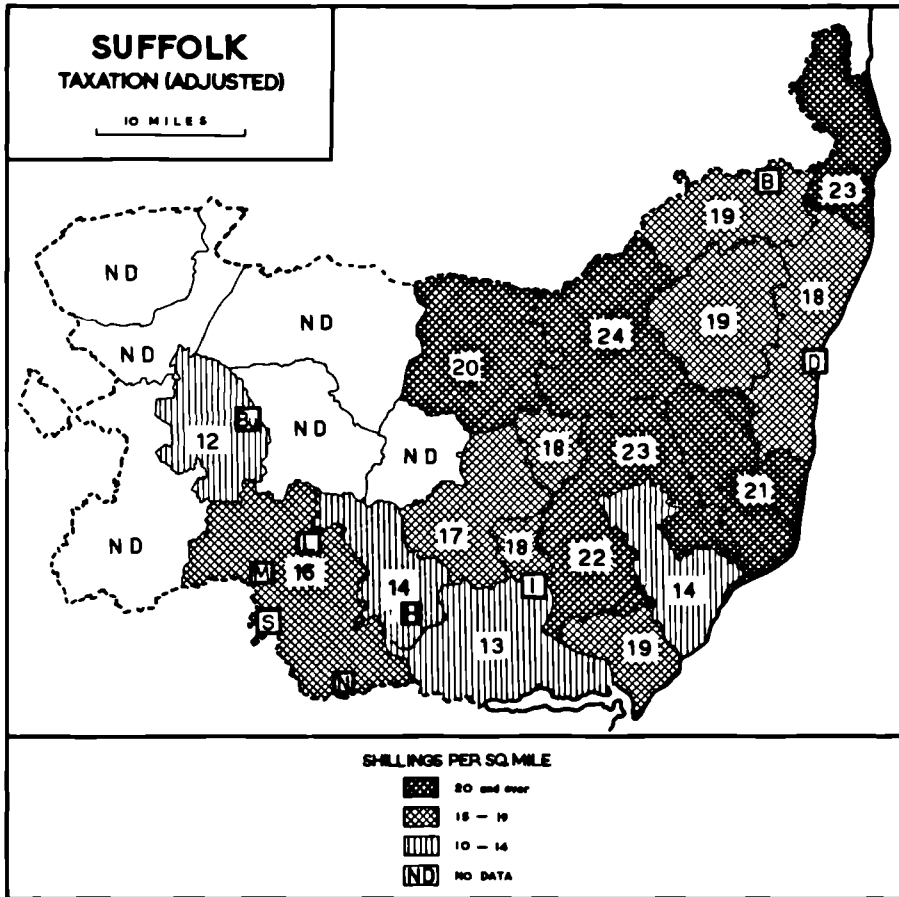
Hervey produced a valuable piece of work, but the defects of the volume should be appreciated. If the transcription is used with care, checked and supplemented with the original documents in the Public Record Office, the Green Book has an important place in the literature on the lay subsidy returns.

Many surveys in the west of Suffolk are defective, which is a pity since there are some unusual returns. There is direct evidence of the significance of the loan material in the compilation of the first lay subsidy survey in Blackborne and Thingoe (see Chapter 6). All sources of income and wealth are given in the Risbridge returns, but only fragments of the membranes survive.

The hundred layout was substantially that of 1334, and detached parishes survived into the sixteenth century. Vills present in 1334, but absent in the 1520's are usually very small settlements today. For hundreds with complete returns, they were:







Blything	Briggs (lost) and Henham
Bosmere & Claydon	Burstall and Westerfield
Carlford	Alnesbourne
Colneis	Alston and Stratton
Hartismere	Benningham, Cranley, Langton and Suddon
Horne	Chippenhall and Whittingham
Lothingland	Flixton, Northtown and Reston (both lost)
Plomesgate	Dunningworth and Lenacre
Risbridge	Boyton End, Dunstall Green and Thurston End
Thredling	Thorpe
Wangford	(Upredesham)
Wilford	Ludham

The tax yield of the breckland was very low, and the hundred of Blackborne and neighbouring hundreds in Norfolk had a very low level of wealth. Wangford was the most prosperous hundred in the north of Suffolk, and was wealthier than Clavering hundred across the border. There was a uniform distribution of taxation in the north-east, and the high figures of Fleggs hundreds were continued southward along the coast to Colneis. W.G. Arnott (1952) used the subsidies to illustrate the changing fortunes of the coastal settlements. Gorleston, Kessingland and Aldeburgh may have been important trade and fishing centres: Lowestoft has several references to the loss of ships at sea in its lists. Changes in the coastline may have been already affecting such parts as Dunwich, which has a rather small return.

The principal centres of development were not on the coast, or in Ipswich and Bury St Edmunds, but in the hundreds of Babergh and Cosford. The southern part of the county was the most prosperous area in East Anglia, and the importance of such towns as Lavenham and Sudbury is discussed on page 120 G. Unwin (1907) wrote, "By the middle

of the sixteenth century, the woollen industry of Suffolk had attained its full development", and the subsidies caught the industry in a period of expansion. Gladys Thornton has stressed the enormous investment which took place in the industry at this time. Professor Unwin claimed, "It was at this period that the churches assumed their present imposing dimensions, that their guildhalls were built and their charities founded". The subsidy surveys of Lavenham, Sudbury, Long Melford and Hadleigh show how this was possible. The daughters of Thomas Spring III were among the wealthiest people in the country below the rank of a peer.

It would however, be wrong to think that every resource of these hundreds was thrown into industry. It was the proportion of men engaged in textiles, rather than their total number, that was remarkable. Miss Thornton noted how the amount of tax paid by Clare and Chilton was "made up for the most part of small sums". Many of these people may have contributed in some small way to the industry, although their principal interest was in producing food.

The level of tax return falls sharply outside the hundreds of Babergh and Cosford. J.E. Pilgrim (1959-60) defined the core of the region as the Stour, with its tributaries the Brett and the Box, together with the Colne and the Blackwater valleys in Essex. The spread of taxation and taxpayers on the maps substantially agrees with this observation. The subsidies fully support the idea that "a much higher proportion of the population of Suffolk lived by clothing" than in Essex, but any further analysis of the returns is difficult owing

to the absence of data related to occupations in the lists. Furthermore, the structure of industry was complex.

The surveys caught the county toward the end of fifteen years of relative peace abroad. Although there was constant rivalry - sometimes amounting to almost civil war - between the ports, there had been nothing like the forthcoming wars. By 1525, the pending disturbances of foreign markets were already causing concern. The need for tax levies made matters worse, and when the second subsidy was raised in 1525, some clothiers were compelled to lay off sections of their labour force. As a result, the workpeople rose. The lay subsidy was intimately bound up with changes which were already affecting the distribution of wealth within Suffolk.

keys B represents Beccles on the county maps

Ba	Bury St Edmunds
D	Dunwich
H	Hadleigh
I	Ipswich
L	Lavenham
M	Long Melford
N	Mayland
S	Sudbury

references:

- W.G. Arnott, Alde estuary, 1952, p.37.
 S.H.A. Hervey, Suffolk in 1524 (being the return for a subsidy granted in 1523) Suffolk Green Books, X, 1910

- Jean Mitchell, Historical geography, 1954
- J.E. Pilgrim, The rise of the "New Draperies" in Essex, Birmingham Historical Journal, VII, 1959-60, p.36-59.
- Gladys A. Thornton, A history of Clare, Suffolk, 1930.
- G. Unwin, Industries, Victoria County History, 11, 1907, p.254-66.

SURREY

The documentary coverage of Surrey is good, with only the surveys of Godley and Wotton hundreds in poor condition. The unusually full enrolled returns of the borough of Southwark helped in the compilation of the Gazetteer.

The personality of the surveyors is very clear in the Surrey returns.

1. The compiler chose a different format for his entries in the lists of the hundred of Brixton; the taxation total, the name of the person, the nature of wealth and then the assessment - instead of the usual layout as shown in the Frontpiece from Hampshire.
2. All the will totals of the first survey of Farnham must be calculated - the clerk omitted to do this.
3. The servants of Godley are listed at the end of each will in the roll.
4. All sources of wealth are given in the entries of Blackheath, Reigate and Woking. The returns of the hundred of Reigate are among the finest of their kind, but unfortunately the membranes are often defective.
5. The lists of Southwark are very interesting because they contain reasons for a fall in assessment since the time of the loans. This is especially useful because it is the only example where the excuses are coming from an urban community.
6. Guildford was administered as one unit, although the borough was broken down into three parishes in the lay subsidy returns of 1543/5.

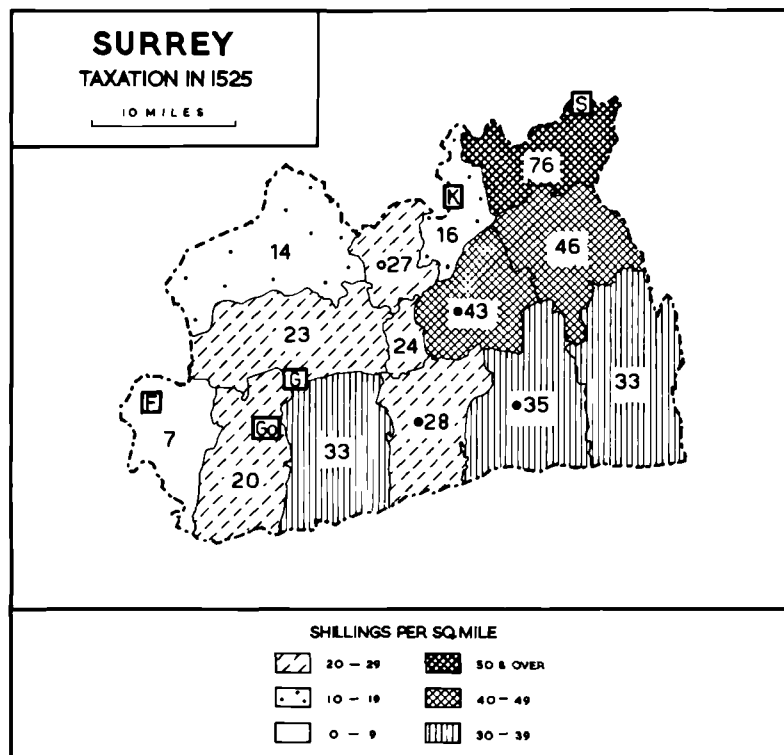
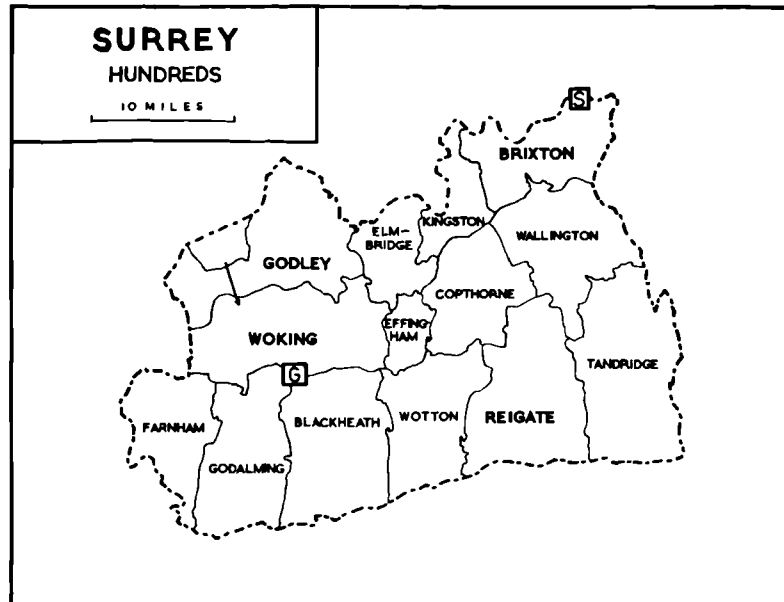
The extant commissioners' certificates supplement the defective returns of the accepted first survey of 1524. The surveyors often gave the same order of vills in the two lists, so that when the place-names cannot be read, their identity can usually be deduced from the earlier certificates.

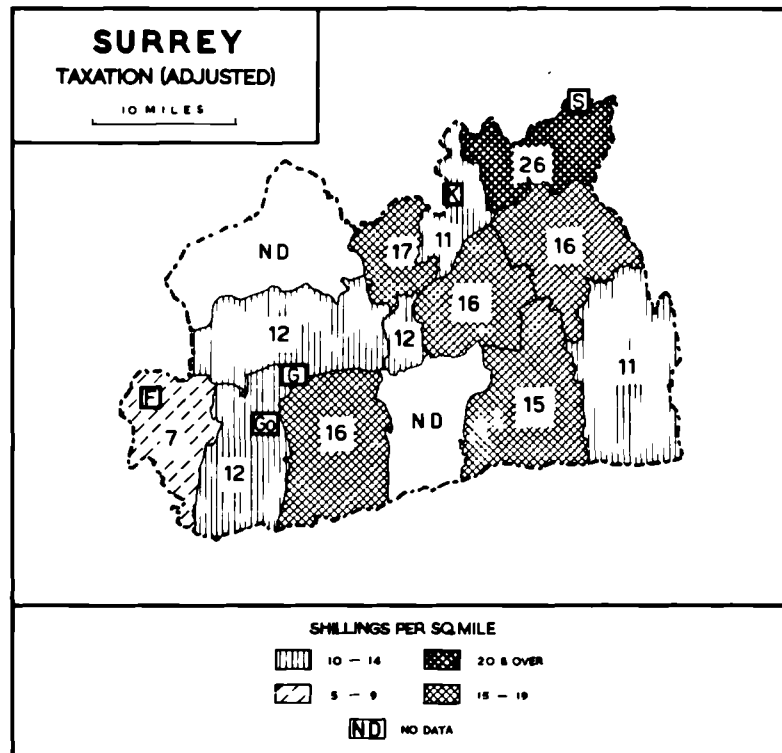
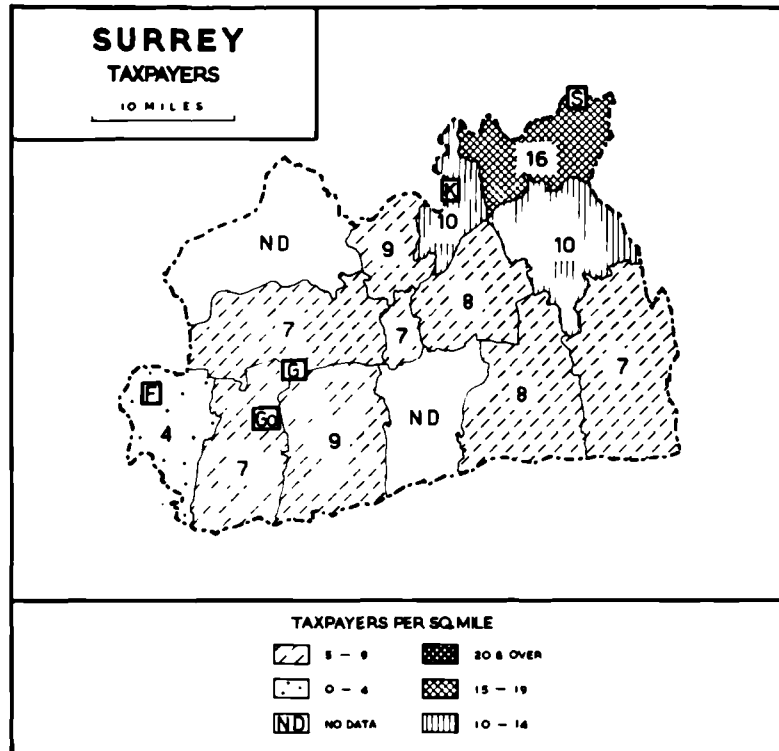
Little work has been done on the deserted medieval villages of the county. About 22 place-names in the 1334 lists were absent in the 1524/5 returns. They were:

Brixton	Hatcham, Kennington, Lambeth, Lambeth Dean, Lambeth Marsh, South Lambeth, Leigham, Roydon, East Sheen, Stockwell & Wassingham.
Copthorne	Burgh and Preston
Farnham	Compton
Kingston	Coombe and Hartington
Wallington	Bandonhill, East and West Cheam, Waddington and Woodcote.
Woking	Burpham and Tytting.

Brixton seems to have been surveyed in smaller units in 1334, and the various parts of Lambeth were also named in the later subsidies of 1543/5. 37 vills in the 1524/5 returns were absent in 1334. These place-names are likewise often difficult to identify in the present landscape.

The county had three substantial boroughs in the 1520's, and Southwark, an extension of the London complex, was fourth in value in the country. In taxation, it contributed about half of the amount paid by Norwich. A population of 2,000 has been suggested for Guildford at this time - supported by the market and a staple cloth industry (Dance, 1958). The location of Farnham between two





topographically different regions probably contributed to its wealth. Both Kingston and Godalming paid more than £50 in taxation, and in the case of these two towns and Farnham, when they are excluded from their mapping units, the surrounding vills are found to be relatively very poor.

The impact of London is clearer than in Kent owing to the survival of most of the documentation. North-east Surrey was densely settled and it is possible that the North Downs were the "place of most resort" for many who belonged economically to London. The distribution of surtaxed payments can be seen on the fourth map in this section, and the returns in adjusted taxation were high for much of Surrey and extended southward to the Sussex coast. In such a spread of prosperity, it becomes impossible to distinguish a London influence from a wider regional trend.

The comparative poverty of the Bagshot Sands of the north-west is clear, and spread over the border into the hundreds of Holdshot and Crondall. The higher level of returns from the heavy clays of the Vale of Holmesdale suggest that the scarp-foot lands were under intensive use in order to support such wealth.

The mapping units follow the topographical divisions of the county but at the same time, the boundaries of each unit must coincide with a parish boundary. Where strip parishes are present, the mapping units must inevitably cut across and include dissimilar tracts of country. In Surrey, for many parts it is impossible to distinguish the chalkland from the Lower Greensands on the maps. The payments of

such villages as Wotton may inflate the otherwise low returns of the Lower Greensands. This is regrettable, but may not, invalidate the present regional study. These parts of Surrey depended upon "unity within diversity" - upon a single economy making use of the variety of soil conditions present within the parish bounds. The villages beneath the Downs and Greensands developed all the resources then available within the neighbourhood.

key: F represents Farnham on the county maps

Go	Goddming
Gu	Guildford
K	Kingston
S	Southwark

references:

Enid M. Dance, Guildford Borough records, 1514-1546, Surrey Record Society, XXIV, 1958, p.XIV.

SUSSEX

A very useful transcript of the lay subsidies of 1524/5 for Sussex has recently appeared in print (Cornwall, 1956-7). The wealth of most men can be compared in both years because the returns of 1524 and 1525 are given wherever possible. In his Introduction, J. Cornwall describes the condition of the various rolls. The state of preservation clearly influences the reliability and fullness of the documentary evidence. He has resolved many of the indexing problems in the county's returns, although further work could have been carried out on the rape of Arundel. Unfortunately, the transcript contains a number of errors and little help has been given in the location of some of the place-names found in the lists.

The Cinque Ports were exempt from the normal forms of taxation, and only the aliens of Hastings, Pevensey, Rye, Seaford and Winchelsea contributed to the lay subsidy. The returns therefore give no indication of the real prosperity of these ports. The precise extent of the privileged part of Kent and Sussex is unknown, and the compilation of the county maps has been accordingly difficult. Bálverhythe, Hydney and Northeye may also have been excluded from the surveys owing to their association with the Five Ports - their place-names are not found in the lists.

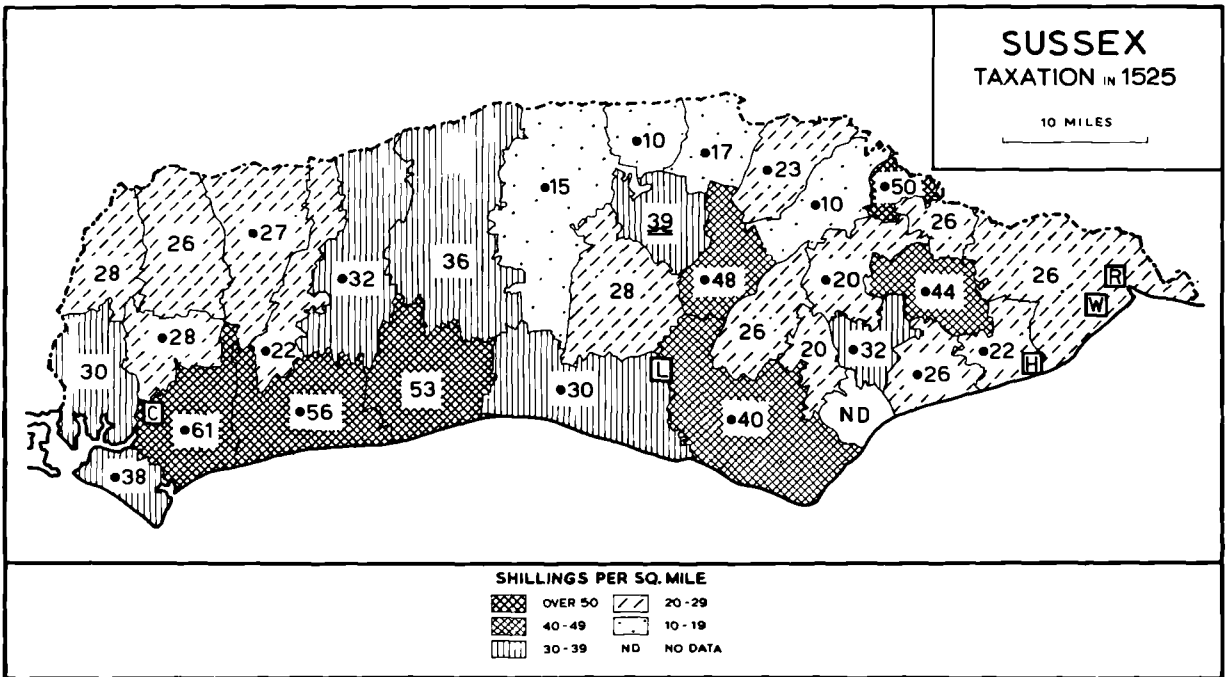
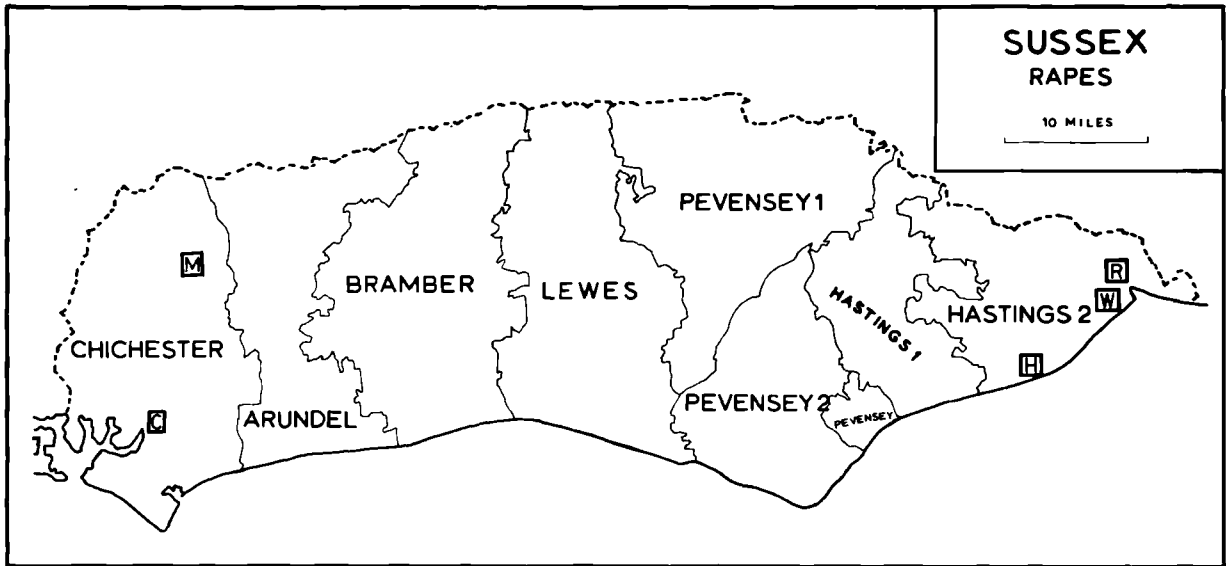
The Act also excluded Brighton and Westbourne from the subsidies of 1524/5 owing to their recent calamities. Brighton, a town of about 96 houses, was attacked by the French in 1514, and sustained considerable damage (Gardner, 1907, and Gilbert, 1949). In spite of

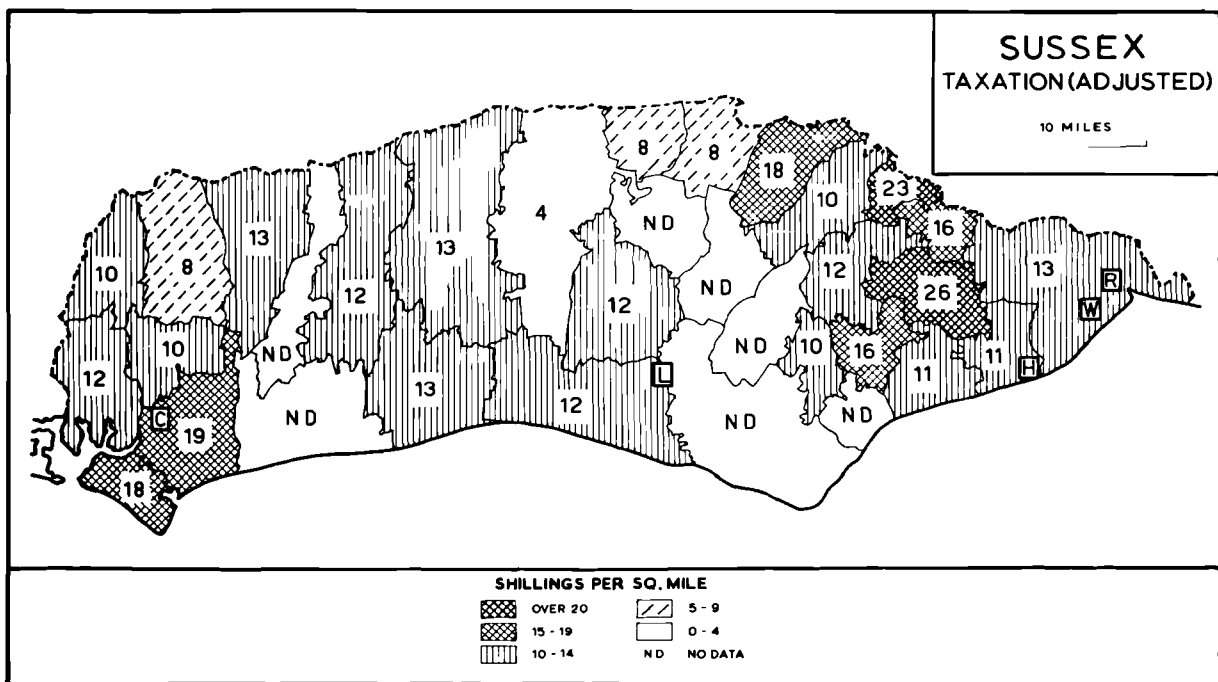
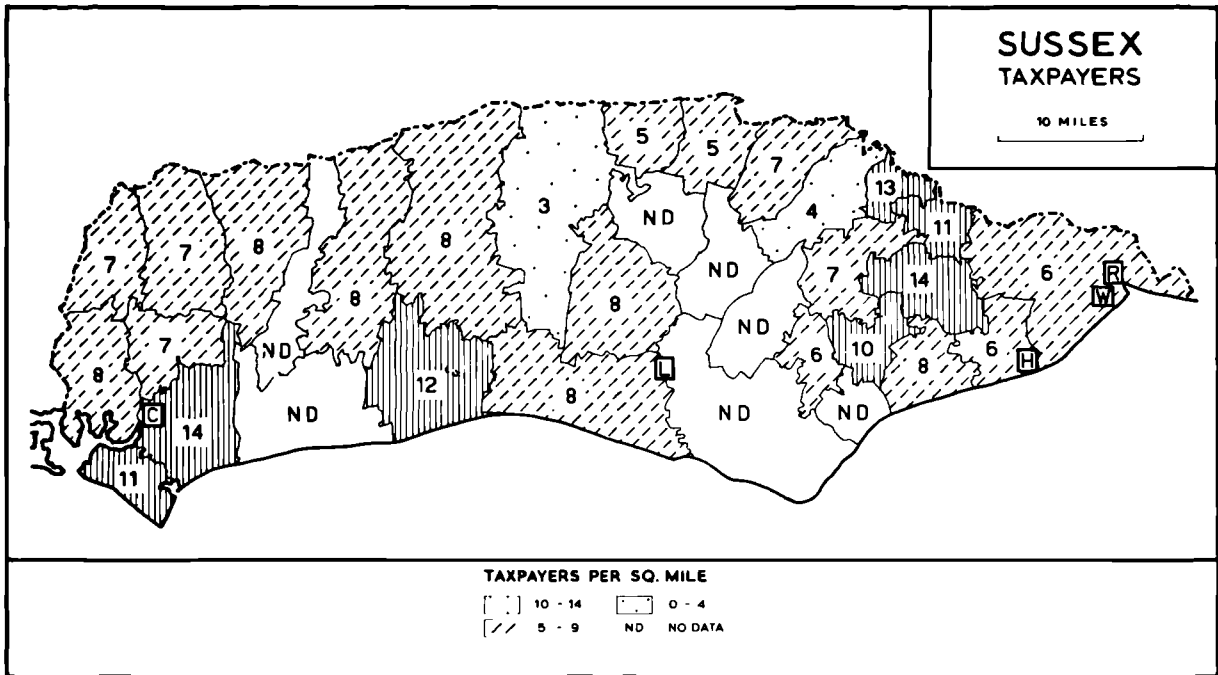
the exemption clause in the Act, a defective subsidy list has been found for the town in 1525 - a similar list may have been drawn up in 1524 and silently included under the appropriate hundred returns. Westbourne had been severely damaged by fire - a list has not been discovered for this vill.

The rapes of Sussex were similar in size and purpose to the lathes of Kent and the "divisions" of Dorset in the subsidies. As is shown on the county map, two rapes were subdivided, and they have been given a number in the Gazetteer and on the map in order to distinguish the two halves of each rape. An analysis of the tax returns of Sussex is not easy. The organisation of the surveys was not uniform, and in some parts of the county, the returns for both years are defective. L.F. Salzman (1961) commented that "the officials of the individual rapes and hundreds acted independently and interpreted, or even ignored, the wording of the Act at their own pleasure". The hundreds were sometimes organised without recourse to the smaller units of the parish and tything.

- a. There is a fairly good documentary coverage of the county in the first year, but a detailed analysis of the returns is hampered by the fact that often the smallest units in the survey were hundreds.
- b. Many more place-names were given in 1525, but a large number of documents are lost.

Sussex was therefore unevenly surveyed, and a detailed study of the distribution of wealth and population is limited. It is difficult to compare the composition of the subsidy lists in 1334 and later. Where





the hundred returns are complete and full, about twenty vills of 1334 have not been found in the 1520's returns. Five of them are now "lost", and Cudlow and Exceat are deserted medieval villages (Holden, 1962).

The lands around Chichester and near the mouth of the River Arun were very wealthy, with a higher tax yield than in the Hampshire Basin. Parts of the Sussex and Norfolk coastline enjoyed a similar level of prosperity. Wealth was unevenly spread, and the returns of the coastal plain were much higher than those along the cliffed-shoreline. R.A. Pelham (1931) distinguished a number of "maritime agricultural districts" in his study of earlier subsidy surveys. The central part of the South Downs was poorer than the downlands north of Chichester, and west of Eastbourne. Areal changes in land use and the importance of sheep-grazing may be found throughout the medieval period.

The Cinque Ports confuse the pattern of wealth in East Sussex. Their wealth derived from trade and associated industries escaped survey, and the subsidy returns were based almost entirely on neighbouring agricultural districts. The Pevensey Levels and the Romney Marsh had a similar level of taxation in 1524/5.

E.M. Yates (1954) found a correlation between the level of taxation and the quality of the soils in the western parts of Sussex. He used a number of early surveys in his study. The richer vills were also the most fertile farmlands and Dr. Yates concluded that

the tax surveys picked out the most attractive parts of the Sussex countryside. Comparisons of this kind are, however, rarely possible.

The first difficulty to be met is the absence of an entirely suitable mapping base for the medieval statistics. Strip parishes are a common feature of many parts of Sussex, and the mapping units which follow the parish bounds unavoidably transcend distinctive topographical areas. It is impossible to compare the returns of different soils and economies within such inappropriate mapping units.

Secondly, men paid taxation upon wealth drawn not only from their home parishes, but from further afield. Their assessments were recorded only in the will to which they had most resort: The composition of these assessments was not given. An inhabitant in the Vale of Rother might hold investments in the Weald and in the Downs, but there is no indication of this in the tax returns. Many people must have held scattered holdings in the dispersed settlements of west Sussex. Because of the nature of the tax data, we cannot expect the various landscapes to stand out sharply on the county maps. At best, differences between the loams of the Sandgate Beds and Upper Greensands, and the poor soils of the Folkestone and Hythe Beds will be very blurred.

In any case, the search for a very detailed relationship between the wealth and the landscape may be pointless. There were conscious attempts to weld the contrasting regions into one economic unit: sheep were folded on the fields of the plain in winter, and allowed

to graze on the downland in summer. The ports of the Sussex coast were an important factor in the Wealden timber industry owing to their insatiable need for ship-building timbers through the century (Gulley, 1960).

The Wealden market towns were relatively small in the early sixteenth century, but communications between London and the coast were improving with perhaps some repercussions on the local economy. The pattern of the tax returns in central Sussex is very complicated: the Weald was poorer than neighbouring parts, and yet there were many surtax payments. Indeed, on the national map of adjusted taxation, the area was indistinguishable from parts of eastern Surrey.

Mary C. Delaney (1921) and others have emphasised the importance of the reign of Henry VIII as a period of change. Care must be taken in accepting this view, because it may not be a coincidence that the documentation of the iron industry is more plentiful after 1509. However, D. Crossley (1966) noted that the "rapid and systematic destruction of the forest dates from the reign of Henry VIII, when the extensive development of the Wealden iron industry began". From the maps, it appears that little headway had been made by the time of the 1524/5 subsidy surveys.

key: C represents Chichester on the county maps
 H Hastings
 L Lewes
 R Rye
 W Winchealsea.

references:

- J. Cornwall, The lay subsidy rolls for the county of Sussex, 1524-5, Sussex Record Society, LVI, 1956-7.
- D.W. Crossley, The management of a sixteenth century ironworks, Economic History Review, XLX, 1966, p.273-88.
- Mary C. Delany, Historical geography of the wealden iron industry, 1921
- J. Gairdner, On a contemporary drawing of the burning of Brighton in the time of Henry VIII, Transactions of the Royal Historical Society, 1, 1907, p.19-31
- E.W. Gilbert, The growth of Brighton, Geographical Journal, CXIV, 1949, p.30-52.
- J.L.M. Gulley, The wealden landscape in the early seventeenth century and its antecedents, Ph.D. thesis, London, (unpublished 1960.
- E.W. Holden, Deserted medieval villages, Sussex Notes and Queries, XV, 1962, p.312-15.
- R.A. Pelham, Studies in the historical geography of medieval Sussex, Sussex Archaeological Collections, LXXII, 1931, p.156-84.
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WARWICKSHIRE

The 1524/5 subsidy has not been previously used in research on Warwickshire, and the reasons are not hard to find. Whilst the documents of Hemlingford hundred are well-preserved, those of Kineton are defective and a few vills cannot be studied in either year. The task of analysing the surveys is made more difficult by the very size of the hundreds - there are about 55 units in Kineton hundred and 97 in Knightlow.

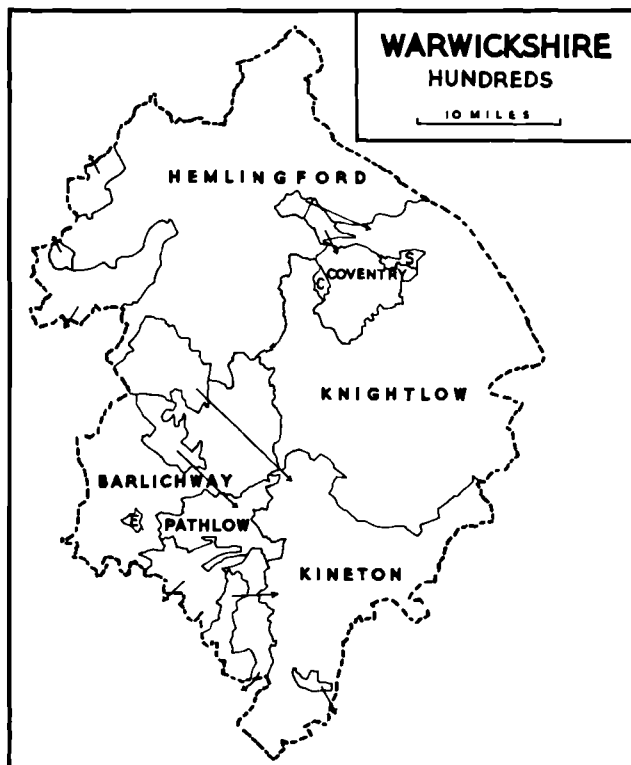
The composition of the surveys reflects the settlement pattern of Warwickshire. P.N. Nicklin (1932) divided the county along the scarp edge of the Lower Lias upland - to the north was the Forest of Arden and in the south were the champagne lands of the Feldon. The wooded hundred of Hemlingford in Arden was assarted comparatively late in the medieval period. The grass and cornlands of the south in the hundred of Kineton were characterised by their early nucleated villages surrounded by open-fields. The differences in the history and economy of the settlements may be demonstrated by the distribution of moated huesteads in Warwickshire. (Roberts, 1962). F.V. Emery (1962) found that 58% were located in the hundred of Hemlingford, and only 4.5% of the moats in Kineton. The late and dispersed form of settlement was therefore confined to the northern part of Warwickshire.

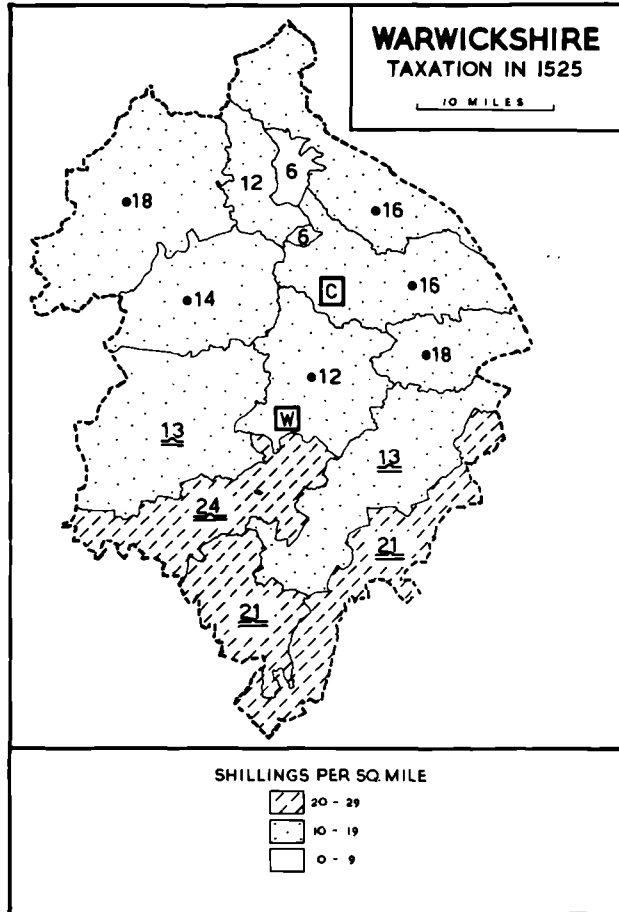
The subsidy lists reflect this dichotomy in the settlement pattern. There are many very small vills in Barlichway and Hemlingford with only one or two taxpayers. Alspath, Ruin Clifford and Little Wilmcote

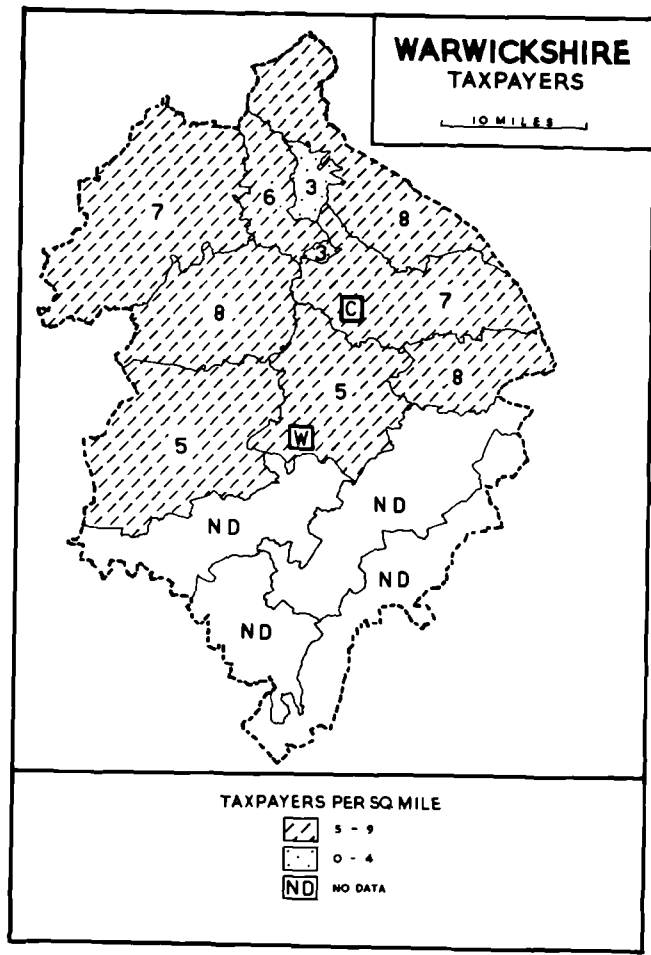
have always been minute and cannot be found even on the modern map. The surveyors differed in their methods of recording this scatter of hamlets and isolated communities. In some surveys, the sites are individually listed, in others the place-names are linked in single lists, and in other cases the returns are included under other vills in the area. In contrast, the vills of the southern part of the county were substantial and very few place-names are linked in the Tudor returns. Furthermore, the composition of the 1334 and 1520's lists is similar - all the units in 1524/5 for Kineton were present in the 1334 list.

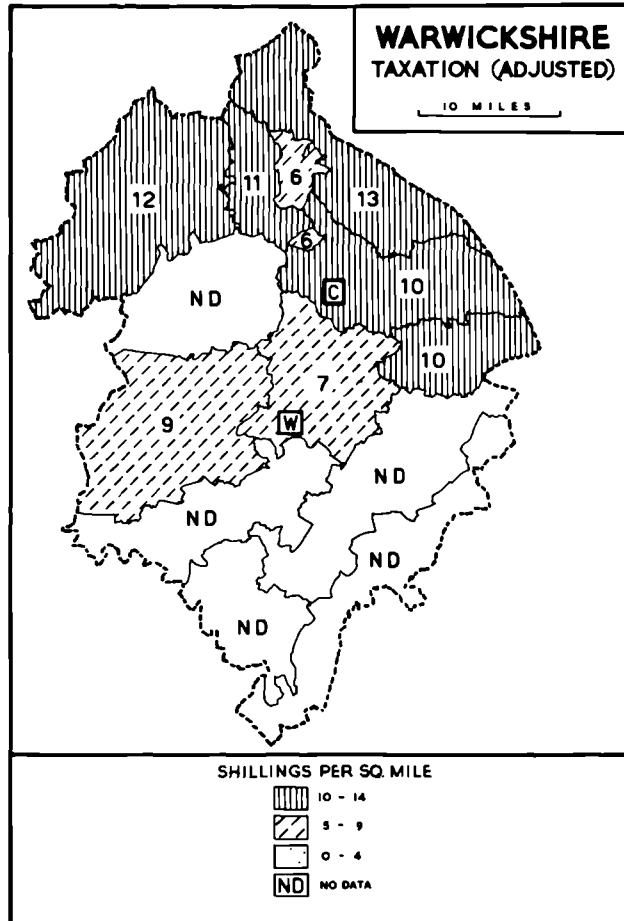
The scattered homes of the woodland colonisers were not liable to desertion. M.W. Beresford (1945-6) found only nine lost villages in Hemlingford, whereas there were 42 in Kineton and 33 in Knightlow hundreds. The larger villages of the south fell to the enclosing landlord and 21 of the 57 vills, present in 1334 and absent in the later surveys, turn out to be lost villages. The timing and the scale of desertion may have varied between Warwickshire and the eastern counties of Lincolnshire and Norfolk. H. Thorpe (1965) notes that, "Wormleighton had been declining through the (fifteenth) century and was ripe for final depopulation". Yet in 1524 it still had 26 taxpayers. Another lost village, Witchurch, had thirty taxed persons. These are far higher returns than lost villages in East Anglia.

The distribution of wealth in Warwickshire was much more uniform than in Worcestershire. There was an even spread of taxpayers in









Warwickshire and Wiltshire, and the density was near the national average. This is interesting because in other ways Warwickshire was transitional between the wealth of the south-east and north-west of England. It lies between the marked prosperity of Northamptonshire and Oxfordshire, and the poverty of Shropshire and Staffordshire.

The returns of the Edgehill Fringe may reflect the importance of the feldon-type of agriculture in the economy of the county. The higher returns of the Avon valley may be an upstream projection of the wealth of the Vale of Evesham. On the other hand, the East Warwick Plateau of the north was much poorer and epitomises the late development and backwardness of the Keuper Marl lands overlain with glacial deposits.

The concept of an economic water-shed in England can be examined in the light of the distribution of taxation. R.A. Pelham (1938) said that the watershed should be set further west than Warwickshire. The Severn was used less than might have been expected, and Birmingham had closer links with the east than with Bristol and Gloucester. The villages of Birmingham and its neighbours had much smaller tax returns than the textile towns of Suffolk or Wiltshire, but in the context of the West Midlands they were important. A tanning industry was being developed in Birmingham in conjunction with woollen manufacture and metal work (Gill, 1952). Coventry was the fourth most important centre in the country, and completely overshadowed other Midland centres - as can be seen on the second national map. Coventry had "long been the most important manufacturing centre in this part of the kingdom"

(Court, 1938), and it is unfortunate that we cannot more precisely define its sphere of influence from the subsidy surveys.

Professor Thorpe has written of the interaction of town and country in the feldon economy. Perhaps the presence of Coventry encouraged the settlement of a number of very prosperous people in that part of Warwickshire. A pastoral industry may have been encouraged by the nearby concentration of population in Coventry.

keys C represents Coventry on the county maps

W Warwick

references:

- M.W. Beresford, The deserted villages of Warwickshire, Transactions of the Birmingham Archaeological Society, LXVI, 1945-6, p.49-106.
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- R.A. Pelham, Trade relations of Birmingham during the middle ages, Transactions of the Birmingham Archaeological Society, LXII, 1938, p.32-40.
- B.K. Roberts, Moated sites in Midland England, Transactions of the Birmingham Archaeological Society, LXXX, 1962, p.26-37.
- H. Thorpe, The Lord and the landscape, Transactions of the Birmingham Archaeological Society, LXXX, 1965, p.38-77.

WILTSHIRE

G.D. Ramsay (1954) edited two taxation surveys of the sixteenth century, but no transcripts were taken from the 1520's returns. This is surprising in view of the relatively good coverage of the county - only a few hundreds have incomplete or confused returns.

A number of interesting documents survive for Wiltshire:

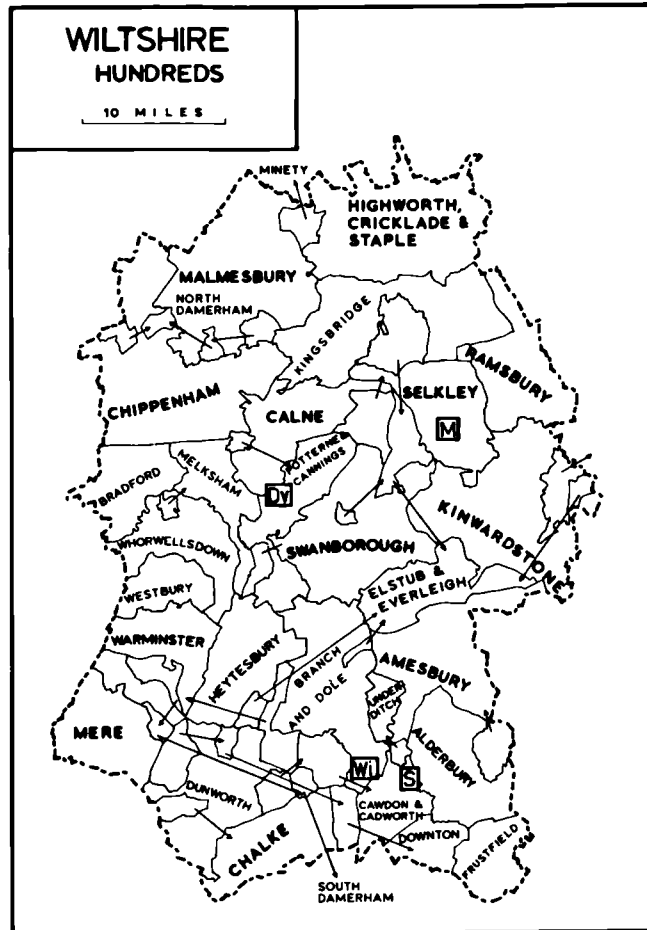
1. A few pre-revised lists of the first survey have been discovered - they are the "A" lists" described in Chapters 2 and 8. The early surveys of the hundreds of Chalke, Dunworth and Heytesbury give reasons for the reduction of some assessments since the time of the loan and demonstrate a close relationship between the level of assessment in the loan and in the early work on the first subsidy returns.
2. Another class of document is extant for St Peters in Marlborough, Lyneham abbey and Helmarton. Names of taxpayers with their contributions were given, together with an indenture dated the last day of November 1523. The lists may have been drawn up as a guide to the petty-collectors when they collected the taxation. Assessments were not included in the list entries - they would have been of no interest to the collectors of the tax.
3. The entries of servants in the second survey are separately listed in the hundreds of Amesbury and Ramsbury. In Marlborough's second survey, servants, labourers and journeymen were identified and written apart from the rest of the taxpayers.

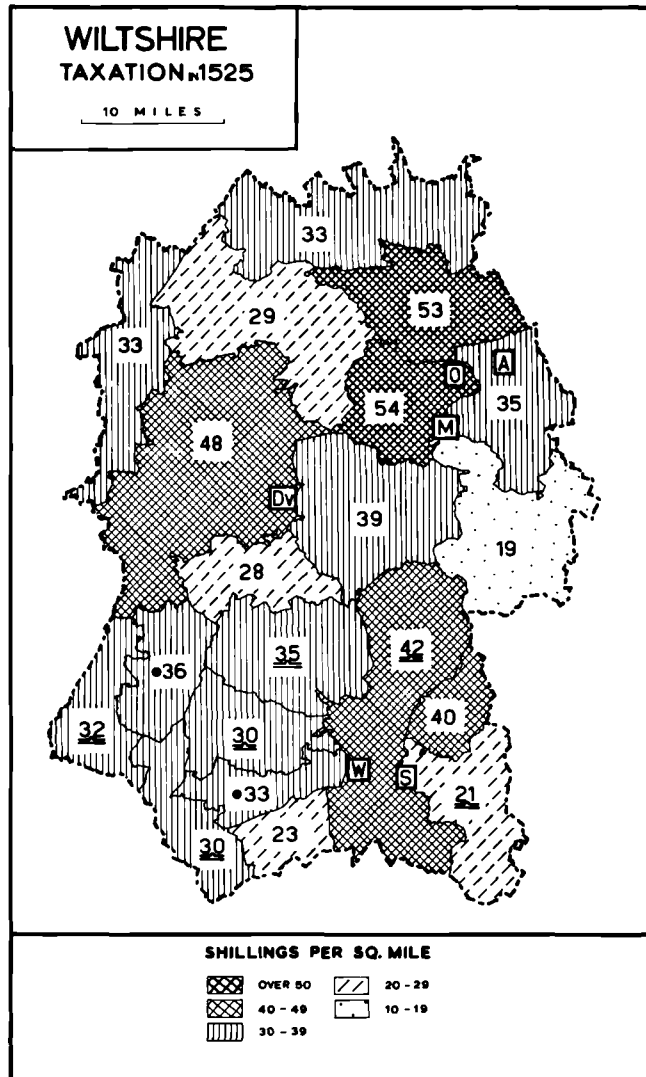
The hundred structure of Wiltshire was most complicated - as can

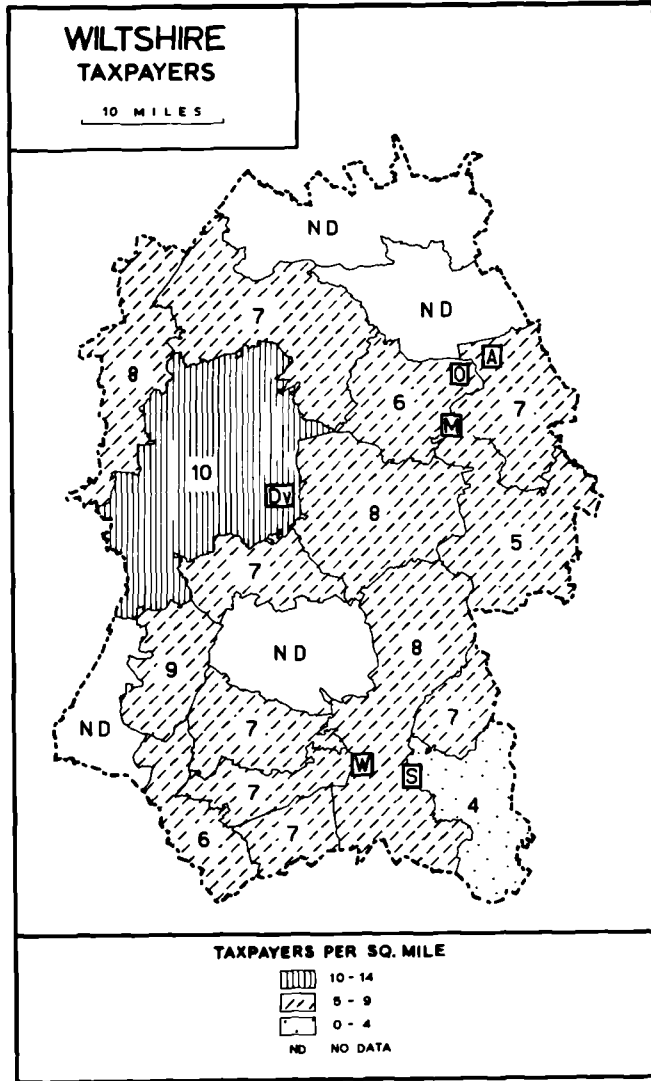
be seen from the county map. There were many detached parishes, and some vills administratively belonged to Wiltshire but were many miles from the county border in Berkshire.

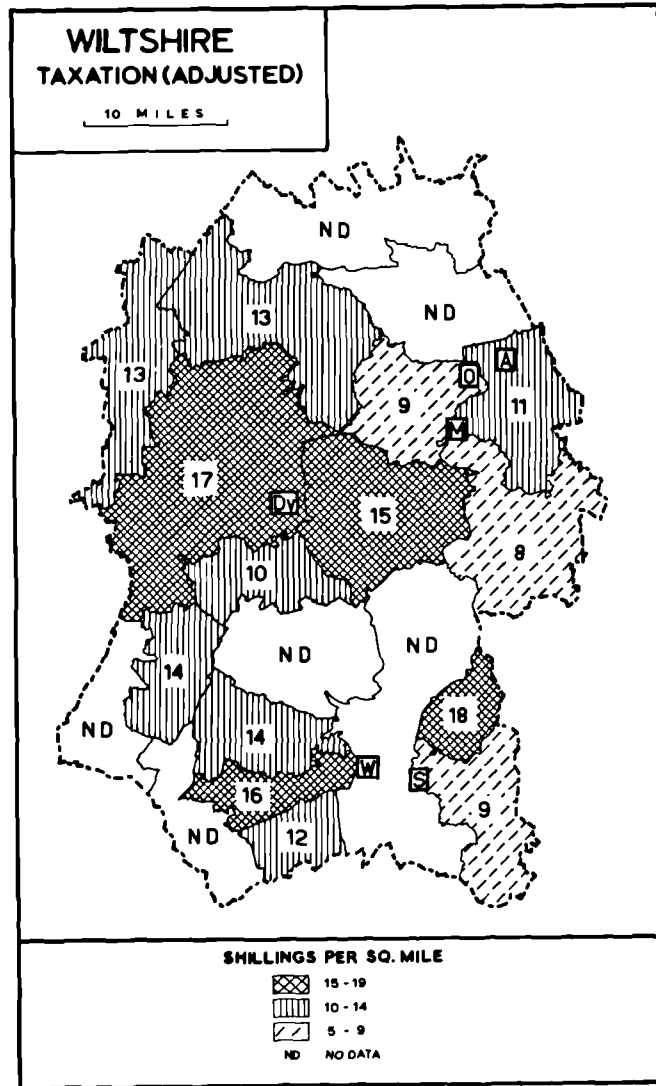
There were about 427 vills in the Wiltshire lists and the place-names of another 132 units in 1334 were missing. Some of these absent vills are deserted medieval villages, but most have always been small and are represented on the ground today by a few buildings. Others are small parts of loosely spread settlements along such streams as the Wylve. Surprisingly, there were only 34 fresh place-names in the Tudor lists - which was a relatively small increase in view of the size of the county.

Western Wiltshire played a vital part in the West Country textile industry and "throughout the reign of Henry VIII London looked to western Wiltshire as one of its chief sources of supply for fine white woollens" (E. Kerridge, 1951 and Eleanora Carus-Wilson, 1959). It is not easy to correlate the distribution of taxation with developments in the textile industry. G.D. Ramsay (1943) noted that "the boundaries of this great textile area were neither stable nor clear-cut", but as expected, the hundreds of Melksham and Chippenham were among the most prosperous parts of the county. There were also high returns from the woollen centres following the Wylve toward Salisbury in the south. It may be noted that wealth was more evenly spread through the countryside of Wiltshire than in the Suffolk textile area.









The distribution of taxpayers in the county was surprisingly even, and the density was about average for south-east England. This is interesting in view of the industrial development which was then taking place. Progress seems to have been possible with an almost normal density of population. The prevalence of the so-called domestic system may help to explain this feature. "Large scale enterprise and the small free craftsmen competed side by side", and wealth was not concentrated either in a few towns or the hands of a small number of men.

The Salisbury region was very wealthy, and the city was among the six most prosperous centres in the country. W.G. Hoskins (1959) noted that Salisbury and Wilton reached their zenith at this time - producing the lighter kersies and coloured cloths. It is clear from the maps that this regional prosperity was continued southward into the Avon valley of Fordingbridge in Hampshire.

It would be wrong to think of wealth solely in terms of textiles. Marlborough, Aldbourne and Ogbourne St George contributed more than £50 in tax. They were richer than all the well-known textile centres in the west of the county. This may merely show that most of the wealth of the north-east was confined to the market centres - whereas in the west, industry was more dispersed. On the other hand, the dairying industry was important, and the northern border was famous cheese-country. The butter-famous vale of Wardour in the south-west should also be mentioned.

Salisbury Plain was famous sheep-and-corn country, and the region

had an average return for southern England. E.Kerridge (1959) noted the heavy investment made by some very rich landowners in the Downs. "Capitalism achieved its greatest development in regions of the open field". The maps illustrate the importance of the surtax payers in the economic structure of the area.

There could be two reasons for a high level of assessment in the returns of Wiltshire. The Exchequer may have suspected the county as a centre of prosperity, and may therefore have taken greater pains over the surveys. As a result, the maximum amount of money would have been extracted from the inhabitants. There are other grounds for explaining the high level of payment. Advanced agriculture sustained a large number of market towns, and the textile industry had a country-wide fame. In the light of the subsidy surveys, Professor Hoskins thought the wealth of the county had slipped since 1337. Whatever the truth of this remark, Wiltshire made a very large contribution to the lay subsidies in 1524 and 1525.

key: A represents Aldbourne on the county maps.

Dv	Devizes
M	Marlborough
O	Ogbourne St George
S	New Salisbury
W	Wilton

references:

- Eleanora Carus-Wilson, The woollen industry before 1550, Victoria County History, 1V, 1959, p.115-47.
- W.G. Hoskins, Economic history, Victoria County History, 1V, 1959 p.1-6.
- E.W.J. Kerridge, Agrarian developments of Wiltshire, 1540-1640, Ph.D. thesis, London (unpublished), 1951.
- E.W.J. Kerridge, Agriculture, 1500-1793, Victoria County History, 1V, 1959, p.43-64.
- G.D. Ramsay, The Wiltshire woollen industry in the sixteenth and seventeenth century, 1943.
- G.D. Ramsay, Two sixteenth century taxation lists, 1545 and 1576, Wiltshire Archaeological Society, Records Branch, X, 1954.

WORCESTERSHIRE

Although a number of lay subsidy rolls were transcribed at the opening of the century, the 1520's returns were not among them (Worcester, 1893). This may have been due to the problem of handling the defective and confused rolls. The first survey of Worcester is lost, and the second is incomplete. The lists of Halfshire are very defective and vill totals were not given in either year. The lists of Blackenhurst hundred are disregarded in the Gazetteer because even the most cautious reading of the membranes would be too dangerous to employ.

All these problems are worsened by the immense size of some of the hundreds. Many of the hundreds in the West Midlands were vast in area, and Oswaldslow has 109 vills. This increases the tedious task of sorting the pieces of defective membrane into their correct order.

An analysis of the returns is limited in another way. The hundred structure of Worcestershire is extremely complex, and there are many detached parishes. In addition, there have been many changes in the county border with Warwickshire and Gloucestershire. The confused administrative pattern and the defectiveness of the material made it very difficult to locate taxpayments on the county map. Some of the returns on the maps have been interpolated in the area of Blackenhurst and Halfshire hundreds.

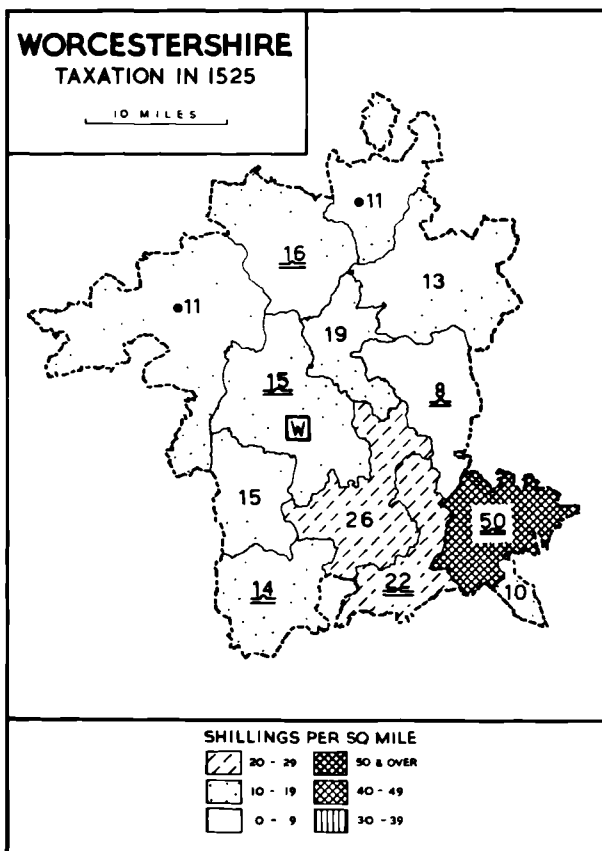
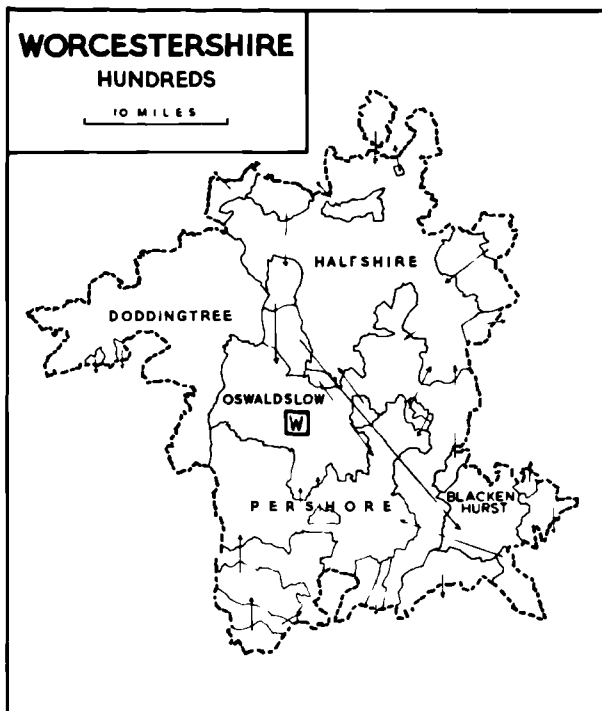
The loss of returns frequently prevents a comparison of the

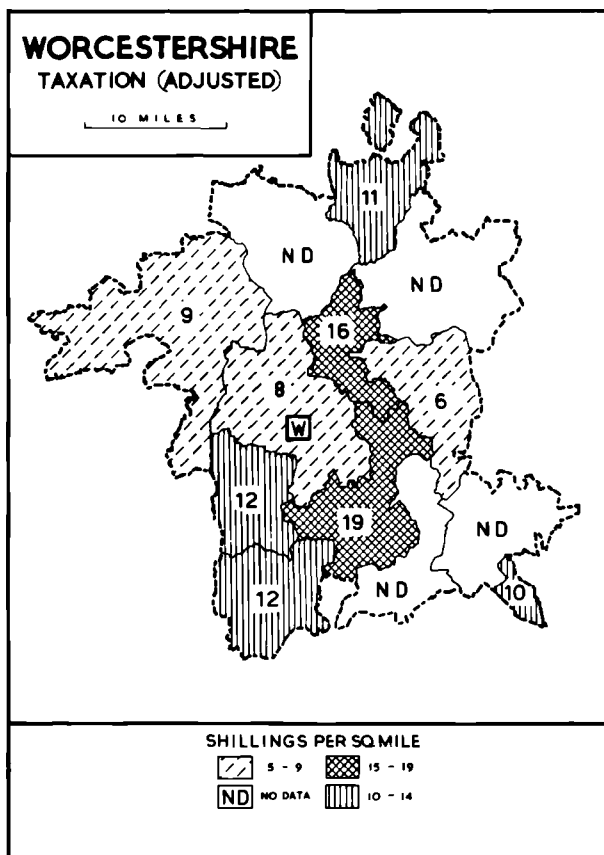
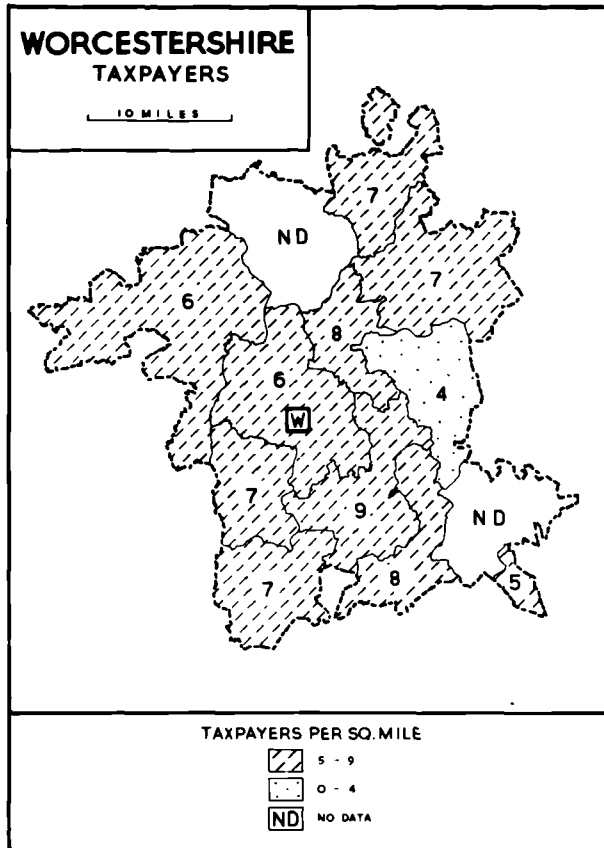
place-names in 1334 and the 1520's surveys. In the earlier list, many places were silently included as "cum membris" of other vills. In this way, Inkberrow probably included the units of Edgioc, the Knightons, Holberrow and Norbury in 1334 - they are named in the 1520's. Many isolated and small sites must have been too poor, or too insignificant, to be identified in national taxation lists. The dispersed settlements made only an intermittent appearance in the surveys. Wadborough, for example, had only a farm and a moat through most of its history, and Wichford was little larger.

The poorly preserved documents give an inadequate picture of the distribution of wealth in Worcestershire. The most prosperous hundred, Blackenurst, has lost all its survey lists.

The high returns of the Avon valley may reflect the attractive soils and a distinctive economy (Gaut, 1939). There were some similarities with the returns of the Wreake valley of Leicestershire. The yield in taxation fell markedly away from the valley lands toward the higher grounds of the Cotswolds. The northern parts of the county were poorer still, but appreciably wealthier than the counties further north along the Welsh borderland. A north-south belt of land may be distinguished where the yield on assessments of less than £20 was well above average.

Key: W represents Worcester on the county maps.





references:

R.C. Gaut, A history of Worcestershire agriculture and rural evolution, 1939, p.63-77.

Worcestershire Historical Society, 1893-1902, 1
- Lay subsidy rolls for the county of Worcester, 1280-1603.

YORKSHIREEAST RIDING

The commissioners in each county submitted a list of taxpayers, with their assessments and contributions in tax, to the Exchequer (see Chapter 2). One example can be studied in the Frontpiece of this work. In 1524, however, Buckrose and Dickering wapentakes sent a certificate with only the names of the tax vills and their contribution. No other documentation has been found, and in 1525 Buckrose compiled another rudimentary list. The returns suggest that this part of Yorkshire failed to carry out the subsidy surveys in an orthodox manner. It was most noticeable in 1524/5 because the Exchequer required for the first time full and detailed lists for auditing and storage in London.

The Exchequer needed detailed taxation accounts in order to check the level of assessment. In Yorkshire, this seems a reasonable requirement. There is clear evidence of underassessment, and comparison may be made with the lay subsidy returns of 1543/5. Although the survey was slightly less comprehensive, there were many more taxpayers - proving that a large proportion of the population escaped taxation in the 1520's.

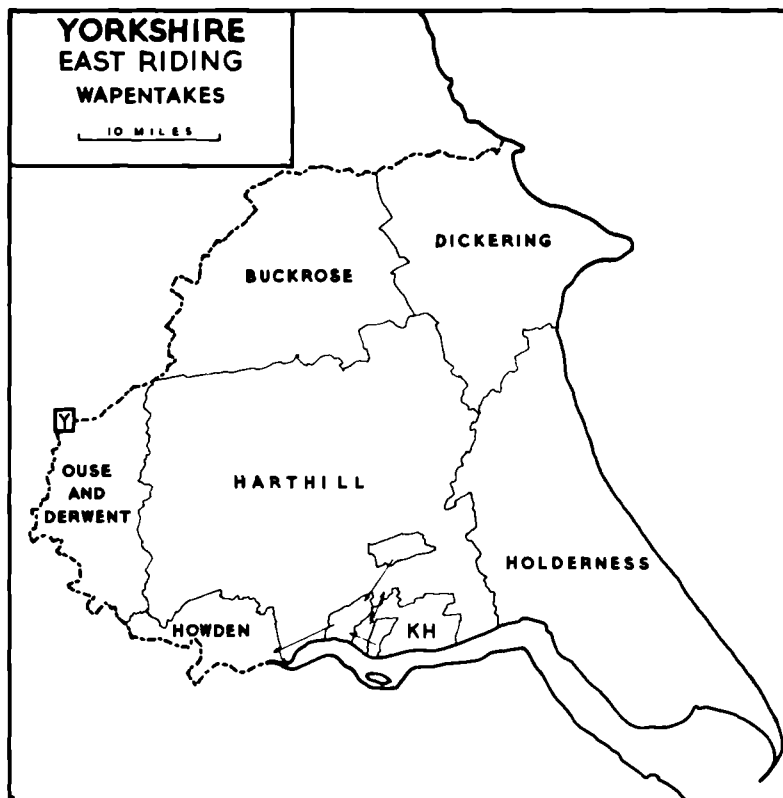
Owing to the poor state of documentation, it is difficult to analyse the returns of Harthill and Holderness wapentakes. However, the names and wealth of individual taxpayers can be read, and the surveys were much more orthodox in their presentation. Reasons for decay in assessment were given for some entries in Kingston upon Hull

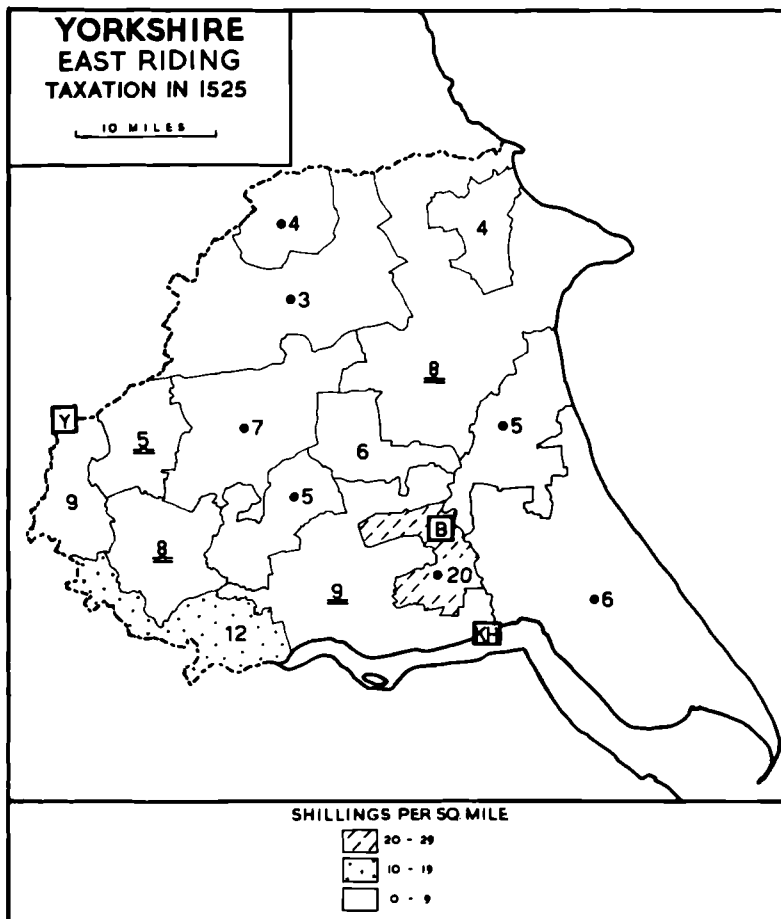
in 1525. However, if the lists are compared with those of 1543/5, there are still signs of tax avoidance in the 1520's. We must conclude that the pattern of administration in the East Riding was very different from that intended by the Crown and parliament when they drew up the terms of the Act of Subsidy.

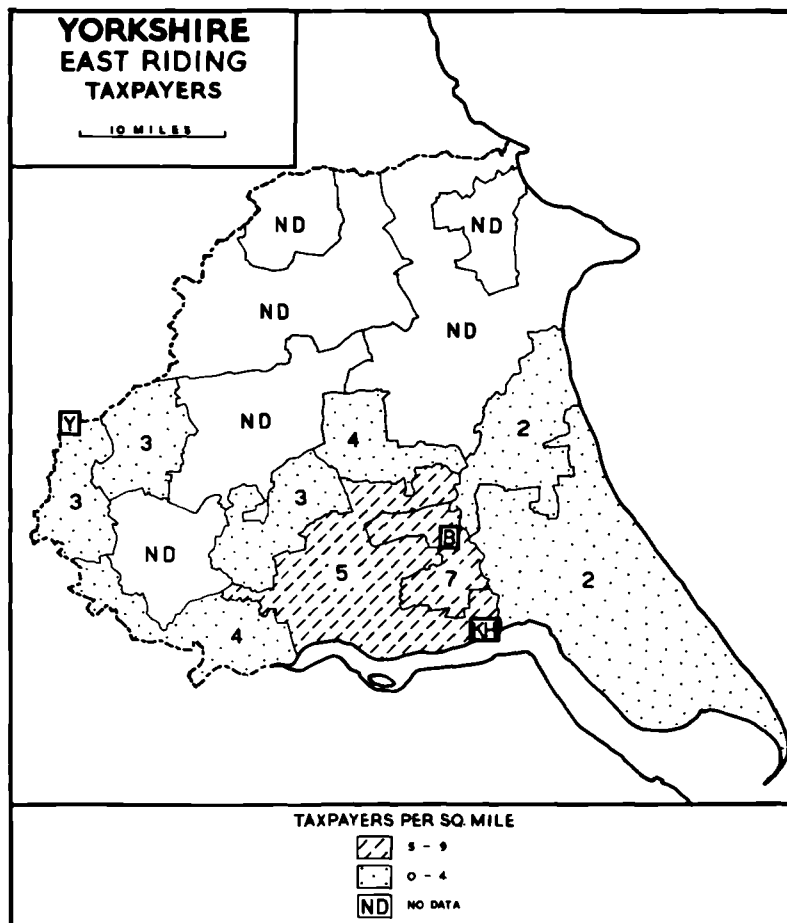
Since most people did not pay tax in the 1520's surveys, a comparison of the lists of 1334 and 1524/5 may not be very meaningful. In Byckrose and Dickezing, all the vills present in 1334 and absent in the 1520's have been identified as deserted medieval villages (Beresford, 1951-2). Coastal erosion in the years since 1334 may be the reason for the absence of Frismarsh, Tharlesthorpe and Withernsea in the Tudor returns (Sheppard, 1912). The vills which appeared for the first time in 1524/5 had typically small returns.

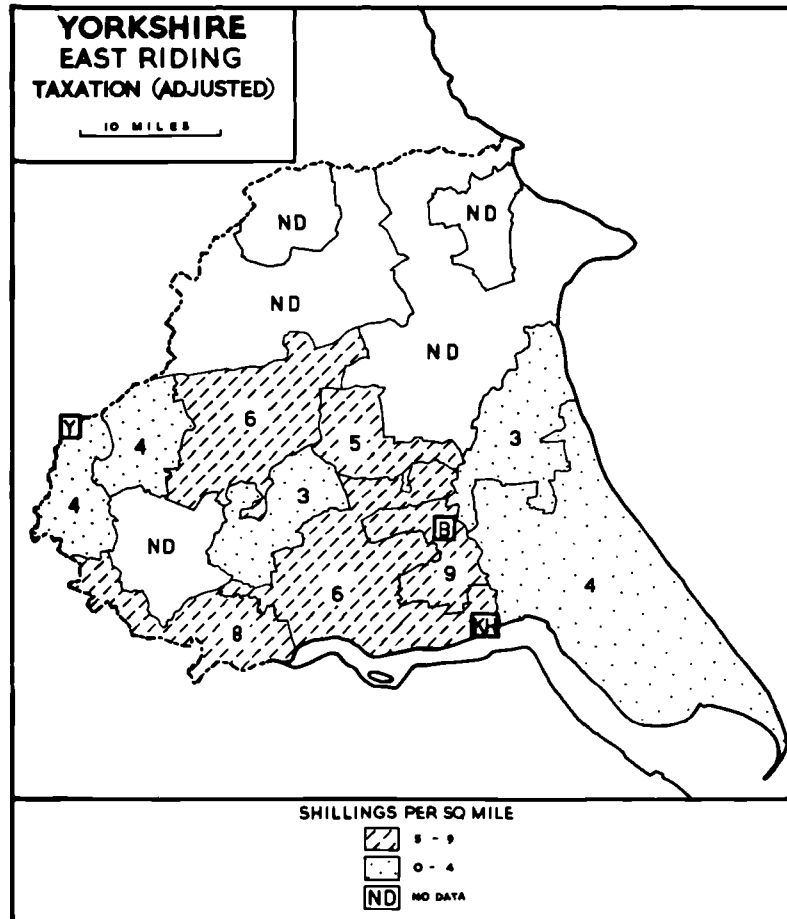
We can learn very little from the lay subsidy returns of the East Riding. The names of taxpayers were not given in two of the wapentakes, and the vill payments cannot be analysed. The surveys are poorly preserved for the two largest wapentakes, and finally there is evidence of a significant degree of underassessment in the entire Riding. We cannot compare the number of taxpayers of the East Riding with other parts of the country, and thereby accurately compare the total populations. Indeed, the relative distribution of taxation in the Riding itself may give a very imperfect idea of the true state of the economy and society.

Beverley has the appearance of a prosperous market town in the









centre of a relatively wealthy agricultural region. The Vale of York had the densest population of taxpayers, and surtaxed payments are more numerous. This part of Yorkshire has been likened in its history of enclosure to the Midland Clays of Oxfordshire and Warwickshire (Beresford, 1950). Although the basis of wealth may have been similar, the revenue of these northern lands was much lower. Further, there was little development on the waterlogged and sterile lands along the rivers and around the estuary. There was little change in this region until after the medieval period (Palmer, 1966).

The wolds had exceptionally low returns. Ecclesiastical ownership may have caused widespread exemptions: Many men with investments in the wolds may have lived in other parts of the country, but even the shepherd of the deserted medieval villages and the bulk of the labourers elsewhere were missing from the surveys. Not only was there poverty in the wolds, but there was also considerable underassessment.

Hull had very high returns, and in some ways rivalled York in its wealth. R. Davis (1964) described this period in Hull's history as one of short-lived recovery. "after 1520, with the falling away of the remaining wool trade, Hull's ships took an even smaller share in Hull's overseas traffic". The size of the tax return may suggest there were important sources of wealth away from the quayside.

key: B represents Beverley on the Riding maps

KH Kingston upon Hull

Y York.

references:

- M.W. Beresford,** Glebe terriers and open fields Yorkshire, Yorkshire Archaeological Journal, XXXVII, 1950, p.325-68.
- M.W. Beresford,** The lost villages of Yorkshire, Yorkshire Archaeological Journal, XXXVII, 1951, p.474-91, XXXVIII, 1952, p.44-70. p.215-40 and p.280-309.
- R. Davis,** Trade and shipping of Hill, 1500-1700, East Yorkshire Local History Series, XVII, 1964.
- J. Palmer,** Landforms, drainage and settlement in the Vale of York, in "Geography as human ecology, methodology by example", edited by S.R. Eyre and G.R.J. Jones, 1966, p.91-121.
- T. Sheppard,** The lost towns of the Yorkshire coast, 1912.

YORKSHIRE

NORTH RIDING

The subsidy surveys of Lancashire and the North Riding are the least reliable of any county in England. A comparison with the returns of 1543/5 proves there was widespread underassessment and evasion of payment during the 1520's.

There is plenty of evidence that the surveyors did not follow the procedure as laid down by the Acts:

1. There were standardised returns in the lists of Bulmer wapentake. In 1525, there were internal readjustments in each vill so as to ensure that a similar payment was made in both years of the survey.
2. The lists of East and West Hang were as rudimentary as those of Buckrose and Dickering in the East Riding. The names and details of individual taxpayers were not given. In the light of underassessment, the failure to furnish full and detailed lists of the distribution of taxation is interesting. The Exchequer needed this information in order to check the reliability and level of assessment. The local commissioners chose not to give this help to the Exchequer.
3. There were very few wage-earners in the Riding lists - there were none in West Gilling. The importance of their exclusion may be discovered in a comparison with the 1543/5 subsidy returns. In the latter survey, a very high proportion of the taxpayers was assessed for £1 and £2.

Some of the surveys are in poor condition, and many vill totals must be calculated for the purpose of the Gazetteer. The almost identical lists of Langbargh and Whitby in 1524 and 1525 helped in the

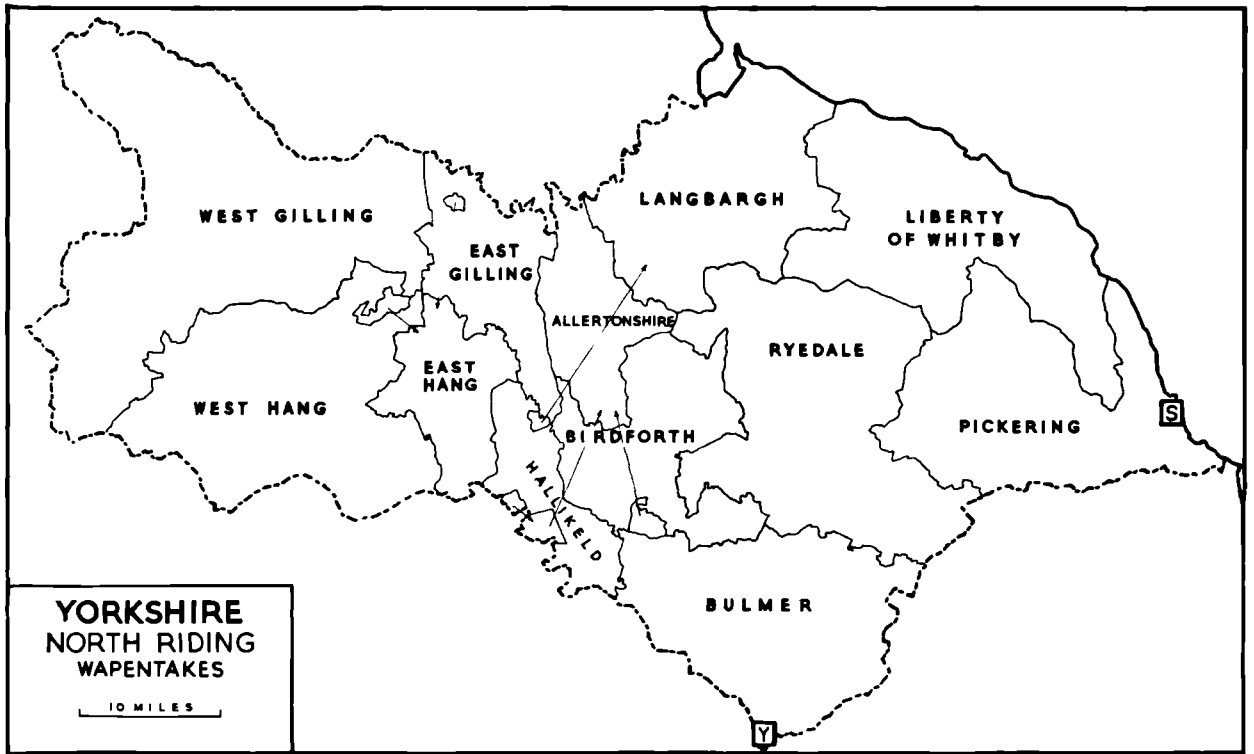
analysis of their returns. The membranes of Scarborough are in a very poor condition.

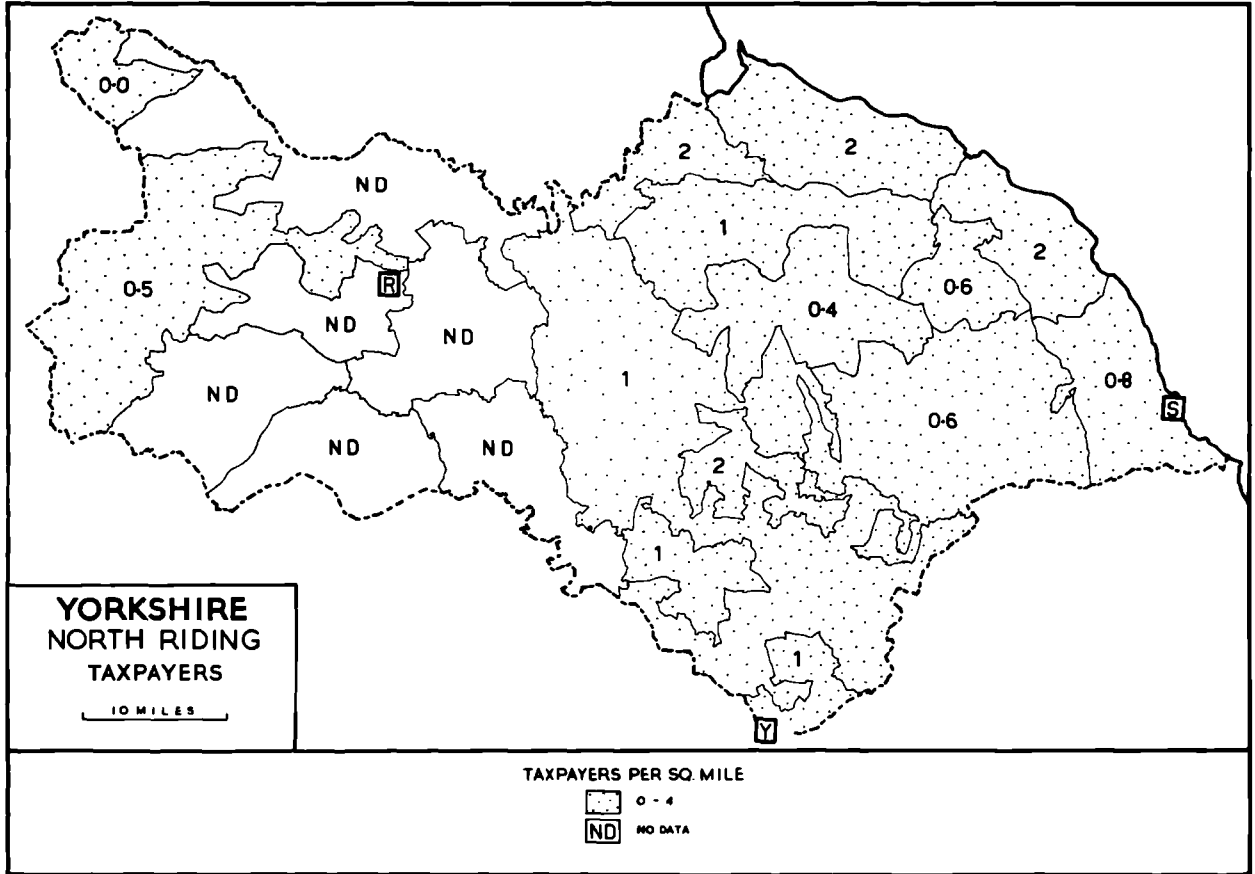
Very many place-names in the 1334 and 1543/5 survey lists were absent in the 1520's returns. This may have been due to the exclusion of so many adults in 1524/5, and many of the smaller vills may have been deemed too poor for inclusion, or were silently included under the names of neighbouring units. Some names were excluded owing to the abnormal structure of the returns of East and West Hang.

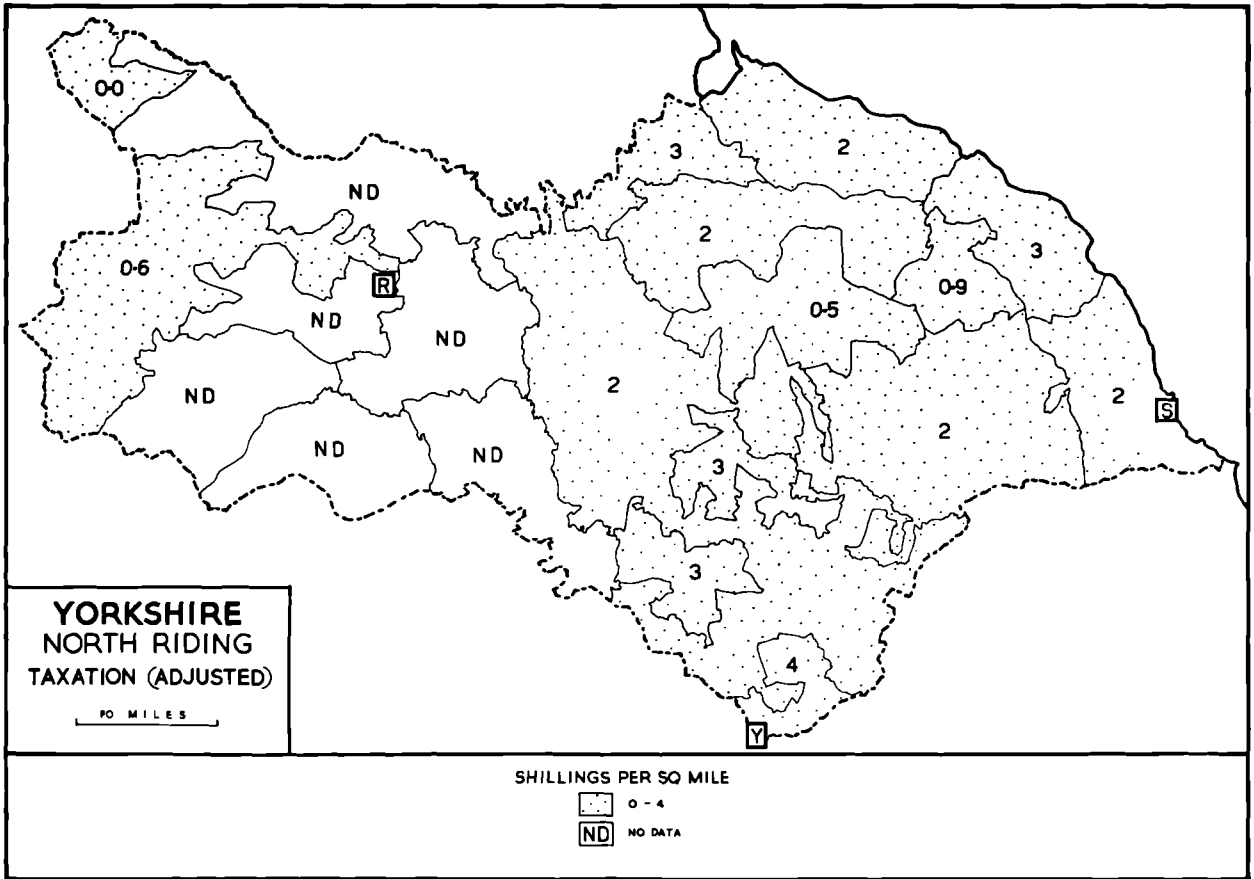
71 of the 170 deserted medieval villages in the Riding have been found in the lists. Many were linked with other vills, but in view of the low assessments throughout the Riding, the lost villages do not stand out for their poverty. The people most vulnerable to eviction were probably left out of the survey lists, and for this reason, the incidence of settlement desertion had little impact upon the subsidies of 1524/5.

The North Riding was at the lowest end of the mapping scale. These were the northern fringes - characterised by their extreme poverty in the eyes of the remainder of the country. It may not be a coincidence that underassessment is most clearly visible in the returns of the same area. Such an unrealistic assessment of wealth may have been tolerated only because the North Riding was inherently remote and poor.

Variations in taxation within the Riding may give some idea of the internal distribution of wealth. The lists are useless for tracking down the density of population because the returns are







absolutely inadequate. The western parts have very low returns, comparable with similar Pennine country in the West Riding. The North York Moors stand out for their poverty, and the northern fringe of lowlands had an above average return.

keys: R represents Richmond on the Riding maps

S Scarborough

Y York

YORKSHIRE

WEST RIDING

The City of York and the wapentake of Ainsty are included in this section, although they were treated separately from the Riding divisions in the surveys. All the vills in the wapentake of Ewcross in 1334 were absent in the 1520's returns. They were Austwick, Bentham, Burton, Clapham, Dent, Horton, Ingleton, Sedbergh and Thornton. It is not clear whether they were exempted on account of their poverty, or through an "accidental" omission. They were not specifically excluded by the Act and it is significant that this area was very reluctant to make a payment to the subsidy of 1513 (Schofield, 1963).

A number of transcripts have appeared for the Riding and the City of York and Ainsty (Cartwright, 1873 and Peacock, 1875-6). Some wapentakes were broken down into unidentified divisions in the surveys, and have been given a number in the Gazetteer in order to distinguish them.

The surveys vary in their nature and apparent reliability.

1. In the wapentake of Staincliffe and Ewcross, most of the taxpayers paid similar sums of money in 1524 and 1525. There may have been some standardisation in the vill returns, because although most vills had slightly fewer entries in the second year, the amount of tax paid was identical. There may not have been an accurate reassessment in 1525.

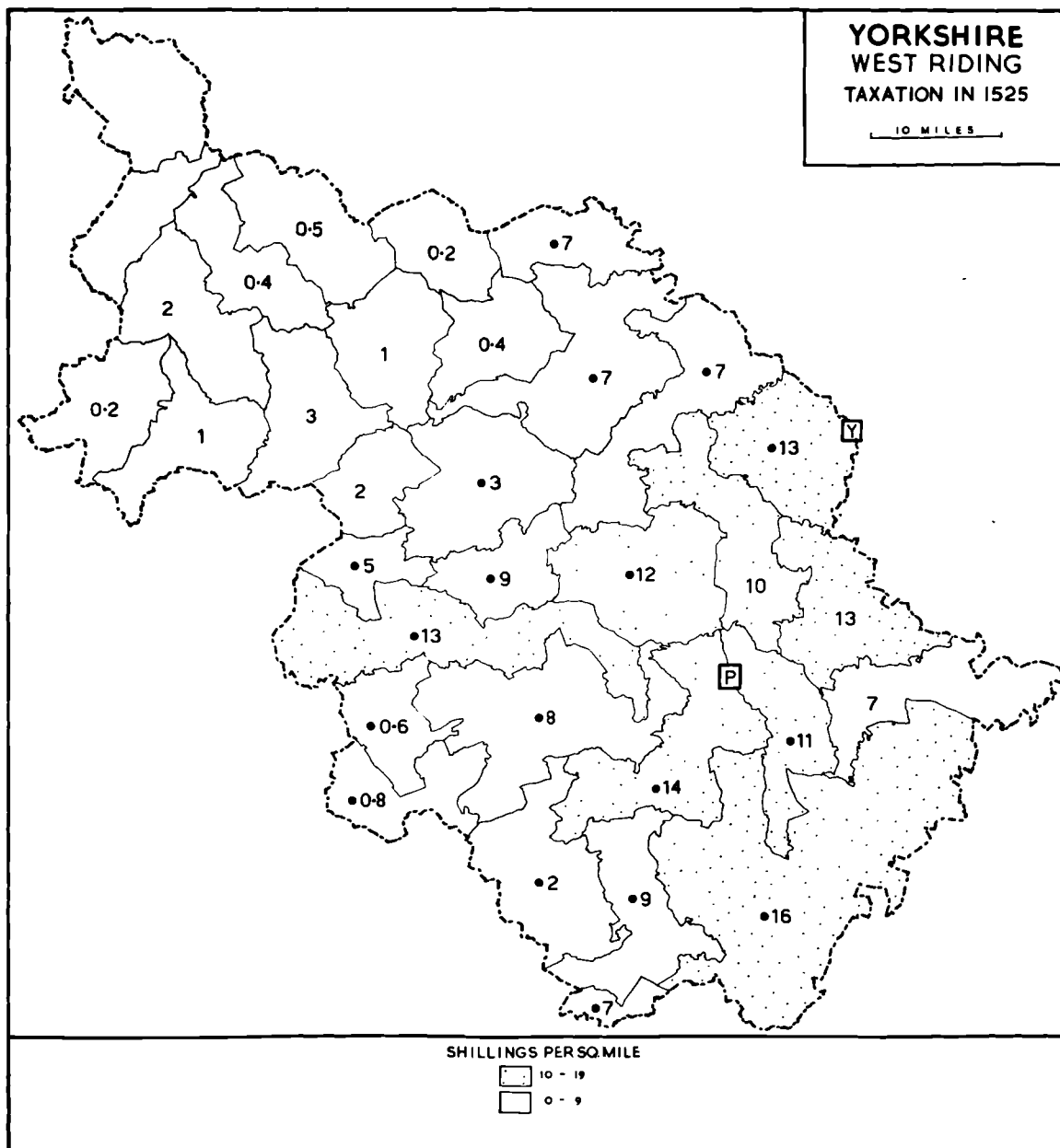
2. The commissioners and assessors misunderstood the Act in some areas. Wage-earners are rarely found in the lists, and the scale of taxation on assessments of £2 and less was frequently misinterpreted. Assessment figures were omitted from some of the surveys. On the other hand, many occupations were given in the Strafforth and Tickhill entries, and the social structure of such units as Doncaster may be deduced from the layout of the lists.

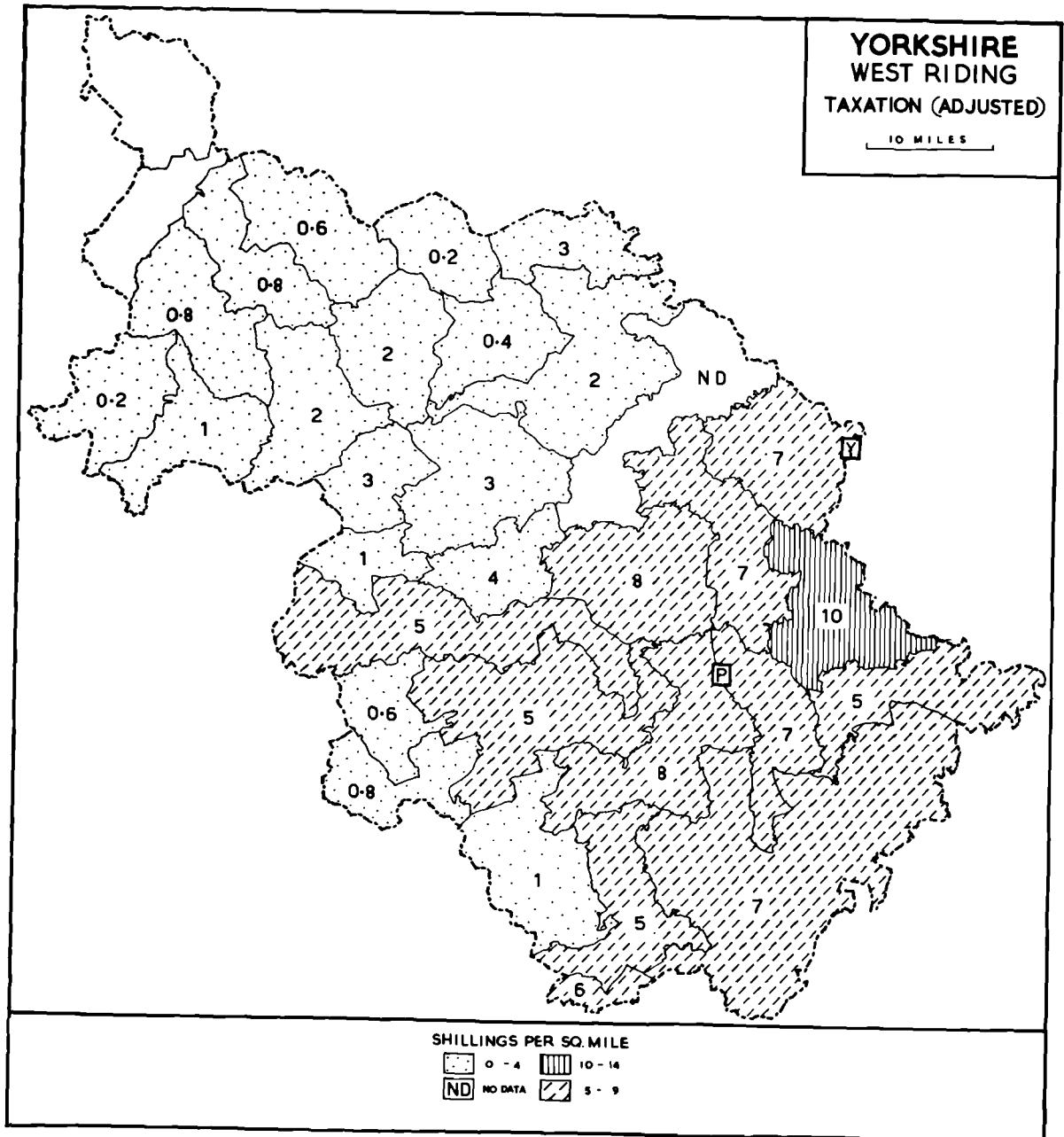
The documentary coverage of the Riding is very good, and the wapentake of Claro has the most defective returns. A few vills are unidentified in the torn and illegible membranes. Only 35 vills were present in 1334 and absent in the 1524/5 surveys. Since there are 548 units in the Gazetteer, this is a surprisingly small proportion. The number of townships first found in the lists of the 1520's is similarly low.

The exclusion of the poorest section of the population - the wage-earners - limits the use of the subsidies in settlement study. 38 of the 73 deserted medieval villages in the Riding have been found in both the 1334 and 1520's returns. A further three lost village names have been found only in each survey.

R.B. Smith (1962) made considerable use of the lay subsidy returns in his detailed examination of north country society during this period. He found the subsidy lists "the only possible means of analysing the wealth of actual residents in the Riding". Through the 1543/5 subsidies and estate material, he could study the economic







and social structure of the Riding's population. The 1524/5 surveys are much less useful owing to the widespread exclusion of the wage-earner.

The 1520's returns are useless in a study of the distribution of total population, since the poorest section of the population was excluded. However, since these people owned so little wealth, their absence from the surveys may not significantly affect the relative distribution of wealth as deduced from the taxation lists. There are, for example, a similar number of surtax payments in the southern part of the Riding and in the west Midlands.

For this reason, a map of the distribution of taxation may be very useful, and one is in print (Forster, 1967). The map is based upon the taxation map included in this county section, and has been compiled from the West Riding section of the Gazetteer. The returns of the Vale of York may reflect a reasonably prosperous farming economy, and the payments of the Magnesian Limestone country were relatively high. The miserable level of taxation in the western uplands is more akin to the uplands of Lancashire and Derbyshire than the countryside of southern Yorkshire.

The surveys came at a transitional period in the Riding's history. The impetus of the textile industry was moving from York and Ripon into the remote centres of Leeds, Wakefield, Bradford and Halifax. Perhaps, "this decline of the cloth-making industry and the international commerce of York's merchants" may be noted in the unremarkable tax returns of the City (Sellars, 1897 and Bartlett, 1959-60).

The returns of Leeds and Pontefract were as distinctive in their regional setting as those of Birmingham within Hemlingford hundred. Surtax was not often paid, but the proportion of "middle-men" is striking. These may have been the men who initiated industry in the textile centres and the cutlery industry of Hallamshire. G.C.F. Forster wrote, "by the 1520's the growth of the textile industry had spread wealth through the valleys and uplands west and south of Leeds, which no longer stood on the western periphery of a thriving agricultural district, but at the junction of prosperous agricultural and textile areas". These observations were based on the distribution of taxation in 1524/5.

This industrial development, remarkable though it was for the north of England, was very different in scale and character from the textile centres of Suffolk and the West Country. This may explain why the Riding remained free of trade regulations by the government (Hewart, 1900). In the eyes of London, the north was still of little value and much inferior to the prosperous countryside of south Devon and the East Midlands.

key: P represents Pontefract on the Riding maps

Y York

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