

## THE HEARTH TAX RETURNS AS A SOURCE FOR POPULATION SIZE AND THE INCIDENCE OF POVERTY IN SUFFOLK DURING THE REIGN OF CHARLES II

by NESTA EVANS

CAREFUL STUDY OF the 17th-century Hearth Tax returns shows that they are not a reliable guide to either population or poverty, but we have no better source for this period, or later, until the 19th-century census returns. In 1987 Dr Husbands wrote that 'alone amongst the mid-seventeenth century taxes, the hearth tax allows historians to draw general comparative conclusions about local economies' (Husbands 1987, 348–49). After the 1524 Subsidy, the Hearth Tax returns are the most comprehensive listing of people in the early modern period.

Before turning to the problems of using the Hearth Tax returns, a brief history of this tax will help to explain its defects as an historical source. In order to compensate the Crown for the loss of feudal dues and the revenue from the Court of Wards, both abolished during the Interregnum, new taxes were introduced at the Restoration. The most important were the Excise, first introduced in 1643 and revived in 1660, and the Hearth Tax. From 1662 to 1689 the Hearth Tax was a major source of government revenue, levied twice yearly at Lady Day and Michaelmas, at the rate of one shilling per hearth each six months. Between 1666 and 1669 and from Michaelmas 1674 to 1684 the collection of the tax was farmed out, and from 1684 to 1689 it was carried out by a Commission which managed both the Excise and the Hearth Tax. Very few returns of named taxpayers survive from these periods.

Most of the surviving returns for 1662–66 and 1669–74 are to be found in the Public Record Office in class E179. Only during these two periods did the tax documents have to be returned to both Quarter Sessions and central government. The tax was administered by county officials and two copies of each return were made, one of which was enrolled among the records of Quarter Sessions while the other was sent to the Exchequer. Few of the Quarter Sessions copies have survived, and those which do are now to be found in county record offices and other local repositories.

Initially the returns consisted of the assessment lists of taxpayers with the number of their hearths, and a separate return of the sums actually collected (Schürer and Arkell 1992). However, these two were generally combined from Michaelmas 1664 to Lady Day 1666 and from Michaelmas 1669 to Lady Day 1674. The 1662 Act made existing local officials responsible for the collection of the tax under the supervision of justices of the peace, the clerk of the peace and the sheriff. Kilns and private ovens were exempted from the tax, but smiths' forges and bakers' ovens were not. Within four months of its introduction Samuel Pepys was writing, on 30 June 1662, about the discontent created by the new tax: 'They clamour against the Chimny-money and say they will not pay it without force' (Latham 1985, 183). One of the chief reasons for the dislike of the new tax was the right given to constables to check the returns by entering houses, although only in the day time. A second Act in 1663 'for the better ordering & collecting the Revenue arising by the Hearth Money' concentrated on under-assessment rather than on failures in collecting the tax. The main change this Act introduced was the instruction to petty constables to write their assessments in a book or roll in two columns headed 'chargeable' and 'non-chargeable', listing the names and hearths of both those liable to and exempt from the tax. The 1663 Act was a failure as nothing was done to reform the sheriffs' administration of the Hearth Tax.

A third Act became law in May 1664. Clarendon was impressed by the new Act and in his autobiography called it 'a very good additional bill for the chimney money, which made that revenue much more considerable' (Meekings 1951, xviii). This third Act introduced a stricter system with the collection of the tax being made by the Receiver's officers rather than based on self-assessment by occupiers. Instructions for collecting the Michaelmas 1664 Hearth Tax were issued to the Receivers in each county; they included detailed rules about who was exempt from the tax (Schürer and Arkell 1992, 44–46, 56–64). It was made clear that landlords who divided a house into tenements, which they let to poor tenants, were liable to pay the tax on these dwellings.

As late as Michaelmas 1670 the increasing standardisation of procedures was not necessarily reflected in the county lists, which still showed inconsistencies in recording those not liable (Parkinson 2001). Not until 1684 was an instruction given to list the names of inhabitants, and empty houses, in topographical order. This was rightly seen as the best way of preventing evasion of the tax and omissions from the lists. Had this been done when the Exchequer was administering the Hearth Tax, modern historians would have been able to use the returns to follow the collectors' routes, as is possible with some of the Lay Subsidies.

The inconsistencies and confusion described above warn us that Hearth Tax returns need to be handled with care. A close examination of the returns reveals that by no means every head of household is listed. Comparisons between the returns and the records of overseers of the poor reveal a poor correlation between those exempt from the tax and those receiving poor relief. Where tax payers are concerned, the listings differ to some extent from contemporary lists of ratepayers.

Householders who could afford to pay Hearth Tax were not above declaring fewer hearths than they actually had in their houses.<sup>1</sup> A few returns, including Michaelmas 1664 for Cambridgeshire and Huntingdonshire, are in effect a double return. They list the number of hearths declared in 1662 and the names of the occupiers, as well as any changes that had occurred by 1664. The changes include alterations in householders and failure to declare all or some hearths, as well as notes on some of those who were excused from paying the tax (Evans and Rose 2000). The Michaelmas 1664 return shows that tax evasion was more widespread in the large fen parish of Whittlesey than anywhere else in the county. Of the 690 persons listed, 148 householders had previously entered fewer hearths than they possessed and a staggering 156 had never paid any hearth tax before Michaelmas 1664. This included one of the parish constables, George Lambe, who had returned only two of his four hearths in 1662. This behaviour was not confined to the poorer sort, for George Glaphorne esquire had been paying for six hearths fewer than his total of seventeen (Evans and Rose 2000, xxiv).

Paragraph 11 of the Printed Instructions issued for collecting the Hearth Tax at Michaelmas 1664 reads:

And if you find any persons that dwell in Houses not worth xxs per Annum, or Cottages Erected by poor people upon Commons or Waste Grounds, or such persons as receive Alms of the Parish, which are omitted out of the first Roll, then you are to enter the same in your Book, at the end of the Parish in which they are, expressing them to be such (Schürer and Arkell 1992, 59).

This paragraph, and in particular the words 'such persons as receive Alms of the Parish' is a clear instruction to list the names of everyone in a parish however poor, except the occupants of almshouses. Nevertheless, this instruction seems to have been widely ignored both in 1664 and later.

Other criteria for exemption from the Hearth Tax were being too poor to pay church or

poor rates, and living in a house worth (together with its land, if any) less than 20s. a year. But, anyone living in a house with more than two hearths, was not exempt however poor they were.

The only sources available for checking the accuracy of the lists of taxpayers and exempt in the Lady Day 1674 return for Suffolk are the accounts kept by parish officials and, in a few places by charities. The three branches of the Suffolk Record Office hold late 17th-century overseers' accounts for seventy-two parishes (forty-seven at Ipswich, twenty-three at Bury St Edmunds and twelve at Lowestoft). Occasionally churchwardens' accounts for the above parishes, and others with no surviving overseers' accounts, provide information about the parish poor. By no means all of these parishes have accounts surviving for the years 1673–75, and some of those which do give little information.

The following paragraphs use the records of two market towns to illustrate the difficulties of relating the Hearth Tax returns to parish records. The accounts of the overseers of the poor survive for the market towns of Framlingham and Stowmarket either for 1674, the date of the published return, or for years very close to this date. In 1674 there were 118 Hearth Tax payers in Framlingham; 57 (48%) of their names appear to match those of the 105 ratepayers listed for the half year ended 30 April 1669.<sup>2</sup> This rating list is the closest surviving to 1674. Spelling differences are the main reason for uncertainty over the matching of some names. Some of the ratepayers appear to have lived outside Framlingham.

The correlation between the persons listed as exempt from the Hearth Tax in 1674 and those receiving poor relief is much worse than it is for taxpayers and ratepayers. A document headed 'Collection', and dated 1674, lists 117 poor, but the names of only 14 (16%) are found amongst the 87 individuals listed as exempt from the Hearth Tax.<sup>3</sup> An earlier list, dated October 1668 to April 1669 and headed 'The names of such as take Reliefe', has 57 names of which only 18 (20.5%) match with the exempt of 1674.<sup>4</sup>

Stowmarket had a similar number of tax payers to Framlingham in 1674: 105 plus four empty houses, whose owners were listed, but far more exempt: 152 to Framlingham's 87. At Stowmarket 59% of all names listed in the return were those of exempt persons, while at Framlingham the figure was only 42%. Like Framlingham, Stowmarket has good records for the overseers of the poor. Lists of those who paid poor rates survive for both 1673 and 1674, and there is little difference between them: there were 101 ratepayers in the former year and 106 in the latter.<sup>5</sup> There are 60 matches (57%), some doubtful, between ratepayers and Hearth Tax payers.

At Stowmarket the overseers divided the poor into 'Standing Poore which take colection', and the 'extraordinary poor'.<sup>6</sup> The former were paupers in receipt of regular relief; most of them were probably elderly or widows with young children. The 'extraordinary poor' were people in temporary difficulties for a variety of reasons, such as illness, injury or unemployment. Lists for the collectioners (persons receiving collection) survive for both 1673 and 1674; there was a small turnover with twenty-three appearing in both years, one only in 1673 and four only in 1674. The earliest year when the names of the extraordinary poor are listed is 1678–9; there are sixty-one names. Ten names of the 'standing poor' and five of the 'extraordinary poor' appear in the list of those exempt from the Hearth Tax, not quite 10% of the exempt. The lapse of four or five years between the return and 'extraordinary poor' list probably explains the poor correlation in part. The latter list gives more detail about the reasons for relief: clothes for children, payments to persons looking after children or ill adults. This section of the overseers' accounts includes payments for a great deal of medical attention. In 1670 £42 5s. 2d. was spent on the 'standing poor' and £48 19s. 11d. on the 'extraordinary poor', who were not listed by name. Was Stowmarket more generous to its poor than Framlingham, or was its economy failing?

From the above comparisons it is abundantly clear that the instruction to list all those

who received alms from their parish was not obeyed in either Framlingham or Stowmarket. There is no reason to think that these two small towns were exceptional. The problem of 'missing persons' can only be solved, perhaps only partially, by making use of the exemption certificates. A considerable number for Suffolk exist in the Public Record Office, but they are unsorted and have not been microfilmed.

The Lady Day returns for 1674 from Suffolk villages are in the main no more complete than those from market towns. In a number of places there seems to have been a considerable turnover of inhabitants within a fairly short period. The Tannington overseers made a rate for the relief of the poor in 1665.<sup>7</sup> Of the thirty persons named in this list, only a dozen appear in the Hearth Tax return of nine years later. In 1674 the Dennington churchwardens provided various kinds of relief to eighteen poor persons, of whom only seven are listed amongst the exempt in the same year.<sup>8</sup>

Tom Arkell (1987, 23–47) is the only person so far to have used the Hearth Tax returns to study the incidence of poverty. His article is based on returns for Warwickshire, which has more than any other county, and good sets of overseers' accounts for twelve parishes. Arkell suggests that recipients of poor relief were suffering 'a degree of distress that approximated to destitution'. He also points out that 'many paupers did not head households' (Arkell 1987, 39). This is a likely explanation for the absence of many recipients of relief from the exempt listed in the returns for Framlingham and Stowmarket. At Framlingham 24% and at Stowmarket 20% of the exempt were female, but the proportion of women receiving poor relief was much larger in both towns. Poor women were less likely to be householders than poor men, and some persons receiving relief were clearly not living in a house of their own. It is not uncommon to find overseers paying one pauper to look after another, for instance a child or someone who was ill.

Another factor mentioned by Arkell is those householders who were exempt from the Hearth Tax, but received no poor relief (Arkell 1987, 42). This would account for some of the exempt who do not appear in the overseers' lists. Arkell divides the poor into three groups: paupers receiving regular relief; those receiving occasional relief; and those who were sufficiently poor to be excused paying church and poor rates and were exempt from paying Hearth Tax, but were not so badly off that they received poor relief (Arkell 1987, 46). There is an example of the third group at Brome in Suffolk. Out of seventeen persons exempt from paying Hearth Tax at Lady Day 1674, nine neither received poor relief nor paid rates.<sup>9</sup> At Harkstead out of the ten exempt householders listed in the Hearth Tax return, only two received relief in 1672–73; rent was paid for both.<sup>10</sup> Estimating the accuracy of the Hearth Tax returns as a source for studying poverty and the size of the population is clearly fraught with problems. Arkell's article in *Social History* is a warning not to accept lists of exempt as equating to all the poor households in a parish. For parishes with no detailed contemporary accounts of overseers of the poor, no reliable estimates can be made of the size of their population or of the incidence of poverty.

Finally, there are other uses for Hearth Tax returns, such as mapping density of population and the incidence of poverty by parish. Comparisons can be made with probate inventories, and the returns are also useful for architectural historians, who wish to compare the relative sizes of houses.

## NOTES

- 1 Evidence for this is not found in most returns, including the Lady Day 1674 return for Suffolk (Hervey 1905).
- 2 S.R.O.I., FC101/G5/14.
- 3 S.R.O.I., FC101/G5/16.
- 4 S.R.O.I., FC101/G5/15.
- 5 S.R.O.I., FB221/G3/1.
- 6 S.R.O.I., FB221/G3/1.
- 7 S.R.O.I., FC93/G1/1.
- 8 S.R.O.I., FC112/E1/1.
- 9 S.R.O.I., FBA127/G1/1.
- 10 S.R.O.I., FB184/G1.

## REFERENCES

- Arkell, T., 1987. 'The Incidence of Poverty in England in the Later Seventeenth Century', *Social History*, 12, 23–47.
- Evans, N. and Rose, S. (eds), 2000. *Cambridgeshire Hearth Tax Returns Michaelmas 1664*, British Record Society Hearth Tax Series, 1. London.
- Hervey, S.H.A. (ed.), 1905. *Suffolk in 1674, being the Hearth Tax Returns*, Suffolk Green Books, No. XI, vol. 13. Woodbridge.
- Husbands, C., 1987. 'Regional Change in a Pre-Industrial Economy: Wealth and Population in England in the Sixteenth and Seventeenth Centuries', *Journal of Historical Geography*, 13, 348–49.
- Latham, R. (ed.), 1985. *The Shorter Pepys*. London.
- Meekings, C.A.F., 1951. *Dorset Hearth Tax Assessments, 1662–1666*. Dorchester.
- Parkinson, E., 2001. 'The Administration of the Hearth Tax 1662–66', (unpublished Ph.D. thesis, University of Surrey Roehampton).
- Schürer, K. and Arkell, T. (eds), 1992. *Surveying the People*. Oxford.