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THE LAND TAX IN EAST KENT: A STUDY IN LANDOWNERSHIP  
AND OCCUPATION WITH SPECIAL REFERENCE TO THE  
METHODOLOGICAL IMPLICATIONS OF THE LAND TAX  
ASSESSMENTS

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## SYNOPSIS

The central theme of this thesis has been the tracing of the patterns of landownership and occupation in the St Augustine East division of Kent. The main source has been the land tax assessments and these have been used to trace the changes in the agricultural structure in the division over the period 1780-1831. They have also been used to trace the changing pattern of owner occupation in the division and the agricultural structure in selected parishes between 1698 and 1780. The agricultural structure showed considerable stability over this period with the exception of tenurial changes. These point to a decline in owner occupation between 1710 and 1740 and an increase between 1780 and 1814.

A multivariate analysis of the known inputs and outputs in the agriculture of the area has been undertaken to show the relationship between the agricultural structure and the different systems of agricultural production during the last decade of the eighteenth century.

Before the land tax assessments could be used for this purpose, it had to be established that they were not too imperfect as a source. This was made necessary by the adverse statements in the literature. The administration of the land tax was examined to see whether there were any administrative reasons why the assessments could not be used. The main methodological problems considered were the degree to which non-agricultural property is present in the assessments, the way in which the assessors treated property rights, the relationship between the tax paid and the acreage of holdings, and the problems of identifying the proprietors and occupiers.

## ACKNOWLEDGEMENTS

During the course of writing this thesis I have been placed in debt to a number of people and organizations. In particular I would like to thank Mrs Anthea Newman for her advice on the social history of east Kent and Dr Norma Landau for her advice on the land tax administration. I am grateful to acknowledge the help I have received from Dr Hull and the staff of the Kent Archives Office, Miss Oakley of the Canterbury Cathedral Archives and Library, and the Keeper and staff of the Public Record Office. I am grateful to the Librarian of Southampton University for access to the Perkins Agricultural Library. Finally, I would like to thank my wife for all her help in the preparation of this thesis. As a mathematician, I have found her advice invaluable.

CHAPTER 1  
INTRODUCTION

The subject of this study are the patterns of landownership and occupation that can be derived from the land tax assessments. In particular, it is concerned with the agricultural structure to be found in the St Augustine East division of Kent, mainly over the period 1780 to 1831. In this introductory chapter, the reasons for using the land tax assessments are considered and the previous work that has utilised them examined. The areas of further research suggested by these studies is discussed. The agricultural geography of the St Augustine East division is outlined and the ways in which the study contributes to the areas in which further research is desirable is demonstrated.

Three possible influences of particular patterns of landownership and occupation on agricultural development can be suggested for the eighteenth century. The growth of farm and estate sizes during the period suggests that there may have been economies of scale to be reaped. These could come about through increasing all inputs in proportion but with increasing returns coming from specialisation. Alternatively, it is possible for the factors to have been increased in variable proportions so that the costs of one or more factors were being stretched over a greater production, thus causing unit costs to fall. This implies the existence of a relatively indivisible factor of production that is under-employed within the smaller production units. Such a factor could be managerial efficiency.

A separation of the roles of landlord and farmer, through a decline in owner occupation, admits the possibility of greater investment in agriculture through division of labour in the provision of fixed and variable capital. A class of landlords without responsibility for cultivation might be expected to undertake more investment in the productive potential of the land than owner occupiers, for whom the purchase of land might be expected to be a greater priority for investment. Similarly working capital would not be diverted into the purchase of land so that tenant farmers might be expected to invest more productively than peasants.

A society that was composed principally of owner occupiers and their families might be expected to give rise to different norms, values, and patterns of behaviour than one dominated by rentier landlords and wealthy tenant farmers, but principally composed of a rural proletariat. The latter society might well have attitudes to work, investment, learning and relationships to other groups which were conducive to economic growth (1).

In order to provide answers to questions such as these it is necessary to have a source that provides information about the units of landownership and occupation. The data must be in a quantitative form. The various contemporary estimates, such as those contained in the reports to the Board of Agriculture,

1. B.H. Slicher van Bath, 'Accounts and Diaries of Farmers before 1800 as Sources for Agricultural History', A.A.G. Bijdragen, VIII (1962), p 11.

have to be excluded as they tend to be only implicitly quantitative through the use of terms such as "few" and "more". Further, it is not always entirely clear as to which groups the reports refer (1). If the source is to provide information about rate of change at different times and about turning points in trends, then it needs to be reasonably comprehensive in its chronological coverage. As farm and estate boundaries do not coincide with those for administrative units, the source needs to be reasonably comprehensive in its spatial coverage at any one time in order to avoid a downward bias in the figures produced for farm and estate sizes.

Most of the sources usually used by historians in their studies of landownership and occupation tend to be deficient in at least one of these respects. Estate records do not provide a sufficient spatial spread.

1. E. Davies drew attention to the wide diversity of views that were expressed and the vagueness of the evidence they contain. He concluded:

"When dealing with a question involving the disappearance or otherwise of a widely spread and numerous class, the only reliable basis for general conclusions in the absence of statistical returns, are documents recording monetary contributions to which all members of the class were impartially assessed. For the land tax assessments we claim the latter qualification."

A Study of the Small Landowner, and of the Tenantry during the years 1780-1832, on the basis of the Land Tax Assessments, unpublished Oxford D.Phil thesis (1926), p17.

The particular estates studied would normally have been intermixed with other property rather than forming a contiguous unit. A number of farmers leased land from more than one landlord, or were partly tenants and partly owner occupiers. Estate records, therefore, are apt to produce data on units of letting rather than units of production. They convey little information about estates other than the one with which they were concerned. The exceptions are manorial rentals and court registers. These list the manorial tenants and the nature of their holdings, but suffer from the defect that they are lists only of the manorial tenants. Sub-tenants are not usually listed so that they do not record the occupiers of the estates. Estate records tend to be selective in their survival with particular types of landlord being more likely to have produced usable records. Many of the records relate to major landowners as they employed a more bureaucratic estate administration. Such an approach would have been more conducive to the production of records than the direct administration of a small estate by the landlord. Title deeds could be used to offset the bias present in the estate records and reveal information about other landowners. However, there are major problems in using these. They were not always conveyed with the interest they represent and so were lost over time. Deeds were not always drawn up on the conveyance of an interest. Cases also exist of their deliberate suppression (1).

1. Second Report of the Real Property Commissioners, B.P.P. 1830, XI, p 4.

While estate records provide valuable information about investment by particular landlords and the management of their estates, they would not appear to provide sufficient information about the structure of landownership and occupation.

An alternative would be to use sources such as enclosure or tithe awards. These have the advantage of covering areas rather than estates and, hence, do not suffer from the selectiveness of estate records. However, they were usually drawn up on only one occasion. Different parishes in the same locality may have awards drawn up at widely separated points in time. Spatially, the coverage at any one time may be limited.

Most of the records usually used by historians are likely to yield relatively little information about the structure of landownership and occupation. The relative neglect of these aspects of agricultural development may be explicable as a consequence. One major source that does meet most of the requirements for the study of patterns of landownership and occupation is the land tax assessments. They have been used in a number of studies. At their maximum extent they cover the years 1692-1832. The terminal dates represent the introduction of the tax and the reform act of 1832. The latter displaced the land tax assessments for franchise purposes so that property on which the tax had been redeemed was no longer recorded. Very few of the assessments made before 1698, the year in which the revised quotas came into operation, have survived. In most counties they have survived only for the period after 1780. Even then their coverage is by no means complete.



For Kent the assessments after 1780 are comprehensive in their coverage and there are a number of assessments dating from before 1780. In particular, the assessments for the eastern division of the Lath of St Augustine date from 1698 and those for the western division from 1723. A higher proportion of the earlier assessments are unusable as they list only the taxpayers rather than the proprietors and occupiers, but sufficient can be analysed to enable data to be produced.

## I

Studies using the land tax assessments begin with A.H. Johnson's Ford Lectures of 1901 (1). Johnson used them to trace the decline of the small landowner. He reached two main conclusions. Firstly, the most serious period for the small landowner was at the end of the seventeenth century and during the first half of the eighteenth century. Secondly, the changes since 1750 had not been so radical as had been previously thought. He was unable to find any trace of the supposedly major upheavals in the latter half of the eighteenth century in which the small landowners, dispossessed by enclosure, were driven from the land into the factories. Rather, his data pointed to any radical change having taken place at an earlier date. Johnson's chronology of change has been largely accepted by modern opinion (2).

1. The Disappearance of the Small Landowner (2nd edn. 1963).
2. See, for example, G.E. Mingay, Enclosure & the Small Farmer in the Age of the Industrial Revolution (1968).

His data, though, was rather limited and has been superseded by other studies.

Johnson's study drew heavily on information derived from the land tax assessments for Oxfordshire by H.L. Gray (1). Gray used the assessments to examine the extent of owner occupation in Oxfordshire in 1785, and to trace the trends in owner occupation between 1785 and 1832. He examined the fortunes of the "yeomen" whom he defined as owner occupiers paying between six shillings and £20 per annum to the land tax. The lower limit was designed to try to exclude cottagers, and the upper one to exclude the home farm of the country squire. He tried to exclude woodland and farms that were temporarily in hand from the holdings of owner occupiers but admitted that these could not always be identified. He reached three main conclusions. Firstly, that owner occupiers were largely absent from Oxfordshire in 1785. Only nine per cent of the land tax for the county was paid by owner occupiers. In two-thirds of the parishes owner occupiers were largely absent, paying 2.3 per cent of the tax. In the remaining one-third they were comparatively numerous, paying 20 per cent of the tax. Geographically, owner occupiers were numerous in three areas; to the north of the Chilterns; the Otmoor area; and between Banbury and the Cotswolds. The numbers and property of owner occupiers increased between 1785 and 1804 in all parishes, including those from which they had been absent in 1785. Between 1804 and 1832 the numbers

1. 'Yeoman Farming in Oxfordshire from the Sixteenth Century to the Nineteenth', Quarterly Journal of Economics, XXIC (1909-10).

of owner occupiers declined but their property increased, so that whereas they had contributed 11.3 per cent of the land tax in 1804, they contributed 11.9 per cent in 1832. Thirdly, Gray compared parishes undergoing enclosure during the period with other parishes in the county. These showed the same trends as the rest of the county. Gray's study supported Johnson's conclusions by suggesting that the major changes in owner occupation had taken place before 1785 and that the parliamentary enclosure movement had brought relatively little divergence in the trends between parishes undergoing enclosure and the rest of the county.

The acceptance of Gray's conclusions depends on accepting his definition of a yeoman. The limits used present problems. The lower limit would exclude small pieces of land. It is doubtful whether the attempt to exclude squires by the upper limit and identifying woods and estates in hand could have been wholly successful. The limit of £20 would exclude the larger owner occupied farms while admitting smaller estates in hand. Using east Kent examples, the limits would exclude John Bridges' St Nicholas Court Farm while including the D'Aeth family's Knowlton Court estate. Gray indicated that he used titles to distinguish between such problem cases. It will be argued above that the use of titles by the land tax assessors was inconsistent and, therefore, their use in this context is dubious. In any case, even if they were used consistently, there would still be problems. Farmers like John Bridges would probably have been referred to as "esquire" or "gentleman" so that

to exclude them on these grounds would still mean the removal of owner occupiers with large farms. The problem Gray was attempting to tackle was how to distinguish between those owner occupiers who are primarily farmers from those who are rentiers. This is likely to be better undertaken by examining their other property than trying to use the land tax assessments to examine their status. Gray's figures can, therefore, be expected to understate the number and property of owner occupiers. The exclusion of those with titles and paying more than £20 land tax will probably mean that his data on owner occupation mainly relates to those with small or medium sized property.

Gray and Johnson were criticised by their contemporaries. H. Levy argued that their evidence could not be wholly accepted as it dealt with aggregate numbers of owner occupiers and their property which obscured different trends within the group (1). He argued that the apparent success of owner occupiers between 1780 and 1830 related only to the larger ones who could have been expected to have taken advantage of the favourable economic conditions while the smaller owner occupiers declined. The body of owner occupiers needed to be analysed according to size. Moreover, the evidence came from a limited area. Of the 499 parishes used in Johnson's study, 301 came from Oxfordshire and were also used in Gray's study.

1. Large and Small Holdings: A Study of English Agricultural Economics, trans R. Kenyon (2nd edn, 1965), pp 32-3.

E. Davies' study was designed to meet these criticisms (1). He examined some 6,000 land tax assessments for seven counties that had experienced the parliamentary enclosure movement, Warwickshire, Derbyshire, Nottinghamshire, the Lindsey division of Lincolnshire, Oxfordshire, Northamptonshire, and Leicestershire, and one from outside its influence, Cheshire, for the period 1780 to 1832. He divided his data into groups according to the amount of tax paid so that he could examine different trends among owner occupiers, rentier landlords and tenants. He found that in 1780 owner occupiers were largely absent from 62 per cent of the parishes but in the remaining 38 per cent they were comparatively numerous. They increased over the period 1780 to 1832. Those paying over 10 shillings in tax declined between 1802 and 1832, though remaining above the 1780 level. Owner occupiers tended to have disappeared from those parishes which had been enclosed before 1780. Those parishes which underwent enclosure between 1780 and 1832 saw a strengthening of owner occupiers. The number of non-occupying owners declined between 1780 and 1802, but increased between 1802 and 1832 on account of growth amongst those paying less than £2 land tax per annum. The land tax paid by landowners paying more than £20 per annum was fairly constant over the period as was that paid by the smaller landowners. There was an increase in the land tax paid by owner occupiers, suggesting that these grew at the expense of the smaller non-occupying owners.

1. Davies, op cit; 'The Small Landowner, 1780-1832, in the light of the Land Tax Assessments', Econ.Hist.Rev. I (1927).

Davies' study produced similar results to that of Gray and confirmed the ideas of Johnson. There are problems in the way in which Davies' results should be interpreted. Davies followed Gray's practice of using titles such as "esquire" and "gentleman" to distinguish between owner occupiers and those rentier landlords who retained a part of their estate in their own occupation. Consequently, his figures will certainly understate the amount of land under owner occupation and the number of owners who occupied all or part of their property, and serve to obscure some of the possible determinants of owner occupation. Davies produced frequency distributions according to the tax paid. In addition to some aggregate ones produced from his entire data, he did present information by counties in his Economic History Review article and by hundreds in his doctoral thesis. It will be shown above that the land tax per acre varied considerably between one county and another, and that it varied between parishes within the same county. The presentation of the data in terms of the tax paid means that properties of different size will be grouped together because the same amount of tax was payable on them due to differences in the tax per acre between locations. Any analysis of the trends within the different categories used by Davies is probably meaningless as a result.

Most of the later studies using the land tax assessments have followed Davies' methodology and framework for analysis. J.D. Chambers examined some land tax assessments for Lincolnshire, Derbyshire and Nottinghamshire (1). He was able to identify a marginal group of owner occupiers

1. 'Enclosure and the Small Landowner', Econ.Hist.Rev., X(1939-40).

and tenant farmers who paid between £1 and £5 inland tax. The number of owner occupiers in 20 Lindsey villages rose between 1790 and 1830, though the increase levelled off after 1815. This hid several trends. Those paying less than £1 showed the most rapid and sustained increase in numbers, while those paying over £5 showed little change throughout the period. Those paying between £1 and £5 showed rapid growth between 1790 and 1815 and then an equally rapid decline. A similar pattern occurred in seven Derbyshire villages during a period lasting from one year before enclosure to five years after. Tenants and owner occupiers paying less than £1 saw an increase in numbers after enclosure, while those paying over £5 showed little change. Those paying between £1 and £5 declined after enclosure. In the Bassetlaw division of Nottinghamshire, tenants of property paying between £1 and £5 declined between 1790 and 1832 while all other groups of tenants and owner occupiers increased. Chambers argued that this group was marginal, as it represented farms too large to be worked with family labour but too small to provide reserves in adverse circumstances. He was also able to provide more supporting evidence that enclosure during the later eighteenth century did not adversely affect owner occupiers. The average number of owner occupiers in the 18 Lindsey parishes enclosed between 1790 and 1830 was higher than in the 16 enclosed prior to 1790. The rate of increase in owner occupiers in the 18 parishes was higher than in the 16 for the period 1790-1830. Apart from the marginal group, numbers of owner occupiers increased in the seven Derbyshire villages

in the five years after their enclosure. In Bassetlaw the average number of owner occupiers and tenants was greatest in 1790 and 1832 in those parishes enclosed between these dates and least in those enclosed before 1700. The parishes enclosed between 1700 and 1790 occupied an intermediate position, but these experienced the most rapid rate of growth in the number of tenants and owner occupiers.

It is probable that more faith can be placed in Chambers' figures than in those of Davies, even though they are subject to the same basic problem of variations in the land tax per acre between parishes. The areas studied by Chambers were relatively small and, therefore, could be expected to show a smaller divergence from the mean tax per acre for the area. Secondly, the frequency distributions employed by Chambers contained sufficiently wide boundaries to reduce the risk of properties being placed in the wrong categories. If Kentish data are applied to the values of the frequency distributions used by Chambers and Davies, they will have to have upper boundaries at least three times the value of the lower ones if the risk of the lower boundary being higher than the upper one is to be avoided. Even this does not eliminate the problem of properties being placed in the wrong category but merely to reduce some of the grosser errors. The effect is to produce a frequency distribution with extremely wide categories. It is probably not very helpful to know that the marginal group of cultivators between 1790 and 1830 are amongst the group that possessed between 8 and 120 acres, and that this might be a group with between



8 and 24 acres or one with between 40 and 120 acres, according to the tax paid per acre.

H.G. Hunt used the land tax assessments to examine the relationship between landownership and occupation and the enclosure movement in Leicestershire (1). He divided the parishes into three groups; those enclosed before 1740; those enclosed between 1740 and 1779; and those enclosed after 1780. The dominance of the larger landowners, paying over £25 in tax, was greatest in the old enclosed parishes. They held 75 per cent of the land in these parishes compared with 40 per cent in those enclosed between 1740 and 1779, and 33 per cent of those enclosed 1780-1831. These larger owners tended to be absentees, as did those paying between £5 and £25. Amongst those paying between 4 shillings and £5, the dominance by absentees was least. Most of the land under owner occupation belonged to owners who owned over 100 acres. Amongst the group of owners paying between 4 shillings and £5, absentees declined in each of the groups of parishes between 1790 and 1831. This obscures some growth in the number of absentees between 1813 and 1831. The reverse was true of the owner occupiers who increased between 1790 and 1813 but with a decline between 1813 and 1831. Except in those parishes enclosed after 1780, the 1831 numbers were below those of 1790. Amongst those parishes enclosed before 1779, the dominance by owners paying over £10 altered

1. The Parliamentary Enclosure Movement in Leicestershire, 1730-1842, London Ph.D. thesis (1956); 'Landownership and Enclosure 1750-1830', Econ.Hist.Rev., 2nd ser, XI (1958-9).

little over the period 1780-1831. In 1831, they owned 87 per cent of the parishes enclosed before 1740 and 60 per cent of those enclosed between 1740 and 1779. Amongst the parishes enclosed between 1780 and 1831, they increased the percentage of land they owned from 49 per cent to 59 per cent. The period saw a narrowing of the differentials between the three groups of parishes, with engrossing taking place in the parishes undergoing enclosure. However, the extent to which this occurred was limited. Hunt found that a higher proportion of the land tax was paid by owner occupiers than had been found in previous studies, 19 per cent in 1780 and 20 per cent in 1831. Hunt's study suffers from the defect of not taking into account the variations in the land tax per acre within counties in the computations of estate sizes from the tax paid. As he did not try to impose upper and lower limits on the amount of tax to be paid by his group of owner occupiers, nor try to use the absence of titles to identify them, he was able to investigate the nature of owner occupation more clearly than previous studies. Owner occupation existed on a greater scale than earlier studies had suggested, but its survival had little to do with the survival of peasant cultivators. Rather, most of the owner occupied property was owned by men paying more than £10 land tax, possessing in excess of 100 acres. Their dominance of owner occupation was greatest in the old enclosed parishes. In 1780, they contributed 70 per cent of the land tax paid by owner occupiers in parishes enclosed before 1740, 31 per cent of that paid in those enclosed 1740-79, and 8 per cent of that paid by owner

occupiers in parishes enclosed 1780-1830.

J.M. Martin studied a number of parishes in Staffordshire, Worcestershire and Warwickshire (1). He used a county based ratio to convert the tax paid into acreage and so the figures he produced are subject to the same deficiencies as those of Davies, Chambers, and Hunt. Martin tried to use the village as his unit of study rather than the parish, arguing that this was more appropriate through it being the unit of settlement. Many parishes contained several villages. He found that owner occupation had survived on quite an extensive scale in 1790. In Worcestershire, only 8.4 per cent of the villages had no owner occupiers and 33 per cent of the occupiers were owner occupiers. Between 1790 and 1814, tenants of holdings paying between 4 shillings and £5 declined as sitting tenants purchased their holdings.

One other early study deserves a mention. E.O. Payne's study of landed property in South Bedfordshire (2) is mainly a transcription of the opinions of one landowner about the land tax, poor relief, enclosure and his neighbours. Payne used the land tax assessments to trace the transfers of land in ten parishes for the years 1797 to 1832. This allowed him to show that the increase in owner occupiers during

1. Social and Economic Trends in the Rural West Midlands, 1785-1825, unpublished Birmingham M.Com.thesis (1960).
2. Property in Land in South Bedfordshire with special reference to the Land Tax Assessments, unpublished London Ph.D. thesis (1939); Property in Land in South Bedfordshire 1750-1832, Bedfordshire Record Society, XXIII (1946).

the Napoleonic Wars was due to sitting tenants purchasing their holdings. While his study is too small in scale to permit generalisation, it does provide a useful means of explaining a time series and investigating the operation of the land market. It does enable questions such as continuity in occupation and engrossing to be examined.

The early studies of the land tax assessments from Gray to Martin yielded interesting information. They all pointed to the survival of owner occupation in 1830 on a more extensive scale than writers like Levy had considered possible. It was present on a lesser scale in 1780. They suggested that those parishes undergoing enclosure between 1780 and 1832 saw no diminution of owner occupation and that these parishes contained more owner occupiers than those enclosed at an earlier date. They pointed to the existence of a marginal group of occupiers paying between 4 shillings and £5 land tax who tended to decline in numbers between 1780 and 1832. In each case, the interpretation that can be placed on their results is subject to difficulties on account of problems in using the land tax assessments. In each study, the land tax was converted into acreages using a ratio based on the tax per acre for a county. As the tax per acre varied between parishes, this means that the figures are subject to very wide margins of error. In view of the difficulties in interpreting these studies it would be unwise to draw any but the broadest conclusions from them.

The studies since 1960 that have made use of the land tax assessments have followed two approaches.

One has been to follow the spatial approach used by Gray and to look at the geographical aspects of landownership and occupation. This has been extended to examine the influence particular patterns of landownership and occupation have on the social structure of parishes. The second approach has been to follow the framework used by Davies, with the central question being the relationship between landownership and enclosure. In both cases, attempts have been made to avoid the deficiencies of the earlier studies through such devices as the use of parish based ratios of land tax to acreage.

D.R. Mills used the land tax assessments in studies of the Kesteven division of Lincolnshire and Leicestershire to examine the relationships between landownership, population, poverty and the type of settlement (1). He used the land tax assessments to classify the parishes into four main groups according to the concentration of landownership; squires' parishes where a resident landlord owned more than half the acreage; absentee landlords' parishes where a "large" amount of land was owned by a non-resident owner; freeholders' parishes; and divided parishes, a residual category. The first two types tend towards being closed

1. Landownership and Rural Population with special reference to Leicestershire in the mid-nineteenth century, unpublished Leicester Ph.D. thesis (1963); 'The Poor Laws and the Distribution of Population c1600-1860, with special reference to Lincolnshire', Transactions and Papers of British Institute of Geographers, XXVI (1959)

parishes and the latter two towards being open. In each case the main categories were sub-divided. Mills found that parishes with a high degree of concentration in landownership tended to produce larger farms and a lower density of population. They also tended to be enclosed at an earlier date. Mills suggested that earlier enclosure for grassland was responsible for the decline in population and the rise in farm sizes. Certain criticisms can be made of Mills' work. Other studies have found his scheme of parishes too complex yet insufficiently subtle (1). Its application to areas with less obvious contrasts than the Midlands has been called into question on these counts. The statistical methods used are of poor quality. The data used is widely spread over time so that comparisons were made when a situation may have changed. For example, cropland derived from the agricultural returns for 1867 is compared with population density from the 1831 census (2). The method of "correlation" used was insufficiently precise for any confidence to be placed in the relationships produced. Mills did not examine the influence patterns of occupation may have had on factors such as population density. As farmers rather than landlords, were usually responsible for the payment of parochial rates, this may

1. B.L. James, The Vale of Glamorgan, 1780-1850: A Study in Social History with special reference to the Ownership and Occupation of the Land, Wales M.A. thesis (1970-1), p 216.
2. Mills, Landownership and Rural Population, p 158.

be more significant than patterns of landownership. Mills' study suggests that multivariate analysis may yield important information about the relationships between the pattern of landownership and occupation and the social structure and agricultural production.

D.B. Grigg examined the survival of owner occupation in south Lincolnshire (1). He plotted the proportion of the land tax paid by owner occupiers and the proportion of occupiers who owned their holdings for one year, 1798 for Holland and 1808 for Kesteven. The absence of comprehensive coverage of the assessments necessitated the selection of only one year. It means that the information produced for the two divisions is not strictly comparable. The other land tax studies point to a peak in owner occupation being reached after 1808 in most areas, so that the Kesteven assessments could be expected to show a higher degree of owner occupation than the Holland ones. Grigg accepts this deficiency but believes that it does not seriously affect the results. The east Kent assessments would suggest that this is a reasonable assumption. The wartime increase in owner occupation was already established by 1798 with the peak not coming until 1815-22. Grigg was able to discover some regional variations in owner occupation associated with different agricultural regions. In the eastern fenland parishes owner occupiers were numerous. A central area of limestone heath had very few owner occupiers.

1. 'The Land Tax Returns', Ag.Hist.Rev., XI (1963).

A western area of Lias clay and scarp parishes also had numerous owner occupiers but these were irregularly distributed. Within each of the regions, there were significant local variations. When he examined the cause of these for the western region, he found that the date of enclosure was important. Owner occupiers paid little of the land tax in the parishes enclosed at an early date and were more important in those enclosed by parliamentary act. Statistically the results are of less significance. The correlation coefficient between the date of enclosure and the percentage of the tax paid by owner occupiers was negative, but not sufficiently large (0.3) to suggest a significant negative relationship. This reflects the fact that only 12 of the 47 parishes studies were enclosed by act, and in each of the groups used by Grigg the old enclosed parishes outnumber those enclosed by act.

B.L. James studied the Vale of Glamorgan between 1780 and 1850 (1). His study is the only one to use the land tax assessments for an area outside the Midlands and, with the exception of Davies' study of Cheshire, to examine an area outside the enclosure movement. He used the land tax assessments to produce a pattern of landownership and occupation for the period 1782-1831, and compared this with the picture to be derived from the tithe awards for the 1840s. The Vale of Glamorgan saw considerable stability in its pattern of landownership between 1780 and the 1840s. The number

1. James, op cit.



of estates in each size group remained fairly constant but estates of over 1,000 acres and between 100 and 250 acres fell in acreage, while those with between 250 and 1,000 acres grew. The distribution of land between gentry, lesser landowners, and institutions remained similar over the period but, amongst the gentry, the squirearchy expanded their holdings at the expense of the greater landowners. There was an increase in landownership by those not resident in the Vale from 32 per cent in 1780 to 43 per cent in the 1840s, in spite of an increase in the number of resident squires. Using a modification of Mills' classification of parishes, James found that in the closed parishes the number of occupiers fell and in the open ones they increased. This pointed to engrossing by the gentry in those parishes they already dominated in 1780. In an analysis of the holdings in four parishes, he found an increase in farms of over 250 acres between 1785 and 1840. Those farms of between 100 and 249 acres and between 25 and 49 acres declined, the former doing so particularly rapidly after 1815. Owner occupation was small in 1780 and the practice of sitting tenants purchasing their holdings does not seem to have occurred here. The tithe awards show that 65 per cent of the owner occupied land was in the hands of the gentry, although the "lesser and minor" owners retained a greater proportion of their total holdings in owner occupation, some 24 per cent compared with 11 per cent for the gentry. James' analysis points to relative stability in the landownership and occupation pattern in the Vale of Glamorgan. Within this framework

the trends towards larger farms and estates continued. There is evidence that the pattern of landownership and occupation in the Vale may have exhibited a distinctive regional variation from that of the Midland counties between 1780 and 1830 with little evidence of an increase in owner occupation.

J.M. Martin used the land tax assessments to examine the relationship between landed society and enclosure in Warwickshire (1). He found that landowners with between 4 and 100 acres declined in number between 1780 and 1825, particularly those with between 10 and 50 acres. Owner occupiers were numerically strong in 1780, even in the old enclosed parishes, where they accounted for 23 per cent of the land. Between 1780 and 1825, the numbers and proportion of the land held by owner occupiers increased in those parishes enclosed either before 1730 or after 1800, but declined in parishes enclosed between 1730 and 1799. This brought a narrowing of the differentials between the groups of parishes so that owner occupiers accounted for between 34 and 47 per cent respectively of the land in each group of parishes in 1825 compared with 23 and 58 per cent in 1780. Martin concluded that owner occupation in this period was not a survival of peasant cultivation. Rather, it was a reflection of the prosperity

1. Warwickshire and the Parliamentary Enclosure Movement, Birmingham Ph.D. thesis (1965); 'Parliamentary Enclosure Movement and Rural Society in Warwickshire', Ag.Hist.Rev., XV (1967).

of tenant farmers who were able to purchase land with their profits. Owner occupied estates were increasing in size and their owners were able to purchase the redemption of their land tax.

M.E. Turner has used the land tax assessments for Buckinghamshire in a way more akin to that developed by Payne (1). He has used the assessments to examine the turnover of land following enclosure. This was done by comparing the numbers of landowners at different dates and tracing the names of the owners at enclosure through subsequent land tax assessments. He found that among the old enclosed parishes there was little change in the number of owners between 1782 and 1796. Considering the length of the period, there was relatively little change in the personnel involved. For those parishes enclosed between 1780 and 1830 a different picture emerges. The number of landowners remained similar, pointing to relative stability in the structure of landownership, but the landowners alter appreciably. In the years following enclosure large numbers of landowners were replaced. All sizes could be replaced, but it was amongst the smaller landowners that the land market appears to have been most active. He suggests that the cost of enclosure may have been an important factor. He argued that, although the structure

1. Some Social and Economic Considerations of Parliamentary Enclosure in Buckinghamshire, 1738-1865, unpublished Sheffield Ph.D. thesis (1974); 'Parliamentary Enclosure and Landownership Change in Buckinghamshire', Econ.Hist.Rev., 2nd ser, XXVIII (1975).

of landownership may not have altered significantly after enclosure, this may have been as a result of the sheer numbers of small landowners so that a large proportion would have to be replaced before the structure altered. This study does raise some interesting questions about the behaviour of the land market after enclosure. The conclusions that can be drawn remain tentative. For example, the lower land turnover in the old enclosed parishes may reflect a less active land market between 1782 and 1798 than after 1798.

### III

The land tax assessments provide the only source from which many of the questions about the structure of landownership and occupation can be answered. Although they have been used for a long time, it is only in those studies undertaken within the last twenty years that many of the technical problems inherent in using them have been successfully overcome. As a result, many of the earlier studies have to be discarded. The conclusions reached by the more recent studies are similar to the earlier ones. They point to owner occupation increasing over the period 1780-1830, but suggest that it was more important in 1780 than the earlier studies indicated. They provide evidence of growth in farm and estate sizes over the period, though this does not appear to have been particularly rapid. Enclosure would not appear to have caused the disappearance of either the small owner occupier, tenant, or small landowner in the short term.

A marginal group of cultivators possessing between 4 and 100 acres is indicated. The owner occupiers would not appear to have been survivors from the days of peasant cultivation, rather they can be seen to be a reflection of the prosperity of tenant farmers who were able to invest in land. Generally owner occupation was least and the trends towards larger estates and farms most developed among the parishes enclosed before the parliamentary enclosure movement. The evidence of engrossing in the Vale of Glamorgan in those parishes dominated by the larger landlords would suggest that the degree of concentration in landownership, rather than the date of enclosure, may have been the more significant factor. The failure of the Vale of Glamorgan to exhibit the same trends in owner occupation as the Midland counties suggests that there may have been important regional variations in landownership and occupation.

The various studies that have used the land tax assessments suggest some possible areas in which further research would be desirable. Most of the studies were concerned with the Midlands and approached the land tax assessments with a view to using them to interpret the enclosure history of these areas. The different conclusions reached by James for the Vale of Glamorgan suggests that it would be fruitful to change the emphasis. The results found in the Midlands may be subject to a number of regional variations. The emphasis on the enclosure movement may have served to mask other important influences on the pattern of landownership and occupation. Unless studies are undertaken of areas

outside the enclosure movement, it is difficult to be sure whether the relationships between the date of enclosure and the patterns of landownership and occupation are significant. It is quite possible that both may be determined by some third factor. In order to resolve issues such as these, emphasis needs to be placed on the relationships between the different aspects of the agricultural structure.

Generally, the studies that have used the land tax assessments have been conducted on a comparative static basis, with a comparison being made between the patterns to be found at two or three points in time. The usual dates selected for such a comparison have been 1780 and 1830, with 1801 being the usual third date selected where one is used. The intervals between these dates are long, and it is known that trends in different directions existed between them. A comparison between 1780 and 1801 cannot reveal how far the increase in owner occupation, that most studies have found between those dates, had already begun before the Revolutionary and Napoleonic Wars. No assessment can be made of the extent to which a trend towards owner occupation had developed after 1780 compared with the degree to which wartime prosperity for farmers enabled them to invest directly in the land. The trends between 1801 and 1830 are likely to have been in different directions. The studies by Chambers and Hunt suggest that the trends seen for the period 1780-1801 may have continued until the end of the war. The trend between 1801 and 1830 may conceal two divergent trends. R.J. Thompson's rent index shows an increase of 30 per cent between 1801 and 1815 and

then stability until the 1840s. The rents he published for individual farms all show a fall after 1820 (1). A Select Committee of the House of Commons heard evidence between 1820 and 1822 on the state of agriculture after a number of petitions complaining of agricultural distress had been presented in Parliament (2). A second Select Committee in 1824 heard evidence about abuses in the administration of the poor law, an important cost for farmers (3). A further Select Committee enquired into the state of agriculture in 1836 (4). The extent of any post-war decline in the numbers of owner occupiers or small farmers cannot be satisfactorily determined unless the measurement is made from peak to trough. The period 1801 to 1830 is not such a period. It would be better to assess this for the period 1815-30, with the possibility that a secondary trough may have existed in the early 1820s.

Most of the studies have presented the results in the form of frequency distributions and have concentrated on the performance of particular groups. It is also important to know how the overall distribution of land changed. This requires some of the statistics that are used to measure income distributions

1. R. J. Thompson, 'An Enquiry into the Rent of Agricultural Land in England and Wales during the Nineteenth Century', Journal of the Royal Statistical Society, LXX (1907), pp 587-625.
2. B.P.P. 1820 II, 255.
3. B.P.P. 1824 VI, 392.
4. B.P.P. 1836 VIII, part 1, 1, 225.

and the degree of concentration in industry. These are needed in order to test hypotheses about the degree to which changing economies of scale in industry altered the agricultural structure and how the structure responded to changes in economic conditions. It may well be that the changes observed can be explained by equal proportional growth by the different sizes of farms and estates, as this would produce a gradual increase in average farm and estate sizes.

The studies by Hunt and Martin suggest that owner occupation in this period was not a phenomenon primarily associated with peasant cultivators. They argued that most of the land under owner occupation was in the hands of the larger landowners. This would indicate that owner occupation cannot be explained in terms of the survival of an independent peasantry, but rather in terms of the opportunity costs of retaining land in hand and in purchasing land rather than pursuing other forms of investment in a farm. The statistics they were able to produce were limited. Their approach suggests that it would be useful to know the relationship between owner occupation and the remainder of the agricultural structure. For example, is the degree of owner occupation related to the degree of concentration in landownership in a parish? It would be interesting to know whether there were differences in the sizes of farms and estates between the different tenure groups. These and related topics need to be known before the phenomenon of owner occupation can be fully understood.

The studies by Mills indicate that multivariate analysis can be an important tool in developing an



understanding of the interrelationships between the different elements in a parish's social structure. The same tools can be applied within a linear programming framework to the inputs and outputs of agriculture. This approach would enable the relationships between the agricultural system and the agricultural structure to be established on a more rigorous basis.

Studies of the land tax reveal that there are important questions to be resolved about the administration of the land tax and the methodological problems in using the land tax assessments. W.R. Ward pointed to many difficulties being present in the administration of the land tax during the eighteenth century. In particular, he argued that there was a "long decline" in efficiency between 1715 and 1775. He placed the responsibility for this on the local commissioners. He argued that the social status of the assessors and collectors varied greatly from substantial farmers and respectable tradesmen to labourers of no property and worthless rogues and the assessments suffered accordingly (1). J.V. Beckett has shown that in Cumberland the land tax administration contained many of the features of earlier taxation (2). These two studies indicate that the land tax assessments may be too imperfect to be used in any historical research. If the

1. The English Land Tax in the Eighteenth Century (1953);  
A History of Land Tax Administration in England 1692-1798, unpublished Oxford D.Phil. thesis (1952).
2. 'Local Custom and the 'New Taxation' in the Seventeenth and Eighteenth Centuries: The Example of Cumberland', Northern History, XII (1976).

land tax administration was as inefficient as supposed by Ward, then it would be incapable of producing sufficiently reliable assessments for use in the analysis of landownership and occupation. If the feature noted by Beckett for Cumberland holds true elsewhere, than the assessments may be too stereotyped to be of use. However, there are some indicators to suggest that the observations by Ward and Beckett may not be typical. The purvey system can be found only in Cumberland (1). C. Brooks has found evidence of more stable administration and the work being done by the more reputable members of society (2). There is a divergence between the views of Ward and those of contemporary investors. The latter regarded the land tax as sufficiently reliable to act, with the malt duty, as security for government short term borrowings (3). It would be desirable to examine the administrative basis of the land tax as a check on the reliability of the land tax assessments.

Several of the more recent studies that have used the land tax assessments have drawn attention to the problems inherent in the source. Indeed G.E. Mingay concluded that detailed investigation of the land tax

1. P.R.O. 30/8 bundle 278.
2. 'Public Finance and Political Stability: The Administration of the Land Tax, 1688-1720', Historical Journal, XVII (1974).
3. P.G.M. Dickson, The Financial Revolution in England: A Study in the Development of Public Credit 1688-1756 (1967), chs 13-14.

assessments might not be worthwhile (1). The problems of the land tax assessments are concentrated in four main areas; the problems caused by variations in the format of the assessments; the presence in the assessments of non-agricultural properties; the way in which different property rights were treated by the land tax assessors; and the relationship between the tax payments and the sizes of estates and farms. Although these problems have been discussed in the literature, their study has not been on a rigorous basis. No-one, with the partial exception of Hunt, has measured the presence of any non-agricultural property in the land tax assessments for any area, even though this can be done using the assessments made after 1826. No-one has measured the relationship between tax payment and acreage, although Martin and Mingay have produced evidence of the tax payments per acre for different properties. The discussion of the taxation of property rights has, at times, seemed to assume that there was only one land market during the period, namely that in agricultural tenancies. The significance of the fact that under English law land, itself, is not owned, only rights over the land, seems to have been missed. This led to other land markets during the period, such as an investment market in reversionary interests. These points indicate the need for a more systematic investigation of the land tax assessments as a source than has been accomplished in the past.

It was argued above that much useful information

1. 'The Land Tax Assessments and the Small Landowner',  
Econ.Hist.Rev., 2nd ser, XVII (1964-5), p 388.

could be derived from looking at the overall distribution of land and examining owner occupation in relation to the other elements in the agricultural structure. The land tax assessments list the tax paid by each proprietor and occupier on each of their properties. Estate and farm sizes can only be computed by grouping together all the separate tax payments that relate to each individual. Statistics on the number of proprietors and occupiers and the proportion of the land under owner occupation are not too complicated to compute. However, sizes of farms and estates under different tenures and the proportions of land in different tenures are very difficult to calculate if the modern practice of a threefold division of tenures is adopted rather than the twofold one used in most historical research. For example, the modern statistics produced by the Ministry of Agriculture, Fisheries and Food distinguish between tenanted farms, those under owner occupation, and mixed tenure farms that are partly tenanted and partly owned by the occupier. If the points made by Martin and Hunt are to be investigated, a similar division needs to be made in the figures derived from the land tax assessments. Such an investigation causes the number of potential linkages to increase exponentially. Not only do the number of proprietors and occupiers have to be computed but each proprietor and occupier has to be compared with the other list, and a threefold division applied to each of the lists. Similar problems arise if measures of income distribution are computed rather than frequency distributions drawn up. These exercises can only be accomplished satisfactorily if attention is paid

to the quality of the identifying information. Little attention has been paid in the literature to the effect on the statistics of the distribution of identifying information, such as names. Yet the quality of the results are dependent upon this. It suggests that it would repay investigation to examine the distribution of these and to see how they can be incorporated into the computation of the statistics.

This study concentrates on the land tax assessments for the St Augustine East division of Kent. The choice of this area was governed by the quality and quantity of the land tax assessments for this area. The area is an administrative one rather than a geographical region and a variety of farming systems were practiced in it due to variations in land quality. It lies outside the area affected by the enclosure movements (1).

The area lies on Kent's eastern coast. The north-western boundary is provided by the Wantsum Channel and the Stour, running from St Nicholas at Wade to Bishopsbourne. The south-western boundary runs along the upper dip slope of the North Downs. The area does not include all the parishes lying between these boundaries and the coast. It excludes those falling within the liberties of the Cinque ports. These are Sandwich and the outlying parts of its liberty, Sarre, Walmer, Ramsgate, and Deal, and Dover and its liberty, Ringwould and the Thanet parishes of Birchington, Acol, St John

1. W.E. Tate, 'A Hand-list of English Enclosure Acts and Awards part 17: Open Fields, Commons and Enclosures in Kent', Archaeologia Cantiana, LVI (1944), pp 54-67.

and St Peter. Some assessments have survived for the Sandwich Liberty, and those for the rural parishes within it have been incorporated into the study at various points. No assessments were discovered for Dover Liberty. The main loss is from the failure to include all the Thanet parishes in the study. The remaining parishes are either relatively small or else too urbanised for their land tax assessments to be used to derive agricultural property.

The underlying geology of the area is mainly chalk (1). This underpins the Downs and Thanet. The area to the south of the Stour has deposits of lower London tertiaries, including Woolwich, Reading and Thanet beds. In the Stour and Wantsum Valleys there is river alluvium, with a belt of sand and shingle at the mouth of the Stour.

The area is mainly chalk downland, characterised by the dipslope of the Downs and its dry valleys. The downland is divided into two anticlines by the Wantsum syncline, so that the area for Thanet is separated from the one for the Downs. The River Stour runs through the Wantsum syncline as did the former Wantsum channel. The sea level has risen during Flandrian times resulting in substantial erosion of the coastline. The northern coast has been particularly vulnerable to this, being mainly alluvium and London clay. In historical times, a

1. For further details of the physiographical characteristics of the area see British Regional Geology, The Wealden District (4th edn, 1965); S.G. McRae & C.P. Burnham (eds), The Rural Landscape of Kent, Wye (1973); A.M. Coleman & C.T. Lukehurst, British Landscapes through Maps 10: East Kent, Sheffield (1967); C.P. Burnham, 'The Soils of Kent', Cantium, IV (1972), pp 61-8.

delicate balance has existed between the prosperity that the sea changes have brought in the form of rich marshland pastures, and the threat of inundation.

Thanet and the dipslope tend to have calcareous or brown calcareous soils. Those of the upper dipslope tend to be acid but with silty loams in the dry valleys. On the lower part of the dipslope, the dry valleys are more shallow. The Soils tend to be more fertile and loamy, but there are local limitations to agriculture through the stoniness or shallowness of the soils. The Wantsum and Stour channels are characterised by ground water gleys. These are fertile and well watered but are exposed and require reclamation and drainage. The most fertile area lies to the south of the Stour where the chalk is overlain by later deposits. This area has brown earths that are loamy and well-watered. This was the main area of hop production within the division at the beginning of the nineteenth century, and where, subsequently, the growing of fruit and vegetables has developed. Most of the soils in Thanet and the Stour Valley, and parts of the lower dipslope are grade two, with some grade one soils on the river alluvium.

The modern climate of the area is close to being a continental one, with high summer temperatures and low winter ones. This gives a comparatively wide annual range. The sea modifies the winter temperature so that inland places, such as Ashford or Canterbury, can have frosts for five weeks longer each year than Thanet. Rainfall increases from north-east to south-west in the area, with an annual rainfall of under 25 inches in Thanet and the Stour Valley, and over 30 inches on the upper dipslope.

A problem exists due to a moisture deficit in summer and a surplus in winter. Many places within the area would benefit from irrigation during dry summers and the practice is quite extensive in Thanet and the Stour Valley. The length of the growing season varies inversely with the rainfall.

Before a study of the land tax assessments for the area could be embarked upon, it was found necessary to deal with the main problems in using them. In chapter 2, the administration of the land tax in Kent during the period is reconstructed. The emphasis is placed on those factors which influence the quality of the statistics that can be derived from the land tax assessments, hence the space devoted to taxes such as the parish quotas, appeals and surcharges. The administration within the St Augustine East division must be seen as only one part of the administration in the county. It is impossible, for example, to deal adequately with the collection of the tax at a divisional level, but wherever possible the evidence from this division has been used. In places, however, this has required supplementing with material from other divisions. In Chapter 3 the main problems associated with the land tax assessments are discussed. The amount of non-agricultural property present in the assessments is measured and the treatment of the different property rights in land by the land tax assessors is discussed. The relationship between the tax payment and the acreage of estates and farms is examined with the aid of the limited information that can be produced on how the assessments were actually made, and by measuring the



relationship between acreage and tax in the few instances in which a survey of a parish is contemporary with a tax assessment. The problems of identification in the land tax assessments are considered in chapter 4. The survival of Marriage Duties Act assessments for 1705 for most of the parishes in the division means that the frequencies of the main identifying items can be measured. A series of statistical relationships between the identifying items and the population are derived from this source and these enable the quality of the statistics calculated from the land tax assessments to be judged. Chapters 2, 3 and 4 deal with the necessary preliminaries to a study of landownership and occupation in the area. In view of the limited coverage of these issues in the literature, rather more space has had to be devoted to these than if the issues had received fuller attention elsewhere.

Chapters 5 and 6 present an analysis of the patterns of landownership and occupation within the St Augustine East division. In chapter 5, six years were selected for a detailed investigation of these issues. The sample years were 1780, 1790, 1801, 1814, 1822 and 1831. The intention is to provide data about the turning points between the usual years selected for analysis. 1790 was selected so that the trends that developed during wartime can be distinguished from those which existed before the commencement of hostilities. The choice of 1814 was intended to reveal the peak of the trends that developed during the wars, so that the true extent of any decline in owner occupation could be assessed. 1822 was included in view of the clamour about depression from

the agricultural community around this date. The analysis for the land tax assessments for the division is more detailed than has been accomplished in any other study using them. The numbers of proprietors and occupiers and the degree of owner occupation have been traced throughout the period. In addition, the number of proprietors and occupiers, the percentage of land in estates and farms and the mean size of estates and farms in each tenurial group have been computed. Various measures of the equality of the distribution of land in each parish have been presented. All these measures have been examined for relationships between them and have been compared with potential influences such as population density.

Chapter 6 presents a multi-variate analysis of the agriculture of the area. It is presented within a linear programming framework so that the relationships between the various inputs and outputs for agriculture can be compared. The amount of detailed information that is required for such an approach means that it has had to be confined to the period 1790 to 1801. The information about landownership and occupation is taken from the land tax assessments and that for the labour supply from the 1801 census. The data for agricultural production has been taken from the 1795 harvest enquiry and the 1801 crop returns. These have enabled the distribution of different enterprises and enterprise combinations for the area to be plotted. The inputs and outputs have been subjected to a form of factor analysis, known as principal components analysis. This has enabled the relationships between them to be

established and a series of factors, corresponding to the main influences on the agriculture in the area, to be determined.

A number of difficulties have been encountered in this study. The poor coverage in the literature of many of the methodological issues has meant that attention had to be turned to these rather than to the production of results for the St Augustine East division. In particular, much time had to be spent in devising methods of and carrying out the record linkage of the assessments, and several earlier attempts had to be abandoned when it was realised that they were incapable of yielding the desired material, for example, on mixed tenure farms. Although the land tax assessments are intrinsically statistical, they have not normally been analysed statistically so that, for example, the relationships between the various components of the agricultural structure, the connections between them and the agriculture of the areas, and the demographic conditions in different parishes have been deduced from impressions rather than measured. In this study an attempt has been made to get away from such an approach. However, this is both time consuming and complicated. It has also limited the comparisons that can be made with earlier studies. An emphasis has been placed throughout on how the results have been derived, so that corroboration will be possible by other studies.

C H A P T E R 2

The Administration of the Land  
and Assessed Taxes in Kent, 1692-1832

This chapter traces the administration of the land tax in Kent with particular reference to the St. Augustine East division. The purpose behind this chapter is twofold. Firstly, the criticisms of the land tax administration made especially by W.R. Ward require investigation in order to satisfy oneself that the land tax assessments are not so imperfect, due to administrative defects, that they are unusable for the study of farm and estate sizes. To this end, particular attention has been paid to the assessment process, especially the light that can be shed on it by appeals and surcharges, and the redemption of the land tax. However, it must be remembered that the land tax was primarily a fiscal instrument and its administration was largely in the hands of amateur local officials. This provides an opportunity to examine factors such as the cash flow of tax payments and the ways in which the structure of the landed community was reflected in the administration. To this end, studies have been made of the personnel involved in the administration in a similar way to the studies that have been undertaken on the Justices of the Peace (1). The chapter begins with a review of the role the land tax played in public finance during the period. The distribution of the tax burden and the way this changed during the tax's history is examined. The general meetings to distribute the county quota within Kent are studied and the resulting tax burdens. Attention is then focused on the divisional commissioners. The ways in which they carried out their work is examined, with particular attention being paid to the hearing of surcharges and appeals, and their supervision of the parochial assessors and collectors. The role

1. e.g. E. Toir, Local Government in Gloucestershire, 1775-1800: A Study of the Justices of the Peace, Bristol & Gloucestershire Archaeological Society, VIII (1969).

of the Receiver General is examined and a cash flow of the tax revenues produced. The chapter ends with an examination of the redemption of the land tax and its viability as an investment.

## I

The taxation system of the eighteenth century stemmed largely from a re-organisation following the Revolution of 1688. This had two main features. Firstly, taxation was to be placed on a more regular footing than before. The growth of funded government debt required the imposition of regular taxes to service it. Taxes imposed in wartime to meet the increase in government expenditure could not be withdrawn on the cessation of hostilities due to the necessity of servicing government debt. The second feature involved direct taxation becoming an accepted part of the fiscal system and not merely an occasional levy to be imposed in times of emergency. This requirement served to break down the distinction between ordinary taxation, granted to a sovereign for life, and extraordinary taxation, granted by parliament for specific purposes. (1).

The land and assessed taxes were instituted to provide the basis of direct taxation. Their aim was to tax the subject directly, principally on account of his ownership of property, rather than indirectly, through his consumption of particular goods. They date from the 1690s and initially consisted of three taxes, the land tax, window tax, and duties on baptisms, burials, and marriages. They can be seen to have followed the aims of the earlier seventeenth century direct taxes, the main differences being an improvement in their administration, and the removal of features regarded as abhorrent by taxpayers. Thus the land tax can be seen to have replaced the assessments, the window tax, the hearth tax and the tax on burials,

1. W. Kennedy, English Taxation 1640-1799 (1913), pp25-6

marriages, and baptisms the poll tax. They incorporated features derived from the experiences of the earlier taxes, such as the use of civil servants to supervise the local unpaid officials, and a simplification of the collection procedure while avoiding the necessity of assessors searching taxpayers' houses that had been so disliked in the case of the hearth tax. Centrally the administration was in the hands of the Office for Taxes, itself derived from Charles II's Exchange Office (1).

The land tax can be seen as "one of the bitter fruits of the Glorious Revolution" (2). It was first introduced in 1692 at a rate of four shillings in the pound on real estate, offices, and personal property. Real estate was valued at the rack rent, offices at the stipend, and personal property at six per cent of its capital value. The last represented the legal rate of interest and can, therefore, be regarded as the opportunity cost of the assets. Although the assessments nominally fell on both real and personal property, they had by 1697 largely become a tax on land, with moveable property escaping taxation. The land tax of 1692 can be seen as an attempt to broaden the tax base by taxing property derived from industry and commerce as well as real property. Agricultural stock, household property and military offices, though, were exempted. In its first year the land tax produced a yield of £1.9m, an increase of 19 per cent over the assessment of the previous year. In the succeeding years, however, the yield fell; by £100,000 in 1693, by a further £53,000 in 1694, £123,000 in 1695, and £73,000 in 1696. The decline was such as to reduce its yield to the level of the 1691 assessment.

1. W.R. Ward, 'The Office for Taxes', Bulletin of the Institute of Historical Research XXV (1952), pp204-5.

2. G.H. Mingay, 'The Land Tax Assessments and the Small Landowner', Econ.Hist.Rev., 2nd ser, XVII (1964-5), p382.

In order to stem the erosion of the tax base, the device of establishing quotas for the counties was adopted in 1697, a precedent set by the assessments. Within the county, the distribution of the quota could be varied but a fixed county quota meant a certain yield for the government. The quota for each parish was to be met, initially, by a rate of three shillings in the pound on a notional income from goods, merchandise, and personal property. The notional income was assessed as six per cent of the capital value. A rate of three shillings in the pound was to be levied on offices, and the residue of the quota was to be met by an equal pound rate on real property. The three shilling rate of 1697 was to produce £1.5m. The quotas used in 1697 were not wholly satisfactory so that in 1698 another three shilling rate was apportioned on the basis of the assessments for 1692.<sup>(1)</sup> These quotas remained largely unaltered for the duration of the land tax. While fixing the quotas met the immediate problem of declining yield it did raise long term problems. Although the land tax assessments bear witness to the fact that the tax fell on offices as well as land, personal property would appear to have escaped taxation at an early date so that the tax quickly became a land tax. The quotas were not altered over time so that the land tax could not maintain its share of rising incomes. The only means of altering the yield from the tax was to change the rate in the pound at which it was levied. As four shillings in the pound was regarded as the maximum rate, the elasticity from raising this was small. The execution of the land tax insured that it would take a decreasing proportion of the national income and that other taxes would be needed to supplement its revenue.

1. S. Dowell, History of Taxation and Taxes in England (4 vols, 1888) III pp81-5



The land tax remained largely in the same form as 1698 until 1798. In that year it was made a perpetual rent charge at a rate of four shillings in the pound and was redeemable on the payment of a capital sum. Even with redemption, the land tax remained of financial importance. For example, in 1827 it produced 32 per cent of the £2.5m revenue from the land and assessed taxes, having the highest yield of any of the taxes in this branch of the revenue (1). However, by then the solution to the problem of direct taxation had been resolved by the introduction of income tax. The land tax lingered on long after it had been made redeemable. The Reform Act of 1832 provided for a separate register of electors, so that the land tax assessors were no longer required, in effect, to act as electoral registration officers. After this date the redeemed property was no longer recorded in the land tax assessments and the assessments cease to have any value as a source for the computation of farm and estate sizes. The budget of 1909 laid down that the tax was to be levied at a rate of not less than 1d in the pound and not more than 1s at current valuations. The result of this was that the richer parishes produced a surplus on their quotas and this was used to exonerate their tax. The budget of 1949 stabilised the rates and valuations on the basis of 1948-9 values and provided that the land tax should be compulsorily redeemed on the death of the owner or upon sale at a capital payment of twenty five times the annual payment. The tax survived into the 1960s, with land tax commissioners still being appointed (2).

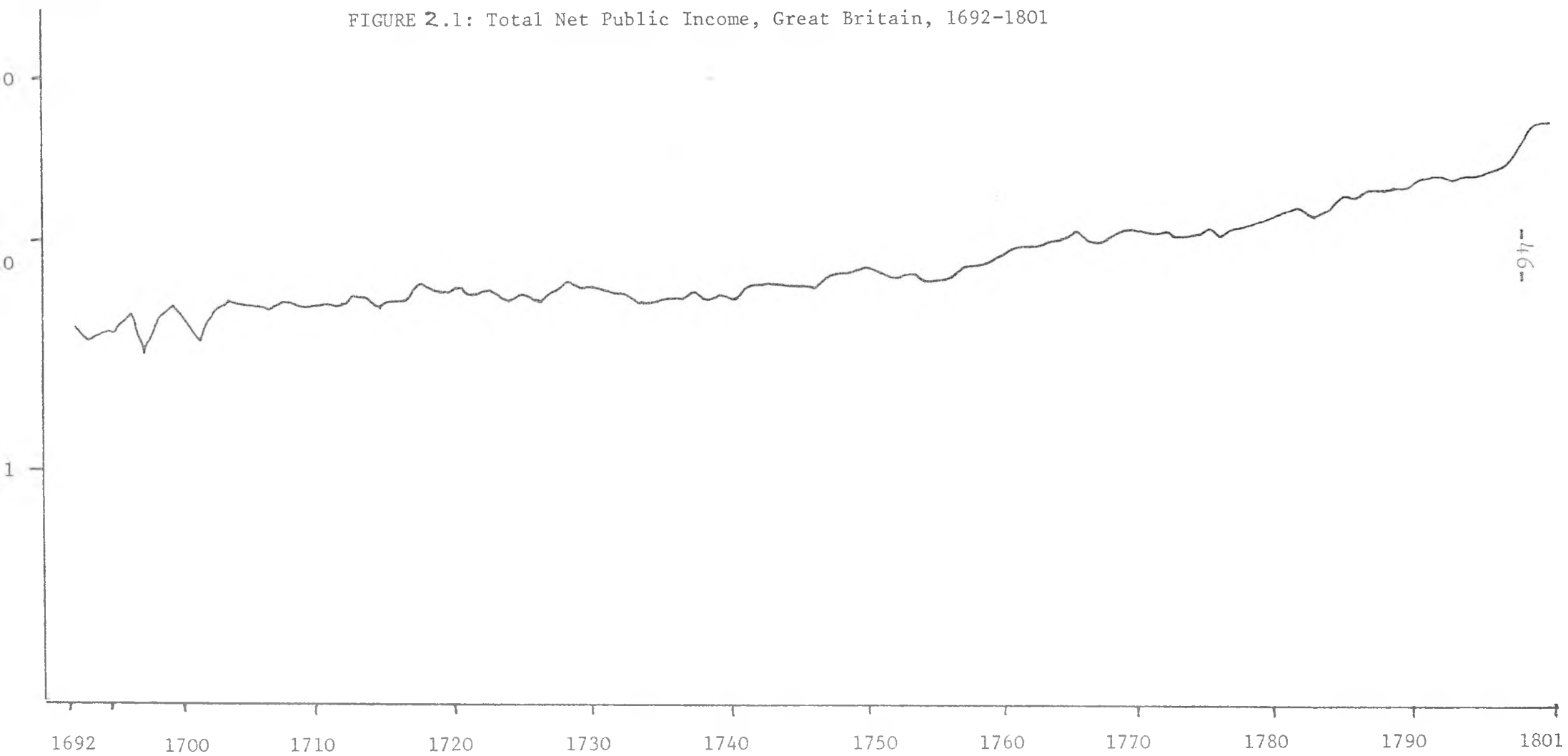
The importance of the land tax to public finance during the period can be seen by comparing the relative proportions of the government's

1. B.P.P. 1829, XV, pp365-6

2. J. West, Village Records (1962), pp144-5

£000,000

FIGURE 2.1: Total Net Public Income, Great Britain, 1692-1801



Source: B.P.P. 1868-9, XXXV

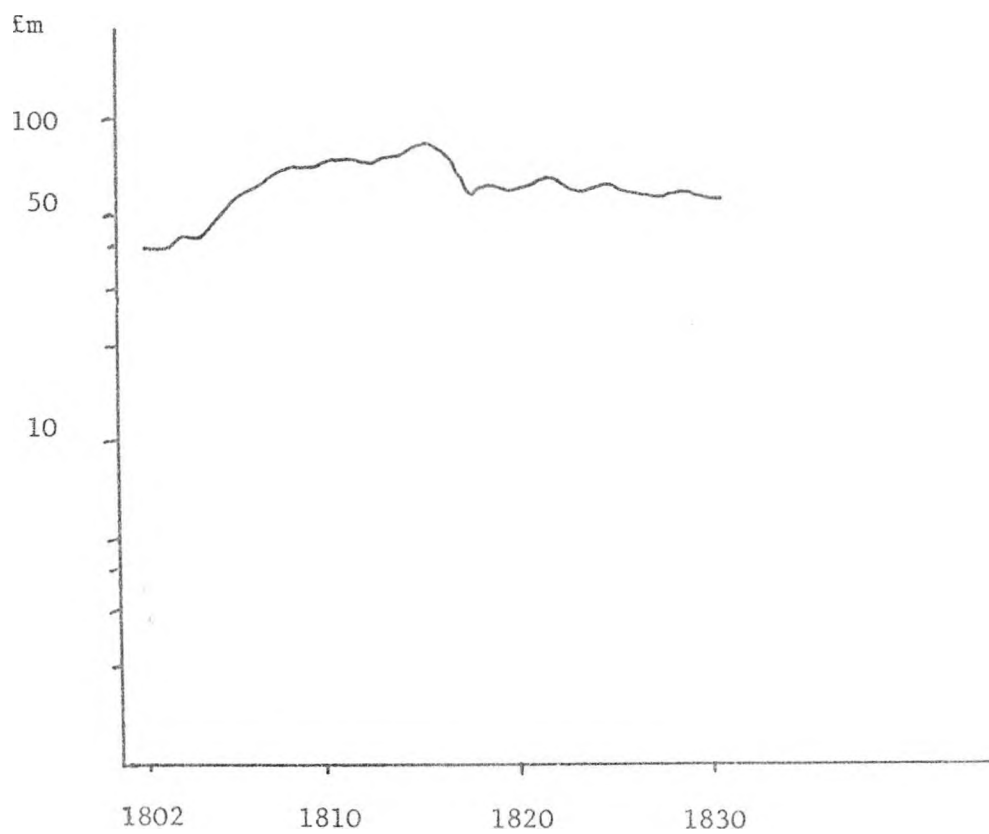


FIGURE 2.2: Total Gross Public Revenue, U.K., 1802-31.

Source: B.P.P. 1868-9, XXXV

revenue contributed by each area of taxation. The trends in total public revenue are set out in figures 2.1 and 2.2. For the period under study no continuous series of data on public finance is available. A break in the series occurs in 1801 when the basis of compilation was altered. Up to 1801 the tax revenues are recorded net of their administrative costs while after 1801 the receipts are recorded gross. As a result, the figures for public revenue before 1802 understate the true tax yield. If the figures after 1801 are a guide then this understatement is of the order of four to seven per cent of the total revenue. A more serious complication exists in the fact that the geographical basis of the figures changed from 1802. Before that date they refer to Great Britain and from 1802 to the United Kingdom. It is possible to estimate the difference this makes to the series as figures exist for the gross revenue and expenditure for Great Britain for 1802-17. During these years, Great Britain contributed between 91 and 99 per cent of the total revenue. Some care needs to be taken in interpreting the chronology of the figures. At different times the dates of the financial year were changed so that not all the years are of equal length. Until 1751 it ended on 29 September; between 1752 and 1799 it ended on 10 October; and thereafter it ended on 5 January. The last changeover meant that the financial year 1799/1800 lasted only a quarter.

Figure 2.1 shows that between 1692 and 1705 public revenue experienced a series of fluctuations. A period of relative stability followed it between 1705 and 1740. During this period the annual fluctuations were of modest proportions but there was little sign of either secular growth or decline. After 1750 there are signs of growth in public revenue with the rate of increase becoming marked after 1780. The rate of growth was extremely rapid by previous standards after 1797 and this was maintained until 1816. Thereafter

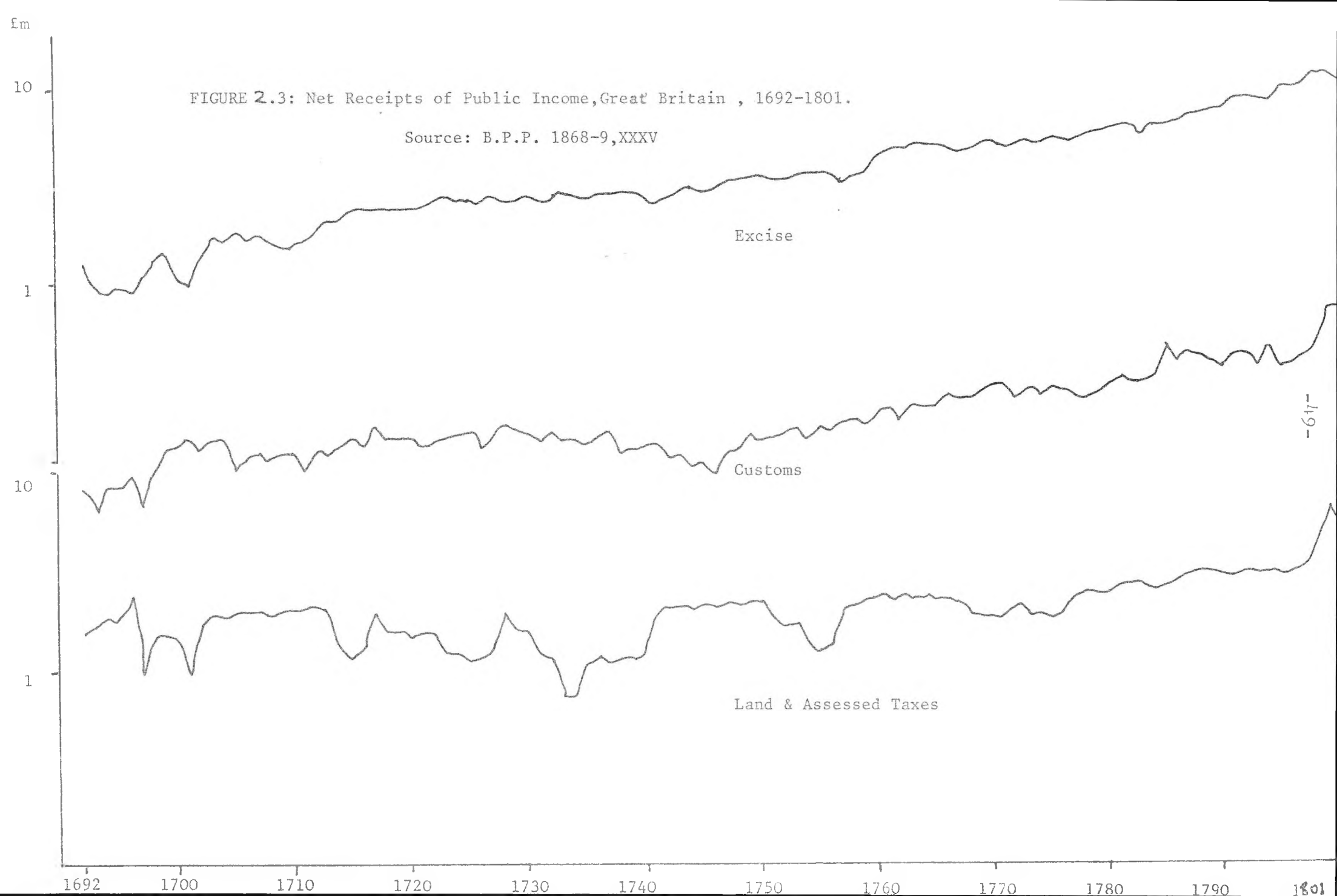
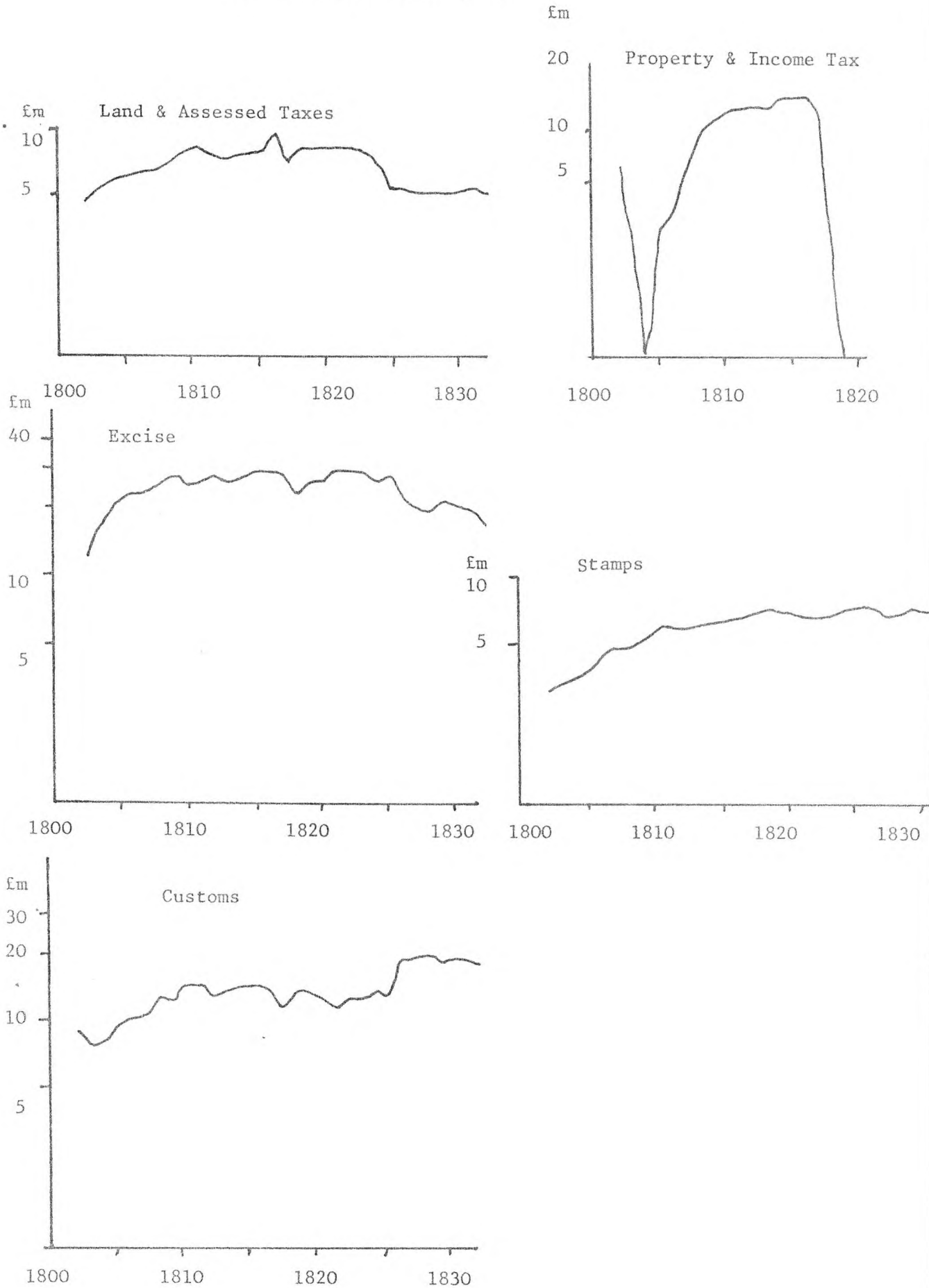


FIGURE 2.4: Sources of Gross Public Income, U.K., 1801-32.

Source: B.P.P. 1868-9, XXXV



Shillings in the £

FIGURE 2.5: Land tax Rates.



the level of public revenue fell though it remained above the pre-war level. During the 1820s the secular trend was downward though the rate of change was slow.

Figures 2.3 and 2.4 show the main contributors to public revenue over the period. Some care is needed in interpreting the trends as the figures are presented in terms of the main revenue collecting agencies. During the period some taxes were transferred between one agency and another. For example, the duties on carriages were instituted in 1747 as an excise duty with collection being by the local excise officer. In 1785 the duties were transferred to the Office for Taxes and were administered as part of the land and assessed taxes (1). The salt tax began as an excise duty with the Salt Board not being created as a separate entity until 1702 (2). Generally the taxes affected in this way were not particularly high yielding and involve transfers from the Excise to one of the other agencies, the principal exception being the duties on tea and coffee which were collected by the Excise rather than the Customs.

The land and assessed taxes show little tendency to grow in yield before 1780. Between 1778 and 1798 some growth took place and this became more rapid during the Napoleonic Wars with a peak being reached in 1816. Revenue from the land and assessed taxes fell during the 1820s. In the period before 1778 the yield from the taxes fluctuated markedly. This is a reflection of the changes in the land tax rates. The changes in land tax rates are shown in figure 2.5. In wartime, the tax was raised to its maximum of four shillings in the pound. During peacetime

1. Dowell, III, pp198-9

2. E. Hughes, Studies in Administration and Finance 1558-1825 with special reference to the history of salt taxation in England, Manchester (1934), p184.



the rate fell to two or three shillings in the pound. In 1731 and 1732 the rate was only one shilling as Walpole endeavoured to place the revenue burden on customs duties on wine and tobacco rather than on land (1). After 1776 the land tax remained at the maximum of four shillings in the pound.

The rise in revenue produced by the land and assessed taxes after 1778 reflects the imposition of new assessed taxes, and the reorganisation of the existing ones. A tax on two and four wheeled carriages had been imposed in 1747. In 1776 the rates had been raised and the upper limit of five carriages on which duty had to be paid removed. A tax on menservants was imposed in 1777. This was at a rate of one guinea per servant and applied to domestic servants including those working outdoors. The window tax was modified in 1778 with the introduction of an inhabited house duty. This represented an attempt to directly tax the value of a house. The tax fell on the occupier and the valuation was based on the parish rates. Duties on pleasure horses were introduced in 1784 (2).

In 1785 all the assessed taxes were removed from the Excise and transferred to the Tax Office. Thereafter development took two main forms. Some new assessed taxes were imposed. A tax on female servants and one on shops was introduced in 1785, one on dogs in 1796, clocks and watches in 1797, and armorial bearings in 1796. All were assessed through the land tax machinery. The later assessed taxes show signs of diminishing returns having set in to this branch of the revenue. The taxes on female servants, shops and clocks and watches were repealed soon after their implementation, the last due to its disastrous impact

1. Dowell, II, pp96-7

2. Dowell, III, pp197-8, 216, 178-81, 226.

on the manufacturing industry (1). The second main change was the introduction of sliding scales so that higher rates of duty were charged where several of the commodity were used. These were generally introduced in 1785 but the thresholds and scales were revised from time to time. In order to prevent the erosion of the tax base through the claiming of exemptions, the nature of the commodities taxed had to be more closely specified and additional items taxed to plug loopholes. For example, a sliding scale was introduced for the duties on horses in 1785. Initially it excluded husbandry horses but in 1796 it was extended to include them. The changes in the assessed taxes served to increase the yields from this branch of taxation, but the complexity of the scales meant that this could only have been at the expense of higher administrative and compliance costs.

Evidence of the degree to which the reorganised assessed taxes improved the elasticity of this branch of the revenue can be seen by looking at the growth in their yields during the Napoleonic Wars. Between 1792 and 1821 the yield from the window tax grew at an annual rate of 3.2 per cent, that for the inhabited house duty at a rate of 6.9 per cent, duties on servants at 5.6 per cent, and the duties on carriages at a rate of 2.8 per cent (2). Though these increases were due almost entirely to increases in the rates at which the duties were levied, they did represent an effective way of tapping growing incomes. Over the period 1790 to 1820 the national income for the United Kingdom grew at an annual rate of 2.6 per cent (3). While the assessed taxes

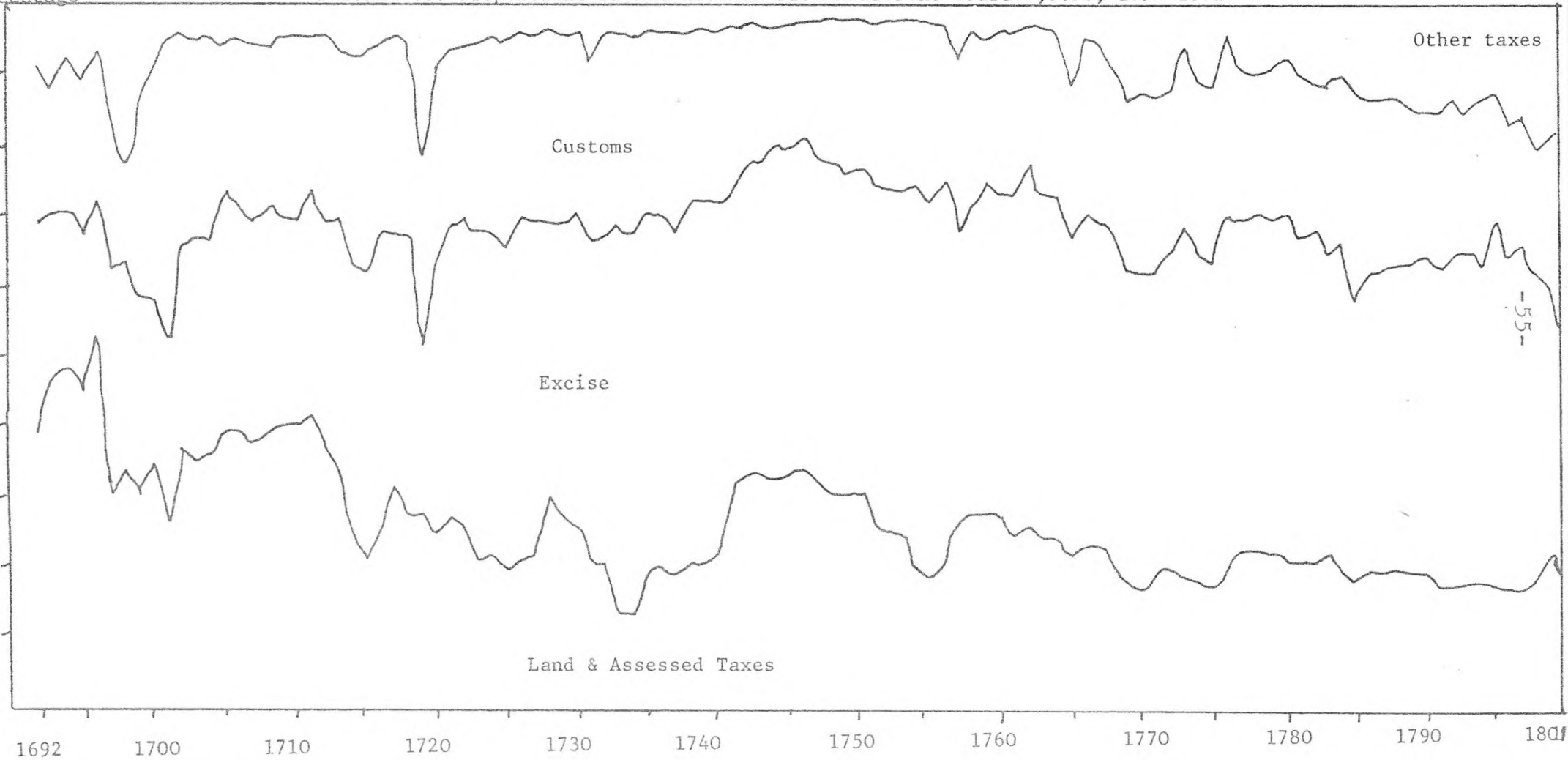
1. Report of the Select Committee on Clock and Watchmakers' Petitions, B.P.P. 1797-8, XX.

2. B.P.P. 1830, XXV, pp30-1

3. J. Veverka, 'The Growth of Government Expenditure in the United Kingdom since 1790', in A.T. Peacock and D.J. Robertson (eds), Public Expenditure: Appraisal and Control (1963), table I.

Percentage

FIGURE 2.6: Proportions of Net Revenue from Different Sources, G.B., 1692-1801



Percentage

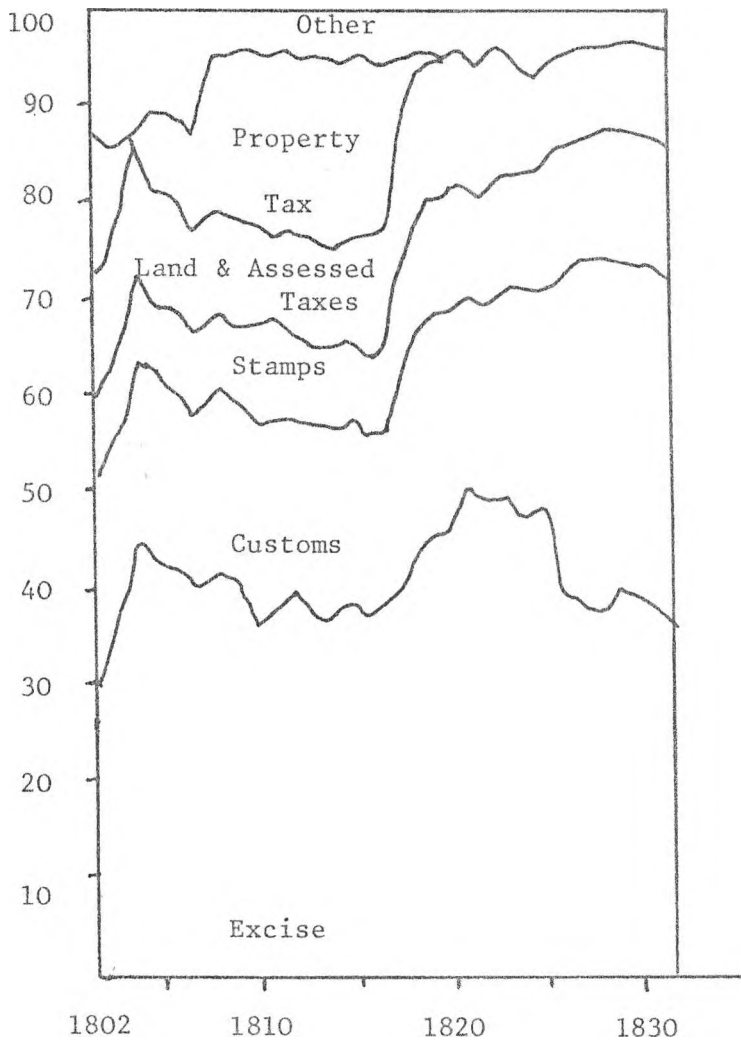


FIGURE 2.7: Proportions of Gross Public Revenue, U.K., 1802-32.

do not appear to have kept pace with the growth in income their performance after reorganisation seems much better than before.

These rates of growth in the assessed taxes suggest income elasticities of 1.2 for the window tax, 2.1 for the inhabited house duty, 1.8 for the duties on servants, and 1.1 for the duties on carriages. In each case the elasticity points to the tax being income elastic over the period 1792-1821, marginally so in the case of the window tax and duties on carriages, but significantly so for the other two duties. The impact of the post 1785 changes can be gauged by comparing these results with those for earlier periods. Over the period 1710-1780 the entire land and assessed taxes grew at a rate of only 0.2 per cent per annum. For this period the income elasticity was only 0.5 indicating that the taxes were income inelastic. This would be expected as a result of the land tax's fixed quotas.







The growth in the yields from the assessed taxes after 1798 owed nothing to the land tax. After 1798 the proportion of revenue contributed by the land tax fell as, in absolute terms, its yield fell on account of redemption. During the first year in which redemption was permitted 21 per cent of the land tax was redeemed and by 1832 this had risen to 36 per cent though the land tax still remained financially important. The growth of the assessed taxes during the Napoleonic Wars must therefore be seen against the declining yield of the land tax. The introduction of income tax in 1799 provided the means of taxing property, both real and personal, lacking in the land tax, thus making the land tax obsolete.

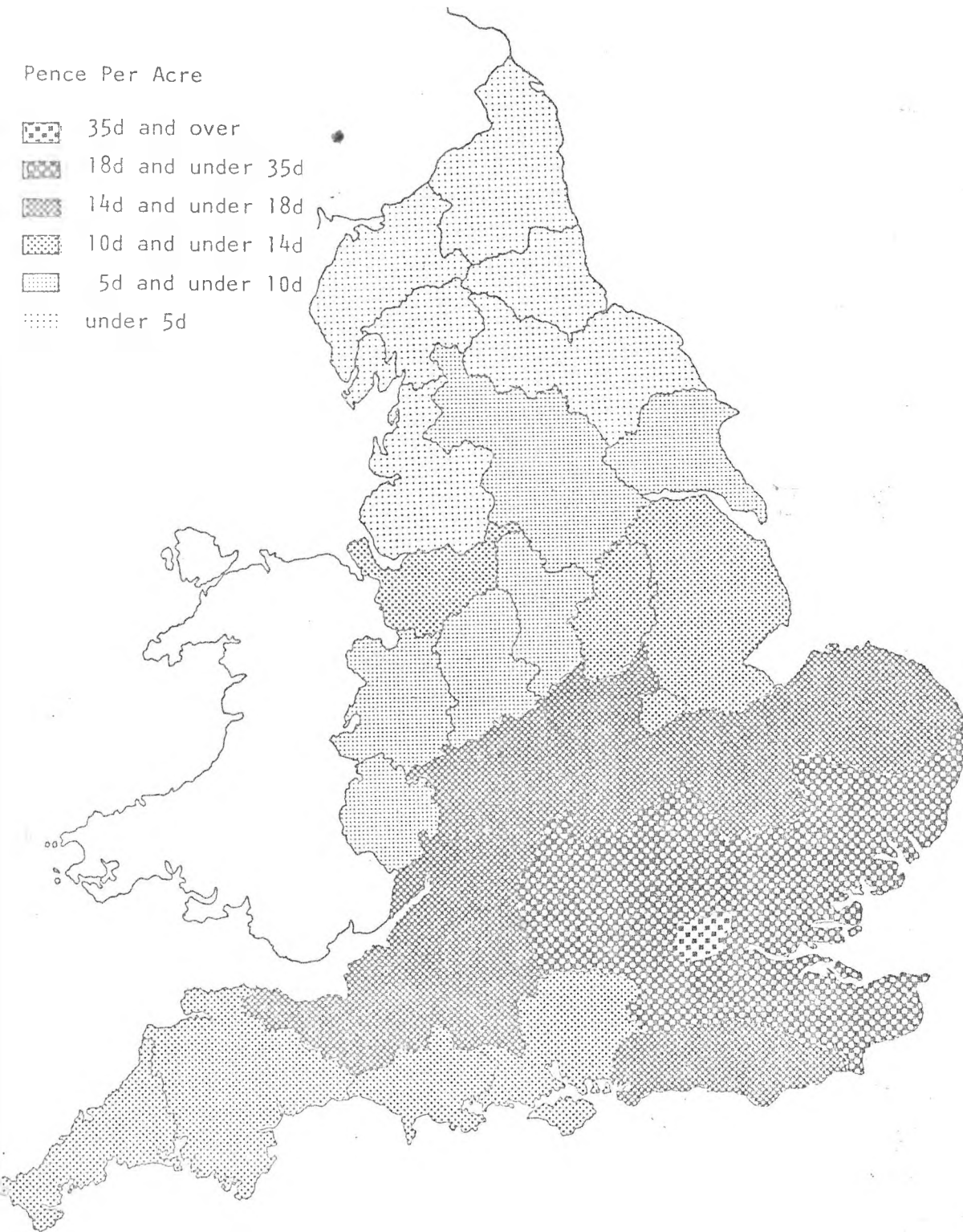
The proportions contributed to the total revenue by each of the principal branches is shown in figures 2.6 and 2.7. In the years before the introduction of quotas, the land and assessed taxes contributed between 40 and 50 per cent of the total revenue. Between 1698 and 1712 they contributed between 35 and 40 per cent of the revenue. For

MAP 2.1: Land Tax Assessment, 1698.

Source: B.P.P. 1836, VIII, pt II, p548

Pence Per Acre

-  35d and over
-  18d and under 35d
-  14d and under 18d
-  10d and under 14d
-  5d and under 10d
-  under 5d



the remainder of the eighteenth century this proportion was between 15 and 25 per cent. During the first three decades of the nineteenth century the proportion never rose above 14 per cent, and during the 1820s fell to under 10 per cent. The growth in revenue from these taxes took place within a context of relative decline, especially when compared with the revenue from the excise duties. The relative decline of the land and assessed taxes altered the balance of the fiscal system. Whereas the concept at the end of the seventeenth century had been one of reliance on direct taxation of property, the reality had become one of reliance on taxes on consumption. Even the introduction of income tax meant that the proportion of direct taxes rose to only 25 to 30 per cent of the revenue.

## II

The land tax acts specified the quota each county was to pay to the tax, leaving it to the commissioners within each county to distribute the burden within their counties. Map 2.1 shows the distribution of the land tax in 1698. It shows the pence per acre paid by each county. The map shows that there was considerable variation in the tax per acre between the counties. London and Middlesex stand out as having had the greatest burden per acre. They were surrounded by a ring of counties paying between 18 and 35d per acre, stretching from Suffolk to Oxfordshire to Kent. Beyond them was a ring of counties paying between 14 and 18d per acre. This ring stretched from Norfolk to Somerset and included Sussex. A third ring included the western counties and those of the north and west Midlands. Finally, there was a group of northern counties paying under 5d per acre. This would suggest that the land tax assessments were in accordance with the distribution of wealth that had been emerging during the course of the seventeenth century. The pattern is consistent with the patterns produced by earlier assessments and what is known of the pattern of agriculture

and industry at that time. The counties with the highest assessment were those with the most productive agriculture (1) and also contained much of the industry of the time. For example, Kent had textile, iron, paper, and salt industries as well as the naval dockyards of Chatham, Deptford, Woolwich, and Sheerness (2). It is probable that they were among the most densely populated counties in the country (3).

Table 2.1: Percentage of the Tax Burden borne by each region, 1636-1815.

Regions:	I	II	III	IV	V
1636	10.3	8.5	23.9	32.0	25.4
1641	13.9	6.9	26.3	36.9	16.1
1649	9.2	5.6	22.5	50.4	13.5
1660	7.4	10.1	23.1	35.9	23.8
1672	11.1	8.3	23.1	36.3	21.2
1698	13.0	7.7	20.3	37.2	21.9
1815	11.3	21.7	19.0	24.1	24.0

Regions:

- I - Middlesex, London, Westminster.
- II - Cumberland, Northumberland, Westmoreland, Durham, Lancashire, Yorkshire.
- III - Cornwall, Devon, Dorset, Gloucestershire, Hampshire, Wiltshire.
- IV - Cambridgeshire, Essex, Hertfordshire, Kent, Norfolk, Suffolk, Surrey, Sussex, Berkshire, Buckinghamshire, Bedfordshire, Oxfordshire.

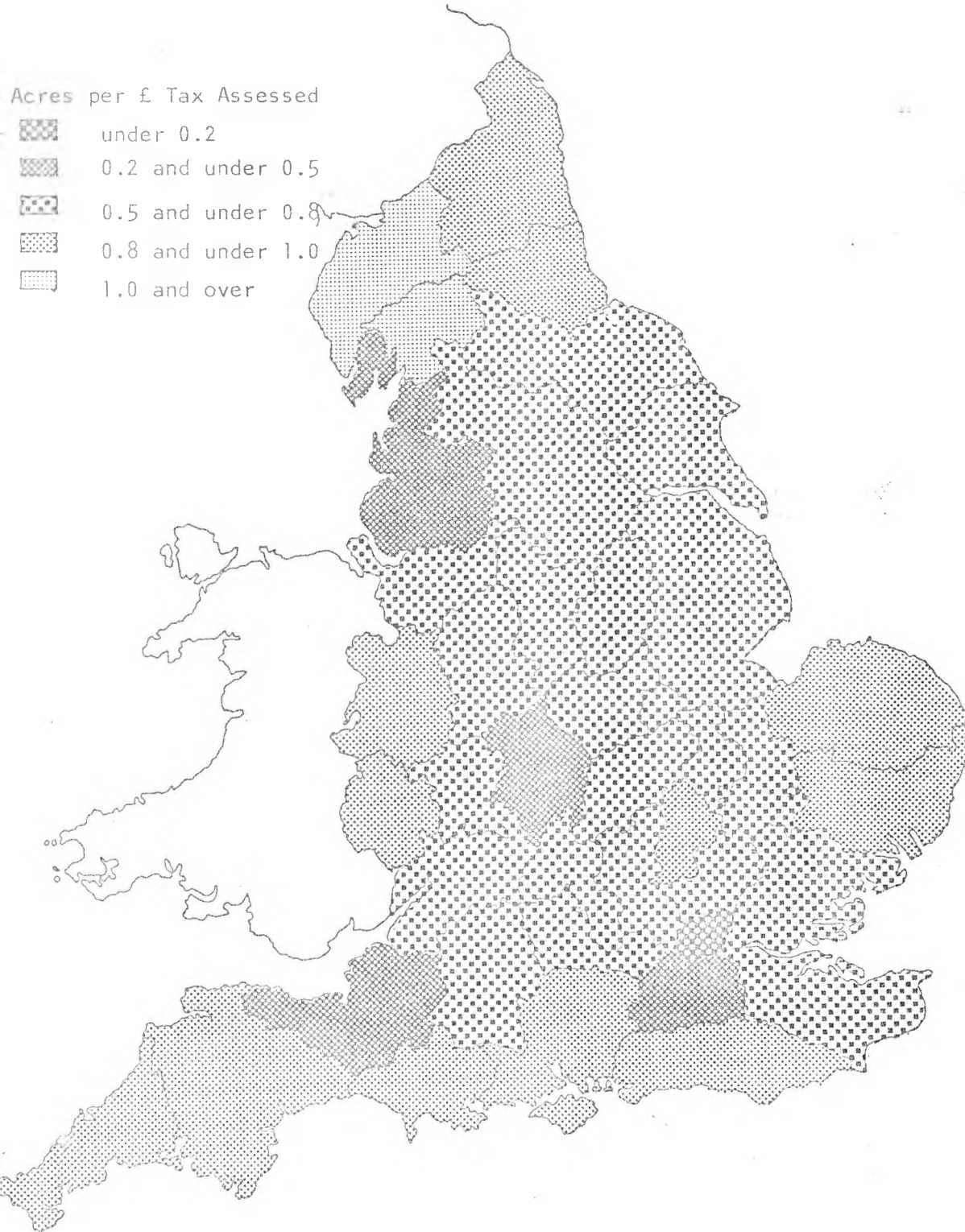
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1. J. Thirsk (ed), The Agrarian History of England and Wales IV, Cambridge (1967).
2. C. Chalklin, Seventeenth Century Kent: A Social and Economic History (1965), chs 7-10.
3. W.G. East, 'England in the Eighteenth Century', in H.C. Darby (ed), An Historical Geography of England before A.D. 1800, Cambridge (1969), p524



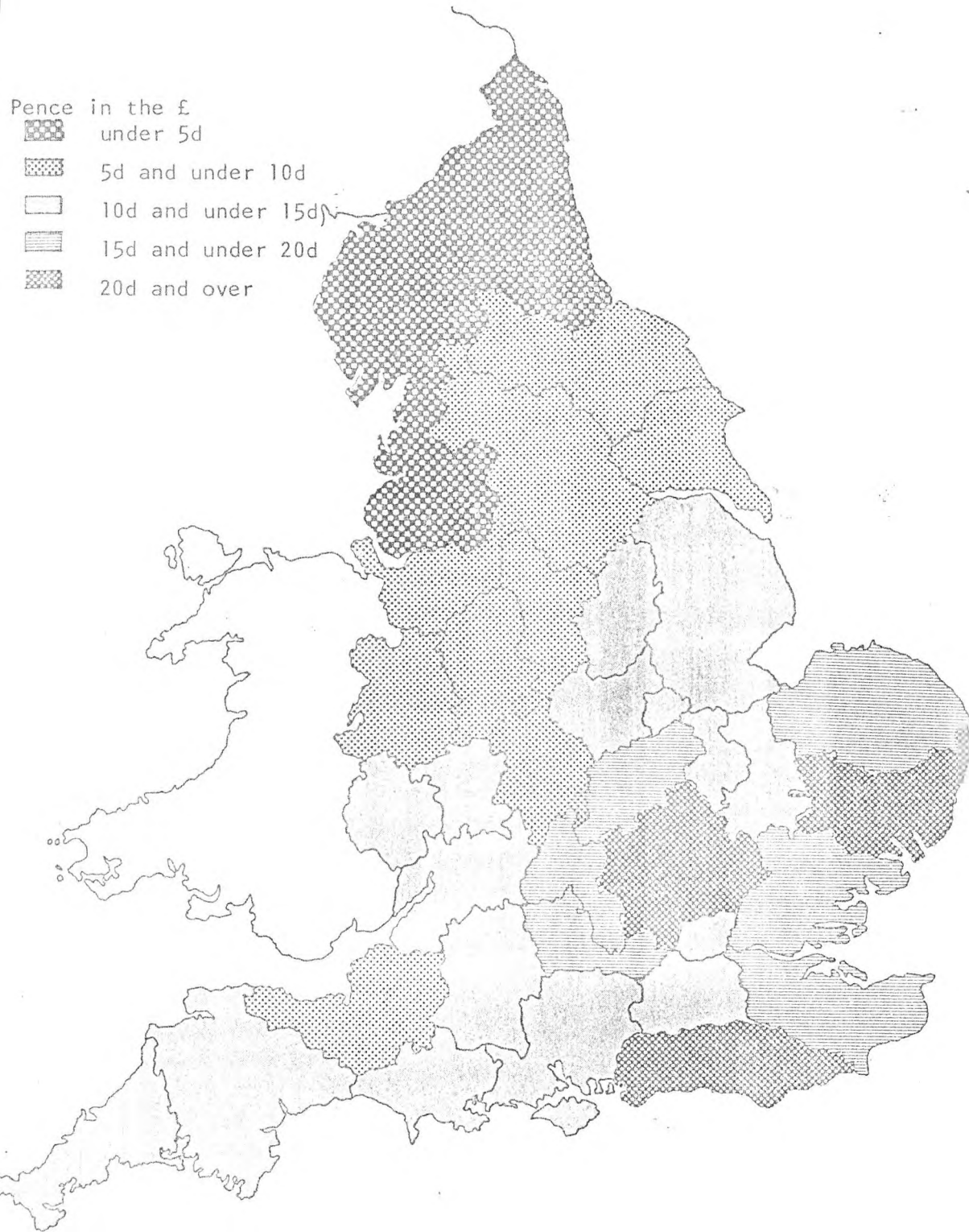
MAP 2.2: Property Tax Assessment, 1815.

Source: B.P.P. 1836, VIII, pt II, p548.



MAP 2.3: Land Tax Quota Expressed as a Rate in £ of Three-quarters of the 1815 Property Tax Assessment.

Source: B.P.P. 1836, VIII, pt II, p548.



V - Cheshire, Derbyshire, Shropshire, Staffordshire,  
Herefordshire, Worcestershire, Warwickshire,  
Northamptonshire, Huntingdonshire, Leicestershire,  
Rutland, Lincolnshire.

Source: B.P.P. 1836 VIII, pt II, p548; J.E.H. Rogers, A History of  
Agriculture and Prices in England, 1259-1793 (7 vols. 1866-1902),

V pp104-15

During the course of the eighteenth century industrialization brought changes in the distribution of wealth. This is illustrated in map 2.2 which plots the property tax assessments for 1815. The main centres for growth appear as London, reflected in the values for Middlesex and Surrey, Birmingham, reflected in Warwickshire, Bristol reflected in Somerset, and Lancashire. East Anglia, the south, west, and north had become areas of relatively low values with Northumberland and Durham increasing in value to be comparable with Norfolk and Suffolk. Table 2.1 shows that the proportion of the property tax paid by London and western England was similar to their assessment to the seventeenth century taxes. The Midlands show a slight increase in the proportion of their tax burden. The principal changes are the decline in proportion paid by the south eastern counties from 37 per cent of the land tax to 24 per cent of the property tax. There was a corresponding rise in the proportion paid by the northern counties from eight per cent of the land tax to 22 per cent of the property tax.

The land tax assessments remained unaltered throughout these changes in the pattern of wealth. While economic growth could be expected to reduce the real burden of the tax, variations in the rate of growth within the country would mean that this would be uneven and produce inequality. The extent to which this occurred is illustrated in map 2.3 which expresses the land tax as a proportion of the property tax assessment. Suffolk, Sussex, Bedfordshire, Hertfordshire, and Buckinghamshire paid

the greatest proportion of their wealth to the land tax in the early nineteenth century but all the south eastern counties were relatively heavily burdened. The counties in the north of England were paying the lowest proportion of their wealth. The burden on Lancashire was only one tenth of that on Sussex or Suffolk. The evidence would suggest that, however equitably the land tax burden was distributed at the end of the seventeenth century, changes in the pattern of wealth during the eighteenth century, in the absence of corresponding changes in the land tax quotas, served to render its distribution inequitable.

### III

The administration of the land and assessed taxes in Kent was divided into two distinct systems, one covering most of the county and the other some 11 autonomous boroughs. While both systems were served by the same receiver general, they had different bodies supervising them.

Each year the administration of the taxes began with a general meeting of the commissioners responsible for collection within the county and each borough. That for Kent was held at the Bell Inn in Maidstone and this had jurisdiction over most of the tax revenue raised within Kent. A rate of 4 shillings in the pound on the land tax would produce £82,553 in Kent. Of this the Maidstone general meeting was responsible for raising £75,124 leaving £7,429 (9 per cent of the total) to be raised by the boroughs. Table 2.2 identifies the boroughs and their contributions to the county's quota. They ranged in size from Canterbury, providing 2 per cent of the county's quota, to Fordwich, providing less than one tenth of one per cent. Their separate identity was probably a reflection of the ancient privileges of the Cinque ports to tax themselves. The administration within the boroughs was similar to that within the rest of the county, though on a smaller scale.



Map 2.4'

Within the Jurisdiction of the General Meeting:

1. Upper Division, lath of Sutton at Hone
2. Lower Division, lath of Sutton at Hone
3. North Division, lath of Aylesford
4. South Division, lath of Aylesford
5. East Division, lath of Aylesford
6. Milton and Teynham hundreds, Upper Division, lath of Scray
7. Faversham and Boughton hundreds, Upper Division, lath of Scray
8. Lower Division, lath of Scray
9. Lower Division, lath of Shepway
10. Upper Division, lath of Shepway
11. West Division, lath of St. Augustine
12. East Division, lath of St. Augustine

Boroughs outside the Jurisdiction of the General Meeting:

- A. Faversham Town
- B. Fordwich Town
- C. City of Canterbury
- D. Thanet Division
- E. Sandwich Liberty
- F. Dover Liberty
- G. Folkestone Town
- H. Hythe Liberty
- J. Romney Port
- K. Lydd Town
- L. Tenterden Town

Table 2.2: Boroughs lying outside the jurisdiction of the Maidstone  
General Meeting

<u>Boroughs</u>	<u>Quota (£)</u>	<u>Proportion of Kentish Quota (per cent)</u>
Tenterden Town	863	1.05
Lydd Town	770	0.93
Romney Port	250	0.30
Folkestone Town	145	0.18
Hythe Liberty	237	0.29
Canterbury City	1652	2.00
Dover Liberty	769	0.93
Thanet Division	1155	1.40
Fordwich Town	77	0.09
Sandwich Liberty	932	1.20
Taversham Town	520	0.63
Total	7429	9.00

Source: P.R.O. B181; K.A.O. Q/CTc 2.

The general meeting at Maidstone performed two main functions. It acted as a channel of communication between the Central government and those responsible for the administration in each division. The responsibility for this was mainly left to its clerk. Secondly, it divided the county's land tax quota between the laths and divisions. Usually only one general meeting was required to execute the business, with a second one being held only when a new obligation was laid on the land tax commissioners by the government, and then only when the legislation had been enacted after the first meeting. After the meeting the commission would resolve to divide themselves into the usual subdivisions for the implementation of the tax. (1).

Map 2.4 shows the divisions of the county for land tax purposes. In Sutton at Hone Upper and Aylesford South, the divisions were subdivided into smaller units than the ones into which the general meeting divided the quotas. Table 2.3 shows the proportions of the

county's quota each division was required to raise. The quotas remained unchanged from 1720 to 1798. There is no evidence of any serious dispute having occurred during the period for which the minutes have survived. A relatively minor dispute occurred during the 1720s as to whether an abatement of £9.15s should be awarded to Stourmouth in St Augustine West or Swanscombe in Sutton at Hone Upper. During the early years of the tax there were some serious disputes in certain areas between commissioners representing different divisions over quotas leading, in some cases, to meetings of rival groups of commissioners (1). In Kent, the only example of this to come to light was in Sandwich Liberty, in which the commissioners from Deal disputed the practice of assessing all offices in Sandwich irrespective of where in the Liberty the officers lived, with a consequential improvement in Sandwich's tax burden at the expense of the rest of the area.(2). The minutes for the Maidstone meeting show that the establishment of quotas had become a formality by the 1720s.

Table 2.3: Land Tax Quotas Approved by the Maidstone General Meeting  
1729 - 1803

<u>Divisions</u>	<u>Quota £</u>	<u>County's Quota (%)</u>	<u>General Meeting Quota (%)</u>
East Division	8,024	9.72	10.68
West Division	<u>3,889</u>	<u>4.71</u>	<u>5.18</u>
St. Augustine	<u>11,913</u>	<u>14.43</u>	<u>15.86</u>
Upper Division	11,296	13.68	15.04
Lower Division	<u>3,833</u>	<u>4.64</u>	<u>5.10</u>
Sutton at Hone	<u>15,128</u>	<u>18.33</u>	<u>20.14</u>
North Division	8,139	9.86	10.33

Contd...

1. e.g. The Case of the Hundred of Hemlingford in the County of Warwick (1702); The Case of the Commissioners of the Land Tax for the Hundred of Hemlingford (1702)

2. K.A.O. Sa/RTm 1-3





Map 2.5. Land Tax Quota per acre, 1798.

Source: B.P.P., XXXII, pp 585-8.

Notes on Map 2.5

1. Mottingham is grouped with Eltham.
2. Lullingstaine is grouped with Lullingstone.
3. Sevenoaks Weald, Sevenoaks Town, and Riverhead are grouped under Sevenoaks.
4. Brasted Town and Upland are grouped under Brasted.
5. Westerham Town and Upland are grouped under Westerham.
6. Interlocking boroughs have meant that Hever, Chiddingstone, Cowden, and Edenbridge have been grouped. The unit comprises Edenbridge, Cowden, Stanford Borough, Kings Borough, Chiddingstone North, Chiddingstone South, and Liphill.
7. Strood Intra and Extra grouped to form Strood.
8. Rochester St. Nicholas, St. Margaret, and Eastgate, and Chatham grouped.
9. Town Nepicar, Winfield, and Plaxtol Boroughs grouped to form Wrotham.
10. Stockenbury and Loan Boroughs grouped with East Peckham.
11. Oxenheath Borough grouped with West Peckham.
12. Tonbridge, Bidborough, Leigh, Penshurst, Capel, Hadlow, and Speldhurst grouped due to interlocking boroughs to form a unit comprising of Penshurst, Speldhurst, Tonbridge Town, and Barden, Hildenborough, Southborough East, Southborough West, Hadlow and Tonbridge, Rusthall, Leigh and Speldhurst, Hall, Hadlow Capel, and Groombridge Boroughs, and Charcot Liberty.
13. Yalding, Hunton, Horsmonden, Pembury, Brenchley, Tudeley, and Lamberhurst (Kent) are grouped due to interlocking boroughs to form a unit comprising Yalding, Horsmonden, Brenchley, Tudeley, Lamberhurst, Rugmorhill, Hunton Upper, Hunton Lower, Wheatstead, Badmonden, Yalding Borough, Sunningleigh, Tipperidge, and Bayham.
14. Charing, Lenham, Egerton, Boughton Malherbe, Otterden, and Ulcombe have been grouped due to interlocking boroughs to form a unit comprising Lenham Upper, Lenham Lower, Otterden and Shelve, Field, and Kingsnorth Boroughs, Wychling, Headcorne, Ulcombe, Boughton Malherbe, Egerton, Charing, and Otterden.
15. Otterden, Stockbury, and Wychling include the parts lying in Scray Upper and Aylesford East.

16. Boughton under Blean and Selling grouped due to Rode Borough lying in both.
17. Faversham Town and Parish grouped.
18. Headcorn and Teynham Borough grouped with Teynham.
19. Little Mongeham and Northbourne grouped due to interlocking boroughs to form a unit comprising Northbourne, Little Mongeham and Ashley Borough, and Tickness Borough.
20. Easole, Frogham, and Watling Boroughs grouped to form Nonnington.
21. Seasalter and Whistable grouped due to interlocking borough Harwich.
22. Westbere and Sturry grouped due to interlocking borough, Rusborne.
23. Longport Borough and Archbishop's Palace and Cathedral Precincts grouped with rest of Canterbury.
24. Chartham, Harbledown, and Thannington grouped due interlocking boroughs to form a unit comprising Harbledown, Chartham, Twyford, and Cockerling Boroughs.
25. Rudlow Borough grouped with Ashford.
26. Aldington, Hurst, and Newington grouped due to interlocking borough of the same name.
27. Bilsington and Bonnington grouped due to interlocking borough of the same name. The unit includes the sections in both Shepway Upper and Lower.
28. Blackmanstone and Sellinge grouped with Dymchurch.
29. Brabourne, Hastingleigh, and Brook grouped due to interlocking boroughs, East Brabourne & Hastingleigh, West Brabourne and Bookham, and Cucklescombe.
30. Bewbridge, Brensford, and Town Boroughs are grouped to form Wye.
31. Eastwell and Challock have been grouped. There is no objective evidence to suggest that they should be but when the results were plotted separately there was a glaring inconsistency suggesting some overlap between the two parishes.
32. Folkestone Town and Parish grouped.
33. Stelling, Elham, Upper Hardres, and Acrise grouped due to interlocking boroughs, Bladbean, Boyke, and Canterwood.
34. Stouting Lower includes Stouting, Monks Horton, and Stanford which have had to be grouped.
35. Lyminge and Paddlesworth have been grouped due to interlocking borough, Sibton.

36. Lympne, West Hythe, and Hythe grouped due to interlocking boroughs.
37. Mersham and Hurst Boroughs grouped to form Mersham.
38. Snargate, Kenardington, Warehorne, Shadoxhurst, Ruckinge, and Orlestone grouped due to interlocking boroughs, Snargate and Kenardington, Kenardington and Shadoxhurst, Warehorne and Shadoxhurst, Warehorne and Orlestone, Ruckinge, Ruckinge and Orlestone, and Ruckinge-in-the-Marsh.
39. Appledore, Brookland, Fairfield, Old Romney, New Romney, Broomhill, Midley, Ivychurch grouped due to interlocking boroughs, St. Martins and Upper Longport, Ivychurch, Appledore and Brookland, Appledore, and Alloesbridge Upper. Romney includes those parts within the Liberty as well as that outside.
40. A unit comprising the whole of Scray Lower with the exception of Appledore, Kenardington, and Marden but including Smarden and Headcorn has been formed due to interlocking boroughs.

Contd...

South Division	7,114	8.62	9.47
East Division	<u>5,372</u>	<u>6.51</u>	<u>7.15</u>
Aylesford	<u>20,625</u>	<u>24.98</u>	<u>27.46</u>
Milton & Teynham	5,269	6.38	7.01
Faversham & Boughton	3,061	3.71	4.07
Lower Division	<u>6,898</u>	<u>8.36</u>	<u>9.18</u>
Scray	<u>15,226</u>	<u>18.44</u>	<u>20.27</u>
Upper Division	2,685	3.25	3.57
Lower Division	<u>9,547</u>	<u>11.56</u>	<u>12.71</u>
Shepway	<u>12,232</u>	<u>14.82</u>	<u>16.28</u>
TOTAL	<u>75,124</u>	<u>91.00</u>	<u>100.00</u>

Source: K.A.O. Q/CTc 2

The quotas are for a tax levied at four shillings in the £

It is possible to estimate the extent to which the land tax quotas ceased to be representative of the tax base during the eighteenth century by comparing the land tax assessments with those made for the property tax. Map 2.5 plots the land tax payable by each parish in 1798 at a rate of 4 shillings in the pound. Due to the stability of the quotas it is likely that this map substantially represents how the quota was distributed from 1698. As the land tax parishes were not the same as the ecclesiastical parishes, it has proved necessary to group them by parishes in order to compute the tax paid per acre. The notes to map 2.5 show where this has been done. It does mean that the size of area for which the calculation has been made varies, with a consequential loss of accuracy.

The principal urban areas in the county stand out as having the highest rents per acre. Deptford, Greenwich, Woolwich, Gravesend, Rochester, Chatham, Maidstone, Faversham, Canterbury, Deal and Dover all appear amongst the highest rentals in the county. Some of the smaller market towns can also be seen to have had an influence on the rentals in the surrounding areas. In particular, the influence of Dartford, Sittingbourne, and Ashford can be seen. The main exception

to this pattern is Sandwich and this can be explained in terms of the manipulation of the Liberty's quota. The higher rents near urban areas is not surprising, reflecting competition for land use from residential, commercial and industrial users and from intensive forms of agriculture such as market gardening.

More generally, the highest rents were to be found along the northern coast of the county and in the Romney Marsh. High rental levels were especially marked around London, Dartford, and Gravesend, in the Medway Valley between Rochester and Maidstone, along the coast between Sittingbourne and Faversham, and in the lower Stour Valley between Canterbury and Sandwich. The rental pattern does not fully correspond with the distribution of population. The Romney Marsh had a low population density in the later seventeenth century and the Weald a high one (1). The reverse was true of their rental patterns. This would suggest that the main influence on rents was agricultural land use rather than population density. The high population density of the Weald owed much to industrial centres like Cranbrook, Goudhurst, and Hawkhurst, associated with cloth and iron manufacture. High rents were also associated with developments in agriculture. In the seventeenth century specialist fruit and hop growing became established between Sittingbourne and Faversham and on the Lower Greensand ridge (2) and both appear as areas of high rents.

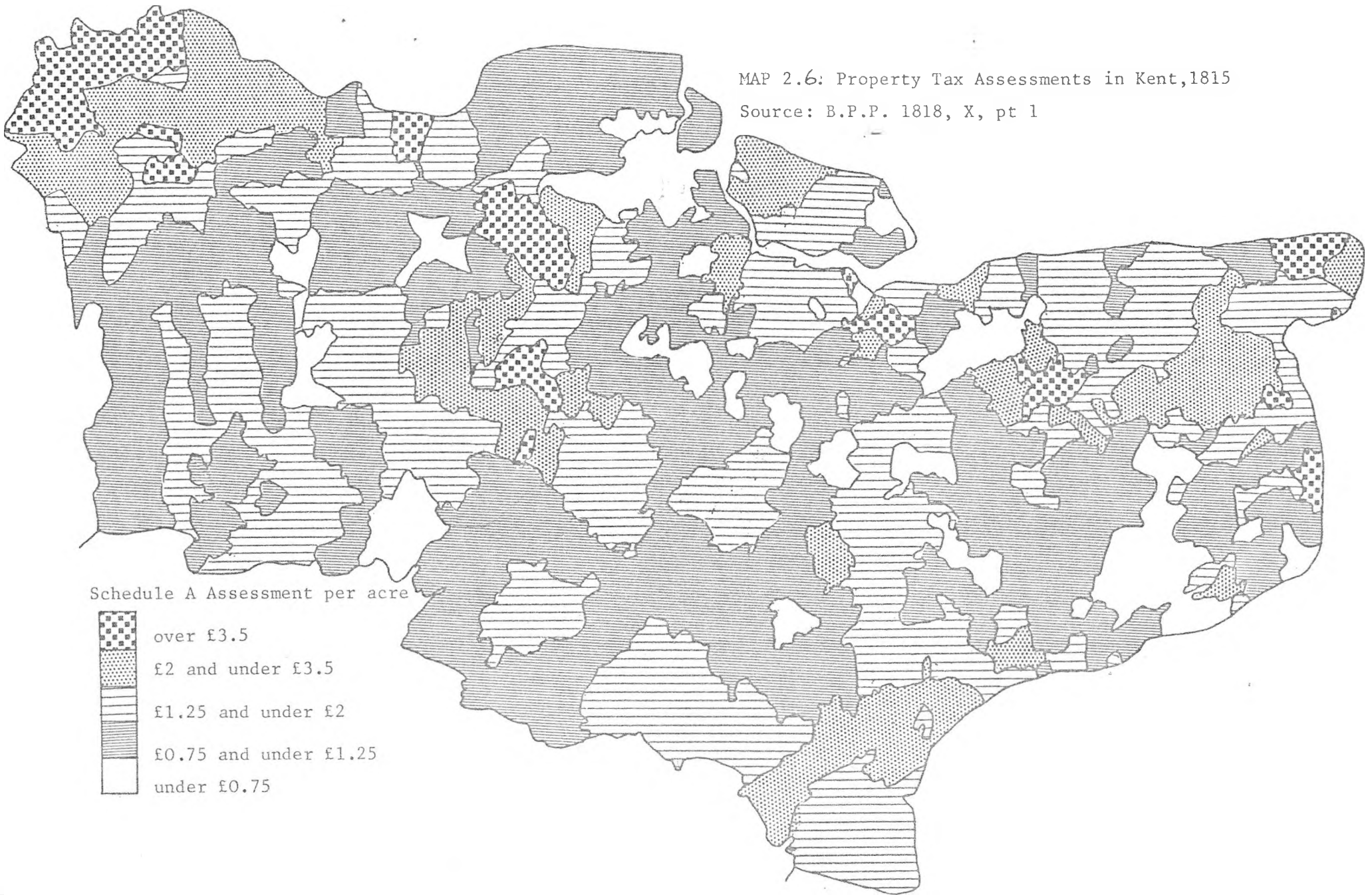
An indication of how accurately the land tax reflected its tax base in the early years of the nineteenth century can be obtained by comparing it with assessments made under schedule A of the Property Tax for 1815. As schedule A fell on the rents of land and real property, its base

1. Chalklin, op.cit, pp28-9

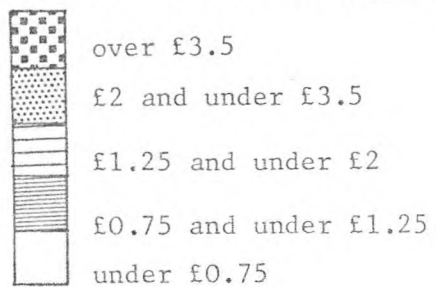
2. Thirsk, op.cit, p62.

MAP 2.6: Property Tax Assessments in Kent, 1815

Source: B.P.P. 1818, X, pt 1



Schedule A Assessment per acre



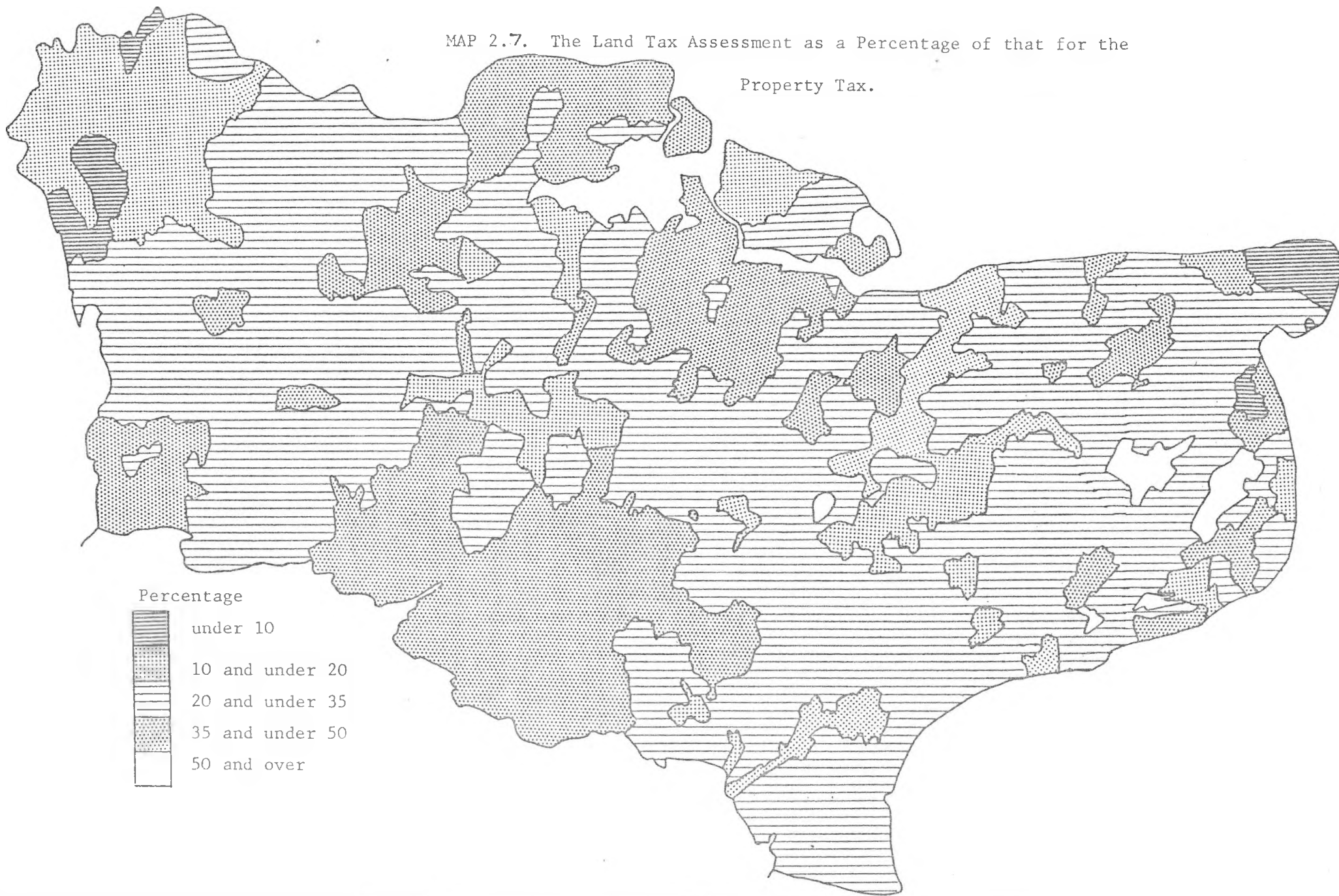
was similar to that of the land tax (1). Map 2.6 shows the rate per acre of property tax in each parish. As the returns were on a parochial basis the complications of map 2.5 are not repeated, though it does mean that they are not strictly comparable.

As with the case of the land tax, if the property tax is an accurate reflector of its formal tax base then map 2.6 should indicate the rental levels in 1815. Again the urban areas are clearly visible. Among the centres exerting a greater influence on the surrounding areas are London, Queenborough reflecting the naval dockyard, and Margate reflecting its growth as a watering place (2). Overall, the pattern appears more diversified in 1815 than in the 1690s. The growing influence of London is clearly marked. An inner zone of influence had developed encompassing Lewisham, Deptford, Greenwich, Charlton, Woolwich and Plumstead. These parishes represented the main area affected by London in the 1690s. An outer zone of influence had also developed between Beckenham and Stone, including parishes like Hayes, Chislehurst, and Bexley, which had relatively low rents in the 1690s. A similar extension had occurred in the high rental area associated with the Medway Valley and Lower Greensand ridge. The Romney Marsh, Sittingbourne-Faversham area, and the lower Stour Valley remained areas of high rents. The Downland and Wealden areas remained areas of relatively low rents, especially a belt of parishes between Ightham and Folkestone along the Downs, interrupted by the Medway Valley. Within the Wealden and Downland area were some areas with higher rents such as in the vicinity of Sevenoaks, Tonbridge, and Cranbrook, and in the upper Stour Valley.

1. A. Hope-Jones, Income Tax in the Napoleonic Wars, Cambridge (1939), p6.
2. J. Whyman, 'A Hannoverian Watering-Place: Margate before the Railway', in A.M. Everitt (ed), Perspectives in English Urban History (1973), pp138-60.



MAP 2.7. The Land Tax Assessment as a Percentage of that for the  
Property Tax.



An indication of rental growth during the period in which the land tax assessments were in force can be obtained by expressing the land tax as a proportion of the property tax. Those areas in which the rental growth had been greatest would be those in which the land tax was the smallest proportion of the property tax. The results have been plotted to produce map 2.7 which is subject to the same limitations as map 2.5. Map 2.7 shows that the principal area of rental growth was the London fringe. Other areas of strong growth were the Lower Greensand ridge south of Maidstone, the area between Ashford and Faversham, and Thanet. Sandwich also appears as a growth area but this can be explained in administrative rather than economic terms. Thanet and some of the areas around London, particularly Woolwich, Bromley, and West Wickham, experienced especially rapid rental growth. The influence Queenborough was exerting on western Sheppey can also be seen. Conversely some areas of slow growth also emerge. Included amongst these are a belt of land in Aylesford North from Stansted and Meopham through the Hoo peninsula; the Weald around Hever and from Pembury to Woodchurch; the area around Sittingbourne and eastern Sheppey; and those Downland parishes of east Kent like Nonington, Northbourne, and Hougham which lay beyond the influence of Dover and Deal. The considerable divergence of economic experience within the county during the century after the establishment of the land tax quotas shows that these quotas no longer represented the distribution of wealth within the county and can be regarded as having become increasingly inequitable.

As the general meeting normally met only once a year, if it was to fulfil its function as a channel of communication between central government and the taxation administrators, it was obliged to employ an official to carry out this task between meetings. The general meeting employed a clerk for the purpose of compiling minutes and handling correspondence. The names of four of these clerks are known and these are

listed in table 2.4. Their identity is not easy to establish but the available evidence would suggest that they also performed other functions in the tax administration, and that there was some overlap between the taxation administration and the normal county administration. Payments made to clerks for services to the militia provide some evidence of the other activities of the clerks. In 1789 Robert Parker is described by the receiver general as "clerk to the general meeting" and in this capacity received payments for his services to the militia. He is also listed among the clerks for the divisions and received a further payment in this capacity (1). In 1793, though, Parker is still listed as clerk

Table 2.4: Clerks to the Maidstone General Meeting

Samuel Fullager	1743 - <u>68</u>
Thomas Durrant Punnett	<u>1773</u> - 84
Robert Parker	1785 - 8
George Burr	1789 - <u>1803</u>

Source: K.A.O. Q/CTc2.

Italics indicate that the terminal date of the appointment is marked by a break in the series of documents.

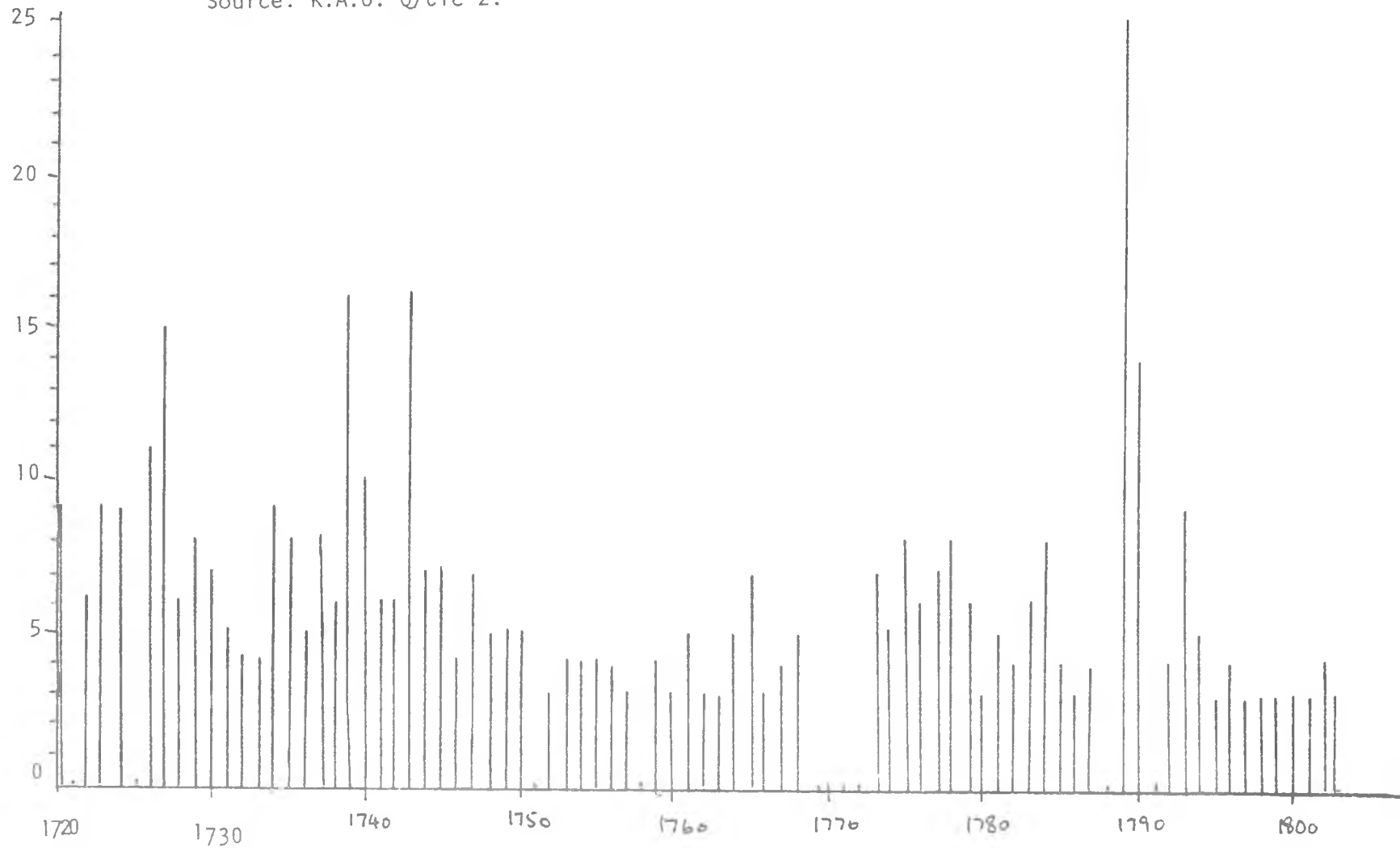
to the general meeting even though he has been replaced by Burr as clerk to the general meeting of the commissioners (2). There is some evidence that those chosen as the clerks to the Maidstone general meeting also served as clerks to the Bearsted petty sessions. Punnett, Fullager, and Burr are all believed to have served in this capacity (3).

1. P.R.O. E 181/7
2. P.R.O. E 181/12
3. I am indebted for this information to Dr. Norma Landau.

Commissioners

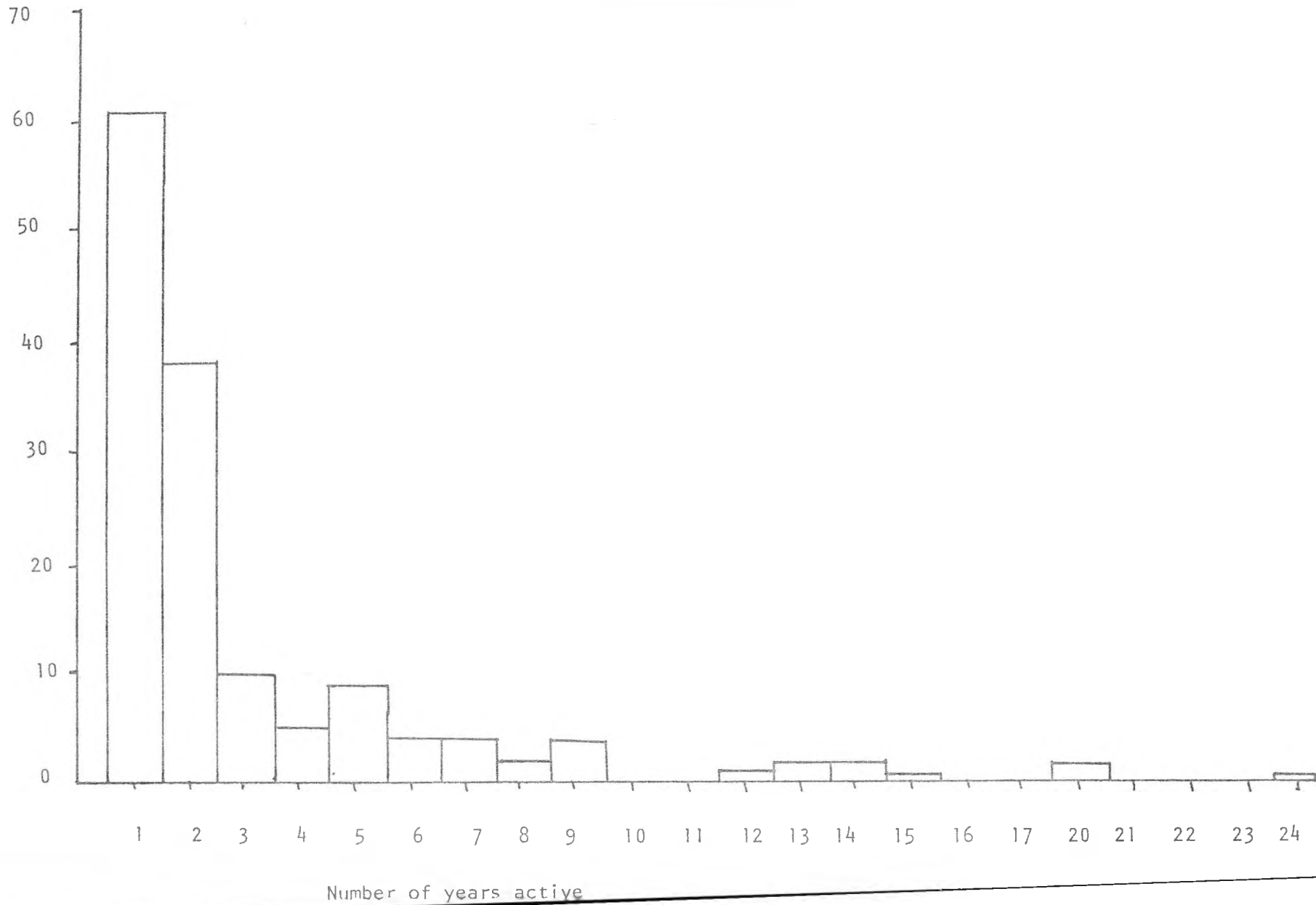
FIGURE 2.8: Numbers of Commissioners Attending the Maidstone General Meetings, 1720-1803.

Source: K.A.O. Q/CTc 2.



Commissioners

FIGURE 2.9: Attendance by Commissioners at the Maidstone General Meetings.



The extent to which the general meeting had become a formality by the 1720s can be gauged from the attendance pattern of the commissioners. The number of commissioners attending the meeting each year is shown in figure 2.8. The number of commissioners attending it declined from an average of 9.1 in the 1720s, to 4.2 in the 1760s, and 3.4 between 1794 and 1803. When these figures are compared with the number of commissioners active in the divisions in any one year (probably over 150), and the even larger pool of persons who had ever acted as commissioners, then the attendance figures seem very low. Even the attendance on 21 May 1789 hardly appears respectable. The lowest point in attendances appears in the 1750s and 1760s but there is a build-up again in the 1780s and 1790s with the increase in assessed taxes. In the later 1790s attendance again falls, probably reflecting the introduction of redemption of the land tax. It will be seen below that this pattern is also true of the divisional meetings.

Some 146 persons are known to have attended the Maidstone general meetings between 1720 and 1803. The majority of these played only a minor role in the work of this meeting. A minority attended over a long period and can be regarded as providing an administrative core. Some 42 per cent of those who attended the meetings did so only once and another 26 per cent only twice. In contrast only 6 per cent attended over ten times. Figure 2.9 presents the attendance of commissioners in the form of a frequency distribution. It shows clearly the degree to which the distribution is skewed to the lower values.

The commissioners from the more distant divisions in the county did not find it worthwhile attending the general meeting. None of those known to have acted in the St. Augustine East division attended, nor did those from Sandwich, and only two of those from the Malling division did so. As the Aylesford East commissioners met at the same place, and many of those who attended can be identified as gentry from the Maidstone area,

it may well be that the meeting had become an extension of the taxation business of this division by the time records begin.

#### IV

The commissioners within each division had three main functions to perform. They had to apportion the division's land tax quota between the hundreds and parishes of their division. Secondly, they had to supervise the assessment process including the appointment of assessors and the hearing of appeals. Thirdly, they had to supervise the collection process, including acting on behalf of the receiver general against those collectors who failed to meet their obligations.

The commissioners within each division were empowered to alter the quotas charged on each parish in order to achieve equality of taxation within the division (1). We have already seen that the Sandwich commissioners appear to have manipulated the tax base within their Liberty but elsewhere there is little evidence of commissioners altering parish quotas. The only example to come to light was in the St. Augustine East Division. Between 1698 and 1705 the commissioners reduced the quota on Worth and reassessed it on the other parishes in the hundred of Eastry. This was done on the grounds that for Worth to raise its full quota would require a rate in excess of four shillings in the pound. In 1706 the commissioners reversed their decision following an appeal by the other assessors in the division (2). A comparison between the land tax and the militia tax indicates that Worth's abatement may have had some justification. Between 1678 and 1698 the valuation of rents in Worth increased by 23 per cent, compared with increases in the neighbouring parishes of 8 per cent in Woodnesborough, 22 per cent for Shalden, and 5 per cent for Eastry (3).

1. 38 Geo III c5,s8
2. K. A.O. Sa/203, 3 & 7 May 1706
3. K. A.O. Sa/203; Q/RTm 1.

MAP 2.8: Land Tax Quota as a Proportion of the Militia Tax Assessment for the Lath of St Augustine and the City of Canterbury.

Source: K.A.O. Sa/203, Q/RTm1.



Percentages



60 and less than 90

90 and less than 110

110 and less than 140

140 and less than 200

200 and over

no data



The survival of a militia tax assessment showing the amounts paid by each of the parishes in the two St. Augustine divisions and the City of Canterbury in 1678 shows the extent to which traditional administrative practices were drawn upon in the area. Assessments were drawn up for the same parishes and boroughs as the land tax, but map 2.8 shows that the assessments had been updated to take into account changes in property values. Rents for the City of Canterbury rose 60 per cent between 1678 and 1698, by 10 per cent in the two St. Augustine divisions.

The main areas in which rents grew between 1678 and 1698 were around Canterbury, in the lower Stour valley, and a line of parishes between Ash and Denton. Declines in rent were experienced in Thanet and on the Downs between Dover and Deal, and between Harham and Petham. H.J. Habakkuk has pointed out that rents in some Midland counties rose considerably between 1640 and 1690 but hardly at all between 1690 and 1720. The Norfolk estates of the Coke family saw growth, decline, and stability in the rents paid by different parts of the estate 1677-1706 (1). The pattern in east Kent may well be similar but with leads and lags. Some parishes may still have been experiencing the growth Habakkuk believes ceased around 1690 while other leading parishes may already be reflecting the eighteenth century stability or decline.

The assessment procedure began with the commissioners' search for suitable people to act as assessors. The St. Augustine East commissioners sought "a sufficient number of the most substantial inhabitants within the parishes and places" (2). Their method was similar to the way in which

1. 'English Landownership 1680-1740, Econ.Hist.Rev. X(1940),13; A.J.Parker, Coke of Norfolk: A Financial and Agricultural Study 1707-1842, Oxford (1975), p4.

2. K.A.O. Sa/20 3, 4 May 1725.

other parochial offices, such as overseer of the poor, were filled. The constables were required to return the names of those who would act in each parish. The way in which the office was treated varied between divisions. In the St. Augustine East division, it was in the practice for the same person to hold the office for a long period of time. In the Sutton at Hone Lower division, the office rotated with the other parochial offices, with the more important residents of each parish taking a turn at each (1). Few formal rules seem to have been followed in seeking suitable persons for the office. The Mallory commissioners ruled that no commissioner should act as either an assessor or a collector (2). There is evidence that the commissioners released from office any persons grossly unsuitable for it. For example, Robert Martin was released from the post of collector for Sundrich in Sutton at Hone Lower because he claimed that the office "would be a hardship on him, he being almost 60 years old and near blind, and not able to write or read" (3). As the assessors had to sign their assessments, it is possible to discover the extent of illiteracy amongst them. In the St. Augustine East division two of the 106 assessors acting in 1780 were illiterate, and one out of 86 in 1822. No illiterate assessors were found in any of the other sample years. Central government does not seem to have taken an interest in who was appointed to the offices. Only one instance has been found in which a surveyor took an interest in who was appointed (4).

There is evidence that the commissioners adjusted the number of assessors and collectors to the size of the tax quota. The norm

1. eg K.A.O. PS/Se 1, 8 July 1710.
2. K.A.O. TC/L 1, 13 May 1788.
3. K.A.O. PS/Se 1A, 1 July 1710
4. K.A.O. TC/L 2, 5 Feb. 1805

in the St. Augustine East division was for there to be two assessors per parish, with only one for a small parish, such as Wickness Borough and three for a large one like Ash. After the land tax became redeemable, the number of assessors diminished. The rate of decline was less than that rate at which the tax was redeemed due to the retention of assessment work on account of the assessed taxes. A quota of between £20 and £200 per assessor was regarded as the norm for the division. If the quota was less than this, then assessors might be appointed for more than one parish, as occurred for Easole and Froham boroughs.

The assessment procedure seems to have given rise to relatively few problems. Occasionally constables failed to return the names of the assessors on time (1). Examples can be found of assessors who failed to present themselves at the appropriate time to take the qualifying oaths and examples can also be found of the commissioners fining those who failed to show good cause for their absence (2). On occasion, an assessor would fail to return his assessment on time. Malpractices amongst the assessors have not come to light. Only one instance of fraud by an assessor has been discovered, when William Badcock, the assessor for Ewell in 1749, added windows to his house after making the window tax assessment for the parish. Only one instance of an assessor manipulating the land tax assessments to his advantage has been found (3). The general impression is that the machinery worked how it was intended. Problems occurred from time to time. Some perspective on these can be gained from the fact that during the 92 year period for which the St. Augustine East minute books have survived, only 19 instances can be

1. eg K.A.I. SA/ZO 3, 19 April 1706; PS/Se 1, 18 July 1710.

2. eg K.A.O. Q/UTc 1/1, 5 June 1750, 18 June 1751.

3. K.A.O. Q/UTc 1/1, 5 Jan, 7 Feb, 7 March, 12 Sept 1749.

found of assessments being delayed, out of a total of 5,060 made during the period.

W.R. Ward has argued that there was considerable variation in the social status of the assessors and collectors. He claimed that a number of them were drawn from groups with little property and low social status:

In the Wingham Division (St. Augustine East) of Kent, commissioners sought collectors from the "most substantial inhabitants", but in 1743 one defaulter was found to have no assets at all. In short, assessors and collectors seem to have varied in the country from substantial farmers to labourers of no property; in the towns from respectable tradesmen to worthless rogues. (1)

C. Brooks on the other hand argued that the appointment of assessors tended to "confirm the structure of prestige and status in the local community". The evidence he was able to find all pointed to the appointment of persons of good social standing as assessors rather than worthless rogues. Probate inventories for a handful of assessors provided him with an element of statistical verification for these impressions (2).

In order to test which of these opposing viewpoints is the more accurate, an analysis of those holding the offices is necessary. This has been done for the St. Augustine East division for 1780. The analysis covers all the 55 parishes with the exception of Tickness Borough. In 1780 112 appointments were made of assessor or collector in the division. In only one case is there evidence of one person holding an appointment in more than one parish, that of Stephen Broadley in Frogham and Easole

1. The English Land Tax in the Eighteenth Century (1953), p5.

2. 'Public Finance and Political Stability: The Administration of the Land Tax, 1688-1720', Historical Journal, XVII (1974), pp 287-91.

Boroughs. A high proportion, 96 of the 112, served as assessor and collector for a parish, with only 10 serving as assessor only, and 6 as collector only. The typical administrative pattern was for two persons to be appointed as assessors and collectors for a parish. The reason for the unification of the two offices is undoubtedly due to the assessor's right to nominate the collector. As the assessor was unpaid for his work while the collector received poundage on the taxes he collected, it was not surprising that most nominated themselves. Of those nominated to serve as collector only, there is some evidence to suggest that a proportion were relatives of the assessors. For example John Ashenden was nominated as collector at Nonington by Thomas Ashenden and John Hutson junior at Northbourne by John Hutson senior.

Of the 112 office holders in St. Augustine East in 1780 only eight do not appear on the land tax assessments for their parishes. It would be an oversimplification to suggest that these were "worthless rogues". One of these was Stephen Broadley in his capacity of assessor and collector for Fazole Borough, his property lying in Frogham Borough. Two others are the probable cases of nepotism referred to above. The presence of the remainder on the land tax assessments of their parishes enables us to analyse their social status. In 48 cases, the office holders appear as a proprietor of assessed properties. In only one case was this proprietorship of a non-landed property. Vincent Lade of Little Longeham was a tithe proprietor. No persons assessed to the land tax because of their proprietorship of personal property as opposed to real property appear as assessors or collectors. This means the exclusion of those taxed on offices from the administration of the land tax. Those with a proprietorial interest in land were equally divided between those whose interest was as a rentier landlord and those who were owner occupiers. Some 24 office holders let land to other persons, while 32 occupied all or part of their land. Some 16 assessors or collectors

were rentiers without occupying any part of their holding, leaving with mixed tenure estates. Of the 16 rentiers, only two had no other interests in land besides their rentier holdings, the remaining 14 having an interest in the form of land rented from another landlord.

While only half the assessors and collectors had a proprietorial interest in land, almost all occupied some real property. Again the emphasis is on landed property rather than other forms of real property. Altogether 102 office holders occupied landed property. Of these 102, 81 also rented tithes. Ninety of the assessors and collectors rented all or part of their holdings. Some 69 of these were tenants only, with the remaining 21 having mixed tenure farms.

By comparing the assessors and collectors with the other taxpayers an indication of their relative social standing can be gauged. Table 2.5 presents a frequency distribution of the tax paid in their parishes by the assessors and collectors on the property of which they were proprietors compared with the mean tax assessment for the parishes. The office holders were proprietors of property assessed at 1.5 per cent of the division's quota and occupied property assessed at 17.9 per cent. The mean tax assessment of the property of which they were proprietors was £13.16 which meant a tax payment of £1.12s p.a. at a rate of 4 shillings in the pound. The mean assessment of the property they occupied was £71.86, paying £14 8s p.a. at a 4 shilling rate. Table 2.5 shows that the proprietors amongst the assessors and collectors tended to own less than the mean for the parishes. However, two qualifications need to be made. Firstly, most of the population of a parish would not own any property assessed to the land tax, and that secondly, with the distributions being heavily skewed towards the higher values, most of the property owners would fall below the mean value. It does show that the assessors and collectors were not drawn from the group with major proprietorial interests even though half of them were themselves proprietors.

Table 2.5: Proprietary Interests of Assessors and Collectors,  
St. Augustine East, 1780

<u>Assessment</u>	<u>Assessors &amp; Collectors</u>	<u>Mean Parish Assessment</u>
Under £10	27	-
£10 & under £20	7	22
£20 & under £30	6	18
£30 & under £40	6	8
£40 & under £50	2	4
£50 & under £100	-	2
£100 & over	-	1
Total	48	55

Source: K.A.O. Q/RP1.

Table 2.6 presents similar information to table 2.5 but this time concerned with the assessors and collectors as occupiers. It shows that

Table 2.6: Occupation by Assessors and Collectors. St. Augustine  
East, 1780

<u>Assessment</u>	<u>Assessment &amp; Collectors</u>	<u>Mean Parish Assessment</u>
under £10	16	5
£10 & under £20	11	18
£20 & under £30	9	19
£30 & under £40	5	8
£40 & under £50	5	2
£50 & under £100	27	2
£100 & under £200	23	1
£200 & under £300	6	-
Total	102	55

Source: K.A.O. Q/RP1.

their holdings were generally larger than the mean holdings for the parishes. Again the point has to be made that the parish means are themselves biased towards the upper reaches of their distributions due to their being skewed. It shows that the assessors and collectors tended to be drawn from the more prosperous occupiers and this supports the argument put forward by Brooks rather than that by Ward.

The problems that arose in the assessment procedures seem to have mainly

affected the assessed taxes rather than the land tax. The land tax, with its fixed parish quotas, was less open to its base being eroded and, fraud resulted in someone else paying a higher tax burden. The only instances of assessments being set aside by the commissioners are for assessed taxes. Supervision of the assessments was undertaken on behalf of the government by surveyors. They could surcharge those who failed to declare taxable property and could make their own assessments. Their activities before 1785 seem to have been spasmodic. In the St. Augustine East division, surveyors can be found making surcharges on only four occasions before 1785 and on five occasions during the subsequent decade. In 1789, the surveyor even carried out a general assessment in each parish for the additional duty on horses and four wheel carriages (1). A similar pattern is found in the other divisions in the county.

The immediate cause of the improvement in the activities of the surveyors were the reforms introduced by Pitt in 1785. Inspectors were appointed to supervise the surveyors, training was introduced, and surveyors were prohibited from taking private work (2). The inspectors can be seen at work with the surveyors after 1785 (3). The surcharges obtained by the surveyors give an opportunity to evaluate the work of the assessors.

The St. Augustine East minute books do not give sufficient information in 1789, 1793 and 1795 to enable the surcharges to be analysed. However, the Malling division minute books give such information. The most striking feature of the surveyors' activities in that division is their apparent absence before 1785, with the exception of an investigation into the

1. K.A.O. Q/CTc 1/2, 1 Sept 1789.
2. W.R. Ward, 'The Administration of the Window and Assessed Taxes, 1696-1798', English Hist. Rev., LXVII (1952), pp 522-42
3. eg K.A.O. Q/CTc 1/2, 2 Feb 1790.



window tax at West Malling in 1781, and the extent of their activities after that date. This can be seen from the surcharges sought by the surveyors. Between 1788 and 1817 the surveyors approached the Malling commissioners in two years out of three with lists of proposed surcharges compared with only one single year prior to Pitt's reforms. After 1817 the number of surcharges appears to have fallen though evidence of the surveyors' activities is still present. Details of the surcharges are presented in table 2.7. The peak period for surcharges was 1802-07. There is some evidence to suggest that they may have been associated with changes in the tax rates. This might either encourage evasion or attempts at avoidance, or might stimulate the surveyors to further enforcement activity. The surcharges of 1792 follow a general rise in the rates of assessed taxes by ten per cent in the financial year 1790-1. The increase in surcharges 1796-8, after a lull of several years in the early 1790s, occurred when the taxes were raised by ten per cent in both 1796 and 1797, and in the Triple Assessments of 1798. Further, these years also saw extensions in the taxes on dogs, houses, horses, and servants, and the taxation of clocks and watches. The peak years of 1802-07 were accompanied by the reintroduction of income tax in 1803, an extension of the tax on horses in 1805, and general raisings of the assessed taxes in 1806 and 1808. Some of these were raised again in 1812. The apparent lack of surcharges after 1817 may also be explicable in these terms as during this period the tax burden was being reduced. Income Tax was repealed in 1823. Reductions in specific assessed taxes occurred in 1821 and 1825 (1).

Table 2.7: Surcharges in the Malling Division, 1747 - 1827

<u>Year</u>	<u>No. of Persons Surcharged</u>	<u>No. of Surcharges</u>	<u>Appeals allowed</u>	<u>Confirmed with full penalties</u>
1781	24	24	0	0
1788	23	28	13	6

Contd...

1. Dowell, II, pp195-279

Contd...

1792	125	196*	113	23
1796	38	38	7	1
1797	4	4	2	1
1798	29	31	9	5
1800	1	1	0	0
1801	1	2	0	2
1802	149	194	42	8
1803	89	94	28	51
1804	91	104	26	68
1805	245	356*	126	58
1806	63	77	15	23
1807	270	366	193	58
1809	39	57	22	23
1810	4	4	0	4
1812	20	20	4	16
1813	49	60*	42	13
1815	7	10	6	3
1816	60	91	12	23
1817	70	121	40	22
1827	6	8	5	0

\* outcome of one surcharge unknown

Source: K.A.O. PS/Ma 1, TC/L 1-2

Table 2.7 yields certain interesting features. It indicates that it was normal for a taxpayer to be surcharged for only one item in any one year. The average for the period covered by the table is 1.3 surcharges per person. This would suggest individuals were seeking to make marginal savings on their tax liabilities rather than engage in wholesale evasion. The table shows that over the period 37.4 per cent of surcharges were dismissed on appeal to the commissioners. In particular years, such as 1792, 1807, or 1813, the proportion could be higher with over half the appeals being allowed. This may reflect differences in the interpretation of changes in the tax law. The commissioners could impose a penalty of double the duty if they deemed the surcharge to arise from a fraudulent omission from the assessment. Table 2.7 shows that they used these penalties

in only 21.6 per cent of the cases. In many of these no appeal had been lodged against the surcharge, so that the impression is that the commissioners were reluctant to impose the full penalties in the case of appeals. In the remaining 41 per cent of the cases, the commissioners either confirmed the surcharge at the normal single duty or granted some relief from the surcharge. For example, a typical form of relief would be to permit the surcharged item to be assessed under a different and lower category under the same tax. Thus a surcharge on a riding horse might be commuted to that on an agricultural horse, or that on a man servant to a husbandry servant.

It is difficult to know how to interpret the surcharges. It does seem reasonable to ascribe a large proportion of them to the fact that, following the 1785 reforms, the surveyors were actually doing the work they were supposed to. Not all the surcharges can be interpreted in this way. The growing number of assessed taxes and their growing complexity with sliding scales and extensions to block loopholes must account for some of the increase. The tax system after 1785 was not really the same system as that before. During the earlier period it was essentially one in which most of the assessed taxes fell on buildings, whereas after 1785 there was an attempt to tax expenditure. The number of surcharges confirmed by the commissioners would not appear to reflect well on the assessors. Yet it is questionable whether local amateur assessors could be expected to cope with the complexity of the assessed taxes as they developed, particularly when the boundaries between the classes of taxed commodities and the thresholds were so unclear.

The number of instances in which appeals were allowed by commissioners and their reluctance to impose the penalties at their disposal on taxpayers also calls for some explanation. Their conduct does open them to the charge that they were obstructing the surveyors in their attempts to prevent the erosion of the tax base. In the Malling minute books the reasons for allowing an appeal are not always given and explanations of

why relief was granted or no penalties imposed are rare. This makes it difficult to assess whether the commissioners were justified in their approach to surcharges. From the cases in which reasons were recorded some pattern of their approach can be built up.

The surveyor was not obliged to accept the commissioners' decision on surcharges. He had the right to appeal against them by requiring them to state a case for the opinion of judges. This might not be wholly effective as was seen in 1779 where the commissioners for the City of London refused to implement a judge's decision on a case (1), though this particular instance was prior to the 1785 reforms. In the Malling division the surveyors rarely asked the commissioners to state a case and, in each instance, a genuine point of law appears to have been at stake. For example, in 1793 the surveyor asked for a case to be stated when Robert Foreman was successful in his appeal against a surcharge. This case concerned how a glass door with a window on each side of it was to be rated to the window tax. The commissioners had ruled that as the gap between the windows and the door was less than 6 inches the whole could be rated as one light (2). The Malling commissioners did not always reach a decision on a case before stating the case for the opinion of the judges. Thus in 1808 no decision was taken over Thomas Fowle's male servant or in 1814 over John Lacy's three post-chaises. (3).

In a few cases the surcharge failed because the due legal process had not been complied with. For example, the surcharge on Jeremiah Fremlin failed in 1808 "when it appeared the same was delivered to the wrong person". That on Stephen Capon for a male servant failed because

1. Ward, English Hist. Rev., p 537
2. K. A.O. TC/L 1, 5 Feb 1793
3. Ibid, 12 Jan 1808, 25 Jan 1814

it could not be proved that notice of it had been served to allow him time to appeal (1). Instances where reasons why the commissioners allowed appeals against the surcharges are given all point to the genuineness of their actions. For example, John Price's appeal in 1789 was allowed as the maid servant on which he had been surcharged was under 14. Isaac Tomlin's appeal against his surcharge on his house in Nepicar Borough was allowed as the tenant and not Tomlin was responsible for paying the rates on the house. Henry Sexby of Leybourne was successful in his appeal against a surcharge on a two wheel carriage in 1793: he was able to show that the duty on it was already paid in Sevenoaks. Richard Fordham in 1803 had the surcharge on his riding horse dismissed as he was able to show that he was a member of the militia. Thomas Chilton was able to secure the dismissal of a surcharge on his servant as he was able to show that his son served in the Sevenoaks Troop of militia (2). In each of these cases the surcharge can be seen to have been wrongly based suggesting that the commissioners' actions were justified.

The tendency of the commissioners not to impose the penalties at their disposal on those taxpayers surcharged would suggest that they did not regard the omissions as fraudulent, or else they were unwilling to use their powers. It is difficult to determine their motives, particularly as they did not record their reasons in many cases. If the commissioners accepted the surveyor's surcharge and then did not impose a penalty beyond the original duty, then there was little the surveyor could do about the situation. He was not in a position to demand a case be stated as he could if he opposed an appeal, or if he disagreed with the category of taxed property that the commissioners decided was appropriate in a particular

1. Ibid, 12 Jan 1808

2. Ibid, 2 Feb 1789, 4 Feb 1793; ES/L2 7 Feb 1803, 25 Jan 1814

instance. In a few cases the omission of property from an assessment can be shown to have been due to the failings of the assessor. However, the commissioners were careful to guard against taxpayers' attempts to argue that the assessor was at fault in cases of fraud, and imposed the full penalties in such cases. Only 26 cases can be positively identified where the assessors were at fault, amounting to 3.4 per cent of the cases where the commissioners did not impose penalties. There may have been other instances not specifically recorded as such, but it is unlikely that the assessors' errors would account for more than 5 per cent of the cases in which the commissioners did not impose penalties.

A more common reason for a surcharge without penalties was where the commissioners determined that the taxed property belonged in a different class from that specified in the surcharge. This problem became more complex as the assessed taxes were extended to close loopholes and when sliding scales were introduced. The problem here is that the taxes fell on goods and services that were not standardised and were imperfectly specified in the legislation. Any decision as to the category the commodity should be placed in was bound to be arbitrary in a number of instances. It is likely that the surveyor placed the item in the highest possible interpretation leaving the taxpayer to argue his case for a lower rating before the commissioners. Some examples will illustrate the type of problem the commissioners had to resolve. Thomas Hubble in 1789 was surcharged with the duty for a riding horse. He was able to convince the commissioners that though the horse was used by him for riding it was chiefly used on the farm. As a result his horse was rated at the lower duty of a draught or husbandry horse (1). In 1806 the commissioners disagreed with the inspector's interpretation of Charles Kinter's cart. He had contended that as the cart had a slung seat it constituted a single

1. K.A.O. TC/L1, 2 Feb 1789

horse chaise. The commissioners decided that "it was only a butcher's cart and used in the way of business" (1). Edwin Turner managed to get his surcharge on a male servant reduced to a single duty. It appeared that "he took the boy into his house out of charity to do occasional domestic business and that he clothed him but gave him no wages" (2). His omission was therefore not deemed fraudulent. If the commissioners were accurate in their decisions on surcharges then it would suggest a slightly different role for the surveyor than normally supposed. His role remains one of attempting to minimise the erosion of the assessed taxes base. His main activity would not appear to have been the prevention of this happening by tax evasion, though the imposition of double duties on about one fifth of his surcharges would suggest that this remained one of his functions. Rather his main work, involving almost half his surcharges, appears to have been to prevent the erosion of the tax base by tax avoidance through the removal from the assessments of property that the commissioners thought was open to sufficient question not to regard its omission as fraudulent.

V

The final stage in the assessment procedure was the hearing of appeals by the commissioners. From the minute books for St. Augustine East division a lengthy series of appeals can be derived to enable the light they shed on the assessment process to be analysed. One problem is presented by the appeals. Between 1697 and 1747 the assessed taxes were nominally under the supervision of the justices of the peace rather than the land tax commissioners. It will be argued below that there was considerable overlap between the two

1. K.A.O. TC/L2, 1 Sept 1806

2. K.A.O. TC/L1, 3 Sept 1792

bodies and, in the St. Augustine East division, assessed tax business continued to be entered in the land tax commissioners' minute book. However, it is likely that the appeals recorded here to underestimate the total as some appeals were also recorded in the justices' minute book. Only those recorded in the land tax book were used in the compilation of these results. A further problem is that the minute books may not record all the appeals that occurred. Some of those that were not successful may not have been recorded. In 1736, under the heading of appeals against the land tax, the St. Augustine East minute book contains the phrase "no abatements made", implying that there were unsuccessful appeals not recorded (1).

Appeals formed a significant part of the total work of the commissioners, always requiring at least one meeting to be set aside for them, and often taking three or more to determine. Before the assessed taxes were handed back to the Tax Office, appeals against them were held by justices of the peace rather than the land tax commissioners. In the St. Augustine East division the JPs heard these appeals at the land tax commissioners' meetings and the results were normally recorded in the commissioners' minute book. Three commissioners or JPs were required to hear appeals. On occasions, the hearings had to be adjourned through a lack of a quorum. The St. Augustine East commissioners and JPs required the quorum to consist of those commissioners or JPs who had approved the original assessment.

In the case of the land tax, any sum reduced on appeal had to be reassessed within the parish for the quota to be met. Initially the St. Augustine East commissioners felt it sufficient to instruct the assessors to "accordingly alter their assessments, and raise ye money overcharged... upon ye other inhabitants there" (2). Alternatively they might order that

1. K.A.O. Sa/203, 6 July 1736.

2. Ibid, 5 June 1705.



the appellant" be in the rents taken off one pound per annum to the next Land Tax which may be granted" (1). In due course, the commissioners came to determine how any sum abated was to be reassessed within a parish. The earliest example of this occurring is in 1715 when sums taken off Capt. Richard Harvey's property in Barfrestone were ordered to be laid on that belonging to the Bethlehem Hospital (2). The practice does not seem to have become usual until after 1719.

It is not entirely clear what role the assessors played in the appeals procedure. The evidence from St. Augustine East would suggest that the assessor's role in the appeal procedure dated back to 1747. Pelham's alterations of the window tax required that the surveyor be given notice of changes in windows (3). Beginning with those appeals heard in the financial year 1748/9, the St. Augustine East commissioners required the appellant to state on oath that he had given ten days notice of his appeal to the assessors (4).

The commissioners' decision on appeals was final unless the appellant wished to take the matter before the courts. In only one case did this occur. The St. Augustine East commissioners were in dispute with the Bethlehem Hospital over whether lands it owned in Barfrestone were liable to the land tax. The lands had been left to the Hospital by one Mr. Potts, an apothecary, in 1689. The Hospital argued that their land was exempted from the land tax by the act. This provided for the exemption of the London hospitals, Oxford and Cambridge colleges, and the colleges of Windsor, Eton, Winchester and Westminster for lands used for the relief of the poor. The provisions could be extended to other institutions not named in the act by

1. Ibid, 4 June 1706.
2. Ibid, 20 Sept 1715.
3. Dowell, III, pp170-1
4. K.A.O. 2/50c 1/1, 7 Feb 1749.

the commissioners but not to the tenants of such institutions (1). The St. Augustine East commissioners did not regard the lands as falling within the meaning of the act, being let to tenants at profit. The land tax was paid on the lands in the 1690s but the Hospital stopped paying from 1698. The quota on the parish had been fixed on the basis on the 1692 assessments, when the land was paying the tax, and the commissioners felt constrained to act due "to the very great oppression of the rest of the said parish of which these lands were above half". In 1705 the commissioners took steps to recover the arrears of taxes by distraining on the collector. On 14 August they issued a warrant to the collector, Nathaniel Allen, requiring him to levy the arrears for 1698 and 1699. Allen was a tenant of the Hospital and was "privately ordered not to levy the same". On 11 September the commissioners fined Allen £20 for failing to execute their warrant. A second fine of £20 was levied on 2 October. On 10 October the commissioners decided to take the matter before the courts and on 5 March 1706 repaid Allen's fines. The case was finally stated on 6th December 1706. The outcome is uncertain but from the land tax assessments it would appear that the Hospital lost its case (2). The rarity of the incident was probably due to the fact that the expense of fighting the commissioners' decisions was only worthwhile if the sum at stake was sufficiently large and the appellant had sufficient resources.

How liable the commissioners were to external influence when reaching their decisions is an open question. Commissioners appear amongst the appellants but do not appear to have been any more successful than the other appellants. When the Walling commissioners came to hear the surveyor's

1. 38 Geo III c5, ss 25-6, 28

2. K.A.O. Sa/203, 7 Aug, 14 Aug, 4 Sept, 11 Sept, 19 Sept, 2 Oct, 10 Oct, 1705, 1 Jan, 5 March, 3 Dec 1706.

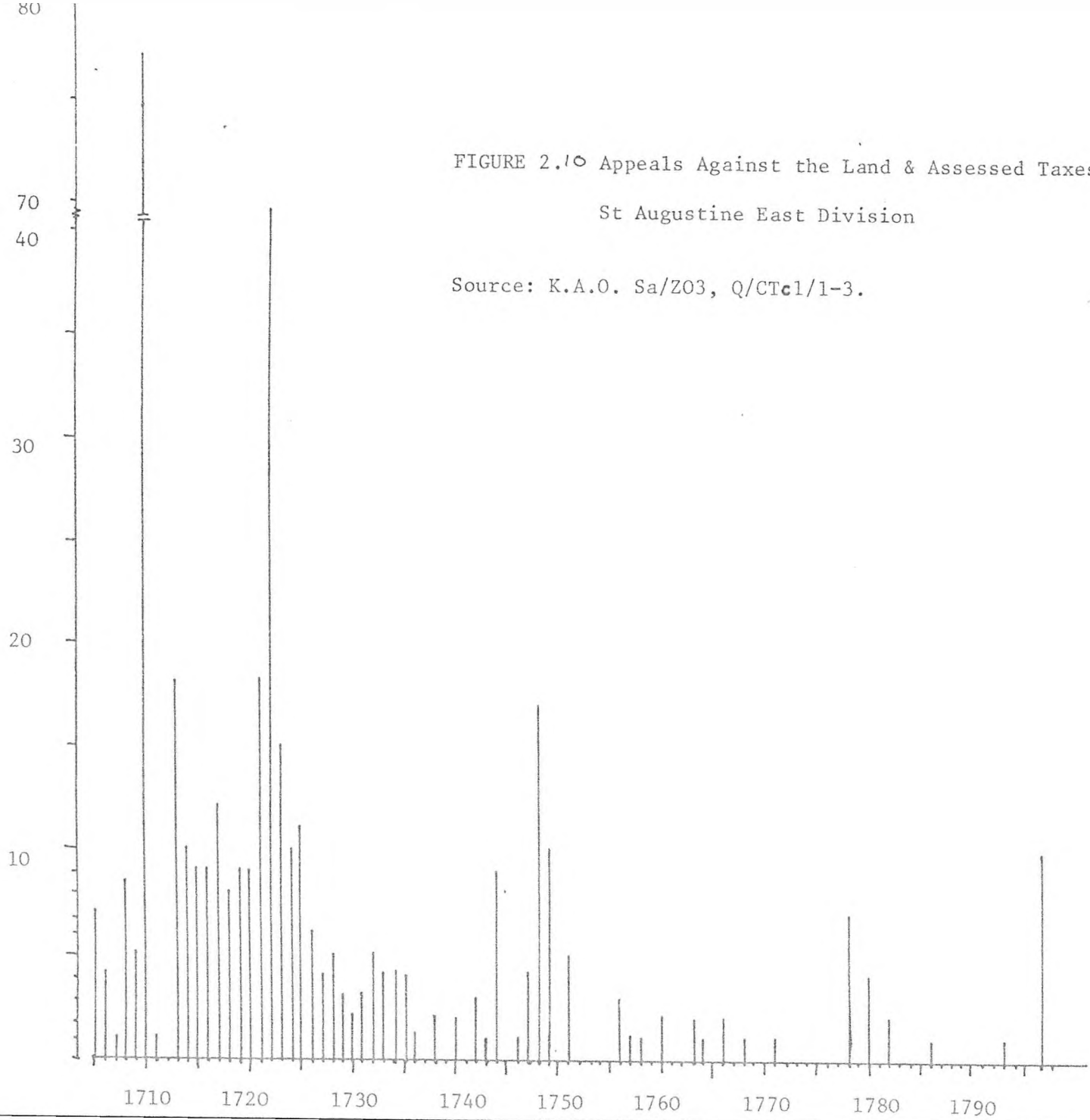
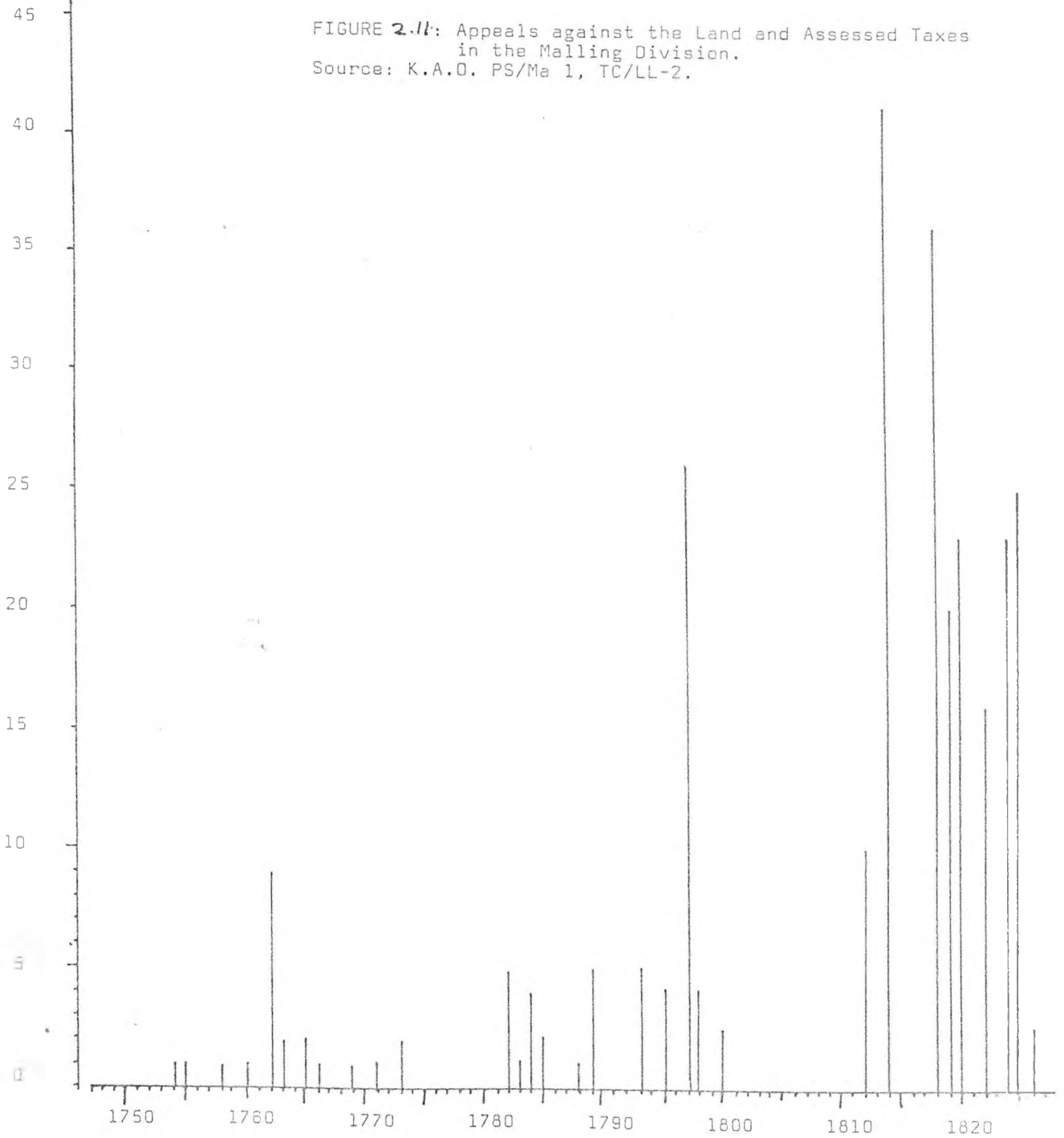


FIGURE 2.10 Appeals Against the Land & Assessed Taxes in the  
St Augustine East Division

Source: K.A.O. Sa/Z03, Q/CTc1/1-3.

Appeals

FIGURE 2.11: Appeals against the Land and Assessed Taxes  
in the Malling Division.  
Source: K.A.O. PS/Ma 1, TC/LL-2.



surcharges for 1788, they also heard appeals against these by two commissioners, Sir John Papillon Twisden and Henry Hawley Esq. When they came to sign their decisions both Twisden and Hawley added the caveat "except as to my own appeal", indicating that they did not participate in the judgement of their own case (1). There is evidence of pressure being put on the commissioners to reach decisions in accordance with the interests of powerful persons. For example, after making a decision that adversely affected the interests of the Earl of Guildford, one of the St. Augustine East commissioners, Sir Warborough D'Aeth, felt it necessary to write explaining how the commissioners reached their decision and had no alternative under the circumstances. He also noted that the Earl's agent was normally notified of forthcoming appeals by the assessors of the parish concerned when they received notice from the appellant (2).

The pattern of appeals in the St. Augustine East and Malling divisions is shown in figures 2.10 and 2.11. The latter have been included so that the impact of the later assessed taxes can be seen. The St. Augustine East division experienced 413 appeals against the land and assessed taxes during the period covered by its minute books, an average incidence of 4.5 p.a. The Malling division experienced 277 to give an average incidence of 3.5 p.a. The latter figure can be given some perspective when it is realised that during the same period the Malling division dealt with 1,886 surcharges, an average incidence of 23.6 p.a. At no time in either division did the incidence of appeals approach that of the surcharges. The incidence of the appeals varied over time. In the St. Augustine East division, the peak period was during the first two decades covered by the minute books, 1705-25. There is a secondary peak centred on 1748 but thereafter appeals become considerably less numerous.

1. K.A.O. T9/L1, 1 Sept 1788.

2. K.A.O. U471 C10

FIGURE 2.12a: Land Tax Appeals in the St Augustine East Division

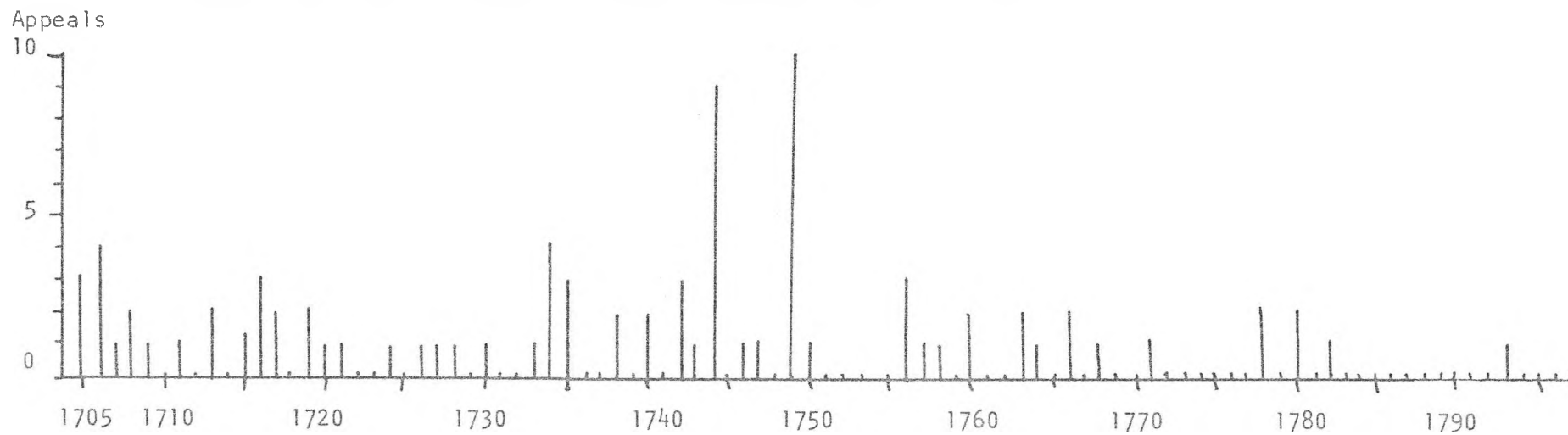


FIGURE 2.12b: Appeals Against the Window Tax in the St Augustine East Division

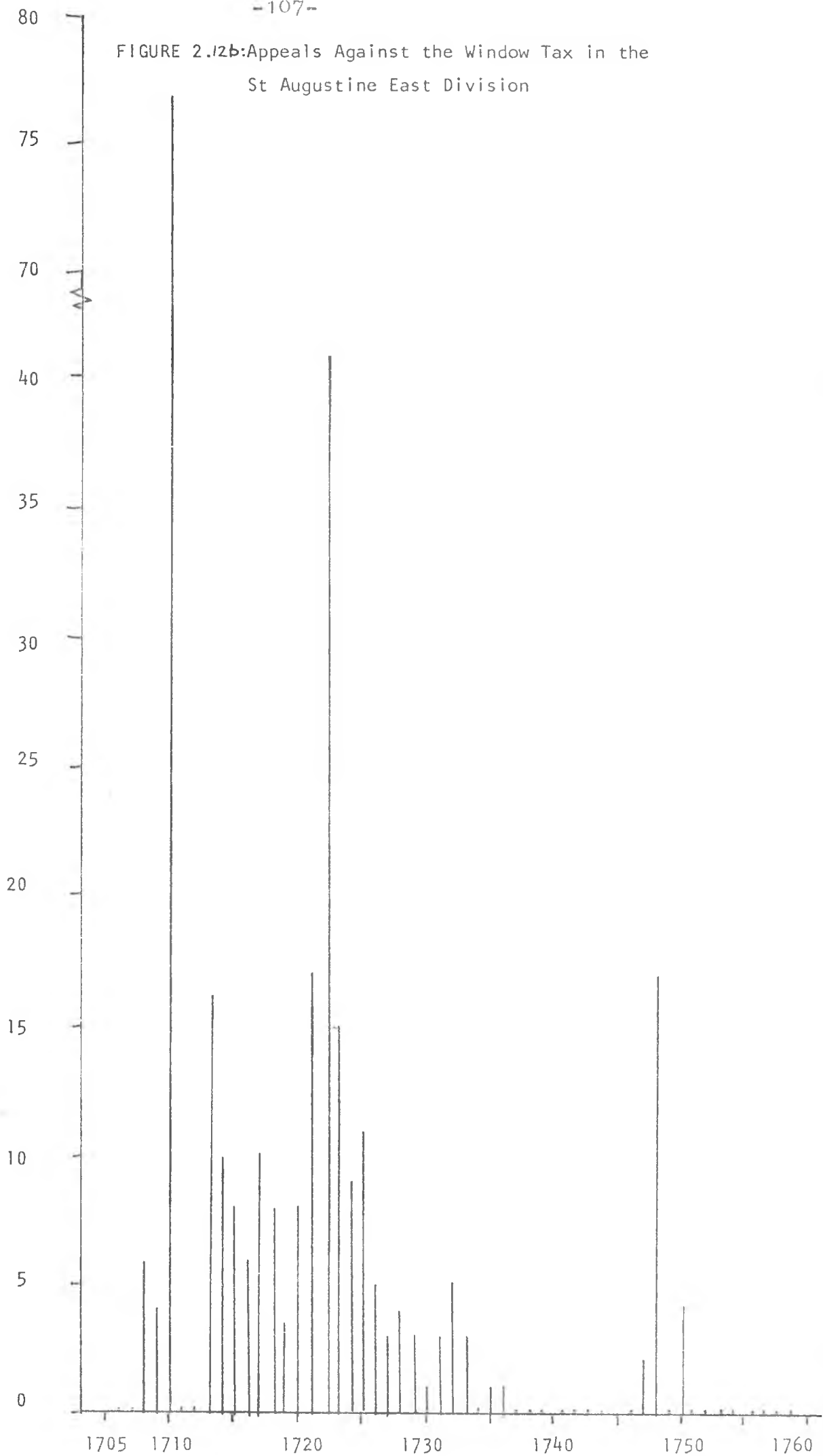


FIGURE 2.13: Land Tax Appeals in the Malling Division

Appeals

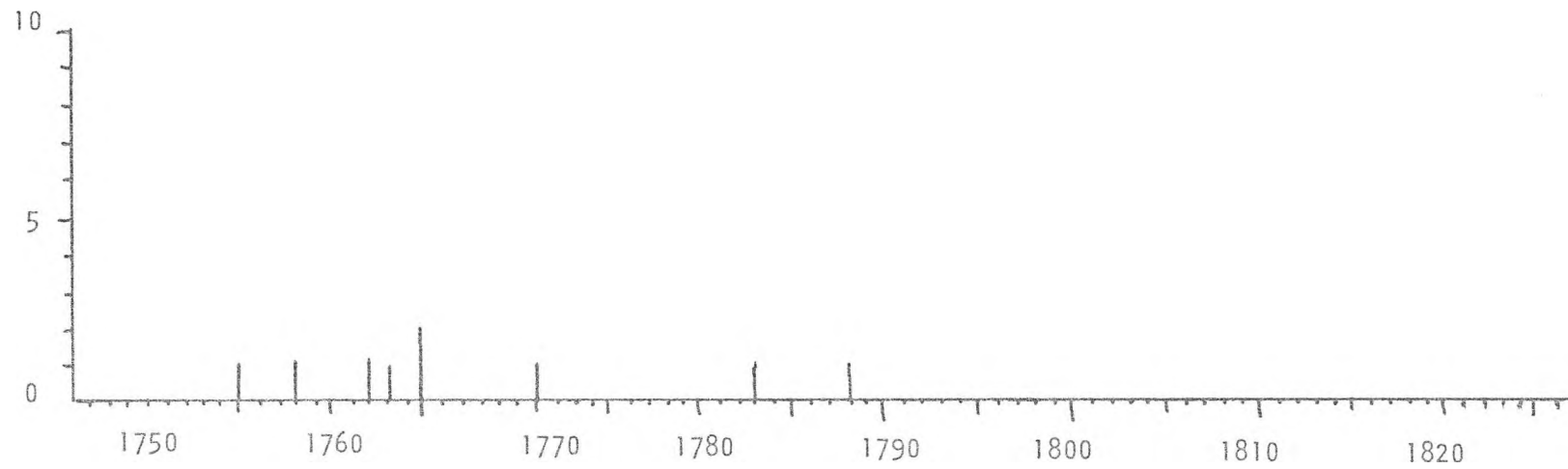




FIGURE 2.14. Window Tax Appeals in the Malling Division.

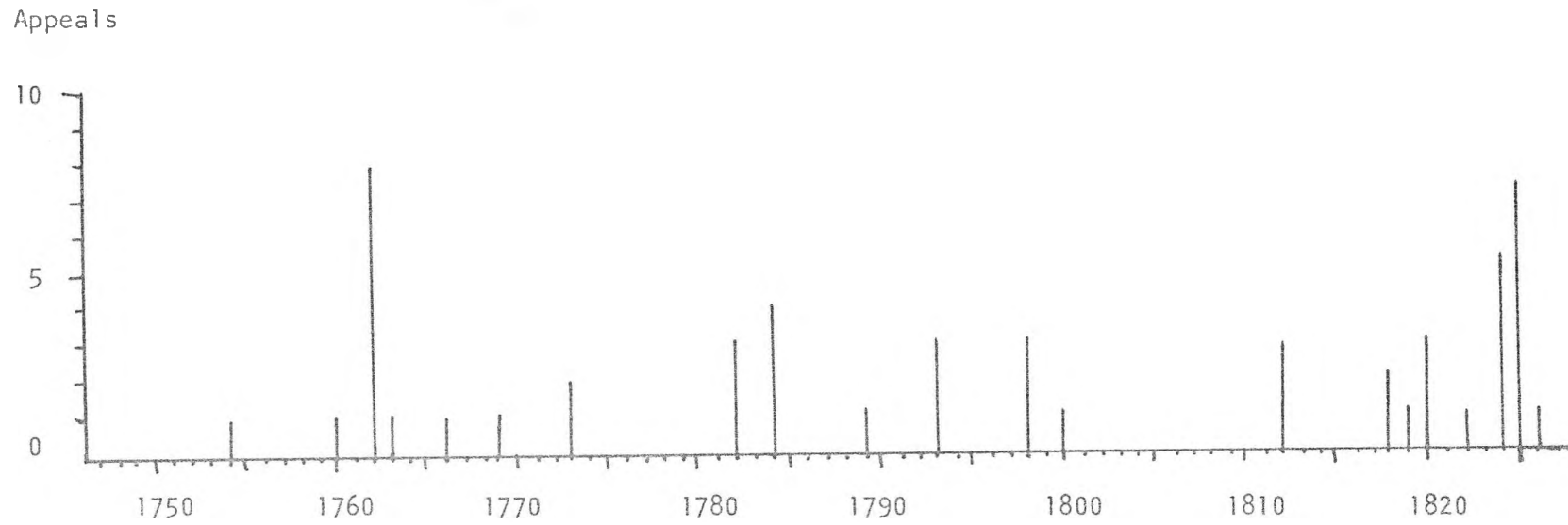
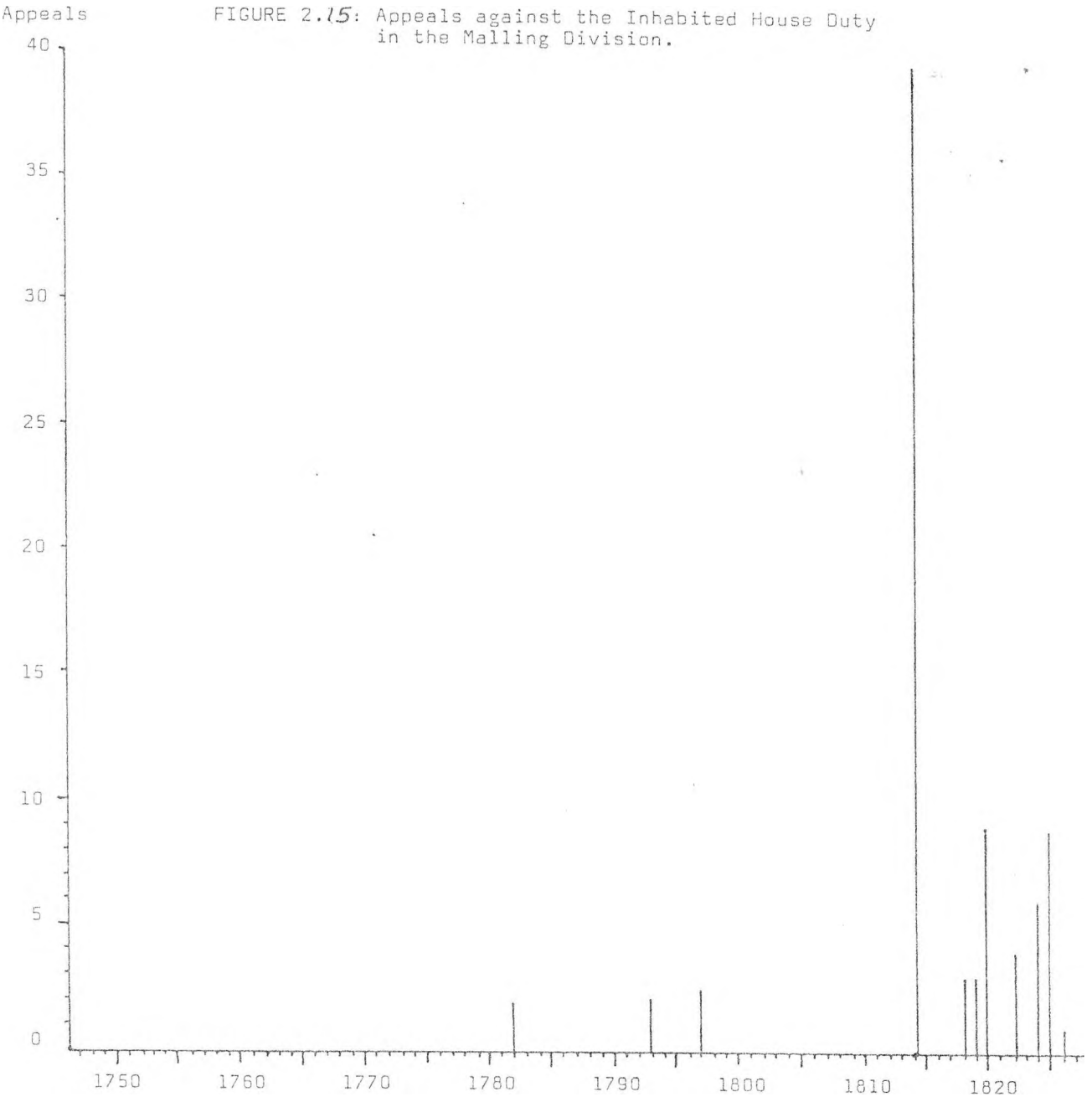
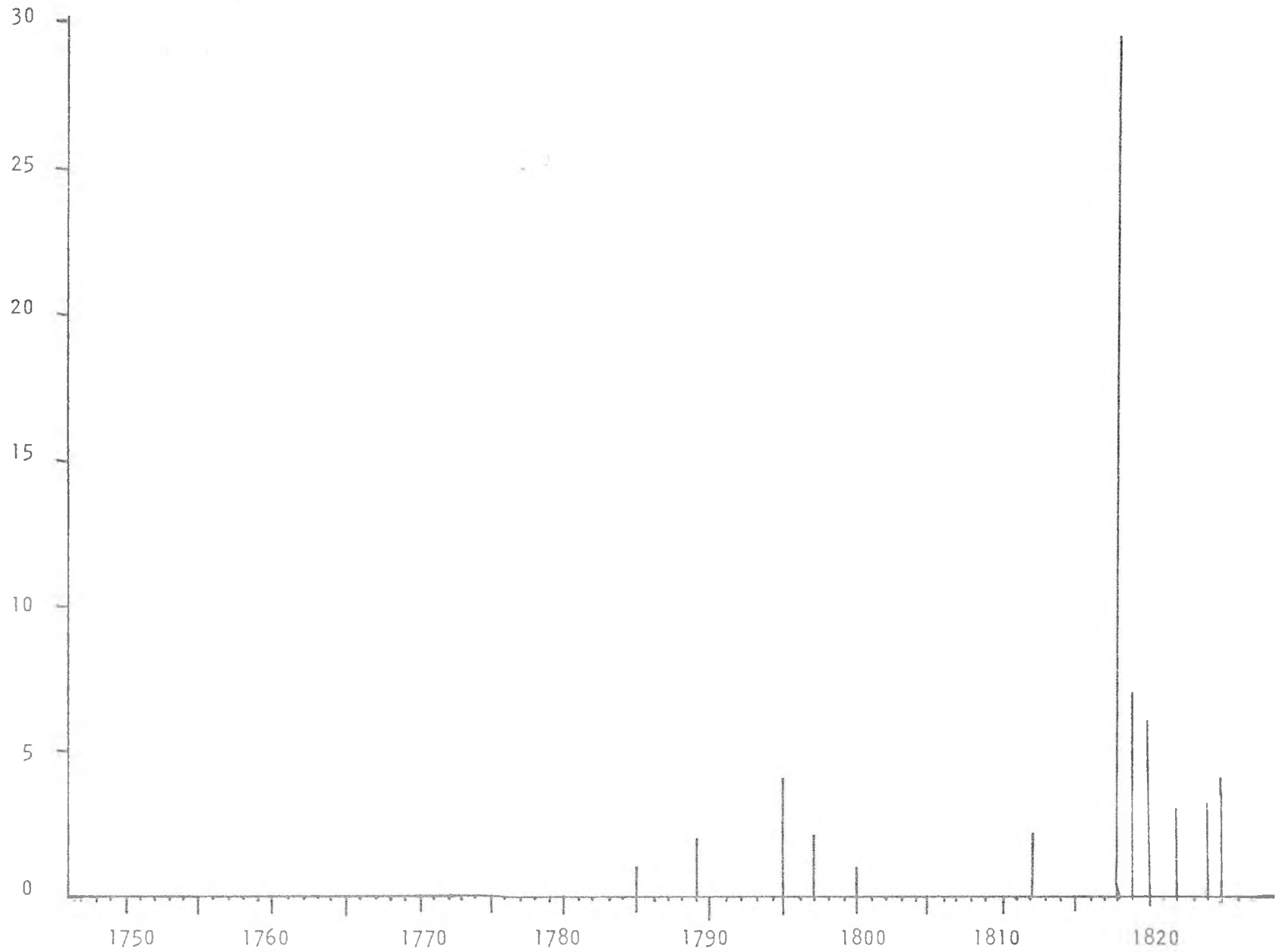


FIGURE 2.15: Appeals against the Inhabited House Duty in the Malling Division.



Appeals

FIGURE 2.16: Appeals against the Horse Duties in the Malling Division



Appeals

FIGURE 2.17: Appeals against the Duties on Servants, Carriages, Dogs, Hairpowder, Armorial bearings, and Game Licenses in the Malling Division. (Includes two appeals for which the duty is unknown in 1789).

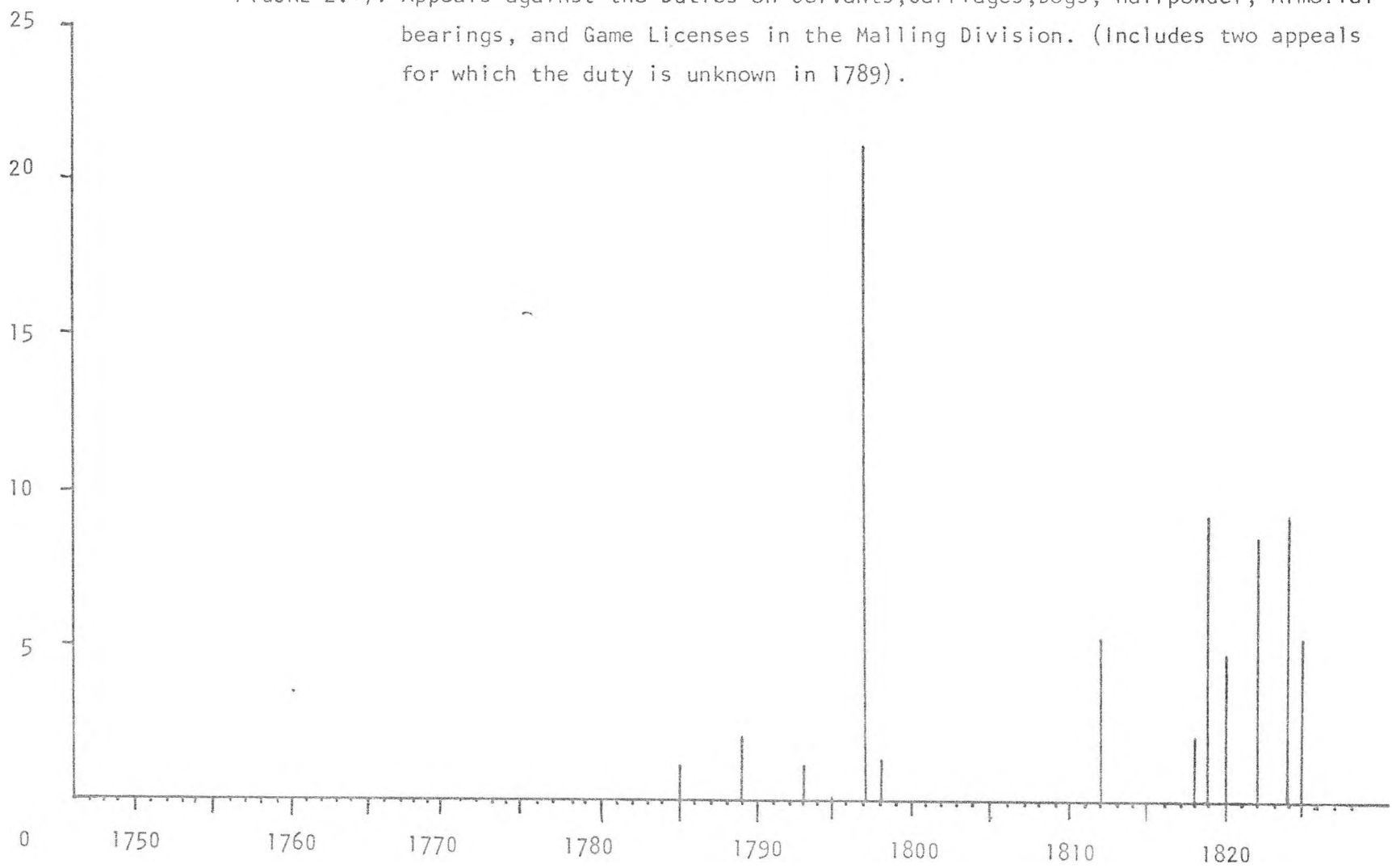


Table 2.8 compares the incidence of appeals in the division and table 2.9 gives similar information for the Malling division. Here a different pattern emerges. The majority of appeals occurred in the ten years following the end of the Napoleonic Wars, with a secondary peak in the 1790s. When the two series are put together, the pattern suggested is one with two peaks, 1705-35 and 1812-26, with a long lull between the two.

Table 2.8: Incidence of Appeals against the Land Assessed Taxes in the St. Augustine East Division, 1705-96

<u>Period</u>	<u>Total Appeals</u>	<u>Average Incidence p.a.</u>
1705-24	268	13.4
1725-44	69	3.5
1745-64	47	2.4
1765-84	17	0.9
1785-96	12	1.0
-----	-----	-----
1705-96	413	4.5

Source: K.A.O. Sa/203, Q/CTc 1/1-3.

Table 2.9: Incidence of Appeals against the Land Assessed Taxes in the Malling Division, 1747-1827.

<u>Period</u>	<u>Total Appeals</u>	<u>Average Incidence p.a.</u>
1747-66	18	0.9
1767-86	16	0.8
1787-1806	47	2.4
1807-27	196	9.8
-----	-----	-----
1747-1827	277	3.5

Source: K.A.O. PS/161, TS/L 1-2.

Any explanation of the trends requires a disaggregation of the series into its component taxes. This is done in figures 2.10 to 2.12 for the St. Augustine East division and figures 2.13 to 2.17 for the Malling

division. Tables 2.10 and 2.11 show the proportions each tax contributed to the total appeals in each division. The appeals trends within the two divisions reflect the different composition of the appeals at each of the peaks. The earlier one is substantially the result of the window tax appeals while the later one consists mainly of appeals against the assessed taxes that grew rapidly during the war, particularly the duties

Table 2.10: Appeals in the St. Augustine East Division, 1705-16

<u>Tax</u>	<u>Number</u>	<u>% Total</u>
Land Tax	88	21.3
Window Tax	302	73.1
Marriage Duties Act	4	1.0
Inhabited House Duties	8	1.9
Horse Duties	2	0.5
Carriage Duties	2	0.5
Dog Tax	7	1.7
	<hr/>	<hr/>
Total	413	100.0

Source: as per table 2.8

on inhabited houses, horses and servants.

Table 2.11: Appeals in the Malling Division, 1747-1827

<u>Tax</u>	<u>Number</u>	<u>Percentage</u>
Land Tax	9	3.3
Window Tax	52	18.8
Inhabited House Duty	82	29.6
Horse Duties	64	23.1
Servants Duties	17	6.1
Carriages Duties	5	1.8
Dog Tax	23	8.3
Clock Tax	16	5.8
Hair Powder Tax	3	1.1
Game Licence Duty	2	0.7
Armorial Bearings Tax	2	0.7
Unknown	2	0.7
	<hr/>	<hr/>
Total	277	100.0

Source: As per table 2.9.

The appeals in the St. Augustine East division are dominated by the window tax, with a smaller contribution from the land tax. Those for the Malling division show a greater variety. Partly this is because taxes like those on clocks and hair powder came too late to be included in the St. Augustine East series, though taxes like the Marriage Duties Act ~~was~~ and the tax on papists had been abolished before the Malling series began; partly it reflects a relative decline in the importance of the land and window taxes. In the St. Augustine series ~~these~~ two taxes account for 94 per cent of the appeals, in the Malling series only 22 per cent. ~~The~~ disaggregated pattern would suggest an essentially random pattern of response by individual tax payers to what they would regard as injustices.

The appeals against the land tax reach their peak in the period 1740-50. One might also expect that the period before 1705 saw a large number of appeals following the introduction of the tax. The peak in the years 1740-50 can probably be explained by changes in the land tax rate. Between 1740 and 1749, the rate stood at its maximum of 4 shillings in the pound, having been at this rate last in 1727. It had stood at this rate before for any prolonged period only between 1702 and 1713. It had stood at 3 shillings 1728-9 and 2 shillings 1730-39, falling to 1 shilling 1731-2. The peak would appear to have been the result of a combination of a rise in taxation accompanied by agricultural depression (1).

Window tax appeals were concentrated in the period 1705-35, with the main peaks being 1710 and 1722. The 1710 peak can be explained by the change in rates in 1709. Before that date houses had been divided into three categories for the payment of the tax; those with less than 10 windows, those with 10 and under 20 and those with 20 or more. In 1709 the last

1. G.E. Mingay, 'The Agricultural Depression 1730-50', Econ.Hist.Rev., 2nd series, VIII (1956).

category was further divided. For those with 20 and up to 30 windows the rate was increased from 10 shillings to 20 shillings while those with 30 or more windows had their rate increased from 10 shillings to 30 shillings (1). The appeals against the tax in 1710 would indicate tax avoidance by taxpayers through the blocking up of windows so as to fall below the new thresholds. Of the 77 appeals against the tax heard by the St. Augustine East commissioners in 1710, 52 can be ascribed to the new duties involving reductions in assessment to 28, 19, 18, or 17 windows (2). The secondary peak in window tax appeals in the later 1760s can also be explained in terms of changes in the duties. In 1747 Pelham recast the window tax, introducing more graduations in the sliding scale and closing certain loopholes in the definition of a window. For example, a window extending into several rooms was no longer to be regarded as one window (3). The result was further blocking up of windows and appeals for abatements to be made.

In other taxes as well, a change in the structure of the duty can also be seen to have led to an increase in appeals as taxpayers sought to avoid their tax liability. In 1778 the Sandwich commissioners heard 23 appeals against the duty on inhabited houses, this being the first year of its operation. Their minute books record only 13 appeals against the window tax and five against the land tax in the rest of the period covered by them (4). The duty on dogs introduced in 1796 immediately brought appeals. In the cases heard by the St. Augustine East commissioners the avoidance of the tax was accomplished by a swift and permanent measure - the dogs were killed (5). The duty on clocks and watches introduced in

1. Dowell, III, p169.
2. K.A.O. Sa/ZO3, 1 June, 6 June 1710.
3. Dowell, III, p170.
4. K.A.O. Sa/RTm 1-3
5. K.A.O. Q/CTc 1/3, 11 Oct 1796.



1797 produced a similar increase in appeals. The Mallory commissioners heard 16 appeals against it in its only year of operation. What is more difficult to explain is the rise in appeals after 1812. They cannot be explained by changes in the tax structure as the changes that did occur were reductions in the tax burden from its wartime peak. Two alternative explanations can be offered. Firstly, the appeals could be a reaction to the extensive surcharges of the war years. Alternatively the appeals could represent a reaction of the rural community to the post-war slump in prices. The areas in which the appeals were greatest were in housing, against the inhabited house tax and window tax, and the duties on horses. The appeals against the horse duties may have been stimulated by the loss of exemptions from the tax on riding horses with the disbanding of the militias following the cessation of hostilities.

A large proportion of the appeals were successful in gaining a reduction in the tax levied. The proportions of successful appeals for each tax in each division are shown in tables 2.12a and 2.12b. These figures may be the subject of an upward bias as there is reason to believe that some unsuccessful appeals were omitted. The St. Augustine figures show

Table 2.12a: Proportions of Successful Appeals in the St. Augustine East Division, 1705-96.

<u>Tax</u>	<u>Total Appeals</u>	<u>Total Abated</u>	<u>% Total</u>
Land Tax	88	72	81.8
Window Tax	302	302	100.0
Marriage Duties Act	4	4	100.0
Inhabited House Duty	8	5	62.5
Horse Duties	2	2	100.0
Carriage Duties	2	2	100.0
Dog Tax	7	7	100.0
	<u>413</u>	<u>394</u>	<u>95.4</u>

Source: As per table 2.8

a very high success rate and the Mallory division a slightly lower rate.

The St. Augustine East appeals show little alteration in success rate over time. The Malling ones do show some variation: between 1747 and 1766 the success rate was 89 per cent, 1767-86, 69 per cent, 1787-1806, 66 per cent and 1807-27, 81 per cent. The lull in the appeals also seems to coincide with a lower success rate among appellants.

Table 2.12.b. Proportions of Successful Appeals in the Malling Division, 1747-1827.

<u>Tax</u>	<u>Total Appeals</u>	<u>Total Abated</u>	<u>% Total</u>
Land Tax	9	7	77.8
Window Tax	52	41	78.8
Inhabited House Duty	82	57	69.5
Horse Duties	64	50	78.1
Servants Duties	17	15	88.2
Carriages Duties	5	5	100.0
Dog Tax	23	15	65.2
Clock & Watches Tax	16	15	93.8
Hair Powder Tax	3	3	100.0
Game Licence Duty	1	1	100.0
Armorial Bearings Tax	2	1	50.0
Unknown	2	-	-
	<u>227</u>	<u>216</u>	<u>94.7</u>

Source: As per table 2.9.

It is difficult to know how to interpret the appeals. An analysis of the reasons would suggest that they are plausible and would tend to indicate an erosion of the tax base by tax avoidance rather than evasion. In the case of the assessed taxes this means consumers foregoing the taxed commodity. Table 2.12c shows the reasons for appeal against the window tax in St. Augustine East. It shows that the main reason was that the property was over assessed. This would indicate that the tax base was being eroded by the blocking up of windows. Most of these appeals involved the appellant moving from one category on the sliding scale to a

Table 2.12c: Reasons for Window Tax Appeals in the St. Augustine East Division, 1705-96.

<u>Reasons</u>	<u>Number</u>	<u>% Total</u>
Over assessment	252	83.4
Poverty	36	11.9
House unoccupied	9	3.0
House demolished	2	0.7
Determination of taxpayer	3	1.0

Source: As per table 2.8.

lower one and, as we have seen, the alteration of the thresholds saw an intensification of the process. The test of whether the taxpayer was too poor to be assessed to the window tax was whether he paid the poor and church rates. Unoccupied property was exempted from the tax. In a few cases the commissioners were called upon to determine who was to be held responsible for the payment of the tax. These were cases of multiple occupation of premises rented from a landlord. If the tenants were held to be responsible then the tax would count as if it fell on separate dwellings. If the tax was held to fall on the landlord then the building would be assessed as a whole leading to it occupying a higher place on the sliding scale. The reasons given for the majority of appeals against the assessed taxes do not provide sufficient information for analysis. The appeals would appear to fall into two groups of fairly even size. One consisted of appeals against the inhabited house duty and duties on horses and involved a reduction of the duty. This would suggest an appeal against the point on the sliding scale rather than against being assessed at all. The other appeals were against assessment altogether. These probably came about through a disposal of the taxed property prior to the appeal.

The quota system for the land tax brought a different type of appeal to the assessed taxes. The normal grounds for appeal was that the property was taxed more highly than other properties within the parish. This

approach was necessary as any successful appeal would involve the reassessment of a part of the parish quota on other properties. An appeal could only be at someone else's expense in a quota system. Of the 87 appeals against the land tax in the St. Augustine East Division in which the outcome is known, 80 involved a claim that the property was overassessed compared with other properties.

## VI

The third main function of the land tax commissioners was to supervise the collection of the taxes by the parochial tax collectors. Once they had paid the money to the receiver general for taxes for the county, the responsibility for supervising the collection process passed to the Tax Office. We have already seen that the commissioners were not directly responsible for the appointment of collectors, this being within the patronage of the assessors.

While the commissioners did not appoint the collectors they were responsible for issuing them with the warrants that authorized them to collect the taxes. In general, the commissioners' supervision was concerned with ensuring that the collectors refrained from either neglecting their office or defrauding the government. Their principal problem was to prevent the collectors from accumulating tax revenues by delaying payments to the receiver general. They seem to have acted mainly on the instigation of the receiver general and, after 1785, the surveyors, who provided them with the information on which to act. The commissioners enjoyed wide powers to curb the abuses of collectors ranging from dismissal to goaling and seizing their property.

It is difficult to assess how efficient the collection process was. W.R. Ward has shown how late the taxes were in reaching the Exchequer. He showed that the proportion of the land tax from a sample of fifteen counties reaching the Exchequer within twelve months of the act being

passed fell from 44 per cent in 1711-12 to 27.06 per cent in 1776-80. He attributes these delays partly to the receivers general and partly to inefficiency in the local collection machinery (1).

It is not easy to test this assertion and to apportion the blame between the receivers general and the local collectors. The evidence presented by Ward does not really shed any light on the behaviour of the local collection machinery. The whole land tax machinery would have been hard pressed to have collected the entire land and assessed taxes within a year of the legislation, the test adopted by Ward. This is because the system was designed to have overlapping financial years. The legislation would be enacted while the collection procedure for the previous year was still being executed. This was because the assessments were not undertaken until after the legislation had been enacted. This is in marked contrast to the modern system where assessment and collection can precede legislation by several months. The receivers general would be hard pressed to have remitted 75 per cent of the tax revenue within a calendar year of the legislation because there would be at least a three month delay after the legislation before they could start collecting during which time the assessments would be prepared. To illustrate the timetable used we can trace the execution of a land tax act in one year. The year chosen is 1784, prior to the influence of Pitt's reforms, but a year for which there are records of the receiver general's activities as well as of the local collection machinery. The general meeting to approve the quotas for the divisions took place in Maidstone on 29 April. The St. Augustine East commissioners held their first meeting on 4 May, appointed assessors on 11 May, and approved the assessments on 1 June. They heard the appeals against the land tax on 6 July, and those against the assessed taxes on 7 September and on 1 February 1785. A similar

1. English Land Tax, pp55-9, 97-101.

timetable was followed by the Malling commissioners. The receiver general's employees made four tours of the county collecting taxes from the parochial collectors. The first took place between 26 July and 13 August; the second between 25 October and 12 November; the third between 24 January and 11 February 1785; and the fourth between 15 April and 13 May 1785 (1). The collection procedure was still in progress at the time the next act was passed.

Timetabling problems do not account for why so much of the tax revenue had not reached the Exchequer a year after the act. However, the evidence presented by Ward, the flow of cash into the Exchequer, does not permit the analysis of the delays in the system. To do this one needs to know the flow of cash in to the receivers general as well as that out. The receivers general's accounts lodged with the Exchequer are on a charge and discharge basis. They show how the tax revenue for the county was accounted for, whether by payments to the Exchequer, poundage, default by collectors, or payments made on behalf of the government. They record the dates on which the receivers general paid money into the Exchequer but not when this money was received by them. In order to discover this, one requires the private accounts kept by the receivers general. Few of these have survived but one set does remain for Kent, those kept on behalf of Sir Brooke Bridges between 1784 and 1790. These make it possible to calculate the proportion of the tax revenue paid to him at different stages in the financial year. Table 2.13 shows the total receipts of land and assessed taxes net of the receiver general's salary and tables 2.14-28 the receipts from each tax. The quarters refer to each of the tours of collection undertaken by the receiver general's employees. The first four took place during the current tax year and should correspond to the four collections that the parochial collectors were supposed to

1. K.A.O. U373 A1

Table 2.14: Land Tax received by Sir Brooke Bridges

<u>Year</u>	<u>Amount net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1784-5	81,532	19.8	29.2	20.5	29.3	1.1
1785-6	81,532	19.7	29.3	20.7	29.1	1.3
1786-7	81,519	20.0	29.1	20.3	29.1	1.5
1787-8	81,533	19.7	29.3	20.5	29.3	1.3
1788-9	81,426	19.3	29.5	20.3	29.5	1.4
1789-90	81,533	19.3	29.7	20.2	29.4	1.4
1790-1	81,865	19.3	29.3	20.0	29.5	

Table 2.15: Window Tax received by Sir Brooke Bridges

<u>Year</u>	<u>Amount net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1784-5	19,809	9.8	31.1	12.1	44.1	2.9
1785-6	17,708	10.6	31.4	13.0	42.6	2.4
1786-7	17,693	11.0	31.9	13.3	41.5	2.3
1787-8	17,615	10.8	31.9	13.8	41.2	2.4
1788-9	18,315	10.3	30.6	13.0	42.0	4.2
1789-90	18,415	9.7	30.7	13.7	42.0	4.0
1790-1	18,713	10.3	30.1	12.3	41.9	

Table 2.16: Inhabited House Duty received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1784-5	3,718	7.7	26.1	9.4	52.0	4.0
1785-6	3,737	8.0	26.3	10.3	51.3	4.1
1786-7	3,753	8.1	27.0	10.9	48.1	5.9
1787-8	3,795	8.1	28.0	10.0	48.7	5.3
1788-9	3,953	7.1	27.5	9.6	49.6	6.2
1789-90	3,964	7.7	26.4	12.3	47.6	5.9
1790-1	3,069	7.6	28.1	10.3	47.2	

Table 2.17: Additional Inhabited House Duty received by Sir  
Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1784-5	11,027	-	-	21.9	72.0	6.1
1785-6	21,489	9.4	30.2	12.0	45.2	3.1
1786-7	21,340	10.5	31.8	12.6	42.6	2.6
1787-8	21,324	10.2	31.0	12.9	43.1	2.8
1788-9	22,402	9.8	29.5	12.2	43.7	4.8
1789-90	22,432	9.5	29.9	13.1	43.4	4.2
1790-1	22,856	10.0	29.3	11.6	43.8	

Table 2.18: Shop Tax received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1785-6	1,084	-	14.4	20.4	59.6	5.5
1786-7	989	13.1	23.4	14.0	43.7	5.9
1787-8	1,005	11.7	24.5	14.4	44.0	5.4
1788-9	1,086	8.9	23.3	12.2	45.3	10.3

Table 2.19: Tax on Male Servants received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1785-6	2,806	-	9.8	17.9	69.4	2.8
1786-7	3,547	5.8	28.0	8.1	53.3	4.8
1787-8	3,678	5.0	26.7	8.8	55.7	3.8
1788-9	3,681	4.9	29.1	8.1	53.6	4.3
1789-90	3,877	5.1	27.4	9.4	55.3	3.0
1790-1	4,040	6.1	27.2	8.0	53.2	



Table 2.20: Tax on Female Servants received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1785-6	1,103	-	9.6	14.8	72.0	3.6
1786-7	1,331	6.2	24.5	8.4	57.0	2.6
1787-8	1,329	5.3	22.1	8.1	60.0	4.5
1788-9	1,341	4.9	25.0	8.6	56.8	4.8
1789-90	1,375	5.1	24.5	9.8	56.2	4.1
1790-1	1,370	6.5	25.5	9.5	53.6	

Table 2.21: Tax on Four Wheel Carriages received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1785-6	4,803	-	13.5	21.2	59.6	5.7
1786-7	6,436	8.4	29.8	11.2	46.6	4.1
1787-8	6,531	7.4	28.3	10.7	49.9	3.7
1788-9	6,773	7.0	28.7	10.5	49.0	4.5
1789-90	6,905	7.6	28.5	11.9	47.5	4.4
1790-1	7,044	8.6	29.6	10.7	45.9	

Table 2.22: Tax on Two Wheel Carriages received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1785-6	1,397	-	8.0	18.9	66.8	6.3
1786-7	1,798	7.2	26.3	9.4	52.7	4.2
1787-8	1,829	5.1	25.5	8.3	56.6	4.5
1788-9	1,958	4.2	25.0	8.3	57.0	5.7
1789-90	1,967	3.8	22.6	9.2	60.4	4.0
1790-1	2,150	4.6	21.9	7.7	59.6	

Table 2.23: Tax on Horses received by Sir Brooke Bridges

<u>Year</u>	<u>Amount Net</u> £	Percentage received in each quarter				
		<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>Q5 &amp; after</u>
1785-6	2,811	-	-	15.2	81.7	3.1
1786-7	4,561	7.5	28.0	8.2	52.8	3.7
1787-8	4,064	5.8	24.5	9.9	57.3	2.6
1788-9	4,012	5.7	23.9	8.1	59.4	3.0
1789-90	3,993	5.2	23.9	9.8	58.1	3.1
1790-1	3,963	6.8	25.4	9.2	54.7	

Table 2.24 Tax on Waggon received by Sir Brooke Bridges

Year	Amount Net £	Percentage received in each quarter				
		Q1	Q2	Q3	Q4	Q5 & after
1785-6	522	-	-	10.1	87.7	2.3
1786-7	1001	2.6	18.6	4.0	73.5	2.4
1787-8	999	1.2	18.6	3.5	73.7	3.0
1788-9	991	1.4	17.9	1.7	76.5	2.5
1789-90	986	1.2	15.8	3.2	78.1	1.8
1790-1	970	1.4	16.4	3.0	76.9	

Table 2.25: Tax on Carts received by Sir Brooke Bridges

Year	Amount Net £	Percentage received in each quarter				
		Q1	Q2	Q3	Q4	Q5 & after
1785-6	291	-	-	6.3	88.4	5.4
1786-7	571	1.6	12.5	2.8	76.6	6.5
1787-8	548	1.3	13.4	3.4	75.2	6.6
1788-9	551	1.1	14.3	1.6	78.1	4.8
1789-90	547	1.4	13.0	3.1	78.4	4.0
1790-1	535	1.1	13.9	3.1	76.7	

Table 2.26: Additional Duty on Four Wheeled Carriages received by Sir Brooke Bridges

Year	Amount Net £	Percentage received in each quarter				
		Q1	Q2	Q3	Q4	Q5 & after
1789-90	660	-	-	-	78.4	21.6
1790-91	909	2.7	21.1	3.8	65.1	

Table 2.27: Additional Duty on Horses received by Sir Brooke Bridges

Year	Amount Net £	Percentage received in each quarter				
		Q1	Q2	Q3	Q4	Q5 & after
1789-90	744	-	-	-	87.5	12.5
1790-91	920	1.7	14.0	3.7	72.9	

Table 2.28: Ten Per Cent Duty received by Sir Brooke Bridges

Year	Amount Net £	Percentage received in each quarter				
		Q1	Q2	Q3	Q4	Q5 & after
1790-91	2,185	-	-	-	87.5	

undertake. The fifth quarter would be the first tour of the next financial year and represent arrears. The accounts end in the fourth quarter of the financial year 1790-1, with any arrears collected appearing in the accounts of Bridges' successor. The total tax revenue for that year is an estimate as the true total is unknown. It is the charge as per duplicates and would not, therefore, be corrected for defaults. From the gross charge an estimate of Bridges' salary has been deducted but the total is likely to be a small over-estimate of the revenue.

Table 2.13: Total Land & Assessed Taxes Received by Sir Brooke Bridges 1784-5 - 1790-1.

<u>Year</u>	<u>Amount net</u> £	<u>Percentages received in each quarter</u>				
		Q1	Q2	Q3	Q4	Q5 & after
1784-5	116,086	15.8	26.7	18.9	36.6	2.0
1785-6	139,282	14.5	27.4	17.8	38.1	2.1
1786-7	144,538	15.4	29.5	16.5	36.4	2.2
1787-8	149,250	15.0	29.3	16.7	36.9	2.1
1788-9	146,489	14.5	29.1	16.3	37.3	2.9
1789-90	151,590	14.3	28.9	16.5	37.6	2.7
1790-1		14.3	28.4	15.6	38.1	2.6

+ estimate based on that uncollected by the 4th quarter 1790/1. Includes defaults.

Source: K. A.O. U373 A1

Sir Brooke Bridges' accounts indicate that nearly 98 per cent of the tax revenue due in a particular year was paid within the course of the financial year. However, the flow during the year was not even. The first and third quarters tended to produce 14-17 per cent of the revenue each, with 28 per cent in the second quarter and 37 per cent in the fourth quarter. The cash flow shows that the collectors were either paying in their revenue partly in arrears or else they were not collecting four times a year as they were supposed to do. In either case the delay could

not have been particularly serious, amounting to no more than one quarter's delay. The amount of tax revenue still outstanding more than one year after the end of the tax year was infinitesimal. The only year in which such delays occurred was 1785-6 and the amount was 0.003 per cent of the revenue. The cash flow pattern varied between the taxes. The land tax revenue was the most regular. Over 98.5 per cent of it was paid in within the tax year with alternate quarters producing 20 and 30 per cent. The pattern was less regular for the assessed taxes particularly the lower yielding ones. The normal pattern was for approximately 95 per cent of the assessed taxes to be paid in within the tax year with half coming in during the last quarter and less than 10 per cent in the first. However the magnitude of the land tax revenue served to produce a more regular cash flow overall. The introduction of a new tax disrupted the cash flow so that the revenue came in late in the tax year with a relatively large proportion coming in during the next tax year. This probably reflects the problems in setting up the assessments for a new tax.

There is evidence to suggest that in the earlier part of the eighteenth century the cash flow pattern to the receivers general was less regular than that in the 1780s. Arrears in payment by collectors would appear to have been allowed to persist over a longer period.

The St. Augustine East commissioners had some problems with arrears in these years. In 1706, there were arrears of £12 0s. 6d. in the division, including 17s. 2d. owing from 1700 (1). After these incidents, arrears seem to have become less common. The sums concerned were relatively small. The receivers general appear to have allowed a grace period of six months to elapse before requiring the commissioners to act. For example, in August 1744 the St. Augustine East commissioners were required to act in the case of John Downe, a collector for Cotton, o

1. K.A.O. Sa/203, 6 Aug 1706

owed the window tax and one quarter's land tax for 1743-4 (1). The land tax owed amounted to £12 3s. and the window tax to £2.

There is some evidence to suggest that this pattern of small and occasional arrears by collectors was replaced by more serious defaults during the early years of the nineteenth century. The evidence here is derived from the receivers general's accounts which record defaulting collectors. Comparison of the lists of defaulters over time is made difficult by the fact that many of the accounts for the eighteenth century are only in draft form. Further, it is not clear whether the same criteria for default existed throughout the period. The long-standing arrears in Sutton at Hone Lower in 1710 and St. Augustine East in 1706 would suggest that they were not constant. However, a comparison can be made after 1785 when Pitt's reforms are likely to have led to some common criteria. Tables 2.29-31 show the defaults on the land, assessed, and property taxes in the period 1779 to 1830. They indicate that before 1800 the pattern of defaults was similar to that indicated in the minute books, namely occasional defaults by collectors for relatively small sums. After 1800, the defaulting collectors become more numerous and the amounts defaulted upon much larger. Peaks occurred in 1807-10 and 1814. The land

Table 2.29: Land Tax Defaults in Kent 1779-1830

<u>Year</u>	<u>No. of Collectors</u> <u>Defaulting</u>	<u>No. of Parishes</u> <u>in Default</u>	<u>Total Owing</u> <u>£</u>
1799	2	1	84
1803	4	1	68
1806	4	2	173
1807	4	1	806
1809	1	1	349
1810	7	4	205*

Contd.....

1. K.A.O. Q/CTc 1/1 7 Aug 1744.

Table 2.30: Assessed Taxes Defaults in Kent 1779-1830

Year	No. of Collectors in Default	No. of Parishes in Default	Total Owed by Collect- ors (£)	Total Owed by individ- uals (£)	Total Owed (£)
1790	1	1	7	-	7
1801	2	1	876	-	876
1807	2	1	409	-	409
1809	4	3	2079	236	2315
1810	10	6	1612	238	1851
1811	40*	22	430	-	430
1812	4	3	45	-	45
1813	8	4	264	-	264
1814	99	52	5582	-	5582
1815	22	11	734	-	734
1816	3	2	716	-	716
1817	9	5	146	-	146
1818	2	1	49	-	49
1819	1	1	69	-	69
1822	4	2	54	-	54

\* number of collectors is approximate as not all were listed. The number of persons in default in 1809 and 1810 is unknown as they were usually listed as "several persons" under the parish returns.

Source: P.R.O. 181/23, 24, 26, 43.

Table 2.31: Property Tax Defaults in Kent, 1779-1830

Year	No. of Collectors in Default	No. of Parishes in Default	Total Owed by Collect- ors (£)	Total Owed by individ- uals (£)	Total Owed (£)
1807	18	9	8,876	-	8,876
1808	13	7	6,461	8	6,469
1809	2	1	371	5	376
1810	26	15	1,423	-	1,423
1811	15	10	735	-	735
1812	8	4	3,086	-	3,086
1813	8	3	506	-	506
1814	8	3	2,020	-	2,020
1816	4	2	967	-	967



MAP 2.9: Land Tax Defaults, 1779-1822.

MAP 2.10: Assessed Tax Defaults, 1779-1822.







Map 2.11: Property Tax Defaults, 1800-16.

cont'd....

1816	10	5	10
1817	8	5	10
1818	7	4	9
1822	2	1	22

\* excluding 41 for Hythe due to the building of the Royal Military Canal.

Source: P.R.O. 181/23, 24, 26, 43.

tax seemed to have fared rather better than the assessed or property taxes. The property tax seems to have been especially prone to defaults with these occurring in most years of its operation after its re-introduction in 1803 and on a scale surpassing the other taxes within the jurisdiction of the receivers general. The tables indicate that the defaults were due to failings by the collectors rather than by individuals but these could provide a significant part of the total, as, for example, in 1810 when they amounted to 13 per cent of the assessed tax arrears. The relatively low total of individual defaults probably reflects the practice of the commissioners weeding out what was impossible to collect.

The pattern of defaults to emerge during the Napoleonic wars indicates some weaknesses in the taxation administration. Maps 2.9-11 show the locations of the defaulting parishes given in tables 2.29-31. They show that the location of the defaults does not correspond to a random pattern but rather there was a concentration in the major urban areas. Map 2.9 shows the land tax defaults. No particular pattern emerges here. There is a concentration in the parishes of Birling, Snodland, Talling, Cuxton, and Luddesdown in the Medway Valley but this is not significant as the amounts involved were small under £10 in total in any year.

The greater number of assessed tax defaults enables a clearer pattern to be plotted in map 2.10. East Kent appears as relatively free from defaults. St. John in Thanet (Margate and Dover were the main ports) areas. The pattern in West Kent is partly obscured by the fact that all

the defaults in Aylesford North occurred in 1811, and most of those in Sutton at Home Lower in 1814. When these are excluded then the defaults are concentrated on Sutton at Home Upper with London fringe parishes appearing regularly among the list of defaulters. Map 2.11 indicates a similar pattern for the property tax. East Kent appears more prominently due to defaults in Scray Lower in 1810. Apart from this the property tax defaults appear to have been concentrated in the parishes around London and in Canterbury.

The locational evidence that there was a tendency for the defaults to be concentrated in particular areas is supported by an analysis of which parishes were responsible for most of the debts from defaults. Some eleven parishes accounted for 77 per cent of the losses. Of these, seven, accounting for 62 per cent of the total losses lay in the area around London. The only east Kent parishes in the eleven are also urban parishes, Dover Pier and St. John in Thanet. The relatively good record of the land tax with respect to defaults, and the problems experienced in the growing urban areas, point to the difficulties of administering an increasingly complex tax system, with taxes based on individual rather than collective liability, through a system of amateur officials.

There is some evidence to suggest that the defaults could have been reduced by improvements in the system by which the taxes were received from the parochial collectors. The checks on arrears operated by the receivers general seem to have taken effect after too great an interval had elapsed from the end of the accounting period. They were unable to prevent a collector already in arrear from being reappointed and commencing the collection of tax revenue for the next financial year. A large proportion of the money owed by defaulting collectors could have been saved had collectors already in arrears, but against whom default procedures had not commenced, been prevented from continuing in office. For example, Michael Solly and John Coleman, the collectors for Deal, defaulted on £85 of land tax for 1799. They were not returned as in default by Edmund Springett,

the deputy receiver general, until March 1803 by which time they had also defaulted on £876 of assessed taxes for 1801 (1).

Over the period covered by the returns of defaulters, 55 per cent of the land tax defaulted on, 39 per cent of the assessed taxes, and 38 per cent of the property tax revenue had been paid to collectors who were already in arrears. This clearly points to a deficiency in the accounting system with the receivers general exercising insufficient control over the cash flow and failing to detect warning signs at a sufficiently early stage. With the growth of the assessed and property taxes during the war years the sums on which individual collectors could default on, particularly in prosperous densely populated parishes like the Deptford ones, became increasingly large.

Some protection existed in that the collectors were normally drawn from the more affluent sections of society. However, this did not mean that a situation could arise in which a collector's current liquid assets were insufficient to meet his current liabilities. If this resulted in a forced liquidation of his capital assets, then the Exchequer could be faced with losses if these proved insufficient to meet the deficiency, or, at best, a delay while the assets were realised.

Further protection was afforded by the fact that the collectors normally worked in pairs. This would mean that each would seek to protect himself from being held liable for the debts of an insolvent partner and evidence can be found of collectors drawing the commissioners' attention to a partner's finances at an early stage. (2).

The behaviour of the commissioners when faced with a potential default seems to have varied. On occasions their behaviour can be regarded as remarkably tolerant to the collector. This could be interpreted as

1. P.R.O. E 181/24, 26

2. e.g. K.A.O. PS/Se 1, 28 May 1709, 5 Aug 1710

indifference to the problems faced by the Exchequer but it could be the most appropriate action to minimise potential losses. In some circumstances foreclosure on a defaulter may have brought greater losses than permitting a respite in which the collector could resolve his financial situation. (1)

The St. Augustine East commissioners were prepared to use the powers at their disposal. When John Downe of Sutton defaulted in 1744 he was conveyed "to the common goal of the said county for his said neglect there to remain till payment of the said sum of twelve pounds three shillings". In the meantime his property was seized to pay off the debt.(2) A similar default occurred in the division in the financial year 1742-43. On 1 February 1743 it was reported to the commissioners that Thomas Mihills, a collector for Kingston owed £25 6s. for one quarter's land tax and £2 0s. 6d. for the window tax. They ordered his apprehension until the money was paid. He was imprisoned and his property sold to pay off the debts. However, his property was sufficient to pay off only the window tax and £10 9s. of the land tax, leaving £14 17s. still owing. The commissioners re-assessed this sum on the parish of Kingston. When the supplementary tax had been raised, Mihills was released from goal (3). These instances show that the commissioners were on occasions willing to use their powers to goal collectors who failed in their duty and to use their property to satisfy their debts to the Exchequer. The commissioners for Sutton at Hone Lower in 1710 made use of arrears held by collectors to pay bounties on recruits to the armed forces. (4). A few examples can be found of collectors levying more in tax than they were entitled, but the abuses in this respect are minimal compared with those known to have

1. e.g. Ibid, 5 Aug, 12 Aug 1710
2. K.A.O. Q/CTc 1/1, 7 Aug 1744.
3. Ibid, 1 Feb, 1 March, 12 April, 7 June 1743
4. e.g. K. .O. PS/Se 1, 22 March 1710

occurred in London (1). Generally the collection of the taxes worked smoothly, with the qualification that the procedure on default was inadequate to deal with the growth of the assessed and property taxes in the early years of the nineteenth century.

## VII

W. R. Ward has argued that the years 1715-75 saw a "long decline" in the land tax administration. For him, an important part of this decline was the decline in efficiency of the local administrative machinery;

Although there is no simple criterion of the efficiency of the local committees, there can be no doubt that this decline was general and prolonged.

He argues that not all the decline was due to the failings of the local commissioners but factors like resistance by taxpayers, the inefficiency of the receivers general, and rigidities in the assessments were also responsible. However, the responsibility was primarily that of the commissioners. They failed to exercise sufficient control over the activities of the collectors and assessors. Symptomatic of the whole process was the declining number of meetings being held by the commissioners;

In the Wingham (St. Augustine East Division) of Kent meetings which must have been as numerous as elsewhere in the early days, had dropped to about five per year in the 'forties, and in 1765 numbered only three; and at meetings for appeals it was not uncommon for no business to be done. It was not

1. K.A.O. Sa/203, 11 Sept 1705, 6 Nov 1705, K.A.O. Sa/RM 3, 6th July, 3 Aug 1775, 4 July 1776; An Historical Account of the Vestry of the Parish of St. Dunstan's in West London (1714), pp 40-1.

to be expected that there would be any need for the degree of activity which took place at the end of the seventeenth century, but the same tale of slackness is told by meetings adjourned for lack of the quorum of three; and the Wingham board was heavily dependent upon the regular attendance of a couple of clerical commissioners.

The boards of commissioners were "kept going by means of quite humble status". (1)

The land tax business does not appear to have been treated as separate from the normal administration of the division, so that land tax meetings frequently took place at times and places where the petty sessions were also meeting. The Sutton at Hone Lower division did not keep a separate taxation minute book during the years for which its records have survived while the Walling division did not start to keep one until 1758. The taxation business is recorded in the petty sessions minute books.

Although the two types of business were formally separate in the St. Augustine East division similar practices can be found. For example, in 1707 the land tax commissioners for the division met on five occasions. Warrants requiring the constable to return the names of assessors were issued at the meeting on 16 April, and at the same time victuallers were licenced. On 6 May the assessors were appointed and the meeting also dealt with various poor law cases and issued warrants against persons selling alcohol without a licence. The assessments were returned and the collectors appointed on 14 May, and some more victuallers were licenced. They were to hear the land tax appeals on 3 June but this was postponed as a quorum of commissioners who signed the assessments was not present, although three commissioners and another justice attended the meeting. They

1. A History of the Land Tax Administration in England, unpublished Oxford D Phil thesis (1952), pp266-79, 282-6

dealt instead with sundry malefactors, such as those selling alcohol without a licence and some Quakers who were refusing to pay church rates or tithes. The postponed appeals meeting took place on 9 June, the only occasion on which no petty sessions business was dealt with (1). Between 1734 and 1743 the St. Augustine East commissioners held 41 meetings of which 35 coincided with meetings of the petty sessions. Of the remaining six, three were held in Canterbury and may be presumed to have been joint meetings with the commissioners for the western division.

The evidence about numbers of meetings presented in figures 2.18 would suggest two main features. Firstly there is some evidence to suggest that the number of taxation meetings held rose during the eighteenth century. In the St. Augustine East division the typical number of meetings held each year rose from four before 1765 to six after. The cause of this would appear to be the increased number of assessed taxes to administer, with a consequential increase in the number of appeals and surcharges to be dealt with. Similar evidence can be found for the other divisions in the county.

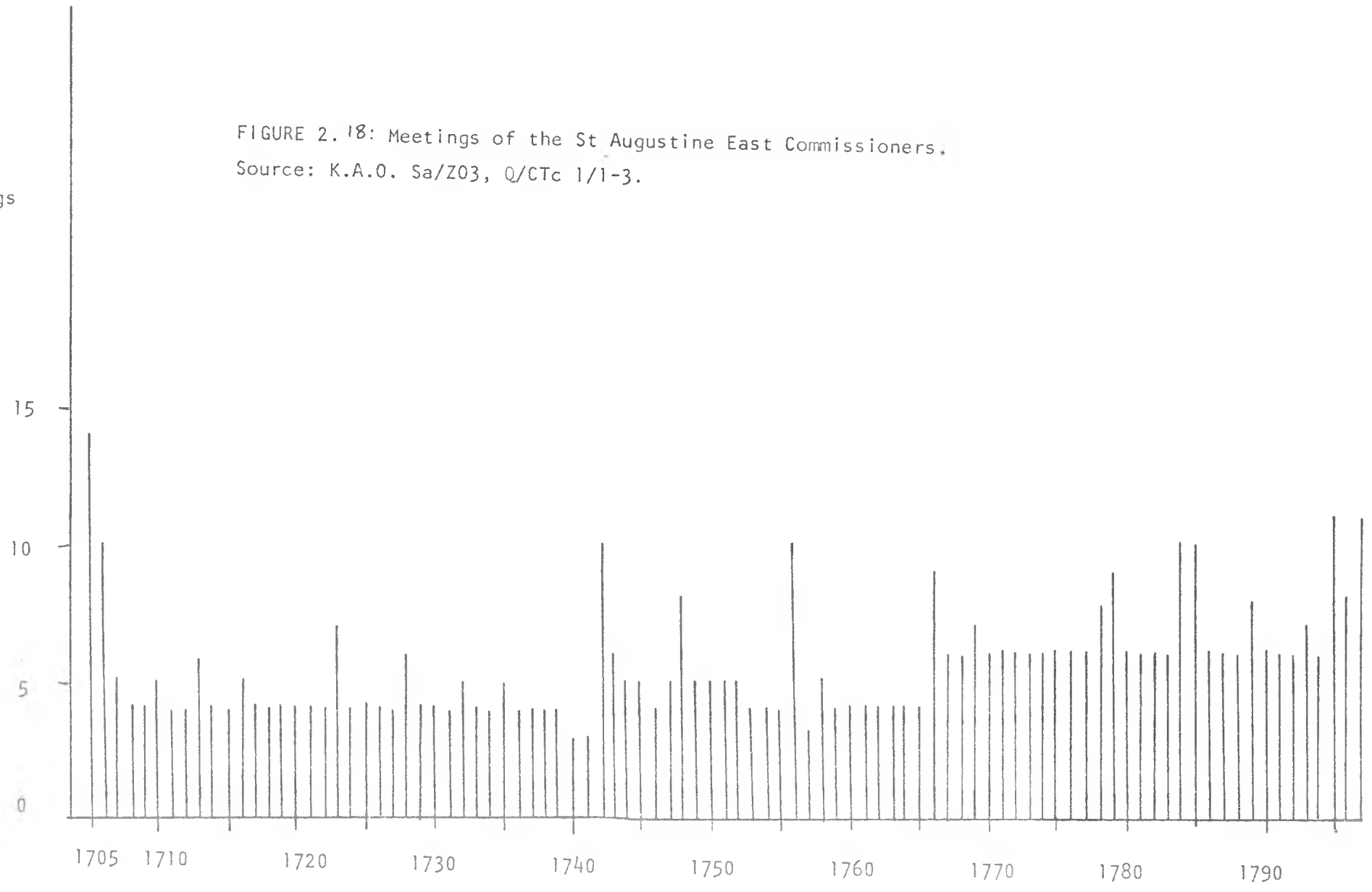
The second feature to emerge is that the number of meetings held in any one year could vary considerably from the norm. The laying on of a new obligation upon the commissioners invariably brought an increase in the number of meetings. For example, the large numbers of meetings held in 1766, 1778, 1784, 1785, 1795 and 1797 can be attributed to alterations in the assessed taxes. The extra meetings in 1743 and 1756 were due to recruiting. Extra meetings also occurred as a result of events unique to a division. Thus the large number of meetings in the St. Augustine East division in 1705 and 1706 were due to the Bethlehem Hospital case; those in 1742 because of Thomas Mihills' default; and those in 1748 due to the case of fraudulent assessments at Ewell. Normally these unique factors were due to problems with assessors and difficult appeals.

1. K.A.O. Sa/ZO3, PS/W1A



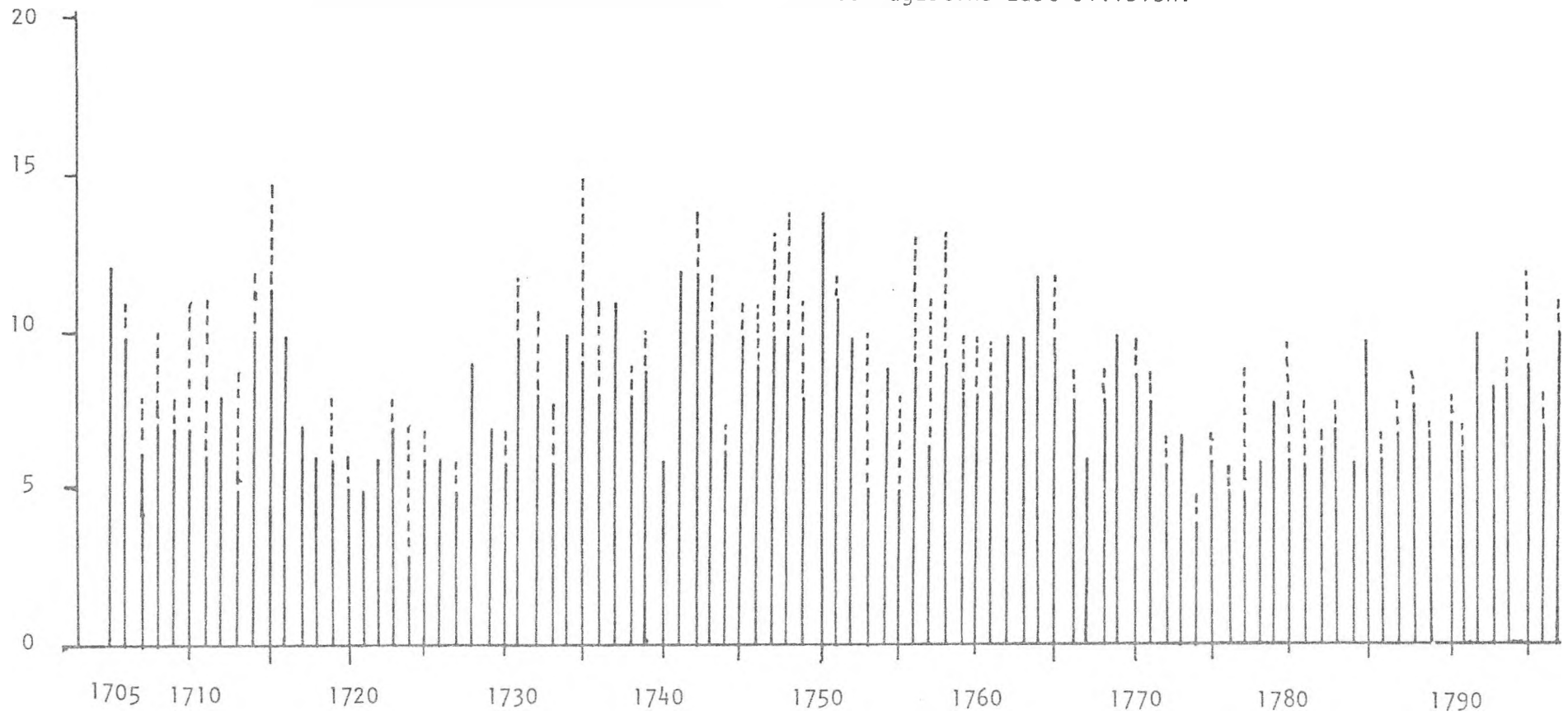
FIGURE 2.18: Meetings of the St Augustine East Commissioners.  
Source: K.A.O. Sa/Z03, Q/CTc 1/1-3.

Meetings



Commissioners

FIGURE 2.19: Active Commissioners in the St Augustine East Division.



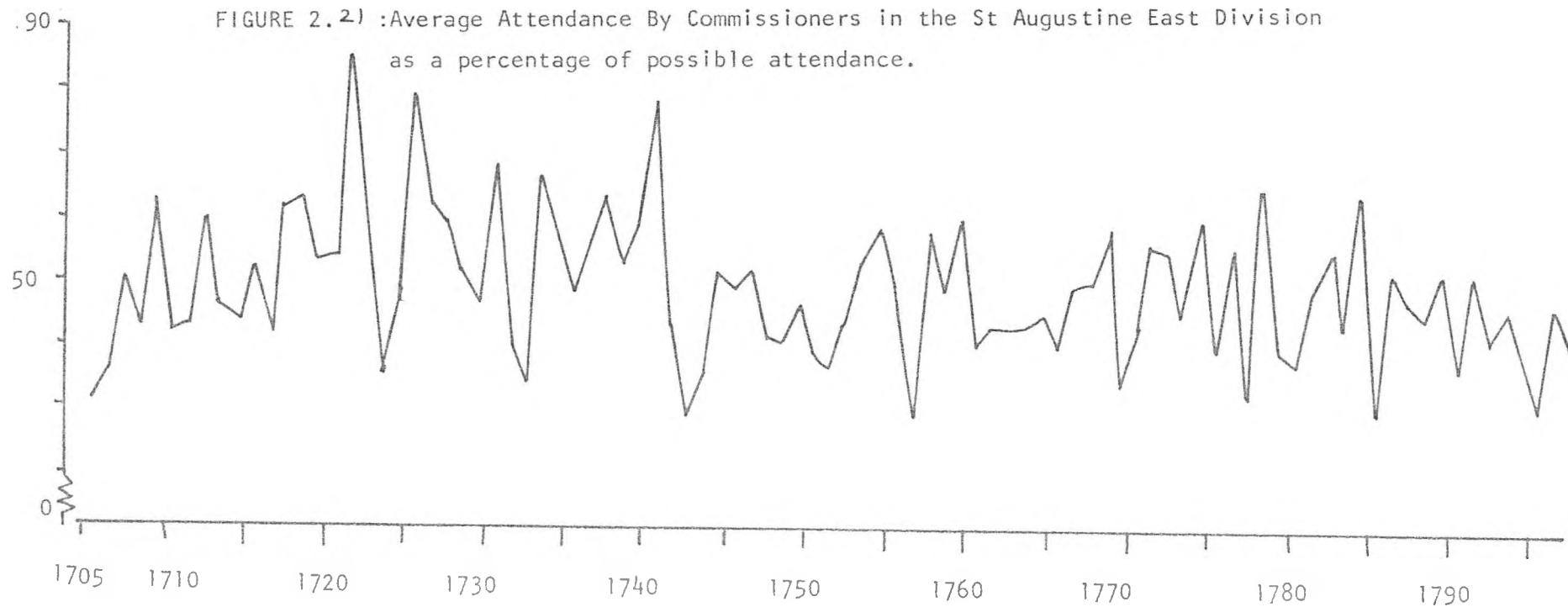
Meetings

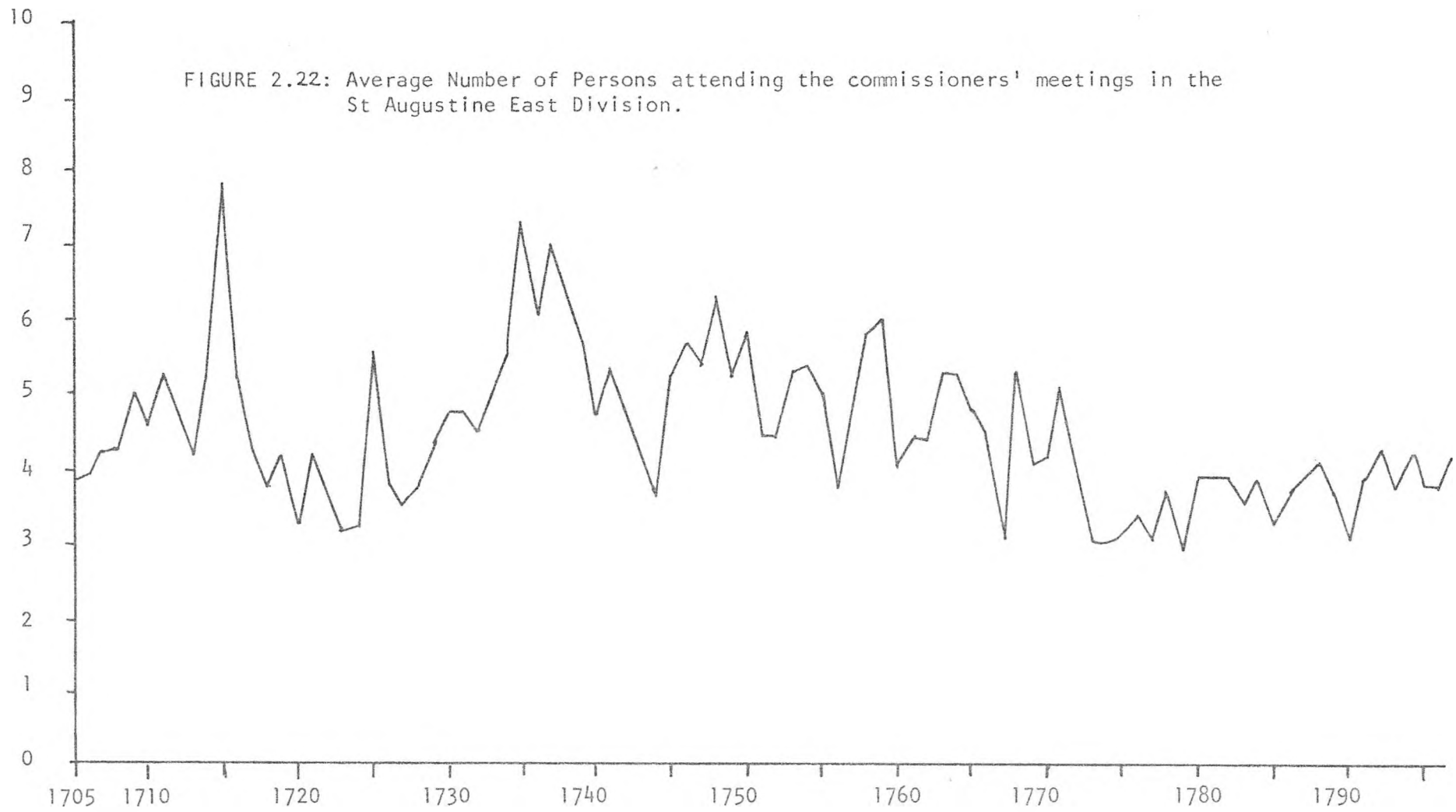
FIGURE 2.20: Average Attendance by Commissioners in the St Augustine East Division



Percentage

FIGURE 2.21: Average Attendance By Commissioners in the St Augustine East Division as a percentage of possible attendance.





There is little evidence of the commissioners finding it difficult to establish a quorum. A few instances of this happening can be found in the St. Augustine East division. In most of these cases a quorum of commissioners was present but the division prior to 1715 operated a convention that the quorum for hearing appeals had to be drawn from amongst those commissioners who approved the assessment. One meeting in 1737 was altered because it clashed with the Barham races.

Figure 2.19 presents the available evidence on the number of commissioners acting in the division. Again, the pattern is similar in the other divisions. The problem arises in how to treat those who attended the commissioners' meetings but for whom there is no evidence of their taking the oaths qualifying them to act. It is possible that the record of their taking the oath has not been recorded. This could easily occur where a commissioner qualified in one division and acted in another. Normally the minute books record this. There are examples of St. Augustine West commissioners attending the meetings and other examples can be found of commissioners from the one division acting in others. (1). The majority of the land tax commissioners were also Justices of the Peace and the majority of the Justices acted as land tax commissioners. For example, all but one of the 20 Justices acting in the division between 1734 and 1743 acted as a commissioner and only nine commissioners acted who were not Justices. Figure 2.19 shows no discernable sign of a decline in the number of persons acting as a commissioner, and figure 2.20 shows that there was an increase in the average number of meetings each commissioner attended during the period. The average attendance formed a similar proportion of the total throughout the period, though with a plateau in the 1720s and 1730s.

1. K.A.O. Sa/Z03, 5 July 1737; Q/UTc 1/1, 2 June 1741, 5 June 1750, 20 Aug 1756, 14 May 1765; Q/UTc 1/2, 19 May 1778, 4 June 1789.

The average number of persons attending each meeting does show a decline after 1770, back to the levels of the 1720s, though this trend is not apparent within the calling division. Little evidence exists of a decline in administrative standards during the period. Table 2.32 illustrates the degree of dominance of the land tax meetings exercised by a minority of the commissioners. The table indicates that there was a fairly stable pattern of dominance over the period. Some three or four commissioners

Table 2.32: Degree of Dominance of the St. Augustine East Commissioners

<u>Decade</u>	<u>Total Acting</u>	<u>No. of Meetings</u>	<u>Total Proportion of Attendances by Commissioners</u>	
			Top 3	Top 6
1705-14	26	60	43.4%	66.0%
1715-24	22	44	46.7	74.6
1725-34	21	42	44.8	70.2
1735-44	28	44	38.3	62.0
1745-54	23	50	36.5	62.5
1755-64	29	43	40.8	56.8
1765-74	18	62	46.2	72.9
1775-84	17	69	56.8	79.2
1785-97	28	97	48.8	66.6

Source: K.A.O. Sa/20 3, Q/Cto 1/1-3.

would be highly active, attending at least half the meetings, so that the three most active commissioners were normally responsible for nearly half the total attendances by all commissioners. Another three or four would attend at least one third of the meetings and the top six commissioners would, on average, account for seventy per cent of the total attendances. Beyond the inner circle of five to eight commissioners would be a group of ten to twenty others who occasionally attended meetings but did not do so on a regular basis. Some of these would be Justices of the Peace who took no active role in administering the taxes or commissioners from the western division attending joint meetings. It

would be fair to say that the St. Augustine East commissioners were extremely dependent on this small group for the efficient functioning of the tax administration within their division. This, however, was not a situation that developed during the course of the eighteenth century but had been present from at least 1705. The size of the inner group would probably compare with the normal number of justices acting within a petty session area.

Some information about the identity of the commissioners can be obtained by tracing them through the land tax assessments. This has been done for the cohort active between 1775 and 1784 using the land tax assessments for 1780. Seventeen persons acted as commissioners in St. Augustine East over this decade and details of their tax liability are analysed. The analysis is confined to their holdings within the St. Augustine East division so that the basis for their acting within this division can be seen. This means that in aggregate terms the property owned by particular commissioners is undervalued. For example, in this analysis the property owned by Sir Henry Oxenden in Nerme, Reculver, and Whislett has been excluded as these parishes lay within the St. Augustine West division. Table 2.32a and map 2.12 indicate the extent of their interests in the division. Table 2.32 indicates that

Table 2.32a: Number of parishes in which the St. Augustine East commissioners held an interest in 1780.

<u>No. of Parishes</u>	<u>No. of Commissioners</u>
0	3
1	1
2	5
4	1
5	3
9	1
10	2
15	1

Source: K.A.O. Q/HP1.

MAP 2.12: Distribution of Commissioners' Interests  
in the St Augustine East Division, 1780.

Source: K.A.O. Q/RP1.



★ Interests of one commissioner  
in a parish.



there were three commissioners for whom no trace can be found of their owning or occupying property in the division. However, it cannot be inferred that they were propertyless, rather their holdings lay elsewhere. It shows that the normal pattern was for the commissioners to hold property in a small locality of under five parishes, but four of the commissioners possessed more extensive estates. Map 2.12 shows the parishes in which one or more commissioners had an interest. Of the fifty-five land tax parishes in the division, a commissioner held an interest in thirty-five, with up to four commissioners having an interest in a particular parish. It indicates that the commissioners were drawn from those property owners with an interest in the parishes around the meeting place at Wingham. It shows that the commissioners with interests in the Isle of Thanet and in the south and east of the division were few. In part, this is a reflection of the fact that there were major estates of non-resident landowners in both these areas, the Conyngham estate in Thanet and the Waldershare Park estate of the Earl of Guildford.

The commissioners in the division show a wide variation in the amount of property held and also the nature of their interests. This does not make for ease in summarising the features. Of the fourteen commissioners whose interests in the division can be traced, all had a proprietary interest in landed property. However, their interests varied from those of Sir Brook Bridges with a tax assessment of £1191, and Sir Henry Oxenden with an assessment of £1176, to Henry Jessard with a rating of £30 ps. The mean assessment was £364. All the commissioners occupied a part of their holdings but again the size of the property they occupied varied from £23 to £230 with a mean of £145. The total value of property occupied was roughly half that owned, with £5089 being the value of the property owned and £2027 being that occupied. Not all the property owned or occupied was land. Some of the commissioners were also proprietors of tithes. Tithes amounted to 2.3 per cent of the property owned and

4.8 per cent of that occupied. In only one case, that of Harvey, did tithes form a significant part of a commissioner's total property. All the 293 of property, in which he had a proprietorial interest, was in the form of tithes. All the thirteen commissioners with a proprietorial interest in land occupied a part of their property, but the proportion varied considerably. In two cases the property was wholly owner-occupied but the mean proportion owner-occupied was 58 per cent. This conceals three main groups of commissioners; a group of five commissioners who occupied at least 70 per cent of their land; a group of four commissioners who occupied less than 25 per cent of their land; and an intermediate group of five commissioners who occupied between 50 and 70 per cent of their land. The first group tended to be drawn from those with the largest estates and the second from those with the smallest, but the correlation is not exact. Two of the commissioners could almost be described as tenant farmers, though both were also owner occupiers. Henry Jessard occupied property to the value of £19 of which he rented 85 per cent, while Richard Harvey's farm of £122 was 70 per cent rented. In both cases, the commissioners come from outside the area in which most of the commissioners' interests were concentrated. Jessard's interests lay in Manet, in the parishes of Minster and St. Lawrence, while Harvey's lay in the south, in Barfrestone and Hougham, and this may explain their presence amongst commissioners who were primarily proprietors even if they were also farmers. The evidence suggested by this analysis is that the commissioners still tended to be drawn from amongst the upper social strata though it is doubtful whether they were ever drawn exclusively from major landed proprietors.

Each of the benches of commissioners employed a clerk, though there is some evidence to suggest that some of the divisions may have shared clerks. The surviving minute books and certificates of the poundage paid to the clerks on the taxes collected within their divisions enable

Table 2.33: Clerks to the Commissioners for the Land Tax  
St Augustine East Division

Robert Bargrave	? - 1705
John Phillips	1705-35
James Hanson	1735-55
Richard Halford	1756-65
William Long	1766-95
John Hodges	1795- <u>97</u>

Source: K.A.O. PS/W 1A; K.A.O. Sa/ZO 3; K.A.O. Q/CTc 1/1-3.

Sutton at Hone Lower Division

Thomas Toller	<u>1709</u> -10
Daniel Groombridge	1710-?
Thomas Weller	<u>1715</u> - <u>27</u>

Source: K.A.O. PS/Se 1; K.A.O. PS/Se 1A.

Sandwich Liberty

John Hayward	<u>1741</u> -58
Samuel Simmons	1758-66
John Matson	1766- <u>78</u>

Source: K.A.O. Sa/RTm 1-3; K.A.O. U471 C9

Malling Division

Francis Mayse	<u>1748</u> -61
William Russell	1761-77
Andrew Hawes Dyne & William Baker	1778-94
Andrew Hawes Dyne	19794-8
Andrew Hawes Dyne & John Dudlow	1798-9
John Dudlow	1800-2
John Dudlow & Thomas Charles Burt	1802-7
John Dudlow *	1807- <u>26</u>

\* with James Reynolds as assistant clerk 1807-22

Source: K.A.O. PS/Mal; K.A.O. TC/L 1-2

Scray Upper Division

James Tappenden	<u>1807</u> -9
Charles Octavius Tappenden	<u>1814</u> -15

Source: K.A.O. PS/US 51.

All dates in italics indicate that the terminal date is marked by a break in the series of documents.

a number of them to be identified, and they are listed in table 2.33, together with the dates between which they are known to have held office. The main responsibility of the clerks was to handle the normal secretarial work associated with a committee. This involved keeping minutes, writing letters, issuing warrants, transcribing duplicates, and advertising the dates of meetings. In addition the clerk would perform sundry other duties as required. For example on occasions they acted as banker to the commissioners, holding money paid to them and making payments on their behalf. (1)

The clerks were remunerated by poundage on the taxes collected within their division at a rate of 1d. in the £ for the land tax and 1/2d. for the assessed taxes. The poundage was paid by the receiver general on receipt of a certificate from the commissioners that the work had been done (2). Although one clerk was sufficient for most divisions, the selling division after 1778 normally appointed two, including for the period 1807-22 an "assistant clerk". The two St. Augustine divisions seem to have shared a clerk. The commissioners seem to have appointed attorneys from the locality to serve as clerks. William Long was described as an "attorney at law" (3). Others can be found practicing as attorneys after their appointment as clerks. James Hanson, Samuel Simmons, and John Matson all acted as stewards holding manorial courts for the Earl of Guildford (4). Matson had been Simmons' clerk and after his death endeavoured to take over his legal practice. For example, he wrote to Richard Seddon, the Earl of Guildford's agent on his Waldershare Park estate, requesting that he be allowed to take over Simmons' post as steward to the manorial

1. e.g. K.A.O. Sa/203, 11 Sept, 2 Oct, 10 Oct 1705, 5 March 1706.
2. e.g. K.A.O. PS/US 51
3. K.A.O. Q/JC 1/1, 6 May 1766.
4. K.A.O. 4471 11, 14, 19.

courts (1). John Dudlow and James Hanson can even be seen acting as agents for clients in appeals against tax assessments (2).

The clerks held other offices in local administration as well as clerk to the land tax commissioners. Simmons and Matson were two clerks of Sandwich (3). Robert Bargrave, John Phillips, and Thomas Toller are described as clerks to the justices within their divisions as well as to the commissioners (4).

W. R. Ward believes that the clerks were a source of trouble in the administration of the taxes (5). The Kentish commissioners experienced trouble from only one of their clerks, Thomas Toller. He was eventually dismissed on account of his

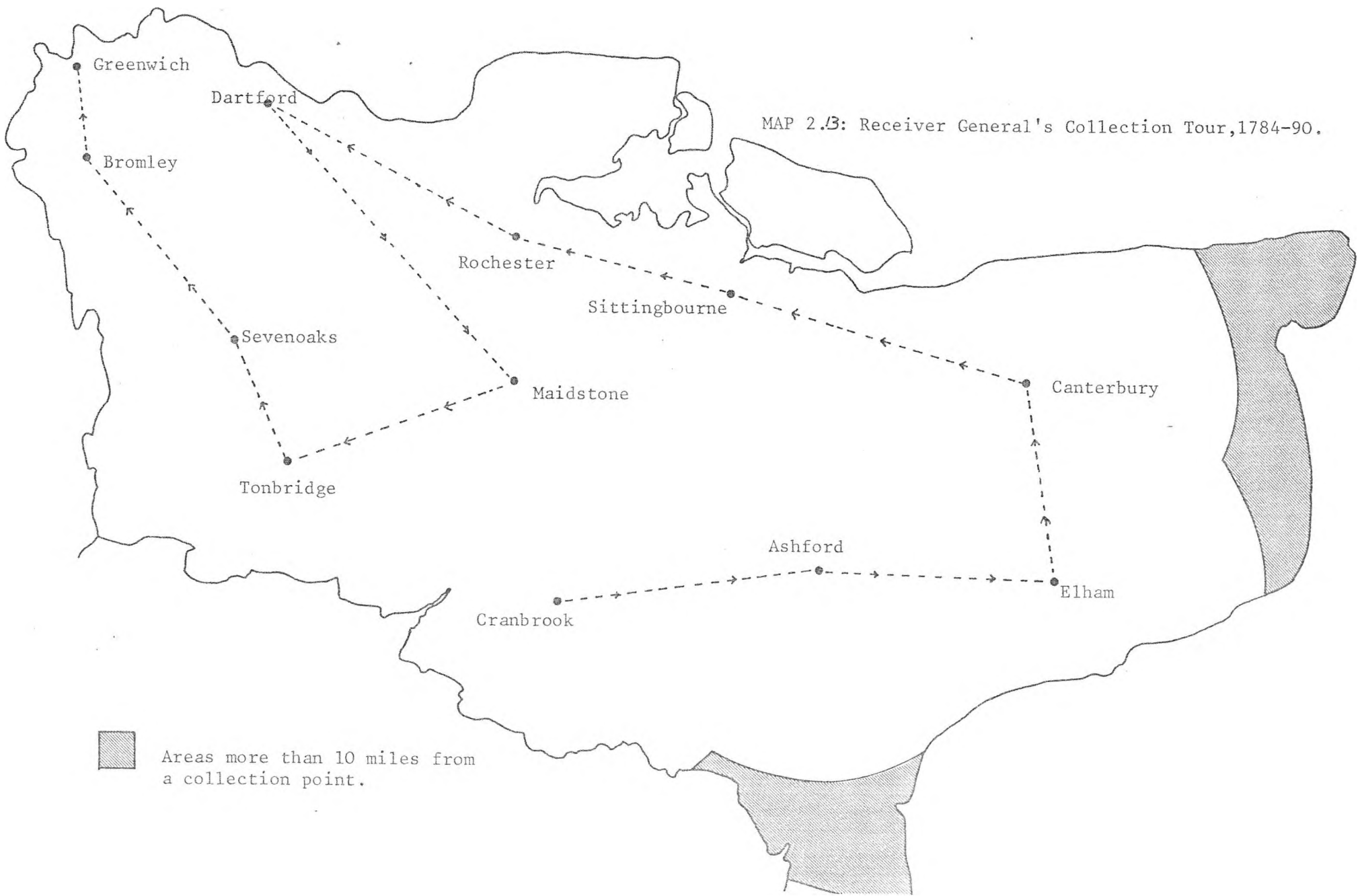
more important affairs not permitting his so  
punctual and constant attendance as is  
necessary for the due dispatch of such  
matters. (6).

### VIII

The key figure in the collection process was the receiver general for taxes in a county. Like the commissioners, collectors, and assessors, the receivers general were amateur officials rather than civil servants, receiving poundage on the taxes they collected. Their principal duty was to undertake a quarterly tour of the divisions within their counties, collecting tax revenues from the parochial tax collectors. They were then

1. K.A.O. U471 99, 13 May 1766. For a biography of Matson see C. Matson, 'Down Clerk of Sandwich, 1768-1785', Arch Cant. LXXIV (1960), pp73-81.
2. K.A.O. Sa/20 3, 3 Oct 1738; K.A.O. TC/L 2, 21 Jan 1806.
3. Matson, op cit, p73.
4. K.A.O. PS/WIA 15 May 1705; K. A.O. PS/Se 1 28 Oct 1710.
5. Ward, English Land Tax, p91.
6. K. A.O. PS/Se 1, 28 Oct 1710.

MAP 2.13: Receiver General's Collection Tour, 1784-90.



responsible for the payment of this revenue to the Exchequer, or in certain cases where the assessed tax was outside the control of the Tax Office, to the Receiver of Customs. Their position in the tax system meant that they implicitly assumed a role in the supervision of collectors, and, as a government financial agent in the provinces, were required from time to time to undertake other activities on behalf of the government.

The main source of information on the activities of the receivers general is the accounts they lodged with the Exchequer accounting for the revenue that passed through their hands, supplemented by correspondence from the Tax Office. However, this source has one major disadvantage. It shows only how the money was accounted for, in other words the flow of funds out of the receivers general's accounts. To discover how the money flowed into their charge it is necessary to make use of the private accounts kept by the receivers general. Few of these have survived and the following account of the Kentish receivers-general particular emphasis has been placed on the activities of one receiver general, Sir Brooke Bridges of Goodnestone, who held the office between 1784 and 1790, because his private accounts have survived.

Once a quarter, the collection of revenues by the receivers general took place. This was not invariable, and examples can be found of half-yearly collections in certain years, such as 1732. Map 2.13 illustrates the tour of collection undertaken in Sir Brooke Bridges' day. The tour took nearly three weeks with a stop of one day at each place except Canterbury, where two days were spent. It involved calling at almost every meeting place of the commissioners in the county with the exception of the boroughs. The calls were more widely spaced in the east of the county than the west. The collectors were not obliged to travel more than ten miles to pay in their receipts. This conforms to the pattern of marketing at the time. In the south, 69 per cent of people travelling to market travelled less than ten miles. Map 2.13

indicates that in east Kent the ten mile limit was more closely approached than in the west of the county. As map 2.13 shows the areas outside this limit were parts of the Romney Marsh, Isle of Thanet, and a coastal strip between Dover and Sandwich, including the lower Stour Valley. The exclusion of the Romney Marsh rather than having an additional call at Appledore, Lydd, or New Romney is probably explained by the fact that the division was managed from Ashford, and this was the collection point. The failure to call at a town like Sandwich is more difficult to explain, especially as Elham, where the St. Augustine East commissioners met, was one of the meeting places not called at. This may be due to the fact that during the seventeenth century, as A.H. Everitt has pointed out, there was no single recognised market town in the Stour Levels or Isle of Thanet (1). As a result Canterbury was the single largest collection point on the tour, receiving money from the two St. Augustine divisions and several boroughs. This is illustrated in table 2.34. This shows there was a considerable variation

Table 2.34: Amounts collected from each collection point in Kent, 1701.

<u>Collecting Point</u>	<u>Tax Revenue (£)</u>
Cranbrooke	8,268
Ashford	13,593
Elham	3,459
Canterbury	24,342
Sittingbourne	10,147
Rochester	12,149
Dartford	4,140
Maidstone	12,610
Tonbridge	4,375

Contd...

1. A. Everitt, 'The Marketing of Agricultural Produce', in J. Hirsch (ed), Agrarian History of England and Wales, IV, Cambridge (1967), p198.



contd.....

Sevenoaks	6,893
Bromley	4,333
Greenwich	9,966

Source: K.A.O. U373 A1

in the sums collected at each point. It is likely that some of the smaller outlying collection points like Ilham and Lonbridge were only used because of the requirement not to oblige collectors to travel more than ten miles.

The sums collected had to be conveyed to London for payment to the Exchequer or Customs. This involved two stages; payment to the receiver general's London bankers and then payment to the government. The remission of sums to London could be accomplished in two ways. Notes and coin could be sent directly or else the remittance could be by some form of draft or bill. The latter would involve the purchase of a bill at discount and then its presentation to the issuer or else its sale at a discount to a London bank. There were complaints by the receivers general that they could not pay in their money to the Exchequer more rapidly due to the shortages of bills and the expense of procuring them so that in many cases bills had to be bought at a premium rather than discount (1). This may well have been an excuse to maintain balances in the hands of the receivers general. Sir Brooke Bridges' accounts indicate that the Kentish receivers general may have taken their collections directly to London without much use being made of

1. Ward, English Land Tax, p48; Ward, History of the Land Tax, p96; L.S. Pressnell, 'Public Monies and the development of English Banking' Econ.Hist.Rev. 2nd series, V(1952-3), p70; J.E.D. Binney, Public Finance and Administration 1774-92, Oxford (1958), p55; The Case of the General Receivers (1715).

financial intermediaries. Payments were made to Bridges' London bankers, Hoare & Co., from Janterbury, Dartford, Bromley, and Greenwich, with the sums from Canterbury being relatively small. For example in 1789, the sums remitted from Canterbury on each tour were £319, £524, £215, £386 amounting to 1.4 per cent, 1.2 per cent, 1.2 per cent and 0.7 per cent respectively of the amount remitted on each of the tours. In contrast, the sums remitted from Dartford were £19,848, £25,349, £21,842 and £33,500 amounting to 90 per cent, 60 per cent, 70.3 per cent, and 62.8 per cent of the sums remitted on the tours. The remainder was sent either from Bromley or Greenwich, or after the end of the tour. Within the timetable of each tour, there was a break of four clear days between the collection at Dartford on a Wednesday and that at Tonbridge the following Monday. This would have left time for a deposit to be made directly with Hoare's bank.

The money used in the settlement of taxes presented problems to the receivers general. There were troubles from the depreciation in the currency through the clipping of coins (1), and Sir Brooke Bridges' accounts indicate that there were still difficulties in the 1780s. His accounts record a deficiency of £405 13s. 1d. on account of "cut money" for the third quarter of 1786 and a further £6 14s. 6d. lost on account of "light guineas" in the first quarter of 1787 (1).

It was a common practice of the receivers general to appoint deputies to undertake their rounds on their behalf. This could lead to problems. Thomas Richards of Hertfordshire collapsed in 1696 due to the dishonesty of a deputy (3). The Kentish receivers general seem

1. K.A.O. U373 A1

2. Ward, English Land Tax, p43; Ward, History of the Land Tax, ppl02-7, 353-6.

3. K.A.O. U373 A1.

to have followed the typical practice. Sir Brooke Bridges, J.P. can be surmised from the accounts, employed Thomas Redford as his deputy. Redford continued to serve one of the Bridges' successors, Richard James, in this capacity (1). In James' case a deputy was essential as during most of his time in office he was absent from the county on military duties (2). The precise nature of Redford's relationship with Bridges is not clear. One problem is that the accounts contain the tax receipts net of the receiver general's poundage so that any sums paid to Redford from this source would go unnoticed. Only those sums allowed out of the tax receipts are therefore known. One entry indicates that the sum allowed him was "salary and expenses". For 1790, Redford's salary can be estimated with some confidence. This is because he figures in each of the quarterly accounts and in the fourth quarter there is a balancing item in his favour. This shows that in 1790 Redford was paid £645 7s. by Bridges. The poundage received by Bridges in that year was £1,817 ls. so that Redford received 35.5 per cent of this, a poundage of approximately 1d. in the pound. Redford's identity cannot be established but there was a surveyor of the same name in the county at the time and it cannot be overlooked that this may have been the same person.

The receivers general received poundage of 2d. in the pound for the land tax and 3d. for the assessed taxes. In addition they could claim allowances but these appear to have been difficult to obtain (3). There is some evidence to suggest that the office was not a profitable

1. In 1821 only 28 out of 66 receivers general performed their duties wholly or in part personally. The rest acted wholly by deputy - B.P.P. 1821, VIII, p9; and, England Land Tax, p46;

K.A.C. U55 R5.

2. E. Bowra, 'The Lutch James Family of Ighiteam Street', Arch.Cant., LXXXVIII (1968), p120.

3. Ward, History of the Land Tax, pp97-9

one in terms of the salary it yielded. Most of the poundage could be expected to be absorbed in the costs of collection. In addition to the costs of employing a deputy, the costs of passing the accounts through the Exchequer, the premiums to be paid on the bills of exchange, and fees for taking out the commission and executing bonds for security required by the Treasury would all have to be borne. W.R. Ward has been able to estimate the costs incurred by two receivers general who jointly held the Lincolnshire office in 1694. They received poundage on the land tax of £563 10s. 10d. and allowances of £320. The employment of a deputy receiving poundage at 1d. in the pound cost £281 15s. 9d.; exchequer fees in passing the accounts came to £22 8s. 9d.; and the making of returns at a premium on bills 0.5 per cent of the receipts came to £337 10s. This left £241 16s. 8d. as a net salary from which the costs of taking up the office would have to be met (1). Sir Crooke Bridges held office at a time when the assessed tax system was being expanded and was fortunate to see his poundage increase from £1419 10s. in 1784 to £1817 1s. in 1790.

The tax collection system meant that there were sizeable monetary flows resulting and, if the timing of these could be manipulated, the possibility existed of substantial earnings being made from their investment. When this is coupled to the probability that the receivers general were making very little profit from their salaries the possibility of these funds being utilised becomes likely. J.S. Pressnell has pointed to the importance of this process to the development of English country banking. The remission of tax funds provided the banks with a source of employment for their services but lags in the payment process could also provide funds for investment. Pressnell has argued that such lags could take place at three points in the collection of

1. Ibid, pp127-8; Ward, English Land Tax, pp48-9

the taxes; firstly through balances being built up by local collectors from taxes received but not paid to the receivers general; secondly from balances built up by deputy receivers general but not yet remitted to the receivers general; and thirdly from balances held by the receivers general but not yet paid into the Exchequer or Customs. The possession of these funds would appear to have led some receivers general into banking or else to have strengthened the position of those already so engaged. Pressnell has been able to identify six bankers among the receivers general in 1780 with a further six receivers general becoming bankers within the next twelve years. A directory for 1784 lists six banks which included a receiver general (1)

Both Pressnell and Ward in their studies of the receivers general were obliged to rely on audits of the receivers general's balances taken at particular times. The information contained in Sir Brooke Bridges' accounts is sufficient to allow the flow of cash to be measured for certain periods and, because the flow of funds into and out of accounts can be determined, allow estimates to be made of the sums and time periods for which balances were held in different points in the collection system.

It was shown above that Sir Brooke Bridges received over 97 per cent of the taxation revenue within the financial year. This means that collectors could not have run permanent balances of more than two per cent of the revenue, even had all the arrears been in the form of money collected but not remitted to the receivers general rather than being owed by tax payers. This sets an upper limit of approximately £3000 in the county available for investment on a long term basis locally from the tax revenue. This sum would be scattered throughout the county. Within each tax year there was more scope for loans. Table 2.35 shows

1. Pressnell, Econ.Hist.Rev., pp378-97; L. G. Pressnell, Country Banking in the Industrial Revolution, Oxford (1956), pp56-70, 548-51.

that there was considerable variation in the regularity of payments between the collection points. Generally the east Kent points provided

Table 2.35: Proportions of Land Tax Revenue received in each quarter, 1785.

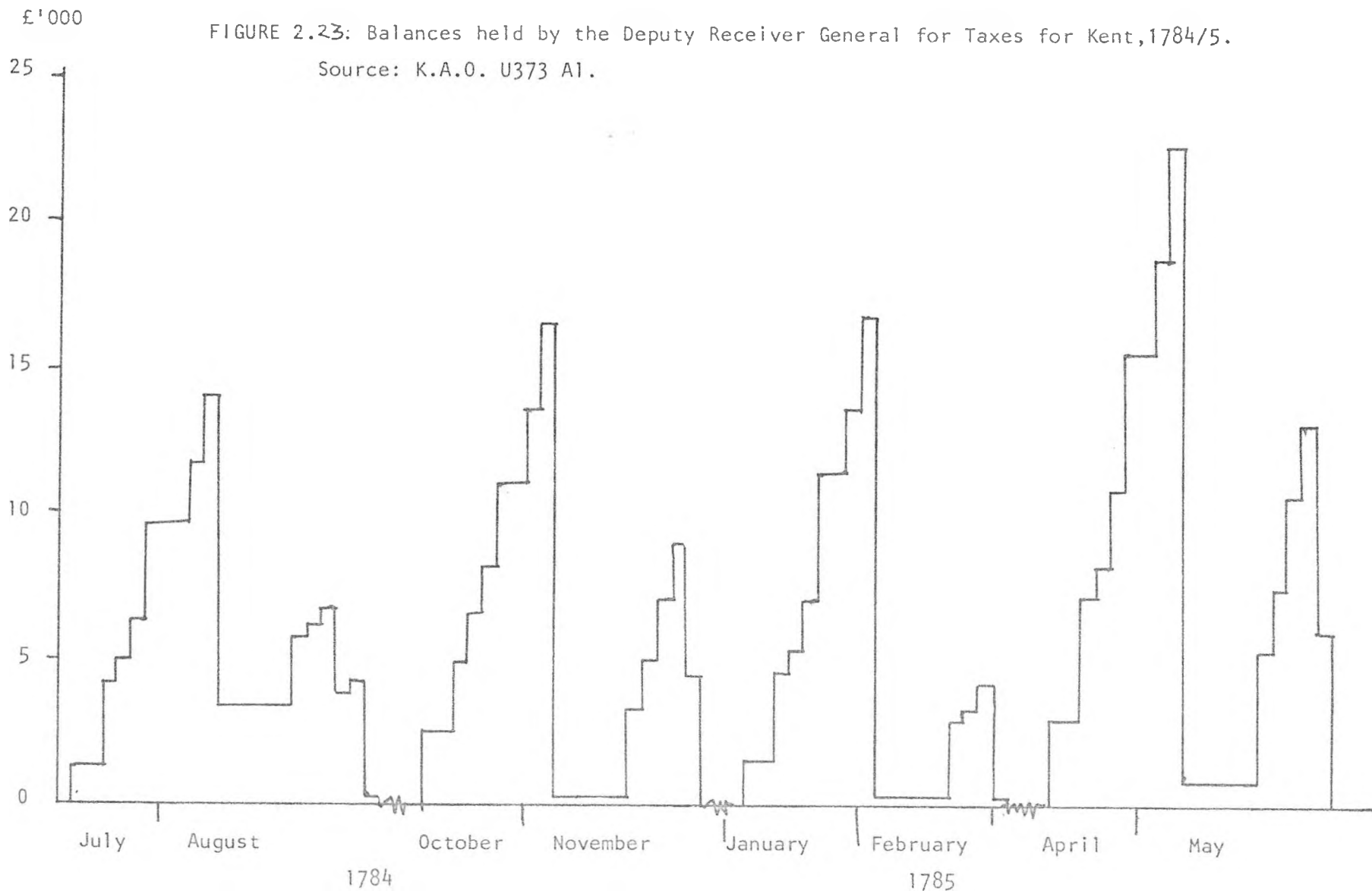
<u>Collection Point</u>	<u>Total Receipts</u>	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Oranbrooke	6,521	18.9	31.9	22.3	26.9
Ashford	11,268	23.5	26.5	25.0	26.1
Elham	2,340	25.9	24.2	26.9	23.0
Canterbury	17,388	24.1	25.6	25.1	25.2
Sittingbourne	8,083	23.5	26.8	23.0	26.7
Rochester	7,951	21.8	27.0	23.2	28.0
Dartford	2,784	18.6	29.1	23.2	29.1
Maidstone	8,989	23.2	27.2	22.1	27.5
Tonbridge	3,183	6.8	43.9	13.4	35.9
Sevenoaks	4,907	12.0	36.4	11.6	40.0
Bromley & Greenwich *	8,074	6.3	41.1	7.7	44.9
Total	81,490	19.9	29.6	21.0	29.5

\* the receipts for Bromley and Greenwich are bracketed together for the first and third quarters so that the two collection points cannot be separated.

Source: K.A.O. U373 A1

a regular flow throughout the year while the west Kent ones tended to have their payments concentrated in the second and fourth quarters.

Without having the collectors' account books it is impossible to say whether the unevenness of the west Kent flow was due to the collectors building up balances or whether it reflects delays in payment by tax payers. In economic terms it probably does not matter particularly which since the collectors would be likely to invest any balances they built up locally, particularly as the sums would be spread among a number of collectors. In any case, the figures point to the existence of either substantial proportions of the west Kent land tax being available for investment for six months or else six months credit being available



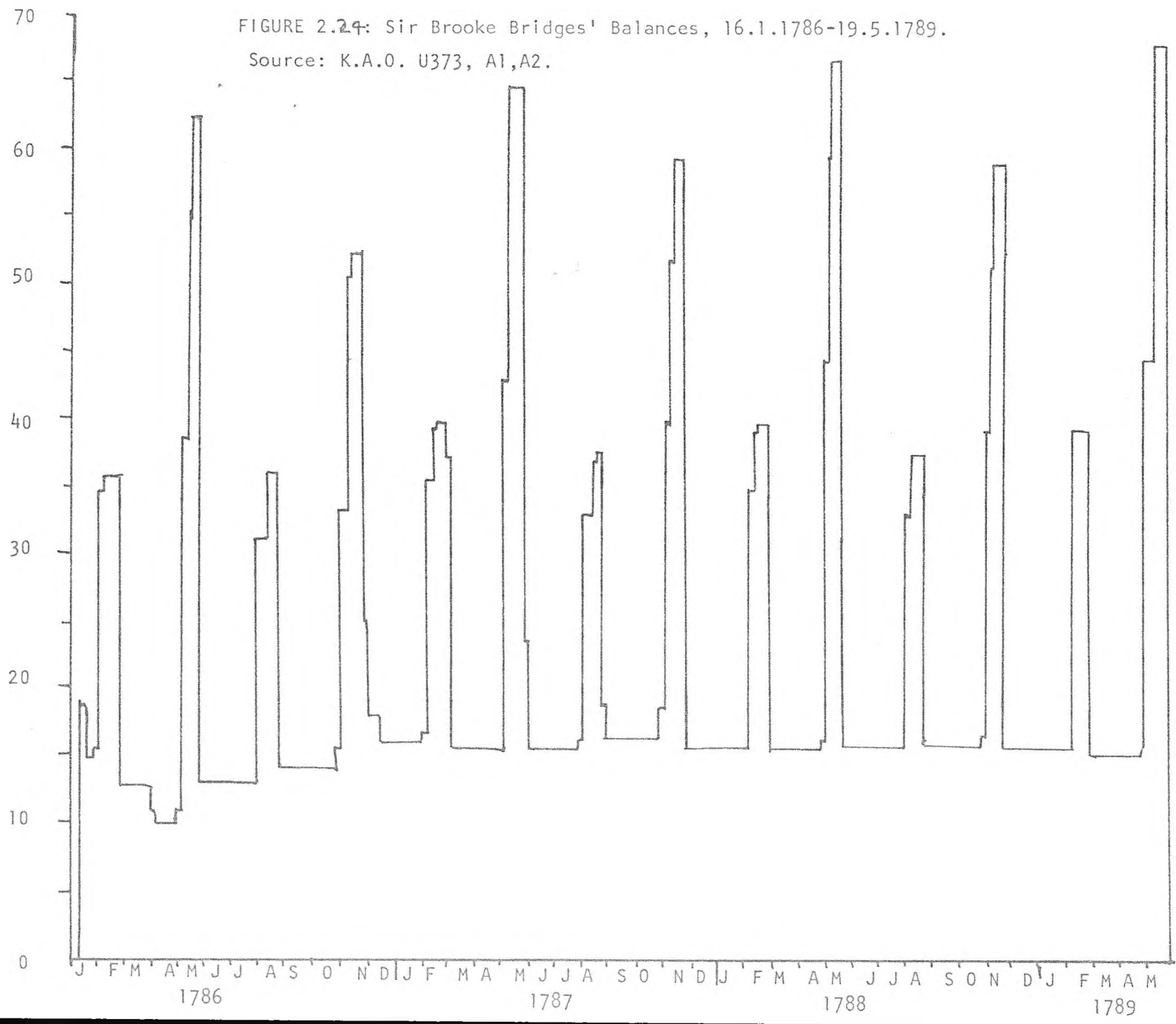
to many taxpayers. This would amount to approximately 36,000 being made available in west Kent for periods of up to six months either for investment or credit to tax-payers.

It is possible to be more certain of the role the deputy receivers played in the process. Figure 2.23 shows the balances held by Thomas Redford before being paid to Sir Brooke Bridges during the financial year 1784-5. The figures include one assumption that is not warranted. As the dates on which the deputy receiver general made payments from the tax receipts on behalf of the receiver general are unknown it has been assumed that they were made at the end of the tour. These payments would include the clerks' and surveyors' salaries, and military payments. It is likely that these were made during the course of the tour. It is likely that the clerks, for instance, would be paid at the time the deputy receiver general received the revenues from their collectors. The balances would therefore be an overstatement of the cash being held by the deputy receiver general. In the financial year 1784-5 payments of this nature amounted to £3,562. There was also a payment of £3,000 made to William Scott Esq., Bridges' predecessor in office during the first tour and again the precise timing of the payment is unknown. During the fourth tour, the deputy receiver general received superannuation payments from the surveyors of 111 5s. This has been assumed to have been received at the end of the tour, though it is more likely to have been received in instalments from each surveyor on the tour. The pattern to emerge from figure 2.23 is that the deputy receiver general accumulated balances only while on tour with no balances being carried over from one tour to another. Indeed the adjustment payments being made by Bridges to his deputy indicate that the receiver general was withholding balances from his deputy rather than the reverse. On the tour a regular pattern emerges. The balances built up until Dartford. They then fell to a low level during the tour



FIGURE 2.24: Sir Brooke Bridges' Balances, 16.1.1786-19.5.1789.

Source: K.A.O. U373, A1,A2.



day intermission, followed by a second lower peak. This was paid off in two stages, as if the deputy receiver general disposed of most of the balances he was holding. He then appears to have used the money received from Greenwich to pay off any outstanding debits before sending the balance to Hoare & Co. The double peak in the balances with the trough between meant that the deputy receiver general could have used the balances for only one week.

The balance of tax revenues being held by Sir Brooke Bridges is shown in table 2.24. It has been compiled by calculating the balance at the start of the account. This was estimated as the tax revenues for the financial years 1784-5 and 1785-6 which had been received prior to 16 January 1786, but were not paid into the Exchequer or Customs until after that date. The particular account showing payments made to the government does not cover Bridges' entire period in office, no payments being recorded before 1786 or after 19 May 1789. While the dates on which payment was made by the deputy receiver general to Bridges' account with Hoare & Co. are known, Bridges' private accounts do not cover the entire period and those lodged with the Exchequer are either similarly deficient or have not survived. The pattern of the balances to emerge in table 2.24 has two trends. Firstly there is the presence of a permanent balance of approximately £15,000. This was at a time when the balances were supposed to be held at no more than £6,500 per receiver (1). The Tax Office's attempts to reduce Sir Brooke Bridges' balances seem to have been unsuccessful. They wrote to him on 28 March 1786 in such an attempt:

We have your letter to Mr. Goodenough of 26 instant duly before us wherein you say that £2,000 is all you can conveniently pay at

1. Pressnell, Icon.Hist.Rev. p381

this time.

We must observe to you that it is our duty to consult the public convenience in preference to that of an individual. We must therefore advise you that unless the £3,000 is paid this week you must take the consequence of our determination to direct process against you. (1).

Bridges paid in £2,000 on 27 March, and a further £1,000 on 3 April.

The second pattern to emerge is that Sir Brooke Bridges held much larger balances for shorter periods of time. The size of these varied with the quarter of the financial year. During the first or third quarter they would be of the order of £35,000 to £40,000 while during the heavier yielding second or fourth quarter these could be in excess of £60,000. They would normally be held for approximately three weeks. The size of these temporary balances increased over the period as the assessed taxes were increased.

From these accounts it is possible to estimate the returns from office that Sir Brooke Bridges was able to enjoy. We have seen that the poundage increased from £1419 to £1817, and the deputy absorbed 35 per cent of this. Taking a middle value for the poundage of £1,600 and making the assumption that the deputy's salary amounted to half the expenses of collection, a proportion that would be reasonable from the Lincolnshire figures, then the net profit from poundage received by Sir Brooke Bridges would be of the order of £500. The interest to be earned on the balances would be more substantial. Taking an interest rate of 5 per cent, the permanent balances could be expected to produce £750 p.a. and the fluctuating ones, perhaps, £600. These would produce an estimated annual income of £1,850 p.a. It is difficult

to compare this estimate with that other receivers general would have received in the absence of accurate data about their cash flow. The Select Committee on the duties of the receivers general found gross income for receivers general of between £261 and £2,577 and profits after the deduction of expenses, £65 to £2,082. John Gibbard, the receiver general for Bedfordshire reported that his permanent balance earned him £300 p.a. His gross income came to £762 in 1816 and his net profit to £307 (1). There is some evidence to suggest that these figures are within reasonable bounds of what they could have expected to receive. John Baker, who was receiver general for the county in the 1740s, inherited the office and a small estate from his father, George, and was able to rebuild the family seat. In 1780 William Scott, his immediate predecessor held a balance of £9,829, while of his immediate successors when the receivership was divided into an eastern and western office, Richard James in 1797 had a balance of £1,710 and Thomas Watkinson Paylor had one of £11,252. Kent seems to have fallen into the common pattern in that where the office was divided the balance would appear to have risen (2).

The Treasury made numerous attempts to reduce the balances being held by the receivers general. In 1702, they had been threatened with a charge of 12 per cent interest on their balances. The Treasury attempted to institute more regular accounts in the years 1700-12. The receivers general were threatened with 10 per cent interest on their outstanding balances in 1716 and in 1718 it was proposed that they should be replaced by the Excise Office. The few receivers general implicated in the South Sea Bubble would suggest that their balances were not being

1. B.P.P. 1821, VIII, pp9, 49-53.
2. Ward, English Land Tax, p167;  
and, History of the Land Tax, p511-12.

used for speculative purposes but for reasonably safe investments.

Attempts were also made in the 1750s and 1760s to reduce the balances (1).

None of these attempts came near to tackling the central problem of the receivers general and their balances. This was that the tax system was based on keeping the administrative costs to the government as low as possible by employing only a few civil servants and paying those who could not be compelled to give their services free a small percentage of the total revenue. From their commission, they were to meet the costs of collection. In the case of the receivers general it is probable that most of their poundage was absorbed by the costs of collection and so they made use of the funds at their disposal for private profit in a way that by eighteenth century standards was not objectionable. Certainly their activities compare favourably with those of Henry Fox in his capacity of Paymaster General of the forces (2). The reforms necessary to change the system of collecting were not undertaken until the early years of the nineteenth century. In 1822 the receivers general's poundage was abolished and they received an annual salary of £600 and travelling allowances. The numbers of receivers general were reduced by reversing the process of dividing the offices. In the case of divided counties as one office holder retired so the offices were re-united. The inspectors of taxes became the receivers outside of London in 1831. The role of country bankers in the process was reduced by extensions in the part played by the Bank of England. From 1826 it established branches and in 1867 the country banks became no more than the agents of the Bank of England (3).

1. Ibid, pp171, 185-191, 325-42.

2. L.S. Sutherland & J. Binney, 'Henry Fox as Paymaster General of the Forces', English Hist. Rev. LXX (1955), pp229-57.

3. Pressnell, Country Banking, pp549-50.

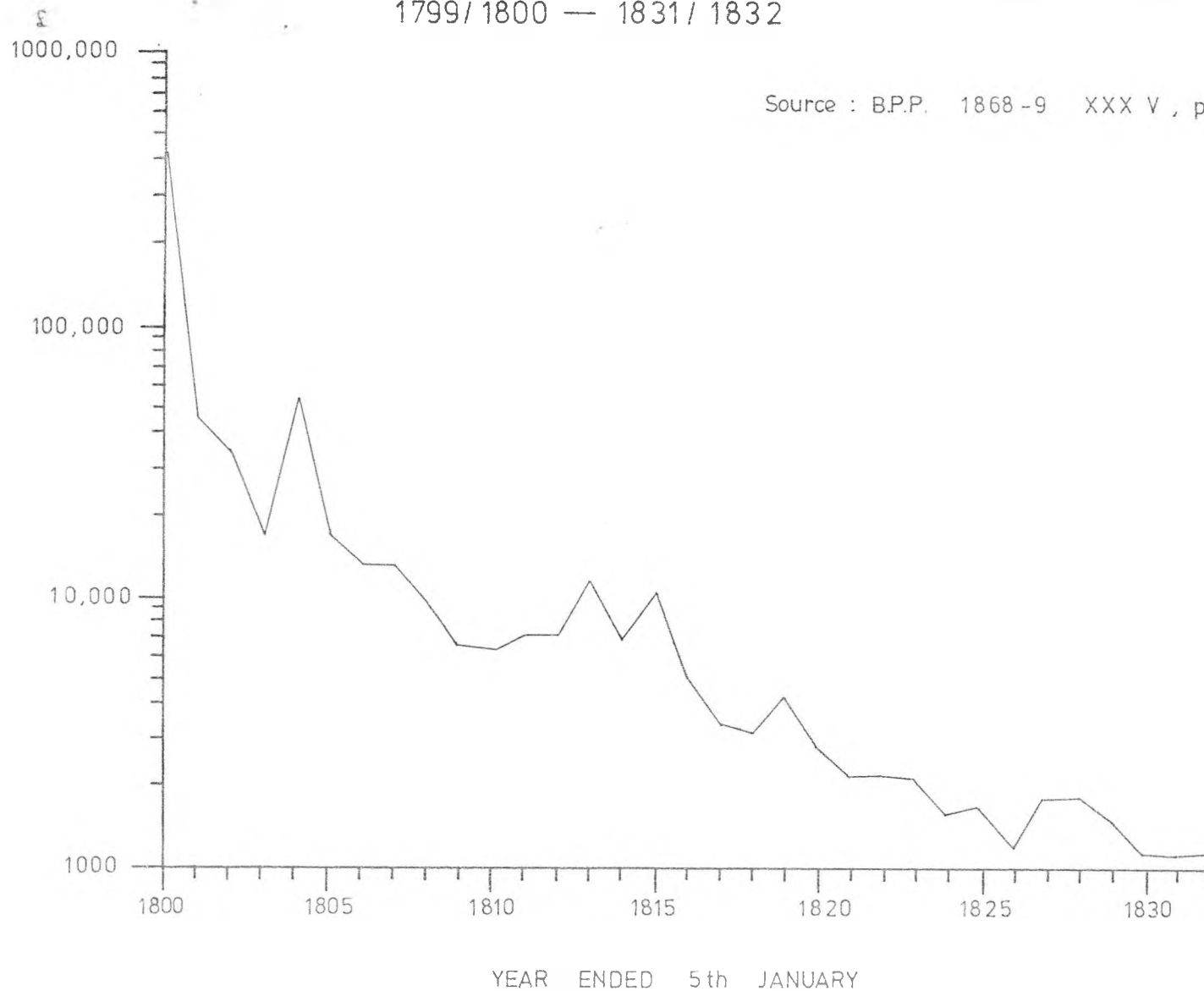
IX

The one major alteration in the administration of the taxes to take place during the period occurred in 1799. Legislation in that year brought a substantial alteration in the land tax. The tax charged on personal incomes and on offices was separated from that on land. The tax quotas on land were fixed and made perpetual. The taxes on personal incomes and offices remained as taxes imposed each year. In the case of the former the total sum was small, bringing in only £5,000 in total, and this was repealed in 1833. The tax on offices was extended to include pensions, annuities, and stipends.

In effect that part of the tax assessed on land became a perpetual rent charge rather than an annually imposed tax. The changes of 1799 had a second important element in that the land tax was made redeemable on the transfer to the Commissioners for the Reduction of the National Debt of government three per cent stock yielding an annuity of the land tax chargeable on a property plus ten per cent. Although the idea of a redeemable rent charge was a novel one, it was only an extension of previous financial practice. Throughout the eighteenth century governments had been obliged to borrow to finance extraordinary expenditure, as in wartime. Under these circumstances the role of taxation had been one of servicing the debt. By making the land tax a redeemable rent charge, Pitt was creating a sinking fund instead of servicing the debt.

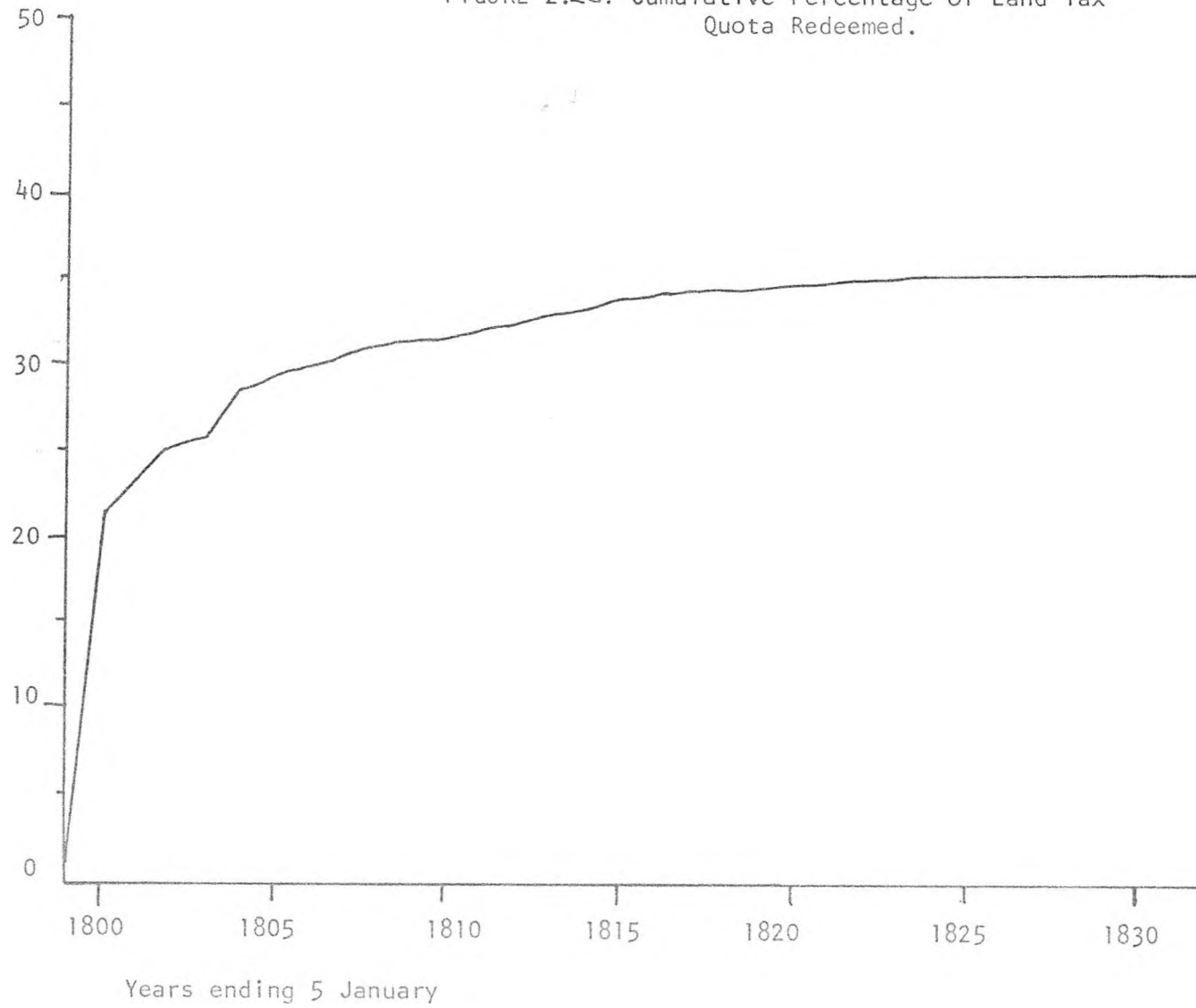
Subsequent legislation brought some modifications to the redemption conditions. From 1802 cash redemption rather than by stock was permitted where the land tax was less than £25 p.a., thus removing the brokerage costs for taxpayers with modest properties. From that year also, it was permitted for third parties to purchase the redemption of the land tax for investment purposes or to obtain a vote in county elections. Further legislation in 1813 provided for the transfer of

FIGURE 2.25: G.B. LAND TAX QUOTA REDEEMED IN EACH FINANCIAL YEAR  
1799/1800 — 1831/1832



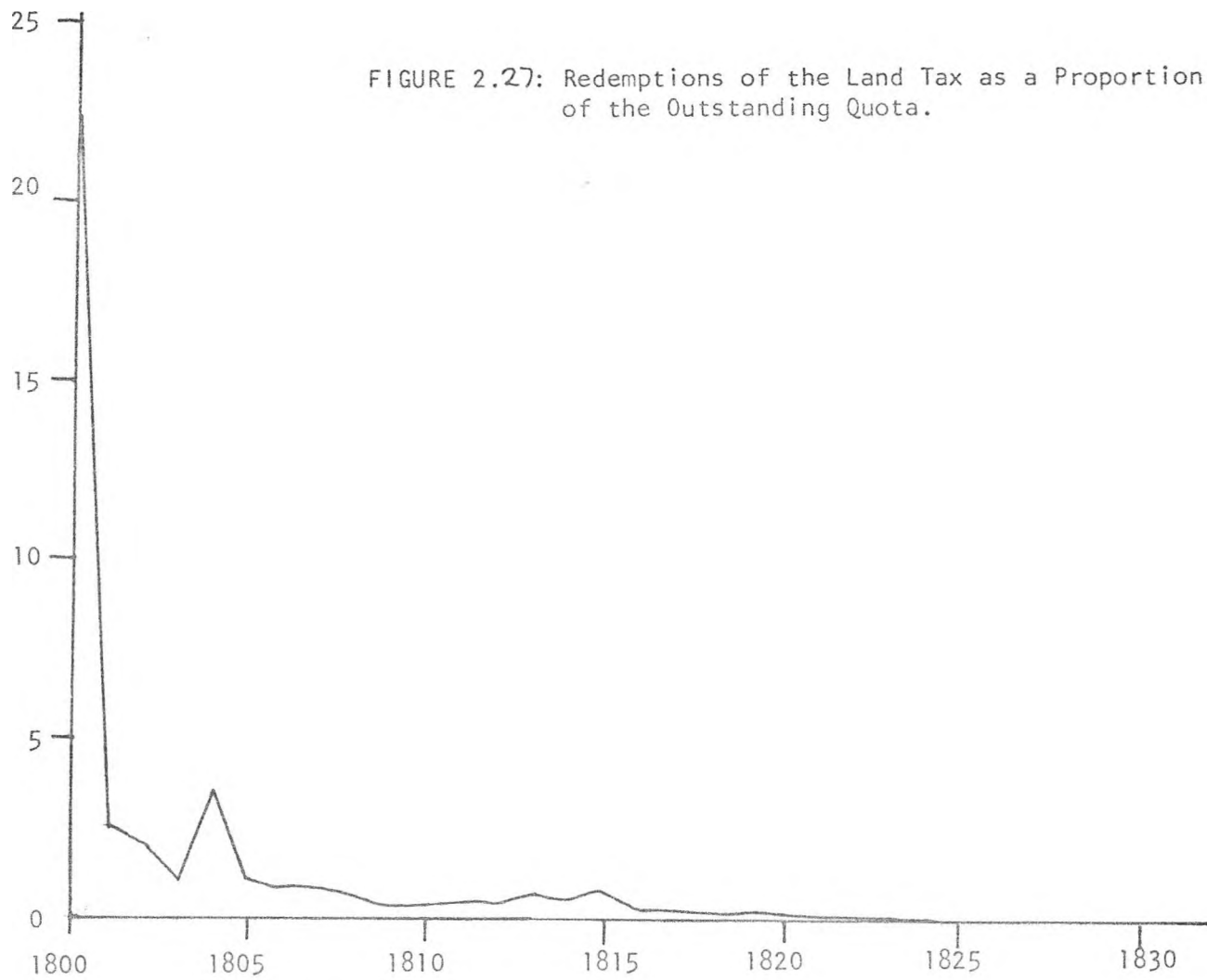
Percentage

FIGURE 2.26: Cumulative Percentage of Land Tax Quota Redeemed.





Percentage



Years ending 5 January.

stock in instalments and also repealed the priority of persons in possession in gaining redemption. The latter provision enabled remaindermen and those with a reversionary interest to redeem the tax, which would be important in the case of long leases or where a life tenant occupied the property. Further concessions were granted to payers of small sums of land tax. Those paying less than £10 p.a. could redeem their property by paying either a double tax for eighteen years or alternatively a double tax for an uncertain period until this had produced the necessary annuity. (1).

Figure 2.25 shows the pattern of redemption. In the first year of operation some £435,888 of tax was redeemed. Thereafter, only in 1801, 1802 and 1804 did the amount redeemed in a year exceed £30,000. After 1807, in only 1813 and 1815 did the tax redeemed exceed £10,000 in a year. From 1820 the sum redeemed was normally under £2,000 in a year. Figure 2.26 expresses the redemptions as a proportion of the land tax quota. In the first year of operation 21 per cent of the tax was redeemed but by 1832 this proportion had risen to only 36 per cent. Between 1821 and 1832 less than one per cent of the land tax quota was redeemed. After 1804 the momentum of redemption seems to have departed. This pattern is only to be expected. The properties on which the redemption of the land tax was easiest to accomplish or offered the greatest return would be redeemed first and the momentum was reduced once this had occurred. Figure 2.27 shows the proportion of the land tax quota still outstanding which was redeemed in each financial year. Again the pattern is similar. The first year of operation provided the overwhelming proportion of redemptions with the momentum falling after 1804 and the last decade of the period saw relatively few redemptions.

1. Dowell, III, pp88-91; B.P.P. 1868-9 XXXV, pp903-5

Map 2.14 shows the geographical dispersion of the land tax redemptions that had taken place by 25 March 1811. By this date one third of the land tax quota for England had been redeemed. Map 2.14 shows that the redemptions show a high degree of consistency between one county and another. This is confirmed by table 2.36 which expresses the proportion of the land tax redeemed in each county by that date as a frequency distribution. While there is a skew towards the higher values this tends to be among those counties like

Table 2.36: Land Tax Redemption by 25 March 1811

<u>Percentage of Quota Redeemed</u>	<u>Number of Counties</u>
Under 21	1
21 and under 26	5
26 and under 31	3
31 and under 36	12
36 and under 41	4
41 and under 46	4
46 and under 51	3
51 and over	3

Source: *P.R. 1812 ix*, p249

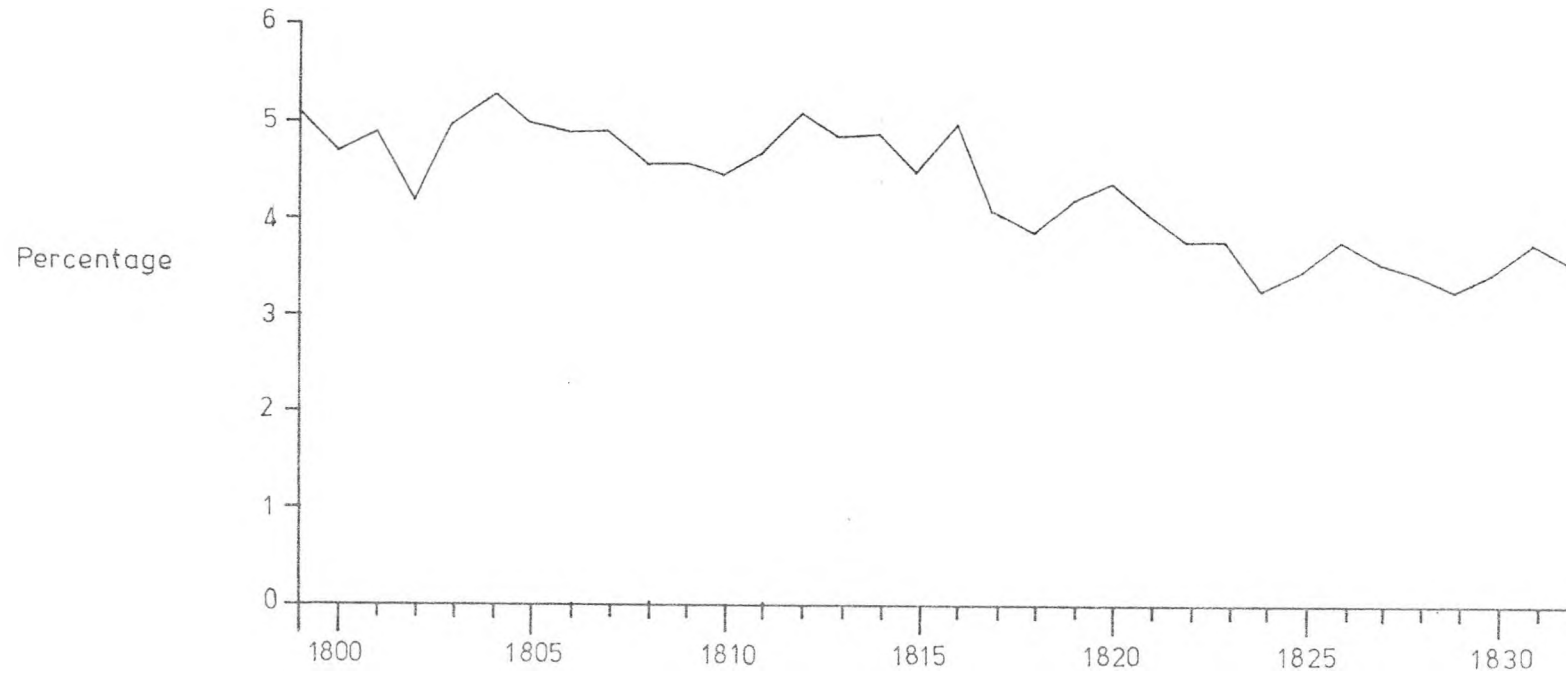
Cumberland, Westmoreland and Durham where the total land tax quota was low. No clear geographical pattern emerges from map 2.14. The greatest proportions of redemption are in the north and south east of the country. These are the areas where by 1799 the quota had fallen to the lowest proportion of the value of land and those areas where the land tax represented the heaviest outgoing.

The major item in determining the cost of redemption and hence the return on the investment was the cost of acquiring the government stock. This was particularly significant as the redemption terms were fixed in terms of the interest payable on the stock rather than the cost of obtaining the stock. As a result redemption became a more attractive



FIGURE 2.28: YIELD ON CONSOLS 1799 — 1832

Source: B.R.Mitchell & P. Deane, Abstract of British Historical Statistics Cambridge (1962), p 455



investment as the price of government stock fell. Because the interest payable on government stock was fixed the main influence on the price of stock would be interest rates in the market for competing funds. Movements in the market rate of interest would be expected to influence yields, and with a fixed interest stock, this would have to be reflected in their price.

The influence interest rates could have on the redemption of the land tax can be shown by means of an example. To redeem land tax of £3 per annum would require the purchase of 3 per cent stock yielding this plus a premium of 10 per cent, i.e. £3 6s. 8d. When government stock stood at par then this would involve a capital outlay of 110, falling to £94.28 with government stock yielding 3.5 per cent, and £66 when the yield stood at 5 per cent. Trends in the yields on consols are shown in figure 2.28. This shows that the yield was at its peak at the beginning of the period and fell during the course of it. The situation was that as the government sought to borrow more money to finance its expenditure so it would force up the rate of interest but at the same time make the redemption of the land tax more attractive and encourage its redemption with the consequential reduction in the government debt.

The cost of buying redemption would vary therefore with the yield on government stock and this in turn would cause the return on the investment to vary. This is illustrated in figure 2.29 which plots the return on the capital employed taking the outgoing saved as the return. A yield on consols of 5 per cent results in the cost of redeeming £3 worth of land tax being depressed to £66 so that the outgoing saved of £3 p.a. produces a return of 4.55 per cent on the capital employed. When the yield on consols falls to 3.3 per cent, then the purchase price of redeeming £3 of land tax rises to £100 and the return on the capital employed falls to 3 per cent. Figure 2.29

shows a decline in return from the peak of the first decade, particularly after 1815. Analysis of a return on an investment as in figure 2.29 presupposes that the investor is indifferent towards the timing of his return. It values equally a return of \$1 now with that of \$1 in the future. While this may be a valid approach where the investment is to be financed out of idle balances, where there is a competing investment or the investment requires borrowed finance, a form of discounting is appropriate to take into account time preferences. Figure 2.30 shows the net present value of redeeming \$3land tax using the formula:

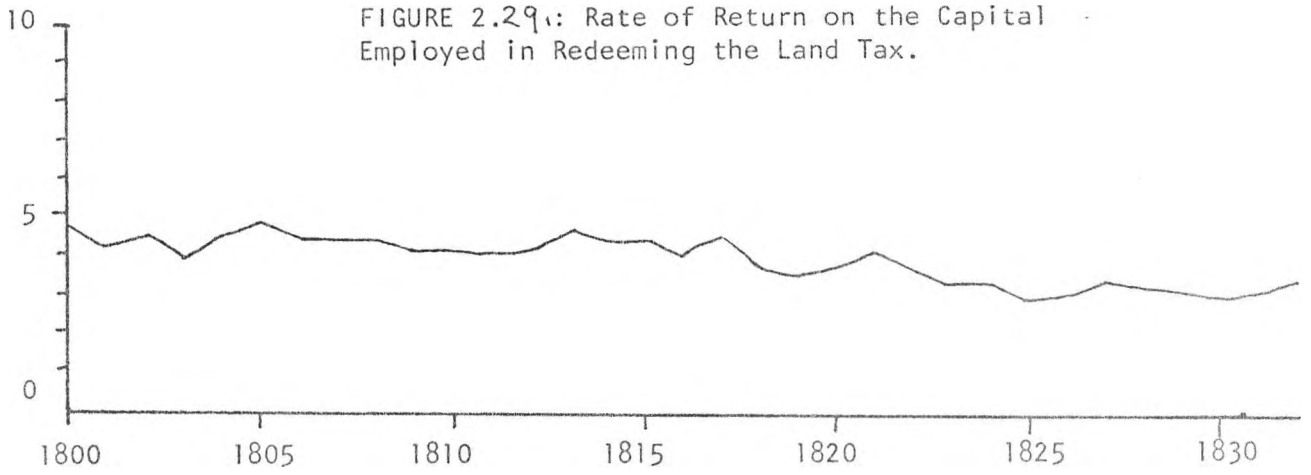
$$\sum_{t=0}^{t=n} \frac{A_t}{(1+r)^t} - C \quad (2.1)$$

where  $A_t$  = profits,  $r$  = rate of discount, and  $C$  = initial capital outlay. The initial capital outlay has been taken as the cost of purchasing the consols. The rate of discount used has been the yield on consols as the best proxy for the long term rate of interest. The profits have been taken as the outgoing saved. This will be a slight understatement of the true receipts, as no allowance has been made for the compliance costs imposed on the taxpayer during the course of making his payment. The result of this calculation is to show the surplus accruing to the investor over and above what he could obtain by investing at his market rate. In effect the comparison is in terms of the opportunity cost, comparing this investment with the next best alternative investment. In this case, by taking the yield on consols as the discount rate, consols are implied as the next best investment. Figure 2.30 shows that when the redemption of the land tax is compared with its next best alternative it comes out rather badly. The net present value of the investment throughout the period produces a negative value, with the investment becoming even less attractive after 1815 as the initial

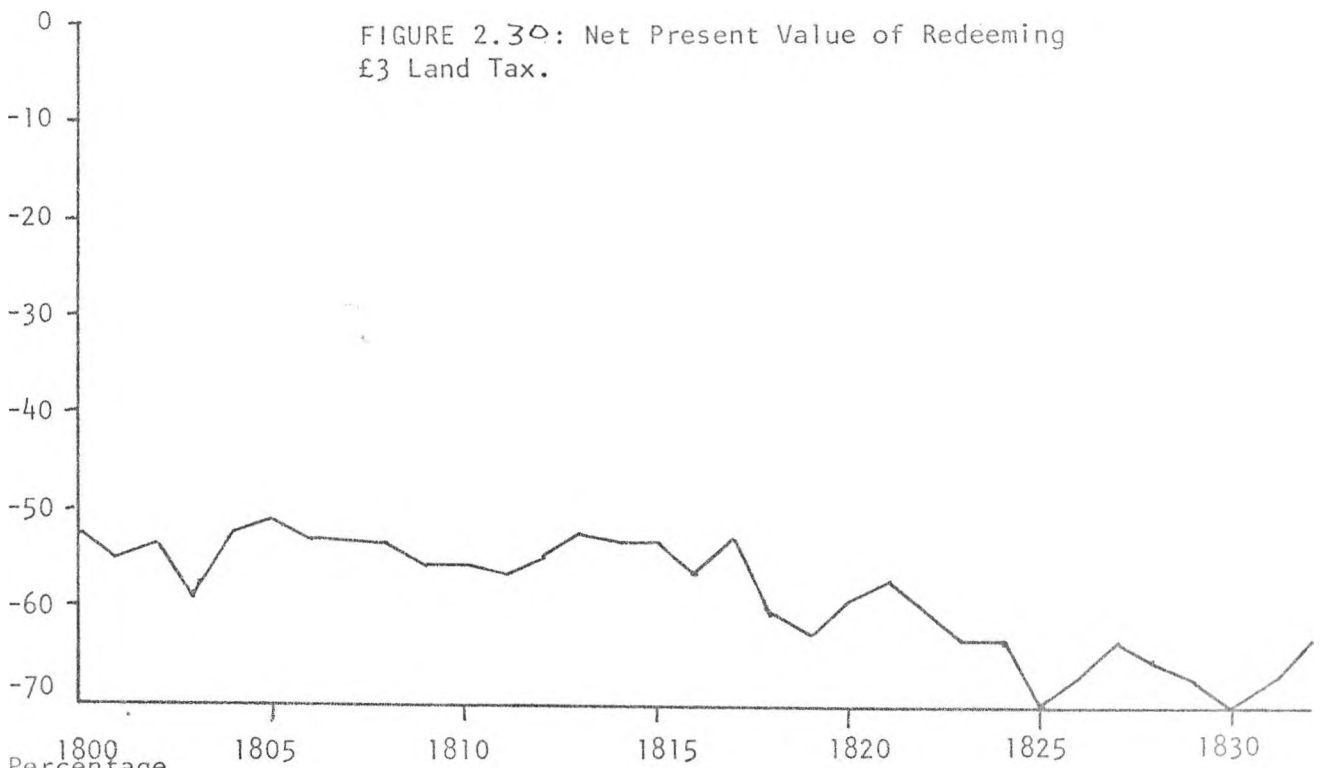
capital costs rise to offset the lower rate of discount used. This feature may well explain why the redemption of the land tax slowed down so rapidly after its introduction. The return on consols was higher than purchasing consols and using them to redeem the land tax. This was on account of redemption carrying a ten per cent ~~return~~ ~~cost~~ the tax being redeemed so that the rate on return on investing in redeeming the land tax would always lie 0.1 per cent below that of investing directly in consols. It is possible to argue that the higher yield on consols rather than redemption could reflect a higher risk premium. The land tax redemption represented an investment in perpetuity. In the compilation of figure 2.30 perpetuity was taken as 50 years. It is possible to argue that an investment in consols was likely to have a much shorter life than that in the redemption of the land tax and to be subject to the possibility of the return on the investment being reduced without the investor being able to control the decision. It could be expected that the government might in the future either redeem the consols it had issued or else might unilaterally reduce the interest rate on the stock and hence the yield which would be determined by the historic purchase price. Moreover, the redemption of the land tax would be a direct investment in real property and this might be expected to command a premium over any paper investment even if the paper were issued by the government. However, the pattern of land tax redemptions would suggest that such a reverse yield gap was not given much credence by investors of the time. One could not point to any reversionary yield growth so that the fact that the land tax was redeemed on a property would not result in higher rentals or sale price for the property other than as a direct reflection of the outgoing saved. The compliance costs would probably not be valued in the way that the removal of external influence would be in the case of the extinction of tithes, common rights, or manorial rights.



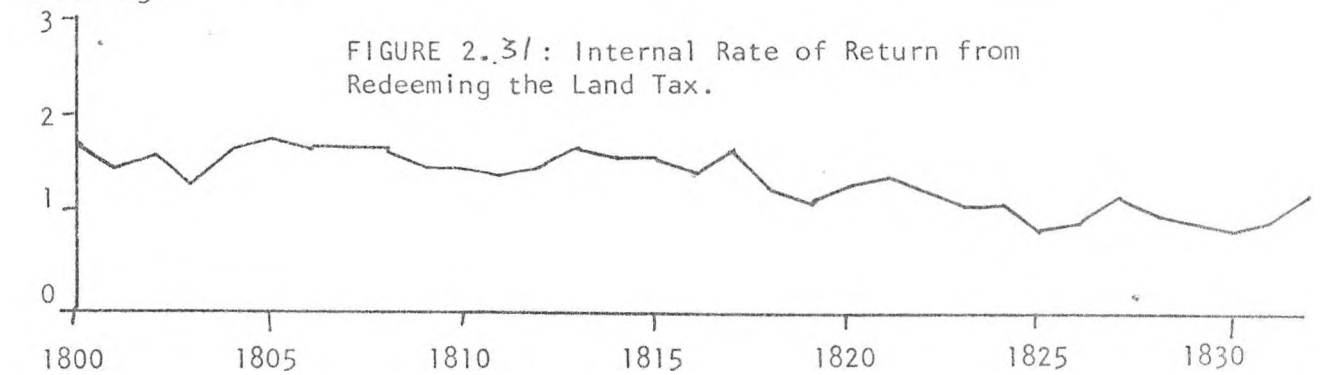
Percentage



£



Percentage



In figure 2.31 an alternative method of discounting is adopted in the form of the internal rate of return using the formula:

$$\sum_{t=0}^{t=n} \frac{A_t}{(1+r^*)^t} - C = 0 \quad (2.2)$$

Where  $A_t$  = profits,  $C$  = initial capital outlay, and  $r^*$  = the internal rate of return. This enables the actual rate of return on the investment to be calculated and avoids the use of absolute numbers present in the net present value methods. The return is that after allowing for the recoupment of the original investment. Figure 2.31 shows a similar pattern as for the other methods. The peak returns are during the first decade of the scheme reflecting the low price of government stock and hence the low cost of undertaking the investment. After 1815 the return falls reflecting the rise in government stock with the fall in interest rates. The internal rates of return seem very low but it has not proved possible to compare them with other investments of the period due to the absence of comparable calculations.

It is not easy to discover how the redemption of the land tax was financed. Mortgages would seem not to have been a likely source of finance as their cost would have probably outstripped the return. Mortgages on the Coke estate between 1796 and 1823 stood at 5 per cent. In 1824 many of the interest rates on Coke's debts were reduced to 4 per cent but from 1826 they rose to 4.5 per cent and then 5 per cent. Interest rates did fall during the 1830s (1). Probably a typical rate of interest on mortgages would be 5 per cent with 4 per cent for favoured borrowers (2). The evidence would suggest that mortgages involved a

1. Parker, op cit, pp133,193

2. J.D. Chambers & E.E. Mingay, The Agricultural Revolution 1750-1880 (1966), p45.

rate of interest above the rate of return on the capital employed and may well have been a more attractive investment than the redemption of the land tax. This would suggest that the finance for redemption came either from idle balances or from income. There is evidence of some low returns on investment in agriculture which would show the internal rates of return on redemption in a more favourable light. Sir James Graham in the 1820s and 1830s was gaining a return on his investment of 4 per cent and the capital involved was costing him 3.5 per cent. On the Duke of Northumberland's estate a rent rise in 1854 produced a return of 1.4 per cent on the capital employed (1). In neither of these cases has the figure been discounted. They suggest that the returns on the redemption of the land tax may have compared favourably with some of the larger improvement schemes. The redemption of the land tax could be expected to operate inversely to the main alternative form of agricultural investment, enclosure. T.S. Ashton has argued that enclosure was related inversely to the yield on consols. This is because the high yields in consols would make this seem an attractive investment compared with enclosure and further would indicate an upward movement in the cost of borrowing (2). Land tax redemption would be expected to operate in the opposite direction. The higher yields on consols would depress their prices making cheaper the cost of redemption and increasing the return from this investment. It is interesting to observe that the years in which the redemptions of the land tax were at their peak tended to be years in which the number of enclosure bills were below the normal trend for the period (3).

1. F.H.L. Thompson, English Landed Society in the Nineteenth Century (1963), pp248-9.

2. T.S. Ashton, An Economic History of England: The Eighteenth Century (1955), pp40-1.

3. Chambers & Kingay, op cit, p83.

The interpretation of the pattern of land tax redemptions would appear to have been subject to a number of influences. The yield on consols would be expected to have been most influential. Correlating the amount of redemptions with the yield on consols produces a product moment correlation coefficient of only 0.31 and even excluding the first year, on the grounds of the abnormal response to the scheme's introduction, only improves this to 0.54. Similar results are obtained when the yield is correlated with the proportion of the outstanding land tax quota redeemed in a year. Here the correlation coefficients are 0.33 and, excluding the first year, 0.56. They indicate that there is a relationship between yields and redemption but this would appear to be distorted by the presence of some years in which the redemptions were exceptionally heavy. To overcome this problem the data was correlated in terms of their logarithmic values so that the outlying values would be reduced in significance. This produced a correlation coefficient of 0.78 when yields were measured against redemptions, rising to 0.82 if the first year were excluded. Performing the same exercise on the yields against the proportion of the outstanding land tax quota redeemed in a year then coefficients of 0.79 and 0.83 were obtained.

The pattern suggested by the data is one in which there was an initial response to the scheme of redemptions but the momentum was not maintained as the land tax redemptions offered a lower return on the investment than consols or mortgages and certainly a return below the cost of borrowing capital. The market would not appear to have perceived that the land tax redemptions could offer a premium over investment in other assets. Variations in the redemptions between one year and another would appear to reflect the yield on consols. This would influence the capital cost of undertaking the investment.

The above aggregate analysis excludes what may have been a significant factor in influencing redemption namely the structure of

land ownership. In order to study this factor it is necessary to conduct regional investigations. This involves comparing redeemed property with that which has not been redeemed in order to isolate significant variables. This has been done for the parish of Ash in east Kent. The choice of this parish is based on the fact that it lies in the centre of the St. Augustine East division, containing a variety of different types of land including marshland. Further it was the largest parish in the division and its size makes it a reasonable sample of the division. In the 1831 census it is recorded as being 6,940 acres in size, with a population of 2,140. The census recorded 41 farmers in the parish who employed labour and a further 14 who did not. Some 344 labourers in the parish are recorded as having been employed in agriculture. This parish can therefore be expected to reflect the influence the structure of landownership within the area exerted on the pattern of redemption. Redeemed property is compared with that still paying the tax for three dates; 1801 which should reflect the initial redemptions; 1815 which should reflect the modifications made to the redemption scheme particularly as they applied to smaller properties; and 1831 to provide a terminal point.

Table 2.37: Redemption of the Land Tax in Ash, 1801-31

Year	Proportion of Quota Redeemed	Total Number of owners who had:		
		Redeemed All	Redeemed Part	Redeemed None
1801	60.4%	65 (36.9%)	15 (8.5%)	96 (54.5%)
1815	77.5%	69 (36.5%)	19 (10.1%)	101 (53.4%)
1831	77.8%	74 (36.8%)	17 (8.5%)	110 (54.7%)

Source: K.A.O. Q/EP1

Table 2.37 shows the progress of redemption in the parish over the period. The total property redeemed had already exceeded sixty per cent by 1801, which was well above both the national and county averages. The rate of redemption slowed after this date but the absolute proportion of the

quota redeemed remained high. The proportion of owners who had redeemed their tax remained fairly constant over the period and those who redeemed no part of their property remained in a majority throughout the period. Tables 2.38 and 2.39 contrast the pattern of redemptions on owner-occupied and tenanted properties.

Table 2.38: Redemption of the land tax by owner-occupiers in Ash in 1801-31

Year	Proportion of Tax Redeemed	Total Number of Owner-Occupiers who had:		
		Redeemed All	Redeemed Part	Redeemed None
1801	75.4%	26 (41.9%)	4 (4.9%)	33 (53.2%)
1815	84.0%	35 (35.4%)	9 (9.1%)	55 (55.6%)
1831	67.7%	34 (38.2%)	10 (11.2%)	45 (50.6%)

Source: K.A.O. Q/RP1

Table 2.39: Redemption of the land tax by owners with tenants in Ash in 1801-31

Year	Proportion of Tax Redeemed	Total Number of Owners who had:		
		Redeemed All	Redeemed Part	Redeemed None
1801	60.4%	50 (36.5%)	9 (6.6%)	78 (56.9%)
1815	71.5%	44 (39.3%)	7 (6.3%)	61 (54.5%)
1831	70.0%	45 (34.9%)	8 (6.2%)	76 (58.9%)

Source: K. A.O. Q/RP1

A higher proportion of the land under owner-occupation had been redeemed than that under tenants. A slightly higher proportion of owner-occupiers had also redeemed their property but in both cases the majority of owners had not redeemed their property. Table 2.37 suggested that there was a discrepancy between the number of owners who had redeemed their property and the proportion of the land tax redeemed. The latter was substantially greater than the former indicating that the larger landowners were the ones who were principally involved in redeeming property. This impression is confirmed in Table 2.40 which compares the owners who redeemed their

property with those who had not. The comparison excludes those owners

Table 2.40: Comparison of mean tax assessment of those who had redeemed their property and those who had not, Ash 1801-31

<u>Year</u>	<u>Owner Occupiers:</u>		<u>Non-Occupying Owners:</u>	
	<u>Redeemed</u>	<u>Non-Redeemed</u>	<u>Redeemed</u>	<u>Non-Redeemed</u>
1801	£87.3	£21.5	£67.5	£35.6
1815	78.5	5.9	48.2	16.7
1831	74.0	5.6	57.5	15.6

Source: K.A.O. Q/RP1

who had partly redeemed their holdings and is in terms of the tax assessment so that redemption does not affect the comparison. The clear pattern to emerge from table 2.40 is that the owners who redeemed their property tended to have much larger holdings than those who had not. The gap between the two groups increases over the period and is greater for owner-occupiers than for those with tenants. This probably reflects the owner-occupiers being more sharply divided than the non-occupying owners, particularly into those whose holding amounted to a workable farm and those whose holding was a house and small-holding.

A factor that may also have influenced the nature of the redemption pattern was the type of landowner. The modifications in legislation would indicate that certain types of owner were not felt to be taking the advantage of the scheme that might have been expected. In particular the modifications to the position of those with reversionary interests may have reflected the belief that life tenants were not redeeming their property. Where the property was held by a group of heirs, as for example property left intestate under gavelkind might often be, they seem to have been slow to redeem. This is probably a reflection of the several interests involved in the property. In 1801 there were six groups of heirs in possession of unredeemed property and two in possession of redeemed, and one of which shared its interest with another individual.

In none of the six former cases was the group of heirs responsible for the redemption. This factor could be expected to decline in importance over time. In such a group of heirs it would be normal for one party in due course to buy out the others and then one could expect the property to become subject to the normal influences on redemption. In due course such properties as came into the hands of groups of heirs could well have been redeemed by the previous owner.

The other group of owners who seem to have been slow to redeem their property were institutional owners. This is shown in table 2.41 which shows the redemption of the land tax by the four institutions active proprietors in Ash; the churchwardens and parish, the trustees of the charity school, the Corporation of Sandwich, and Emmanuel College.

Table 2.41: Redemption of the land tax by institutional proprietors in Ash 1801-31

<u>Year</u>	<u>Proportion of Tax Assessment Redeemed</u>
1801	0%
1815	11.7%
1822	50.1%
1831	49.1%

Source: K.A.O. Q/301

redemptions had occurred before 1801 and it was only after 1815 that significant redemptions occurred, and the proportion of the tax redeemed remained below that for other owners. The fall between 1822 and 1831 indicates that the institutions were acquiring unredeemed property. The first redemptions were by the trustees of the charity schools. This may reflect their management policy of letting the farm on a long lease to a local farmer who may have been responsible for the actual redemption. Emmanuel College did not undertake any redemptions during the period.

The analysis of redemption of the land tax in Ash would suggest that owner-occupiers were more disposed to redeem their property than



those with tenants and that owners of larger quantities of property were more inclined to redeem their properties than those with smaller holdings. However, those who failed to redeem their property in the period outnumbered those who did, suggesting that the modifications in the scheme towards more favourable treatment of the smaller landowner were in accordance with the realities of the situation. The institutions also appear to have been slow in redeeming their properties, but the increase in redemptions after 1815 may well reflect the changes in the scheme in favour of those with reversionary interests, which would have assisted those institutions who used long leases.

X

This chapter has traced the administration of the land tax through all its stages from the passing of the annual legislation through to the collection of the tax and its eventual redemption. The main conclusion to emerge is that the land tax machinery did the task that was assigned to it. Little evidence of the abuses that were alleged to have occurred elsewhere have been found in Kent. Indeed, the administration of the taxes appears to have proceeded in such a routine fashion that to discuss such abuses at all means to have recourse to examples that are almost trivial. There would appear to be no reason, from an administrative point of view, why the land tax assessments should not be used to regulate farm and estate sizes.

CHAPTER 3

THE LAND TAX ASSESSMENTS

The land tax assessments have been used by historians for purposes very different from those for which they were intended. The documents are lists of tax liability but they have been used to produce information on farm and estate sizes and owner occupation. Consequently it is necessary to examine the source's limitations with some care. Of the earlier writers on the land tax, A.H. Johnson, H.L. Gray and E. Davies were careful to examine the defects in the tax. (1). The criticisms made of the source remain largely the same as those identified by Gray and Davies. To these only criticism of the way in which they converted the tax paid into acreage have been added by later writers. The emphasis placed on the tax's limitations has altered. C.E. Mingay thought it could be concluded that "detailed investigation of the land tax assessments is simply not worth while":

While we cannot ignore the evidence of the land tax assessments, neither should we ignore their grave limitations as a source for agrarian history. (2)

This view has been challenged by J.M. Martin (3), though current opinion would tend to agree with Prof. Mingay, though with some important reservations (4).

1. A.H. Johnson, The Disappearance of the Small Landowner (2nd edn, 1963); H.L. Gray, 'Yeoman Farming in Oxfordshire from the Sixteenth Century to the Nineteenth' Quarterly Journal of Economics, XXIV (1909-10); E. Davies, A Study of the Small Landowner and of the Tenantry during the years 1780-1832, on basis of the land tax assessments, unpublished Oxford D.phil thesis (1926).
2. G.E. Mingay, 'The Land Tax Assessments and the Small Landowner', Econ. Hist. Rev., 2nd ser, XVII (1964-5), p.383.
3. J.M. Martin, 'Landownership and the Land Tax Returns', Ag. Hist. Rev., XIV (1966).
4. B.L. James, The Vale of Glamorgan 1780-1850: A Study in Social History with special reference to the ownership and occupation of the land, Wales B.A. thesis (1970-1), p.209; M.E. Turner, 'Parliamentary Enclosure and Land-ownership Change in Buckinghamshire', Econ. Hist. Rev., 2nd ser, XXVIII (1975), pp. 565-6.

Against such a background, any study using the land tax assessments needs to establish that its reliance on them is not ill-founded. In this chapter the main statistical problems of the land tax assessments are considered. The main problem of how to derive information from them, namely the linkage of the tax payments for each proprietor and occupier, is considered in the next chapter. This chapter draws widely upon the assessments for Kent, particularly those for the two St. Augustine divisions, the Aylesford South division, and the Liberty of Sandwich. The conclusions drawn apply with equal force to the assessments made before 1780 as well as to those made after that date. Generally, the quality of the assessments improves over the period, but there does not appear to be any reason why those assessments made before 1780, that list both proprietors and occupiers, should not be used (1). Fewer of the pre-1780 assessments, though, meet this requirement than the later ones.

The chapter begins with a review of how the format on the assessments varies. The care with which they were compiled and the extent to which they are internally consistent is considered. Attention is then turned to the interpretation of the land tax assessments. An attempt is made to quantify the degree to which non-agricultural landed property was present in the assessments and to establish whether this property can be identified and eliminated. The way in which the land tax assessors dealt with the different property rights in the assessments is considered. This is done so that the meanings of the terms "proprietor" and "occupier" can be established. Finally, attention is paid to the problems of deriving estate and farm sizes from the assessments. Various alternative bases for acreage to tax ratios are considered.

1. Some other studies have made use of the pre-1780 assessments, e.g. Gray, *op cit*; E.C. Payne, Property in Land in South Bedfordshire with special reference to the Land Tax Assessments 1750-1832, unpublished London Ph.D. thesis (1939). Davies' condemnation of them is too sweeping - E. Davies, 'The Small Landowner, 1780-1832, in the light of the Land Tax Assessments', Econ. Hist. Rev. I (1927), p. 38-9.

NASH					
M <sup>rs</sup> Minter	J <sup>r</sup> Bushell	23	0	17	3
M <sup>r</sup> Burnip	Geo: Field	7	0	5	3
M <sup>r</sup> Solley	Th. Bird	4	0	3	0
M <sup>r</sup> Tite	Mark Bunows	4	0	3	0
M <sup>r</sup> Madwell	J <sup>r</sup> Smith	3	0	2	3
M <sup>rs</sup> Cleveland	Wid: Cleveland	6	0	17	6
	Isaac Eastland	4	0	3	0
Total of this Assignment Quarterly			£	187	9 3
To pay yearly			£	1759	16 3
J <sup>r</sup> Hogbin	J <sup>r</sup> Fuller	Assessors			
W <sup>m</sup> Minter	J <sup>r</sup> Fuller	Collectors			
W <sup>m</sup> Minter					

The 2<sup>d</sup> of June 1774  
 Allowed by us

Herry Brenden

W. Keppel

Samuel Carter

I

Figure 3.1 reproduces part of the land tax assessment for the parish of Ash next Sandwich in the St. Augustine East division of Kent for 1774. The assessment takes on the standard format. In the left hand column are the proprietors' names. The second column lists the occupiers. In the third column is the rental, that part of the parochial tax quota that the property was liable to bear. The right hand column contains the quarterly tax payment due on the property. In 1774 the rate was set at three shillings in the pound. As Ash was a large parish, the assessment was divided into geographical areas within the parish, such as Nash. At the bottom of the page are the signatures and seals of the commissioners who approved the assessment.

Not all the land tax assessments follow this standard format. On some the tax payable is recorded on a quarterly basis, while on others a half-yearly or annual sum is given. Some assessments record only the amount of the tax payable while others include the rental. The rental is often more convenient to work with if pre-1776 assessments are used, due to the changes in the rate in the pound at which the tax was levied. While these complications are inconvenient, it is possible to overcome them without difficulty. The changes in the tax rate are well known and the quotas levied on each parish are easily accessible (1). From this information it is possible to discover the time period to which the tax payable relates, even if this is not stated on the document. Once the tax rate is known, the rental can be calculated from the tax payment, or vice versa.

In almost all assessments some form of abbreviation is found. The most common one used is "himself", "self", or "per se". This invariably means that the name which appears in the proprietors' column should also appear in the occupiers' one, or vice versa. Certain abbreviations are found which conceal the identity of the tenants, for example, "self and others", "sundry tenants" and "for his cottages and tenements". These would appear to have

1. B.P.P. 1844, XXXII, p. 451.

occurred where the landlord was directly responsible for the payment of the tax on a number of small holdings, instead of the usual arrangement whereby the tenant paid the collector. While it is usually possible in such cases to identify whether the property is tenanted or not, it is not possible to make use of this to study the sizes of farms. However, it is likely that much of the property concerned was not directly used in agriculture, probably being allotments, cottage gardens, or accommodation land, and so the omission is not likely to be significant (1).

In many of the assessments the abbreviations "ditto" and "the same" are to be found. The use of these terms was forbidden in an act of 1780 but this appears to have been a dead letter. Unlike "himself", there appears to have been no standard usage of the term. It could mean that the name in the proprietor's column is to be taken as the occupier, indicating owner occupation, or else that the preceding name in the respective column was intended, which would often indicate the presence of a tenant. Gray and Hunt thought that the problems this caused could be overcome by reference to previous and subsequent assessments. Davies found that even after this "in numerous cases no solution could be found and the assessments had to be discarded". James considered that it presented problems in only a few parishes. The present writer's experience is that the difficulties can be overcome by examining other assessments and documents such as parochial rating lists and manorial court registers. Generally the difficulties are confined to where one abbreviation follows another (2).

1. Davies, D.Phil, thesis, pp. 83-9; H.G. Hunt, The Parliamentary Enclosure Movement in Leicestershire, 1730-1842, unpublished London Ph.D. thesis (1956), p. 263; James, op cit, p. 205.
2. Gray, op cit, p. 299; Hunt, op cit, p. 264; Davies, D.Phil. thesis, p. 87; James, op cit, p. 205.

There are also some abbreviations of local significance. For example, in the assessments for the parishes of Ash next Sandwich and Staple in the St. Augustine East division, there is the use of the term "by him" in the occupiers' column. This appears to mean that the name above in the occupiers' column is to be repeated and where the person above is an owner occupier, that the owner occupier also tenants this land. An examination of the parochial rating lists confirmed this view. In dealing with abbreviations it must be remembered that the assessments were compiled by one group of officials for the use of other groups and, hence, that the abbreviations must have been clear to these other groups, so that it is likely that the solutions are simple.

Various writers have argued that there are omissions in the assessments. These are principally considered to have resulted from administrative changes in the tax and from tax evasion. Administrative changes bring some incompatibility in the assessments. For example, in 1793 the minimum property size on which the land tax was levied was raised to 20 shillings per annum (1). Consequently some small properties disappear from the assessments after that date. There is also some evidence that the size of holdings could be manipulated, on occasion, for tax advantage. James found one instance where the small properties of a larger owner were omitted as they fell below the minimum size (2). This is likely to have been rare as statute laid down that the property to be exempted was to be determined on a personal basis and not by the size of the property units.

Of greater consequence were the changes associated with the redemption of the tax. It has been noted by several writers that redeemed property was sometimes omitted from the assessments or else that the occupiers were not recorded (3). The scale of the redemption means that these

1. 38 Geo III c5, s80.
2. James, *op cit*, p.204.
3. Lingay, *op cit*, p. 383; James, *op cit*, p.198. The only example of this found by myself is for the parish of Stonar. This parish was owned by one landlord and the entire tax quota was redeemed.



criticisms are important. In Kent, it approached half the county's tax quota during this period. The east Kent assessments made between 1793 and 1832 do not seem to exhibit the faults mentioned. It is unusual for an assessment not to contain a separate list of exonerated property and it is uncommon for such lists to omit the names of the occupiers. Some of the assessors recorded the redeemed property in great detail, their lists containing the date and number of the contract. For such meticulous compilation unexpected. The land tax assessments continued to be used for franchise purposes until 1832. It is not until the Reform Act of that year introduced a different method of voting registration that the land tax assessments cease to contain a list of exonerated property. Under legislation in 1802 it became permissible for third parties unconnected with the property to redeem the tax either as an investment or to obtain a vote for county elections (1). This provision lasted until 1853. It raises the possibility of a person appearing on the assessments who was neither a proprietor nor an occupier. As a source of error it can largely be discounted. The total sum redeemed by third parties amounted to only £4,678 in 1863. The government retained the responsibility for collecting the resulting rent-charge even though it was not the beneficiary (2). There is no reason to suppose that the properties so redeemed were treated any differently from properties paying tax to the government. It is unlikely redemption significantly affects the completeness of the returns.

Enclosure brought administrative changes that are believed to have affected the number of small owners recorded on the assessments. This is important if the land tax assessments are to shed any light on the influence of enclosure on landownership. Davies noted a sudden increase

1. 42 Geo III c. 116

2. B.R.F. 1863-9, XXXV, p. 904.

in the number of taxpayers contributing less than 10 shillings per annum in the post-enclosure assessments and Hunt noted a similar increase in those paying less than 4 shillings. Davies thought that this phenomenon was due to squatters and owners of cottages to which common rights were attached becoming assessed to the land tax for the first time when enclosure had granted them "legally recognised allotments" (1).

This explanation is not altogether satisfactory. It would imply that the land tax assessors used a more strict definition of title than did the enclosure commissioners. It would mean that there were persons whose claim to the land was not sufficiently good to have a proportion of the parish tax quota levied on them, but was enough to claim a proportion of the redistributed land. The evidence indicates that the reverse is true. The land tax assessors were concerned to rise a tax on all incomes from land. The assessments show that they were not really interested in titles or interests in the land (2). They were concerned to tax the person enjoying the proprietorship of the land who was not necessarily the person seized with it.

This was not the situation of the enclosure commissioners. They were granted wide ranging powers to carry out the enclosure, particularly in matters of claims and partition. However they were not empowered to decide questions of title (3). In a number of acts it was specifically stated that questions of title were to be decided at law (4).

1. Davies, Econ. Hist. Rev., II, 90; H.G. Hunt, 'Land and Enclosure, 1750-1850', Econ. Hist. Rev., 2nd ser, XI (1958-9), p. 498.
2. Davies, Econ Hist. Rev. pp. 89-90.
3. E.C.L. Jenner, Common Land and Enclosure (2nd edn, 1966), p. 75.
4. e.g. J.L. and B. Hammond, The Village Labourer 1760-1832: A Study in the Government of England before the Reform Bill (1911), pp. 335, 343, 347, 366, 375, 380.

The enclosure commissioners were obliged to accept the greatest legal interest in the land as the "owner" while the land tax assessors could accept a smaller interest if such involved proprietorship. Further, unlike the land tax assessors, the enclosure commissioners required proof of title within a given time. It would seem, therefore, that the enclosure commissioners had a more strict definition of "ownership" than the land tax assessors.

However, the process of enclosure did usually increase the number of owners. In a number of awards, the commissioners created additional holdings for sale to offset some of the costs of enclosure, as allotments for the poor, or to finance poor relief, or the highways (1). Further, the process of enclosure involved the transfer of property held as incorporeal hereditaments into real property. This was part of the movement to extend individual control over land and resources and to reduce the incumbrances on farms, by extinguishing interests other than the landlord's (2). Tithes were often commuted into a capital payment in the form of a grant of land (3). There is also evidence that other forms of profits, such as manorial rights, were similarly treated (4).

1. Hunt, Ph.D. thesis, p. 161; A. Young, General View of the Agriculture of the County of Norfolk (1804), p. 155.
2. H.S. Homer, An Essay on the Nature and Method of Ascertaining the Specific Shares of Proprietors upon Inclosure (1766), p. 10.
3. Hunt, Ph.D. thesis, p. 193. The extent of this should not be exaggerated, see E.J. Evans, A History of the Tithe System in England, 1690-1850, with special reference to Staffordshire, unpublished Warwick Ph.D. thesis (1970), pp. 297-305.
4. e.g. Hammonds, *op cit*, pp. 370, 384; Young, *op cit*, pp. 158, 159. There is also some evidence that what appear to be prima facie rights to profits were disregarded or not awarded their full value where these belonged to small owners, which would tend to work in the opposite direction. cf. Young, *op cit*, p. 158; A. Young, General View of the Agriculture of Lincolnshire (2nd edn, 1813), p. 101.

Not all forms of profit, if they were to be commuted, would produce the statistical effect noted by Davies and Hunt. Those common rights which were claimed through possession of a holding would not influence the total number of taxpayers. These holdings would appear in the assessments due to tax being assessed on their land even if their common rights escaped taxation. The profits appendant to those freehold holdings of anons in existence before Quia Emptores and the profits appurtenant claimed in respect of a grant, actual or notional through long usage, would not affect the statistics. Both of these types of profit were claimed through seisin, or possession in the case of copyhold, of a holding, not in their own right.

The main problem concerns how profits in gross were treated by the assessors and commissioners. These were claimed in respect of a grant or long usage independently of any holding. However, profits in gross were subject to the land tax, as the appearance of tithes in most assessments shows (1). One would expect profits, including profits in gross, to be subject to the land tax as property producing an income from land. Under the quota system if these properties were not assessed to the tax then their proportion would have to be borne by other landowners, who thereby would have grounds for an appeal.

Davies thought that part of the increase could be explained by some squatters being taxed after enclosure when their title would either be recognised or they would be dispossessed. However this explanation does not take into account how a squatter might claim the seisin of his encroachment. This had to be done on the basis of a long period of peaceful enjoyment, normally 20 or 40 years. Such a process would encourage a gradual assimilation of encroachments into the landowning structure and their appearance in the land tax assessments. Indeed there are

1. There is some evidence to suggest that common rights were not always subject to the land tax prior to enclosure as at Enfield Chase and Knaresborough Forest - P.R.C. 30/8 bundle 273.

instances of squatters being assessed to the land tax. There is no evidence that enclosure reduced the time period for seisin (1). However, it is quite likely that enclosure would present a convenient occasion for dealing with a backlog of claims. It is possible that such instances would be indicated by enclosure awards where the encroachments would appear as old enclosures in the wastes or commons.

The creation of new holdings by the commissioners and the recognition of the claims of squatters would seem to be insufficient to explain the increases noted by Davies and Hunt. The explanation of these trends may not lie in the legal definitions of ownership but in the economic implications of enclosure. As we have seen, enclosure involved the commutation of incorporeal hereditaments into real property, but this is unlikely to affect the numbers of owners in the assessments nor the size of the property assessed due to the liability of this property to assessment before enclosure. Further, we shall argue below that it is unlikely that the land tax was assessed on houses but only on the land attached to them. Davies thought that

Cottage owners seem, from a comparison of pre and post enclosure assessments, to have been seldom assessed unless in possession of other land than their share in the common (2).

This raises the problem of why property liable to the land tax was not assessed. If the common right cottages with little or no land were not assessed on the cottages, and the rights to profit were of little value, then these properties would not appear in the land tax assessments as their tax liability would be below the tax threshold.

1. e.g. Hammonds, *op cit*, pp. 336, 359-60, 372, 387. The pattern here seems to be that 20 years occupation entitles the squatter to seisin but 40 years is needed to establish rights of common as well.
2. Davies, B. Phil thesis, p. 90.

On enclosure the common right cottage owners should have received an allotment in lieu of their common rights. The capitalisation of these claims to profits may well have raised a number of these properties above the tax threshold. This may explain the trends discovered by Davies and Hunt, and changes the problem from one created by inconsistencies in the definition of ownership to one resulting from a change in the nature of the property.

It has been alleged that tax evasion has resulted in the assessments being incomplete. D.B. Grigg argues that in the Holland division of Lincolnshire a number of freeholders were not assessed, and Prof. Mingay claims that the large landowners exerted their influence to obtain favourable assessments. Martin could find no evidence of either in Warwickshire, nor James in Glamorgan (1). The land tax acts provided that no privileged person should be exempted from the tax except for certain charities under certain circumstances:

and .... no privileged place or person, body politic or corporate, within the counties, ridings, cities and towns aforesaid in England, Wales and Berwick upon Tweed, shall be exempted from the assessments and taxes (2).

Yet it would be surprising if there had been no evasion of the land tax. Indeed the evidence for London shows that there may well have been extensive evasion in the urban areas (3). But in the rural areas such evasion needs to be put into perspective. In Kent, the activities of the government surveyors and the cases they brought for evading the tax are insignificant when compared with their work for the assessed taxes, which constituted a much smaller part of government revenue than did the land tax. Further, under the quota system, the opportunities for fraud were limited as this

1. D.B. Grigg, 'The Land Tax Returns', Ag. Hist. Rev., XI (1963), p. 83; Mingay, *op cit*, pp. 384-5; Martin, *op cit*, pp. 97-98; James, *op cit*, p. 198.
2. 38 Geo III c5, s24.
3. W.A. Ward, The English Land Tax in the Eighteenth Century (1953), pp. 40-1.

could only be perpetrated at someone else's expense. The present writer has found no evidence that the larger landowners secured more favourable treatment from the appeals procedure than the smaller, nor that the larger landowners were securing unwarranted reductions in their assessments. No instances of owner occupiers periodically failing to be assessed have come to light (1).

The land tax acts did provide a limited amount of legitimate tax immunity. They provided certain named colleges and hospitals, including those at Oxford, Cambridge, Eton, and Westminster, and St. Thomas' and St. Bartholomew's Hospitals, with exemption from the land tax on their sites. There was also provision for these and other institutions to secure tax relief on rents and revenues payable to them for the use of their poor residents. These provisions were more limited than is suggested by these clauses. The exemption only applied to lands that were not assessed under 4 William and Mary cl, the first land tax act, though the exemption remained even after the property had been alienated by the institutions. The immunity did not extend to the tenants of the institutions, whether they held their land by lease or other grant. The institutions normally leased out their lands, often retaining what was no more than a reversionary interest in the property, so that tenants tended to be ubiquitous, thus removing this source of immunity. The local commissioners were to determine how far unnamed institutions were to benefit from the provisions in the acts. If the St. Augustine East division is typical

1. Evidence can certainly be found of large landowners carefully monitoring appeals. This largely seems to have been to protect themselves against monies taken off the appellant being reassessed on their properties. For example, Richard Seldon, the steward of the Waldershare Park Estate, lobbied the St. Augustine East commissioners whenever his employer's interests were affected. On 4 July 1760 he wrote to the Countess of Guildford to say that he had attempted to lobby the commissioners over an appeal against the Waldershare assessments by one of the Countess's neighbours. They had refused to admit him to the hearing but he was able to convince the assessors that the sum abated should not be laid upon the Guildford estate and the clerk to the commissioners had agreed that his case was a reasonable one. - K.A.O. U471, 38.

then the commissioners were not generous in this respect. For example, in 1705 the commissioners refused immunity to the Hospital of St. Mary of Bethlehem in London on lands that had been left them in 1689, before the tax was first levied. When the hospital refused to pay the tax, the commissioners sent a constable to levy a distress on their tenant's goods. Eventually a case was laid before one of the Barons of the Exchequer for an opinion after which the lands were assessed to the tax (1). The conclusion that emerges from these exemptions is that they do not appear to significantly affect the completeness of the assessments due to their limited nature (2).

A distinction needs to be made between contemporary criticisms that the land tax was unfair in its incidence and illegal tax evasion. It has been shown above that the quotas of 1698 were unevenly distributed between areas so that the tax per acre varied between parishes, and that the inequalities were accentuated over time by the failure to reassess the tax between parishes and counties. Further, the assessments of 1692 on which the 1698 assessments were based seem to have contained some fraud. The available evidence would suggest that most of the fraud related to personal rather than real property. However, the uneven nature of the tax does not necessarily invalidate comparisons between properties within an area and was quite legal. Given the basis of the land tax, there was no reason why an improving landlord should pay more tax than his inefficient neighbour for the same amount of land. One must be careful not to misinterpret the way in which the land tax was levied.

1. R.A.C. Sa/503. The tenant was also the parochial assessor.
2. 38 Geo III c5, ss 25, 26, 28, 29. After 1832 exemptions were applied more widely, for example to Crown Land.



II

The land tax was never a tax purely on land. It was designed to raise revenue by means of levies on personal as well as real property, and from offices of profit. This means that the tax paid on other forms of property has to be identified and eliminated if it is not to cause confusion in the derivation of agricultural statistics. The levies on personal wealth proved difficult to collect and disappeared, so that by the time the land tax became perpetual, personal property realised only £5,000 per annum. Locally this could be of some significance. In Norwich in 1798, personal property produced 9.7 per cent of the city's quota of £8,519 (1). Overall, though, personal property is unlikely to create too many problems.

Taxes on offices present a more important source of error. In 1798 £150,000 was raised from them, 7.4 per cent of the total (2). When the land tax became perpetual, offices were separated from the rest of the tax. Before that date they could be of local significance, particularly as certain government departments became more decentralised during the period. Within the St. Augustine East division customs, excise, and salt officers appear in the assessments. For example, at St. Margaret at Cliffe the crew of a custom's sloop were assessed and at Stonar salt officers were taxed. From 1650 riding officers were appointed by the customs for the Kent coast and from 1690 these constituted a regular corps of officers. Government sloops operated along the Channel coast after 1698 in an attempt to prevent smuggling. In 1700 two-thirds of all riding officers in England and Wales were stationed in Kent (3). Most of the land tax assessments clearly identify the tax paid on offices. Moreover, the officers were paid standard salaries which produce a stereotyped assessment. The existence of salaried officers in an area is unlikely to lead to confusion providing care is taken in interpreting the land tax assessments.

1. P.R.O. 30/8, bundle 278, f35.
2. B.P.P. 1868-9 XV, p. 905.
3. J.H. Andrews, Geographical Aspects of the Maritime Trade of Kent and Sussex, 1650-1750, unpublished London Ph.D. thesis (1954), p. 173.

The land tax was assessed on all forms of real property, not merely agricultural. It can be found levied on houses, shops, warehouses, mills, canals, and coalmines (1). In urban areas a high proportion of the assessments would be non-agricultural forms of real property. The only solution appears to be to discard the assessments for urban areas even though sizeable farms often existed within their boundaries (2). By implication if the urban assessments are dispensed with, the rural ones should be sufficiently free from industrial intrusions for these not to significantly affect the results. The returns from the property tax suggest that this is in fact the case. Table 3.1 shows the proportions

Table 3.1 : Estimated Annual Value of Real Property in Kent for year ending April 1843.

Total Value 32.9m			
Land	45.66%	Houses	47.22%
Tithes	5.93%	Manors	0.01%
Fines	0.60%	Quarries	0.14%
Fisheries	0.06%	Canals	0.01%
Railways	0.04%	Other	2.32%
Mines and iron works nil value			

Source: B.P.P. 1845, XXXVIII, p. 234-5.

of the value of real property contributed by the different types. It shows that industrial forms of real property were not important within Kent at this date. They could, though, be of local significance. Table 3.2 shows

1. The land tax acts state that the tax was payable on "all and every manors, messuages, lands and tenements and also all quarries, mines of coal, tin and lead, copper, mndic, iron and other mines, iron mills, furnaces and other iron works, salt-springs and salt-works, all all mines and works, all parks, chaces, warrens, woods, under-woods, coppices and all fishings, tithes, tolls, annuities and all other yearly profits and all hereditaments of what nature or kind soever they be" - 33 Geo III c5, s4. cf. Hunt, Econ. Hist. Rev. 1.493; J. Langton, 'Coal Output in South-West Lancashire, 1590-1799' Econ Hist. Rev., 2nd ser., XXV (1972), pp. 48-9.
2. This can be seen from the assessments for the Sandwich parishes.

the sources of real property within the St. Augustine East division in 1843. Again the same conclusion emerges that industrial forms of real property were not important within the area. The selection of a rural area for study should result in the removal of this source of error.

Table 3.2 does indicate that there may be other sources of error than industrial property in rural areas. It shows

Table 3.2: Annual Value of Real Property in the St. Augustine East division of Kent year ending April 1843

Parish	Total Value £	Lands %	Houses %	Tithes %	Manors %
Adisham	2,862	89.4	10.6	-	-
Ash	21,757	70.6	15.4	13.9	-
Barfrestone	710	52.8	24.6	22.5	-
Barham	6,157	61.9	19.6	18.5	-
Betteshanger	1,434	90.2	9.3	-	-
Bishopsbourne	2,726	82.5	17.5	-	-
Buckland	7,486	27.6	72.4	-	-
Boldred	2,264	82.5	4.5	13.0	-
Denton	1,143	62.1	20.8	15.3	1.7
Eastry	7,497	84.6	15.4	-	-
Elmstone	1,317	76.4	3.9	19.7	-
Ewell	2,137	54.9	34.9	10.2	-
Eythorne	2,518	43.4	34.2	17.5	-
Goodnestone	3,392	65.1	18.1	16.9	-
Guston	1,797	86.8	8.9	4.3	-
Hougham	3,255	77.3	10.3	11.9	-
Ickham	6,590	81.5	18.5	-	-
Kingston	2,284	80.5	19.5	-	-
Knowlton	1,111	59.7	24.0	16.3	-
East Langdon	2,138	83.3	9.3	6.4	-
West Langdon	872	83.2	11.8	-	-
Littlebourne	5,144	57.1	31.4	11.4	-
Lydden	1,764	71.7	11.0	17.3	-
Minster	14,138	76.3	9.7	14.0	-
Great Mongeham	3,269	37.2	12.8	-	-

Table 3.2 Continued

Parish	Total Value £	Lands %	Houses %	Tithes %	Manors %
Little Mongeham	3,375	75.0	6.1	18.9	-
Monkton	5,206	97.5	2.5	-	-
Nonington	5,212	58.0	27.0	15.0	-
Northbourne	4,378	84.0	10.3	5.1	-
Poulton	512	100.0	-	-	-
Freston	4,615	83.9	16.1	-	-
Ripple	2,505	88.7	11.3	-	-
River	3,883	35.6	56.6	7.8	-
St. Lawrence	14,816	55.7	44.3	-	-
St. Margaret	3,488	71.9	28.1	-	-
St. Nicholas	7,824	95.5	4.5	-	-
Shoulden	5,120	94.6	5.4	-	-
Sibertswold	2,808	81.9	18.1	-	-
Staple	3,134	83.9	11.1	-	-
Stodmarsh	1,769	90.9	9.1	-	-
Stonar	1,628	98.6	1.4	-	-
Sutton	1,102	83.1	11.9	-	-
Tickness Borough	343	93.9	6.1	-	-
Tilmanstone	2,176	72.3	27.7	-	-
Waldershare	886	90.0	-	10.0	-
Westcliffe	1,845	95.4	4.6	-	-
Whitfield	1,737	60.5	23.0	16.5	-
Wickhambreaux	5,884	86.3	13.7	-	-
Wingham	7,893	55.7	28.9	15.4	-
Womenswold	892	94.2	5.8	-	-
Woodnesborough	9,867	76.2	8.3	15.4	-
Wootton	1,445	58.4	24.8	16.7	-
Worth	8,034	80.9	11.3	7.3	-
<b>TOTAL</b>	<b>218,138</b>	<b>73.3</b>	<b>19.4</b>	<b>7.3</b>	<b>0.01</b>

Source: B.P.P. 1845, XXXVIII, p. 346.

Notes: It is presumed that Ham is included in Bettesham or, Charlton in Buckland, Chillenden in Knowlton, and Oxney in St. Margaret at Cliffe.

that while land provided the main form of real property by value, a significant minority was provided from tithes and houses. Tithes represent a claim on agricultural production but are a transfer income. Their inclusion in figures derived from the land tax assessments would provide a bias towards the higher values for farm sizes. The inclusion of houses would provide a bias towards the lower values, inflating the number of small farms.

An extra citation of the 1843 figures backdated as a correction to the land tax assessments is not likely to provide an acceptable solution to the problem. Population growth means that the figures for the value of houses would certainly overstate the proportion of real property they accounted during the period under study. This is further complicated by urbanisation. The relatively high proportion of real property contributed by houses in River and Buckland reflects the growth of Dover, and in St. Lawrence the growth of Ramsgate. The absence of tithes in 1843 does not necessarily mean that they were absent at an earlier date. For example, in 1843 no tithes were recorded for Ripple but tithes are listed in the land tax assessment for 1831. The tithes there are recorded as being let in small units to the main tenants in the parish. It is likely therefore that between 1831 and 1843 the tithes were consolidated into the farms by redemption. A comparison between table 3.2 and 3.3 shows that there were parishes for which no tithes were recorded in the land tax assessments but are recorded for 1843. It is difficult to explain why this might be the case. A possible explanation is that with plural livings and lay impropriators, tithes may have been taxed at the proprietors' place of residence rather than the place of collection. For many of the parishes an important part of the tithes were compositions for marshland and pasture compounded into a payment per acre rather than being collected in kind. There would therefore be less opportunity to tax these where they were collected. For example, at Wickhambreaux, in addition to 18 acres of glebe, the rectory received from the marshlands in the Preston and Wickham valleys a payment of 2d an acre and in

the Newnham Valley 1<sup>st</sup> d (1). With the quota system used in the land tax, it is likely that tithes assessed to a parish in 1831 would have been assessed there since 1692 as a transfer to another parish would have involved a substantial loss of taxable capacity. The parish quota would then have to be maintained by higher rates on other property. This opens the possibility of tracing tithes through the assessments once they have been identified.

It is possible to estimate what proportions of the land tax in a parish was contributed to by each type of real property. After 1825 the assessments contain a brief description of the property such as "house and land", "rectory" and "farm". It is unlikely that the assessors were particularly rigorous in their usage of the terms but some broad categories of property can be distinguished. Direct comparisons with table 3.2 are probably unwise due to the figures being on a different basis. Table 3.3 presents the information derived from the land tax assessments for the St. Augustine East division about the nature of the property taxed. The data relates to 1831 or the nearest year to that for which assessments have survived.

Table 3.3 : Proportions of the Land Tax Assessed on the different types of property in the St. Augustine East division circa 1831.

(Percentages)

Parish	Indust- rial	Resid- ential	Premises & Land	Land	Woods	Tithes	Un- sp.
Adisham	0.8	0.2	91.2	2.9	4.9	-	-
Ash	1.3	0.3	50.8	40.9	-	-	6.6
Barfrestone	-	7.7	74.2	3.9	-	14.2	-
Barham	-	0.1	75.3	2.3	11.0	10.6	0.1
Betteshanger and Ham	-	-	31.0	4.6	-	14.4	-
Bishopsbourne	-	-	34.1	3.5	12.4	-	-
Buckland and Charlton	16.3	11.7	55.7	4.9	-	11.4	-

1. W. Hasted, History and Topographical Survey of the County of Kent, Canterbury (2nd edn, 1797-1801) II,  
p. 160.

Table 3.3 (Continued)

Parish	Industrial	Residential	Premises on Land	Land	woods	lithes	Unsp.
Coldred	-	-	57.1	42.9	-	-	-
Denton	-	1.3	64.6	11.9	11.7	9.0	0.8
Eastry	1.7	4.7	48.0		-	30.9	14.7
Elmstone	-	-	40.0	37.3	1.1	15.6	-
Ewell	4.2	4.5	57.4	3.2	12.5	15.2	-
Eythorne	1.4	-	74.7	11.5	-	12.2	0.2
Goodnestone	0.5	2.3	94.0	-	-	-	3.2
Guston	-	-	93.5	-	1.5	-	-
Hougham	0.1	-	54.6	32.4	0.7	12.3	-
Kingston	-	-	30.9	3.0	11.1	-	-
Knowlton & Chillenden	1.7	2.3	61.5	21.7	-	12.5	-
E. Langdon	-	2.7	-	37.2	-	-	10.2
W. Langdon	-	2.3	92.3	5.0	-	-	-
Littlebourne	0.4	13.2	56.3	0.3	9.1	10.7	4.4
Lydden	1.3	0.9	60.5	27.5	9.0	-	0.9
Minster	0.2	6.3	60.7	24.0	-	6.7	2.2
Gt. Mongeham	-	-	37.6	51.1	-	11.3	-
Et. Mongeham	0.1	0.3	78.6	9.5	0.1	7.3	4.1
Monkton	-	2.3	47.5	32.5	-	13.3	4.0
Nonington	0.3	-	4.6	93.7	1.4	-	-
- Easole	-	-	93.6	-	0.9	-	0.5
- Froham	-	0.4	31.0	10.6	8.0	-	-
Northbourne	0.7	-	92.8	5.6	-	0.9	-
- Tickness	-	-	39.5	10.5	-	-	-
Roulton	-	1.5	34.6	3.5	4.6	-	0.9
Preston	-	-	49.0	33.3	-	12.2	-
Ripple	-	-	6.5	63.4	-	22.5	7.7
River	-	-	97.3	2.2	-	-	-
St. Lawrence	0.9	10.7	34.3	11.7	-	11.7	30.1
St. Margaret & Oxney	-	7.0	62.1	30.9	-	-	-
St. Nicholas	-	6.0	58.4	29.3	-	5.9	-
Shoulden	-	-	9.1	90.9	-	-	-
Sibertswold	-	6.5	74.6	14.4	4.4	-	-

Table 3.3 (Continued)

Parish	Industrial	Residential	Premises & Land	Land	Woods	Fishes	Unsp
Staple	-	0.2	68.6	30.9	-	-	0.3
Sutton	0.9	-	37.3	60.1	-	-	1.2
Tilmanstone	-	0.9	70.4	2.2	-	26.5	-
Westcliffe	-	-	51.1	29.7	-	19.2	-
Whitfield	0.5	-	-	93.9	0.5	-	-
Wickhambreaux	3.3	-	52.6	34.5	-	9.6	-
Wingham	3.8	13.5	42.3	33.5	0.2	6.7	-
Womenswold	-	9.1	51.3	5.7	33.9	-	-
Woodnesborough	1.6	0.5	-	95.9	-	1.6	0.4
Wootton	-	3.7	64.2	32.1	-	-	-
Worth	0.1	-	49.7	45.2	-	4.4	0.6

Source : R.A.S. Q/MFJ

Notes : Ickham and Waldershare have been omitted as the property is not described in the assessments, and Stonar as the property, though described, is not assessed due to the complete redemption of the parish quota. For Ash an annuity on a farm amounting to 0.02 per cent of the assessment has been omitted. For Eastry premises and land cannot be separated as several properties are named but without identifying which part contains the buildings. For Knowlton the premises and land include a property described as a farm and woodland.

In Table 3.3 a seven-fold classification of the property has been used. The industrial classification consists of all property which was not agricultural. This includes mills, forges, shops, stables, breweries, oasts, malt-houses, public houses, brickeries, and the Wesleyan chapel at Ash. It also includes all the land and houses attached to them. The classification is therefore the maximum extent of industrial property in this area. It includes any processing plant attached to agriculture, such as oasts, cultivated land in the hands of the entrepreneurs, and residential accommodation. Even with this broad definition, the proportion of the land tax assessed on this type of property was small and would not significantly affect the statistics.



The residential property is that described as houses, cottages, or tenements where there was no specific mention of land. There is probably no clear distinction between this and the third category, premises and land. This group includes properties described as farm, house and land, cottage and land, and house & c. There is no reason to suppose that any consistent definition of what constituted a house with land as opposed to a house or a cottage was in use, but the distinction represents an attempt to estimate the maximum likely extent of residential property without land. The proportion of residential property for which there is no mention of land accounts for a relatively small proportion of the total tax. The fourth category adopted is of land for which there is no mention of accommodation. In addition to land described as such, properties described as barns and land have been included. Woodland, though, has been separated. East Kent is not a wooded area and so only a relatively small part of the tax quota was paid on woodland. Land and premises with land account for the bulk of the tax assessment in each parish.

The sixth category adopted is tithes. This represents the maximum assessment for tithes at the time as it includes all sums assessed as tithes, rectories, parsonages, and vicarages where there is not evidence that these consisted entirely of glebe. For example, Shoulden parsonage is described as consisting of glebe land and has been included in land. With the exception of Northbourne, all the properties appearing in the tithe category include both glebe and tithes. This is shown both in the assessments, which describe the properties as tithes and land, and in the descriptions given by Hasted. It seems reasonable to take this as the maximum extent of tithes in 1831 though redemption during the period may mean it was greater at an earlier date. The final category consists of property that is not described in the assessments. With the exception of St. Lawrence, this forms only a small proportion of the total, though in the case of East Langdon and Ash it may include tithes that would not otherwise be accounted for.

The data presented in table 3.3 suggests that in a rural area like the St. Augustine East division it may be possible to deal with the problems presented by non-agricultural land uses. Industrial uses did not represent a significant part of the tax assessment. Some of these, such as public houses, with their accompanying land, involved businesses similar to agricultural ones. Others, such as mills and maltings, were involved in the processing of agricultural products. In an area outside the main forest area, woodland is not likely to seriously affect the results. Since woodland normally was retained by the landlord for his own exploitation and treated as an integral part of the estate, it would appear permissible to treat woods as agricultural land rather than as forestry, and to regard them as arable land even though the crop produced had unusual characteristics.

Residential property appears as a more serious problem. Although Table 3.3 would suggest that in extent it formed no greater proportion of the assessments than tithes or woodland, the problem that arises is through the diffusion of its ownership and occupation. Moreover, many of the properties entered under premises and land had a comparatively small assessment which might indicate that most of the valuation was of the buildings rather than the land. The possibility would then exist of distortion through the inclusion of what were primarily residential properties amongst small farms and smallholdings. The use of a threshold to exclude properties which might be mainly residential would also serve to exclude many of the smaller properties described in the assessments as land.

A re-examination of the question suggests that the problem may not be as serious as it at first appears. Davies has argued that the assessments were made in respect of the land alone so that they did not include a valuation of the house. He based his argument on the low valuation resulting which he thought was less than would be the case if the house was also valued. He has received some support from Hunt who found that only a small proportion of the total houses in a parish were assessed to the land tax (1).

The land tax acts do not mention houses among the objects to be taxed, only messuages. Houses were also subject to other duties such as the window tax and inhabited house duty, which taxed them directly. Table 3.4 confirms Hunt's view that the land tax assessments contain only a small proportion of the housing stock. A comparison is made between the houses listed in the land tax assessments for 1831, or nearest equivalent date, and the number of inhabited houses recorded in the 1831 census. Only in parishes with a housing stock consisting of a few farm-houses are the two figures comparable. In two of the assessments there is a clear indication that the tax was levied on land rather than houses. At Woodnesborough, with 157 inhabited houses in 1831, the only buildings recorded are two groups of cottages and four public houses and their land. At Whitfield none of the houses are recorded, but the pattern of land ownership and occupation is similar to the other parishes, suggesting that these properties have not merely been omitted but entered under land. The evidence would suggest that the land tax was a land tax and not a land and buildings tax.

Tithes, parsonages, vicarages, and rectories can be identified in the assessments after 1826. They are sometimes distinguished in the assessments before then, but not invariably so. The assessments made on them tend to be stable, and they can be traced back through the years. Normally they have been excluded in previous studies and this practice has been adopted here. This ensures that they are not confused with productive units. However, tithes do represent a claim on the productive resources. They are a property right over the farms and estates, and their exclusion does give a misleading impression of the quantum of property rights in the hands of the occupier or proprietor. Although the assessments on tithes can normally be traced, some complexities exist. Normally the property included parsonage houses, glebe, or barns and land as well as tithes. No satisfactory method of excluding the tithe element alone has been found. Moreover, tithe redemption causes complications. A property

Table 3.4 : Proportion of Houses listed in the Land Tax Assessments for the St. Augustine East Division 1831.

Parish	Inhabited houses in 1831 census	Houses Listed in land tax assessments	Column 3 as percentage of column 2
Adisham	53	28	52.8
Ash	383	213	54.9
Barfrestone	13	11	34.6
Barham	141	71	50.4
Betteshanger & Ham	7	5	71.4
Bishopsbourne	66	18	27.3
Buckland and Charlton	472	83	13.6
Coldred	17	10	58.8
Denton	30	11	36.7
Eastry	204	53	26.0
Elmstone	15	4	26.7
Ewell	74	22	29.7
Eythorne	72	30	41.7
Goodnestone	70	32	45.7
Guston	35	20	57.1
Hougham	59	27	45.8
Kingston	57	33	57.9
Knowlton and Chillenden	30	12	40.0
East Langdon	48	7	14.6
West Langdon	18	10	55.6
Littlebourne	141	74	52.5
Lydden	24	11	45.8
Linster	178	162	91.0
Gt. Mongeham	57	29	50.9
Lt. Mongeham	17	17	100.0
Monkton	70	26	37.1
Nonington	143	49	34.3
Northbourne	110	32	29.1
Poulton	3	3	100.0
Freston	107	36	33.6
Ripple	31	5	16.1
River	103	36	35.0
St. Lawrence	390	130	33.3
St. Margaret Oxney	112	28	25.0

Table 3.4 (Continued)

Parish	Inhabited Houses in 1831 census	Houses Listed in land tax assessments	Column 3 as percentage of column 2
St. Nicholas	114	66	57.9
Shoulden	61	13	21.3
Sibertswold	53	29	50.0
Staple	94	50	53.2
Sutton	24	9	27.5
Tilmanstone	46	23	50.9
Westcliffe	10	3	33.3
Whitfield	41	0	0
Wickhambreaux	93	36	23.7
Wingham	192	137	71.4
Womenswold	34	26	76.5
Wootton	22	13	59.1
Worth	66	26	39.4

Source: H.A.C. Q/R/13; B.P.P. 1833, LXXVI.

Notes: Ickham, Stonar, Waldershare and Woodnesborough have been omitted due to the lack of specification of the properties in the land tax assessments. With three parishes the number of houses listed in the land tax assessments have been estimated. For Lydden, George Belby's cottages for "labourers" assessed at 32 has been counted as two houses. For Minster, the number of dwellings and tenants is not accurately given, the usual form being "cottages" occupied by ~~x~~ "and others". The number of houses has been estimated from the assessments taking 15s 10d as the standard assessment for a cottage in the parish. For St. Margaret at Cliffe, Henry Loud's cottages tenanted by Steward and others assessed at 34, have been estimated as four houses.

described as land belonging to a parsonage in 1831, may have been tithes at an earlier date, and may, mistakenly, be included amongst the land if the date of redemption is not known.

With the exception of tithes, it is unlikely that the other forms of real property than farmland can be identified and, therefore, excluded. Martin has argued that this can be done (1). The experience from this study is that such landed property is neither invariably identified as such, nor, with the exception of tithes, are the tax assessments sufficiently stable to allow such property, once identified, to be traced back and excluded. Mills can be destroyed and woods can be grubbed up. Only tithes present a sufficiently stable property right to enable them to be traced.

The conclusion to emerge is that, if a rural area is taken, then the intrusion of non-agricultural property into the land tax assessments is not likely to be great. With the exception of tithes, it is generally not possible to exclude it, and with tithes there are problems caused, particularly by their redemption. This can influence the statistics but not significantly so. There is no means of distinguishing between different types of landed property on the basis of the land tax assessments. Small farms cannot be distinguished from accommodation land, nor parks from farmland without the use of other sources. Care has therefore to be taken in the interpretation of the statistics.

1. Martin (1966), p.97.

III

In several of the studies using the land tax assessment, it was noted that the persons recorded in the proprietors' column include those who would not be regarded as landowners by historians. It would appear from these studies that the land tax assessors' definition of land ownership embraced not merely freeholders but also, in some circumstances, copyholders and leaseholders. Thus Davies noted:

The term "proprietor of land" in the proprietor column of the land tax returns therefore included, not only the fee simple freeholders, but also the copyholders of inheritance and for lives, and the leaseholders for life or lives (1).

James was not convinced of the existence of any general rules employed by the assessors in defining landowners, concluding:

The most accurate interpretation of the meaning of "proprietor" and "occupier" of the L(and) T(ax) A(ssessment)s seems to be:

proprietor - the person who was ultimately the taxpayer;  
occupier - the person, holding land more or less directly of the "proprietor" from whom the land tax was collected (2).

The implications of these defects are of considerable importance in undermining the value of the land tax assessments as a historical source. As James pointed out:

There is an important distinction to be drawn in agrarian history between a landowner who has a permanent interest in his land and one whose interest is limited and who pays a significant rent to someone else (3).

Inconsistencies in the definition of ownership would call into question the statistics produced. The replacement of one proprietor's name by another in the assessments may not mean that a change of ownership has taken place, merely that the "real" owner's name has replaced that of a more temporary interest (4). Not only would the data produced on owner occupation be challenged but also that concerning farm and estate sizes. This is because the determination of these requires the grouping of tax paid by names of proprietors and occupiers.

1. Davies, D.Phil thesis, p.36. He does point out that copyholders were distinguished in the assessments to avoid electoral fraud.
2. James, op cit, p. 202.
3. Ibid, p. 199
4. Ibid, p. 201

These criticisms of the assessments imply a particular concept of ownership, tending towards a freehold in fee simple. The idea that landownership is permanent implies a time scale. A distinction between, say, freehold and leasehold on the basis of permanence is blurred by the existence of leaseholders for lives and freeholder for life, and by reversionary interests and limitations on settlements in perpetuity. The notion that landownership proceeds from a right rather than a contract is blurred by the existence of rent charges, equitable rights to the renewal of contracts, and the protection in law of certain tenants at will from eviction at the will of the lord. Before it can be decided whether the assessors consistently defined as proprietor the person whom agrarian historians are prepared to accept, it is necessary to examine contemporary doctrines of landownership and their economic implications.

In agrarian history there is a tendency to use a model for analysis in which the management of the farms and the supply of the land and its fixed capital are separated. The former is the function of the farmer while the provision of the latter is deemed to be the role of the landowner. While exceptions to this are recognised, such as where the two functions are performed by the same occupying owner, and the degree of provision of fixed capital by the landlord may vary between a repairing tenancy and share tenancy, the basis of the model is bipartite in its division. Thus, for example, E. Mathias distinguishes between "landowners" who were "interested in land primarily as units of ownership, income-yielding units with rent-paying occupants, not directly as units of production" and a mixed group of farmers and owner occupiers who were mainly concerned with "rights over the cultivation of land" (1).

1. E. Mathias, The First Industrial Nation: An Economic History of Britain 1700-1914 (1969), pp. 50-1.



There is difficulty in applying an economic model of this nature to the legal realities of the eighteenth century. It must be remembered that the model is an abstraction from reality devised for analytical purposes. The realities are more complex and, if they do not fit the model in a particular context, then it is the model, and not the realities that have to be dispensed with. There are difficulties in using the term "Landowner"(1). To introduce the concept of "ownership" at all is, at best, anachronistic and, at worst, spurious. English land law at this time was not a law of property but of interests in the land. The land itself, could not be "owned" only interests in the land. There was no concept of "dominium", absolute ownership of the land, as in Roman law, but of absolute ownership of abstract interest, classified by "tenure", how they were held, and "estate", how great the interest was. The nearest that English law came to absolute ownership of the land was the position of a tenant in fee simple who had a legal estate without incumbrances to which he could prove a good title. Such a creature must have been rare. Normally absolute ownership has been fragmented into its constituent parts. The implementation of these ideas was such as to allow the existence of several interests in the same piece of land. The task of the historian becomes one of identifying which of these interests performs the functions of "landowner" and whether the land tax assessors recognised this interest as the "proprietor" (2).

1. For a fuller discussion of the terms used in this section see H.W. Challis, Law of Real Property chiefly in relation to conveyancing (3rd edn, 1911), edited by J. Sweet; ...I. Hargreaves, An Introduction to the Principles of Land Law (4th edn, 1963), edited by G.A. Grove and J.F. Garner; Sir William Holdsworth, A History of English Law, VII (2nd edn, 1937); A.W.B. Simpson, An Introduction to the History of the Land Law (1961).
2. For a discussion of how the concept of "ownership" can be applied to English land law see F.H. Lawson, Introduction to the Law of Property, Oxford (1953), pp. 80-1, 87-9. The use of the past tense in the above paragraph is in deference to Lawson's views.

Tenure describes the way in which a person holds his land. The concept derives from the feudal system under which all land was held directly or indirectly from the Crown. There is no allodial land in England. The feudal chain could be elongated by sub-infeudation. Through this process a new tenural relation could be created between the tenant and a new sub-tenant. By the eighteenth century the tenurial system had largely fallen into disuse. Three main changes had occurred to modify the system from the pure feudal one; the statute of Quia Emptores (1290); The statute of Tenures (1660); and the decay of private jurisdictions over justice. However it is necessary to examine the tenurial system in order to determine how to regard copyholders and leaseholders.

Under the statute Quia Emptores subinfeudation was outlawed. This meant that alienation could no longer take place by an extension of the feudal chain but by the replacement of a link. The grantor could not convey land to the grantee in such a way as to create a new tenure but only so that the grantee held directly of the grantor's lord. Through the operation of escheat, so that on the demise of a tenant without heirs the land reverted to the grantor, the feudal chain became shorter with the tenants tending towards the position of tenants-in-chief.

The Statute of Tenures (1), which was retrospective to 1645, followed several earlier attempts to control the Crown's feudal rights. The military tenures were abolished and converted into free and common socage. The Crown's interests in the feudal incidents of military tenure, such as wardship, disappeared. The resulting tenure, as the Real Property Commissioners pointed out, was almost absolute ownership:

1. 12 Car. II, c 24.

The tenant in fee-simple of socage land can of his own authority create any estates and interests not contrary to the general rules of law; he can alien it entirely, or devise it to whom he pleases. The alienee or devisee takes directly from him so that the title is complete without the concurrence or privity of the lord (1).

Socage was not the only tenure to survive into the eighteenth century. Grand sergeanty survived the other military tenures but only in a truncated form. Apart from its honorific services, it was essentially the same as Frankalmoin, the tenure by which some ecclesiastical institutions held land, is also believed to have survived. In practical terms the effects of this are negligible. Institutions are not human and hence they do not die without heirs or leave minors as heirs, nor do they find themselves in any of the other situations in which feudal incidents arise.

The statute allowed the customary variants of socage to survive. Their principal effect was to modify the general rules of law within which the tenant could act. Thus the estates of a tenant in borough English who died intestate would be subject to ultimogeniture rather than primogeniture as in socage. The main feature of the customary variants of socage was that, unless it could be proved that the customary tenure applied to a piece of land, the common law of socage was deemed to apply.

In Kent several customary tenures were found. For example, at Westerham borough English occurred (2). However the principal customary tenure of Kent was gavelkind (3).

1. B.P.L. 1831-2 XXIII, p. 328.
2. J.D. Horwood, The Common Law of Kent or Customs of Gavelkind with the deviations concerning Borough-English, ed. Thomas Robinson, Ashford (1853), p. 32a.
3. The term "gavelkind" is often applied loosely in contemporary and recent writings to all forms of partible inheritance. The correct usage is the description of a tenure, one of whose features is partible inheritance. The tenure is found only in Kent.

Gavelkind was the socage tenure of Kent at the time of the Norman conquest and hence did not apply to any land formerly held by military tenure nor to the ancient demesne of the Crown (1). The amount of land in gavelkind had been reduced by a series of disgavelling statutes passed between 1495 and 1623 (2). There are different versions of the tenure in the different records of the custom in which the law was recorded (3), but, in essence, the tenure differed from socage in four main respects (4). When a tenant died intestate his tenement was partible among his heirs male. Secondly, a widow was entitled to a moiety as dower instead of the third of her late husband's tenements under socage and a widower to a moiety of his late wife's tenements as curtesy. Thirdly, the age of majority for the marriage of an heir was 15, a year later than in socage, and fourthly, felony by the father did not bar the sons from succeeding to the tenements. Gavelkind differed from the other customary variants of socage in that it took precedence over the common law. This meant that land was presumed to be in gavelkind unless a common law tenure could be proved. In view of the tendency for tenants to hold land both in gavelkind and military tenure and the intermixing of the two types of holding (5), there would be a trend towards all land in Kent being regarded as

1. The tenure of ancient demesne was found on manors which are recorded in the Domesday Book as having been in the possession of Edward the Confessor and in the estate of William I. The tenure did not disappear when the lands passed out of royal hands. In Kent the tenure was found on the manors of Aylesford, Dartford, Faversham, and Milton next Sittingbourne. The tenants were not able to use ejectment but possessed special real actions so that it seems permissible to consider them as freeholders in terms of landownership. In Kent the tenure was similar to gavelkind - J.I. Elton, The Tenures of Kent (1867), p. 183.
2. Ibid, pp. 365-91; Norwood, op cit, pp. 39-40.
3. F. Hull, 'The Custom of Kent', Arch. Cant. LXXII (1958), pp. 148-59.
4. H. Neilson, 'Custom and the Common Law in Kent', Harvard Law Review, XXXVIII (1925), pp. 482-98.
5. F.R.H. Du Boulay, 'Gavelkind and Knight's Fee in Medieval Kent' English Historical Review, LXXVII (1962), pp. 504-11.

being in gavelkind. The overall effect of the customary tenures was to modify the rules under which the land was held rather than to alter the position of the tenant. The existence of gavelkind would have been likely to have influenced who was recorded as the proprietor on the land tax assessments only in so far as partibility in intestacy led to a multiplicity of interests. One individual may have performed the functions of the landlord while others retained a beneficial interest. One might also expect to find more life tenancies due to curtesy and the greater proportion of the property allowed as dower.

During the centuries following Quia Em tores, the power of the meane lords was reduced as their manorial courts were reduced in power. The Statute meant that no new manors could be created. By the process of escheat and merger the number of courts would have been reduced. By the eighteenth century many of the courts were in decay or disuse. In respect of the freehold tenants of the manors, the manorial courts had lost most of their raison d'etre. Freehold land, held by fealty, quit rents, and suit of court from six weeks to six weeks, had by this time lost much of its original meaning. Fealty could only take place within the context of the nation state. Quit rents and reliefs were certain by custom and eroded by inflation. The frequency at which the courts were held depended on their receipts compared with the costs of holding them. In an area of freehold tenants, unless there were valuable rights, such as mineral rights or wreck, the court might be held infrequently. For example, on the Earl of Guildford's small manors of East Langdon, Soldred, Aldershare, and Popeshall, courts were only held at intervals of between five and nine years and the business recorded seems scarcely to have justified the holding of courts this frequently (1).

The jurisdiction of the courts had also been reduced. By the twelfth century, the royal writ had been extended to protect the freehold tenants of the manors. During the sixteenth and seventeenth centuries the process was extended to include copyholders. The courts leet could enquire into

1. R.A.C. U 471, M1, M4, M9.

felonies and could punish a variety of offences, such as nuisances, disturbances, and the neglect of public offices (1). There is some evidence that the use of these declined during the eighteenth century. For instance, on the manor of Wickhambreaux there are a number of nuisances reported to the court leet in the first half of the eighteenth century. As they are reported only once, with penalties recorded for non-compliance with the order, one must presume that they were corrected. Thus in 1730 John Golder, Matthew Champion, John Chooler, and William Atrood were presented for allowing trees to overhang the roads, and Andrew Masday and James Read for keeping disorderly houses and entertaining other men's servants. After 1740 presentations cease, except for a series of presentations between 1783 and 1793 of Lady Bethia Gosnan, the lord of the manor, for failing to repair the pound (2).

The reduction in the feudal powers of the Crown and in those of the mesne lords over their freehold tenants means that the tenurial system, in this respect, causes no complication over the definition of landownership. The question, though, does arise as to whether copyhold can be regarded as a tenure, and, hence, whether the copyholder or the lord of the manor should be regarded as the legitimate proprietor.

Copyhold derived from the unfree feudal tenures and hence was unaffected by the statutes of Quia Emtores and Tenures. Its principal characteristic was that the land was held by copy of the manorial court roll. These were similar, in effect, to the freeholders' title deeds. The freehold of a copyholder's estate lay with the lord of the manor and, unlike the freeholder, the copyholder was not seised of his estate, though his estate could be any known to the law. On these grounds it could be argued that the lord should be regarded as the proprietor and, hence, that the land tax does not identify as proprietor the interest

1. J. Scriven, A Treatise on Copyholds, Customary Freeholds, Ancient Demesne and the Jurisdiction of Courts Baron and Courts Leet, II (1823), p. 873-905.

2. K.A.O. U433, M18.

that is required. However, it is possible to argue that in certain key respects copyhold and freehold had become closely assimilated by the eighteenth century. It can be argued that the practical implications of being deprived of seisin and holding land by the will of the lord had been sufficiently modified to allow the copyholder to be regarded as the proprietor.

Copyholders' interests at the end of the Middle Ages were protected in the manorial courts. Lacking seisin, they were unable to use the real actions available to freeholders at common law. During the sixteenth and seventeenth centuries copyholders' interests became protected, initially in equity and, later, at common law by the extension to them of the protection available to leaseholders (1). Leaseholders were able to use a form of the personal action of trespass, namely ejectment, to protect their property, which was regarded as personal and not real. By the sixteenth century, it had been established that this action entitled the leaseholder, not merely to damages, but to the specific recovery of the tenement. By the beginning of the eighteenth century, it was established that injunctions in Chancery could prevent persons from bringing persistent actions of ejectment over a claim. Thus ejectment came to embody the two principal features of the real actions, the specific recovery of the land and the permanence of judicial decisions on a particular claim.

At the same time as ejectment was being made available to copyholders, freeholders were taking advantage of the improvements it offered over their real actions. In particular, it offered the advantage of speed and was less technical than the numerous narrow real actions. The real actions fell largely into disuse. By 1829 the Real Property Commissioners could write:

1. C.M. Gray, Copyhold, Equity and the Common Law, Cambridge, Mass (1963).

It would have been beneficial to the community if real actions had been abolished from the time when the modern action of ejectment was devised. Within the last hundred years many real actions have been brought after the remedy of ejectment was barred, but we cannot learn that more than one or two succeeded. They have generally originated in the schemes of unprincipled practitioners of the law to defraud persons in a low condition of life of their substance, under the pretence of recovering for them large estates, to which they had no colour of title (1).

In 1333 the real actions were abolished except for those relating to claims over dower and advowson (2). Thus although the copyholder lacked seisin, the means available to him to protect his interest were essentially those available to freeholders.

To the royal courts the test of copyhold status lay in whether the services owed by the tenant were free or unfree, copyhold being descended from the unfree tenure of villeinage. Unfree services were those which were uncertain, being determined at the will of the lord. In legal terms, then, the copyholder was a tenant at will. But by the eighteenth century, the will of the lord was not a free will:

The lord was still the freeholder, but he became a very odd form of freeholder and the tenant remained a tenant at will, but became a very odd tenant at will (3).

During the sixteenth century, the courts intervened to outlaw unreasonable customs and, by the seventeenth century, were prepared to lay down the canons of what was reasonable. The copyholder was a tenant at will who could not be evicted at will but only if he defaulted on the "rules of law", in this case, the custom of the manor. Thus by the eighteenth century, though the seisin lay with the lord, most of the benefits lay with the tenant.

1. B.P.L. 1829, X, p. 42.
2. 3 and 4 William IV, c27.
3. Simpson, op cit, p. 158.



Copyhold estates were not held under exactly the same conditions as freehold. The lord retained some of the benefits of seisin, particularly the franchise, in-heral rights, and rights over woods. Further, the copyholder was not permitted to commit acts of waste, though in this respect he was in the same position as a freehold life tenant. The copyholder was not permitted to grant a lease of more than a year without a license from the lord, and he remained subject to tenurial incidents, such as escheat and forfeiture. But the distinction between freehold and copyhold had become blurred by the intermixing of the two on individual estates, sometimes making it difficult to distinguish between them. This was particularly the case in Norfolk, Suffolk and Essex.(1).

The question of whether the copyholder or his lord should be regarded as the proprietor therefore rests on a matter of definition; how much control does a tenant have to exercise over his holding before he can be regarded as the proprietor?(2). If the copyholder is not to be regarded as the proprietor and the seised lord of the manor is, then the implications for other groups in the society must also be accepted. In particular, the status of the mortgagor and the beneficiary under a trust must also be considered in the light of any decisions taken on the position of the copyholder if there is to be consistency.

1. B.L.F. 1831-2, XXIII, p. 335.
2. Such problems are not uncommon in discussions of this nature. For example, S.D. Thorne has argued that the fee in the twelfth century was not hereditary. He claimed that it was not enough for son to succeed father as the tenant for the principle to be established but the lord's rights have also to be reduced below a certain level. 'English Feudalism and Estates in Land', Cambridge Law Journal (1959), pp. 193-209, but see also Simpson, *op cit*, pp. 46-7.

Before 1925 two main processes could be used in setting up a mortgage. Firstly, the mortgagor could convey the land in fee simple to the mortgagee with a covenant that if the debt was settled on time reconveyance would take place. In this case the seisin would rest with the mortgagee and the mortgagor would be a tenant at sufferance. By the eighteenth century, the mortgagor was regarded as the equitable owner and equity had intervened to protect him from specific recovery by the mortgagee. Alternatively the mortgagor could grant the mortgagee a lease as security. This would enable a mortgage to be raised on leasehold property but there was the disadvantage that the reversion remained with the mortgagor, even in default, and this process declined during the eighteenth century. In many cases the mortgagor would not be regarded as the owner at common law even though he performed the role of the proprietor, but the mortgagee, whose connection with the land was remote, would be so regarded. During the late seventeenth and eighteenth centuries mortgages became important as families turned to them to fulfil short-term commitments and to raise capital in order to avoid barring an entail created by a strict family settlement (1).

The essence of a trust is that it separates the legal title to the property from its beneficial enjoyment. The former is required by the management of the property but the latter can be in the interests of a wider group, and was protected in equity. Following the Statute of Tenures, the courts became more liberal in their attitudes towards trusts and particularly so in their interpretation of the statute of Uses (1535). This statute had been concerned with the prevention of trusts being used as a means of defrauding mesne lords, particularly the Crown, of feudal

1. H.J. Habakkuk, 'English Landownership 1630-1740' Econ. Hist. Rev. X (1940), pp. 7-8; 'Marriage Settlements in the Eighteenth Century' Transactions of the Royal Historical Society, XXXII (1950), pp. 15-30.

dues. With the abolition of the military tenures and, hence, the Crown's interest in feudal incidents, the economic raison d'etre for this legislation was removed. By 1700 trusts were common. The usual mechanism by which a trust was established would appear to be that the land was conveyed to trustees for the use of the owner for his life with the remainder to the use of his heirs male. For example, Richard Beaumont of Whitley in Yorkshire established a trust on his marriage to Katharine Tringer in 1699. Katharine was an heiress and the whole of her inheritance was vested in trustees for the use of Richard and Katharine for life and thence to the use of their heirs. The whole of Beaumont's Whitley estates were settled on trustees to his use for life with the remainder to the use of his heirs male (1).

In the cases of the mortgagor and the beneficiary under a trust, there is a distinction between the common law tenant and the economic landowner. Any definition of proprietorship in relation to copyhold must also be consistent in its treatment of these. It would seem correct to regard the copyholder, mortgagor, and beneficiary as the proprietors, following equity, rather than the seised common law tenants of the land.

The second major concept of English land law, that of "estate" refers to the quantum of interest held by the tenant. This is measured in terms of time. The greatest estate known to the law is freehold in fee simple. Yet even this is not permanent and could be terminated by the failure of heirs. This interest can be divided into several smaller estates. The question arises as to how great an estate constitutes proprietorship.

1. F. Roebuck, Four Yorkshire Landowning Families, 1640 - 1760: An Economic History, unpublished Hull and thesis (1970), pp. 157-8. For other examples of the Rotmans of Scarborough, the Constables of Escringham, and the Brights of Jorbook and Badsnorth, see pp. 11, 234-5, 432. It is interesting to note that Roebuck did not entitle his thesis "The Landowning Trustees of Four Yorkshire Families"!

Tenure has traditionally been concerned with estates that are uncertain in their duration. This means that the smallest estates recognised as being held by tenants are those for life. Estates for years are certain as to their duration. In economic terms though it is necessary to examine the duration of an estate in terms of the functions of the landowner. As we have seen above, the landowner is responsible for the supply of the land and its fixed capital. While the land itself is virtually indestructable, the fixed capital has a limited life over which the expenditure on it must be recouped. In economic terms the uncertainty in the duration of an estate would be better applied to the life of the fixtures than to that of the tenant.

The law of agricultural fixtures differed from that of trade fixtures. Whereas the latter could be removed before the termination of the tenancy, the former reverted to the landlord. This practice was modified by customary tenant right. Under this the landlord compensated the tenant for certain improvements that the termination of the tenancy precluded a full return for the tenant. These normally included the crops that the outgoing tenant had sown and left in the ground, the preparation of the soil for tillage, straw, hay, and dung left on the farm, and growing underwood. The specific items compensated varied between areas and, in some, items like marling and draining were also included. But unless specifically stated in the lease, items other than those customarily compensated would not be paid for by the landlord. These included most of the improvements associated with agricultural improvement in the eighteenth century (1). Unless the estate was of sufficient duration to allow for the recouping of expenditure on such investments, the interest cannot be regarded as amounting to proprietorship as it would not be rational to provide the fixed capital.

1. Select Committee on Agricultural Customs, 1844, 1847-8, VII, pp. 3-4.

The division of the fee simple into smaller estates leads to the existence of several interests in the same piece of land at the same time. It is necessary to decide which of these can be regarded as the proprietor. The fee simple can be divided into three main types of interest, remainders, reversions, and life tenancies. Remainders and reversions confer the right to future seisin under certain circumstances. A reversion exists where the tenancy is terminated, for example, through the failure of heirs, and the land reverts to the grantor. A remainder exists where a person has the right to that part of an estate not exhausted by the term of the present tenant. Remainders could, by the eighteenth century, be contingent, for example, dependant on the birth of a son. Thus the strict family settlement divides the fee simple into a life tenancy for ego's son and a contingent remainder in tail for ego's unborn grandson.

What then were the powers of the life tenant? At common law these powers were limited, though the terms of a particular settlement could extend them. The life tenant was liable for waste but without liability for permissible waste. He was unable to alienate the land for a period greater than his own life. In spite of these limitations, it would seem sensible to regard the life tenant as the proprietor in preference to those with larger interests that would not become effective until a later date. Those with larger interests would not have an influence on management. One must therefore recognise that in many cases the powers of the proprietor were not so great as some historians would imply.

One major interest in the land has not so far been considered, namely that of the leaseholder. In so doing one must take into account the somewhat anomalous legal position of the tenant and, perhaps, impose a consistent treatment which is not possible in a legal sense. One should at this stage draw attention to the fact that the land tax acts granted exemptions to certain charities under certain conditions and that these conditions tended to result in the appearance of the leaseholder as the proprietor in the assessments.

The main characteristic of leasehold is that it is a contract rather than a tenure. The leaseholder enjoys the legitimate possession of the land but not the seisin. Further, he pays a significant rent for the use of the land and its fixed capital for a specific period of time, although this period may be uncertain where the lease runs for life or lives rather than for years. Although the leaseholder held his land by virtue of a contract, this possession, as we have seen, was protected in the same way as a tenure. It would therefore not be consistent to argue that a realistic distinction could be drawn in the eighteenth century between real and personal property on the basis of their rights to protection. A leaseholder may enjoy a longer occupation of the property than a freeholder. The freeholder may come into his estate through a barred entail and may only be a life tenant whereas a leaseholder may own a lease for lives. Yet the key feature of leasehold remains its contractual element. The question becomes one of deciding under what circumstances the payment of rent for the provision of the land and its fixed capital debars the lessee from being considered the proprietor.

To answer this question requires an examination of the institution of leasehold during the eighteenth century. The characteristic leaseholder in this period was a farmer contracting for a farm for a period of years. An important feature of his lease was that it contained covenants restricting his mode of farming, thus protecting the landowner's reversionary interest. Because of this there seems to be no difficulty in regarding him as the occupier and not the proprietor of the land. He owned his lease but paid a significant rent to the freeholder for the supply of the land and its fixed capital, and was subject to restrictions that ensure that he did not depreciate the freeholder's property. All of these underline the temporary nature of his interest (1).

1. For example see R.H.S. Parker 'Coke of Norfolk and the Agricultural Revolution', Econ. Hist. Rev., 2nd ser, VIII (1955-6), pp. 158-63.

Yet this was not the only form of leasehold that existed in the eighteenth century. The notion of a leasehold tenant farmer does not adequately convey the interests and powers of some leaseholders. These leaseholders differed from tenant farmers in three important respects. Firstly, their role was not one of a farmer but of a middleman in land. They tended to lease land from the Church and institutions like the Oxford and Cambridge colleges. This they sublet to farmers, often on lease. These men were frequently large landowners in their own right and, in their estate management, tended to treat their leasehold property in the same way as the rest of their estate. Thus, for example, the Earl of Guildford possessed an estate in East Kent centred on his summer residence of Waldershare Park, which in 1760 totalled some 7727 acres. A substantial proportion of this comprised leasehold estates at Eastry and Fairfield which were leased from the Dean and Chapter of Christ Church Cathedral in Canterbury. The latter estate covered almost the whole of the parish being 1120 acres in size. This was leased to three tenant farmers (1). As far as can be seen from the estate correspondence, the steward made no distinction between the freehold and leasehold estates in the conduct of his duties.

Secondly, these leaseholders differed from tenant farmers in possessing larger estates. The leases they possessed were long ones, normally of twenty-one years but in some cases for three lives. The rent paid was considerably lower than for tenant farmers, being in the form of a small reserved rent with periodic fines levied for the renewal of the lease. The fines were based on the value of the estate and the rate of interest. The lessees lived as rentiers from the margin between the reserved rent and fines and the market rent paid by the sub-tenants. For example, in 1310 John Bridges purchased the remainder of

1. K.A.C. U471 A4.

the lease of St. Nicholas Court Farm in St. Nicholas at Wade from the devisees of Mrs. Judith Finch. The lease was originally granted to Mrs. Finch for 21 years by Queen's College, Cambridge. Bridges paid £10,150 for the seventeen remaining years. The property consisted of St. Nicholas Court itself, which had been surveyed at 384 acres, and some smaller properties surveyed at 165 acres. Over the year prior to purchasing the lease, Bridges paid Mrs. Finch £900 for St. Nicholas Court alone. To the College, he now paid a reserved rate of 216 cash and a grain rent which amounted to £100 to £150 p.a. for all the property. The College normally charged a fine of two years' rent for the renewal of seven years of the lease (1).

Even the disparity between the reserved and the rack rent does not fully indicate the control these leaseholders exercised over their estates. They appear to have had considerable influence over the renewal of their leases. While on the estates of the London hospitals of St. Bartholomew and St. Thomas negotiations would not be entered into until within three years of the termination of the lease, this practice was not followed by other institutions and, even on these estates, Tudor legislation limiting the length of lease permitted was flouted (2). For example, on the Dean and Chapter of Canterbury Cathedral's estates it was the practice to fill the lease as a life dropped or period of seven years elapsed. Preference was given to the existing tenants rather than to new ones and these seem to have enjoyed a form of tenant right in the renewal of leases. This tended to ensure that the larger, more lucrative estates remained in the hands of the same gentry families for long periods as, for example, happened with the Oxendens at Adisham (3). The Select Committee on

1. K.A.O. U1231 E8.
2. B.A.C. Swann, A Study of Some London Estates in the Eighteenth Century, unpublished London Ph.D. thesis (1964), pp. 11-13, 15.
3. D.A. Heaton, A Study of the Structure of Corporate Estate Management of the Lands of the Dean and Chapter of Canterbury 1640-1760, unpublished University of Kent at Canterbury M.A. thesis (1971), pp. 109-11.



Church Leases reported in 1839 that original leases were rarely granted by ecclesiastical corporations, the normal practice being to renew partially completed terms. The effect of this was to considerably alter the bargaining position of the lessor and lessee (1). The lessee could, therefore, choose the time most favourable to him to renew as the lessor's administrator would have to balance the certainty of a fine now against the possibility of a larger fine two lives, or fourteen years later, if he lived that long! While this did not prevent some hard bargaining taking place from time to time, it would strengthen the position of the lessee (2).

These leaseholders differed from leasehold tenant farmers in a third respect, namely the degree of estate management they were expected to undertake, and, hence, the fewer restrictions placed by their leases on their actions. The Dean and Chapter of Canterbury Cathedral were anxious to keep their participation in estate management to a minimum:

The Chapter's direct influence in the actual units of the estate was limited to the setting of fines, aspects of maintenance, some manorial court jurisdiction, the collection of manorial and franchise dues and the exploitation of some woodlands.

Where the manorial receipts were small, the tenant was expected to maintain the court at his own expense. The tenant had to undertake most of the estate administration and the supervision of undertenants. The lessees were responsible for routine repairs, though extensive repairs were allowed against fines but not against the reserved rent. The lessee could invariably sell or assign his lease at will. There were certain husbandry clauses in the lease to safeguard the estate from depredations but sub-letting was not normally restricted (3). The select

1. B.R.L. 1839, VIII, p. 242, 243-9.
2. For example see the correspondence between Countess Rockingham and Rev. Dr. John Lynch, Dean of Christ Church Cathedral, Canterbury, over the renewal of the Fairfield lease, 1740-51 - H.A.C. U471 34.
3. Heaton, op cit, pp. 71, 82, 83, 93, 95, 98, 100, 116; G.H.S.S., Dean and Chapter of Christchurch Cathedral, Canterbury, General Registers.

Committee on Church Leases reported that the leases contained none of the usual covenants in agricultural leases, although timber, minerals, quarries, and sporting and fishing rights were normally retained by the lessor. The restrictions were similar to those placed on copyholders. The lessor did not normally expect to contribute to agricultural improvements, though estate timber might be made available for repairs (1). On the Dean and Chapter of Canterbury's estates it was felt that long leases encouraged long term improvements by the tenants (2). Thus these leaseholders were less restricted than tenant farmers and they were expected to make a greater contribution to the land's fixed capital and its maintenance.

By the 1730s there existed a body of opinion that regarded the lessees rather than the corporations as the proprietors. Thus Everard Fleetwood argued that for the ecclesiastical lessees longo possessio parit jus possidendi. He thought that while lay estates were absolutely and unconditionally owned, the ecclesiastical landowners really possessed a tenancy for life for the benefit and use of others. This placed the leaseholders of an ecclesiastical landowner in a different position from those of the laity. He argued that their tenure entitled them to a right of renewal on the payment of a reasonable fine and that this fine should be certain rather than be left to negotiation between the parties (3). An anonymous pamphleteer argued that the objections raised against these leaseholders were precisely those formerly raised against copyholders and that the law had subsequently been modified in their favour in the way that was now asked on behalf of the leaseholders (4)

1. B.P.F. 1839 VIII, p. 244.
2. Heaton, op cit, p. 111.
3. E. Fleetwood, An Enquiry into the Customary Estates and Tenant Right of those who hold lands of Church and other Foundations (1731)
4. Anon, Reasons for a Law to oblige spiritual persons and bodies politicke to renew their leases for customary and reasonable fines (n. .)

It would be wrong to accept these arguments at their face value for, as Edward Laurence pointed out, their authors seemed to expect easier terms from the Church than the laity and, in consequence, it was the lessor who suffered from the conditions (1). The Church's supporters correctly pointed out that while the lessors would not like to evict an old tenant, the tenant had no right beyond that granted in his lease (2).

Let before the opinions of Fleetwood and his associates are rejected, it is interesting to look at the conclusions reached by the Select Committee on Church Leases a century later. They recommended that the leasehold land should be enfranchised, either in the form of a rent charge or a capital payment. They advocated the abolition of the fines system and the conversion of the church leasehold into fee simple, with the Church's interests maintained by a system of money payments and corn rent (3). The conclusion they reached is therefore very similar to that of the anonymous pamphleteer quoted above.

It would, perhaps, be permissible to regard these leaseholders as the proprietors and to treat the institutions as possessing a reversionary interest in the event of the lease being allowed to lapse. In so doing one is defining these leaseholders as tenants whose service is in the form of a perpetual rent charge. It does involve bringing into English law concepts which were not then present but were not unknown to it.

Two models exist of how long leaseholders could be regarded as different from tenant farmers, the Scottish feu system and the tenure of fee farm in medieval England. In Scotland the predominant urban tenure was the feu. The tenure was created by a disposition granted by the lord in favour of the vassal. Nominally it contained an obligation upon the vassal to pay a fixed feu duty with a double duty every nineteenth year or so, with restrictions on the use of the property. The system avoided the reversion of the

1. E. Laurence, A Dissertation on Estates upon Lives and Years (1730), pp. 43, 49, 89.
2. J. Borham, A Defense of the Churches Right in Leasehold Estates (1731), p. 23. It is interesting to compare the views expressed in this debate with those embodied in the 1967 Leasehold Reform Act.
3. B.P.P. 1339 VIII, p. 255.

of the property to the ground landlord that takes place under a leasehold system while conferring security of tenure and absolute ownership of the buildings (1).

Under Angevin law, fee farm was an hereditary tenure. Whereas military tenures were granted in return for knight service, this was granted in return for a perpetual rent service. This differed from leasehold in that there was no contract and the rent was a service, not a charge. Under medieval law the fee farm was protected by real actions. Unlike the socage tenants, the firmarii were men of substance, not peasants. The mesne lord retained a reversionary interest through escheat. The tenure was destroyed by Quia Emptores as it involved subinfeudation of the fee simple (2). It would appear that the lessees of ecclesiastical and similar bodies in the eighteenth century had more in common with these models, particularly with the tenure by fee farm, than with leasehold tenant farmers.

The essence of the above argument in this section is that the use of an economic model centring on the landowner/tenant farmer relationship requires the imposition of ideas of landownership on to a system that lacked these concepts. It has to involve the identification from among a number of landlord/tenant relationships those who were responsible for the provision of the land and its fixed capital for agriculture. In particular, one is obliged to decide under what circumstances persons whose titles were as copyholders or leaseholders actually performed the role of proprietors and should be considered as such. It has been argued that the definition of proprietor would include, but not invariably so, freeholders, and also copyholders and some leaseholders, but in such a way that there is only one proprietorial interest in a piece of land at any one time. The question arises of whether such an explanation

1. Report of the Scottish Land Enquiry Committee (1914) p. lix-i, 292.
2. Simpson, op cit, pp. 73-4; R. Lennard, Rural England 1036-1135: A Study of Social and Agrarian Conditions, Oxford (1959), pp. 110-16.

removes the apparent divergence between the land tax assessments and the preconceptions of historians. The land tax taxed those who enjoyed the fruits of ownership and therefore would be expected to adopt the definition elaborated above. This would explain the existence of copyholders and some leaseholders in the assessments as proprietors. A comparison between estate documents and the assessments shows that not all the divergencies can be explained in this way, but that such a definition would go a long way towards removing this type of error (1).

Most of the discussion of the definitions used in the land tax has centred on the meaning of the term "proprietor". To some writers the definition of the term "occupier" has also given rise to some concern. James was not convinced that the name appearing in the occupiers' column was that of the actual farmer due to the unknown extent of sub-tenancy:

The question of sub-letting is a serious one and has received little attention. It affects tenancies from year to year almost as much as leaseholds, but it is extremely difficult to assess the social importance of it (2).

The farmer was defined above as the person who provided the variable capital and managed the farm. Where the occupier was not the farmer, the land tax assessments would not identify the person in whom we are interested.

1. This type of definition would appear to have been used in other official documents. The definition is consistent with the criticisms made by G.C. Broderick of the returns of landownership compiled in the 1870s - English Land and English Landlords: An Enquiry into the Origin and Character of the English Land System, with Proposals for its reform (1831), pp. 153-64.
2. James, op cit, p. 202n.

This would not be serious if it were not for the suspicion that sub-tenancy alters the size of holding. One suspects that it was a function of the sublessor to break bulk in land so that the actual units farmed may be smaller than those which would appear from a study of the sub-lessee's enterprises. While no estimate can be made of the extent of sub-letting, it is possible to examine some aspects of it and, hence, to estimate its effect on the resulting statistics.

There is evidence to show that sub-tenancy was disapproved of by proprietors, who naturally wished to protect their property from permissible waste, and to preserve their reversionary interest, by laying obligations on the farmer not to engage in destructive practices. Many tenancy agreements contain clauses forbidding sub-letting. For example, a lease between Daniel and John Winford and Lord Conyngham for Minster Court and Brook farm in Minster in 1759 contained a clause forbidding the assignment of the lease without the permission of Lord Conyngham and sub-letting. The lease also contained clauses concerning the repair of hedges, ditches and fences, prohibiting the sowing of successive wheat crops, the removal of manure from the farms, and for the preservation of timber and fruit trees. These clauses were all concerned with the prevention of permissible waste (1).

If the land tax adopted the definition of proprietorship suggested above, then it is likely that many of the problems of sub-tenancy would disappear. Many lessors would be regarded as proprietors, and the freeholders as enjoying a reversionary interest. Even where sub-tenancy existed, this may not prove to be a problem according to the nature of the agreement concluded between the sub-lessor and his sub-tenant. A sub-lessor, for example, who had a share-cropping agreement with his tenant would be responsible for the provision of the variable capital and would participate in the risks of the operation. The error in regarding such a sub-lessor as the farmer would not be serious.

1. K.A.C. U438, 245.

A casual examination of estate records reveals a number of cases which are technically sub-tenancy but which closer inspection reveals would not cause a bias in the statistics. A person other than the farmer could appear as the tenant for several reasons. Where the farmer was below the age of majority or inexperienced, a person of more substance may be recorded as the tenant when, in reality, his role was to act as guarantor of the lease. Thus, for example, when John Hoile's lease from Lady Conyngham expired in 1811 he asked that his son-in-law, Edward Gibbons, be entered in the new lease as joint tenant as he had "been in partnership with him for some years past"(1). Technically, Hoile had sub-let his farm to the partnership of Hoile and Gibbons. In 1819 Stephen Elgar, the steward of Lord Jowper's Wingham estate, who was tenant of his Wingham Court farm, wrote to Lord Jowper to report that he had Danbridge farm, Wingham, under his own management. Danbridge had been let to his brother, John Elgar, who had been inattentive to its management, being a drunkard. In order to restore the farm, Stephen Elgar had taken it on and installed his eldest son in the farmhouse to assist with the management. In this case Stephen Elgar senior and junior were sub-tenants of John Elgar. On the same estate, in the same year, Matthew Sankey asked to assign his lease to his son-in-law, Thomas Jooper. He revealed that Jooper had managed the farm for some three or four years previously (2). Instances like these would be unlikely to seriously alter the statistics whichever party the land assessors regarded as the occupiers.

As far as can be discovered, the type of property likely to be sub-tenanted was frequently of small importance. The type of property was likely to be wayleaves, houses the farmer did not require for his own use or which were intended as tied cottages, or easements. Sometimes exchanges of land between farmers took place which involved sub-tenancy. For example, as the result of an exchange of land between William White and John Bridges at St. Nicholas

1. R.A.O. U438, E1.

2. R.A.O. U449 E23.

at Wade in 1790, White paid Bridges 31 s.a. rent. Part of the land exchanged by Bridges was tenanted by him as part of his lease at St. Nicholas Court farm so that White became his sub-tenant (1). While the extent of sub-tenancy is unknown, it has not been established that it affects the statistics derived from the land tax assessments.

1. K.A.O. U1231 E5.



IV

The land tax assessments list the tax paid on each holding. The assessment was based on the rack-rent for each holding in the 1690s which means that if acreages are to be derived from the assessments this can only be done indirectly through the use of ratios. The question of which ratio to use has long been a source of difficulty to students of the land tax and in the more recent discussions it has been suggested that no satisfactory ratio can be found. It is necessary to examine the ratios used by earlier writers in order to estimate the degree of error present in their work and to discover if a more satisfactory approach can be found.

The starting point, as with many of the problems of using the land tax, is with L. Davies. Davies examined the question of ratios in some detail. Both Gray and Johnson has used a ratio which seems to have been based on the tax paid per acre in a whole county (1). Davies examined several possible bases for a ratio. He considered the problem of how far the assessment of 1692, to other with the uneven quotas among districts, affected the utility of the assessments, concluding that there was considerable divergence in the rate per acre at which the tax was charged between the counties. However he considered that:

The unequal allotments amongst the counties does not in the least affect the general accuracy of the of the conclusions drawn, though they entail considerable care in selecting a suitable basis for comparison (2).

The base he adopted was the county and he assumed that within this unit the tax was distributed according to the acreage. He reached this conclusion because:

1. Gray, op cit, pp. 300, 309n.
2. Davies, Daniel thesis, p. 80.

On closer examination it was found that the emphasis laid on the inequality of the proportion of the charge between division and division and between parish and parish was grossly exaggerated by contemporaries. It was originally intended in this work to ascertain the exact ratio between the land tax and acreage in each parish taken separately, but it was discovered that so equitable a relation existed between the quota and the acreage of each parish, that there was no material difference in result, whether the calculation was made on the basis of the parish or the county taken as a whole (1).

He thought that the level of rental did not affect the calculation and that changes in the relative values such as improvements were not normally taken into account:

Assessors generally disregarded rentals and levied the tax according to the acreage, the owner of poor land paying generally the same amount per acre as the owner of land of greater value (2).

In Chapter 2 it was seen that the land tax quotas for the counties produced differing rates of tax per acre which would confirm the view that different ratios between tax and acreage have to be taken for each county. When the land and property taxes are compared with acreage on a county basis they produce insignificant correlation coefficients. That for land tax and acreage has a coefficient of only 0.09 and that for the property tax of 0.31. The use of ratios of tax and acreage based on national averages of land tax per acre would lead to serious errors in calculation.

Davies has been criticised for his use of the county as the base for his ratio by E.B. Grigg. Grigg argued that there was good reason to expect tax per acre to vary within a county as rents per acre would vary (3). His argument was derived from the work of J.C. Weaver on the U.S. agricultural returns. Weaver examined the extent to which the returns based on the U.S. county were

1. Ibid, pp. 80-1.
2. Ibid, p. 31.
3. Grigg, op cit, pp. 84-5.

distorted by substantial variations from the county average within the county (1). Effectively the argument propounded by Grigg is that the county rate of tax per acre forms the mean for the county but that the mean is subject to substantial variation around it due to the extent of kurtosis present within the data. There is, further, a question of scale. The counties are large units but vary considerably in size. The variations in size bring variations in the deviations from the mean. A priori one would expect the mean for Lincolnshire (1,663,350 acres) to be subject to greater deviation than that for Rutland (97,500 acres). Not only is there the problem of differing deviations from the mean caused by variations within the county but also the different sizes of the counties introduce a second element into the variations.

As the land tax was originally assessed on rack rents, Grigg examined the variations in the rents per acre within his chosen area, South Lincolnshire. While there are numerous mentions of variations in rent per acre, it is difficult to find a source from which these can be systematically examined. Grigg used the schedule A returns for the Property Tax assessments of 1815 as a proxy for rent per acre (2). The returns, strictly speaking, do not give the agricultural rent per acre, as schedule A fell on all forms of real property, but its incidence is similar to that of the land tax, so that the resulting bias will be in the same direction. The figures show that, even excluding urban areas, rent per acre in South Lincolnshire varied substantially between parishes and, consequently, tax per acre could also be expected to vary. Grigg's work would point to the desir-

1. J.J. Weaver, "The County as a Spatial Average in Agricultural Geography", Geographical Review, XLXVI (1956), pp. 536-65.
2. D.B. Grigg, 'Changing Regional Values during the Agricultural Revolution in South Lincolnshire', Transactions and Papers of the Institute of British Geographers, XXX (1962), p. 92, 97.

ability of using the parish as a base for an acreage equivalent rather than the county and he, himself, concluded:

before considering occupier-owners by size groups it is essential to work out an acreage equivalent for each parish, unless it can be assumed that all the parishes considered have a similar average rent per acre (1).

Grigg's conclusion can be confirmed by the evidence for Kent. As was demonstrated in Chapter 2, the property tax for Kent in 1815 indicates that there was a considerable range in the rents per acre within the county. As in South Lincolnshire, the rents varied considerably over relatively short distances. Certain regional trends emerge, such as the high rents on the London fringes, Maidstone, the lower Medway valley, the Romney Marsh and the lower Stour valley, and Thanet, and the low rents of the North Downs, Hoo peninsular, and the Weald. But even within these areas there were variations between parishes and the regions do not coincide with administrative units such as the tithing or hundred. Similar wide variations existed when the land tax per acre in each parish was compared. This would make it desirable to use the parish as the unit for the acreage equivalent rather than the county.

The variations between the tax per acre in the parishes and a county rate means that the studies that have used a county tax ratio contain substantial errors in the sizes of farms and estates and proportion of land under owner occupation. This can be illustrated by a study of parish acreage equivalents to the boundaries of the frequency distributions used in these studies. Table 3.5 compares the parish tax ratios found in Kent to the frequency distributions used by Davies. It shows that the lower boundary in each case could lie above the minimum value of the upper boundary. This must mean that in many cases properties will not be allocated to the correct group, in spite of the wide boundaries used. It implies that the statistics derived from these studies are extremely unreliable and cannot be used in any but the most general context.

1. Grigg, ibid. Hist. Rev., p. 85.

Table 3.5: Boundaries of the Frequency Distributions used by J. Davies

<u>Land tax paid</u>	<u>Lower boundary</u> (acres)	<u>Upper boundary</u> (acres)
under 4/-	0	1.6 - 4.3
4/- and under 10/-	1.6 - 4.3	4 - 12
10/- and under £1	4 - 12	8 - 24
£1 and under £2	8 - 24	16 - 48
£2 and under £4	16 - 48	32 - 96
£4 and under £5	32 - 96	40 - 120
£5 and under £8	40 - 120	64 - 192
£8 and under £10	64 - 192	80 - 240
£10 and under £20	80 - 240	160 - 480
£20 and over	160 - 480	-

Grigg further argued that even using a parish based acreage equivalent "does not entirely eliminate the possibility of serious error, for it assumes that all land within a parish will have a uniform rent per acre"(1). Many English parishes have boundaries that enclose land of varying quality which could be expected to pay a different rent per acre. In south Lincolnshire there are two particular examples of this. The parishes at the foot of the limestone scarp also include Lias clays and limestone heath, and in Holland most parishes include fenland as well as land that had been reclaimed earlier. Consequently he considered:

One can only conclude that even if acreage equivalent are worked out separately for each parish, the margin of error is still great, unless only parishes with a fairly uniform rent per acre within the parish are considered (2).

1. Grigg, J. Hist. Rev., 5. 85.
2. Ibid, p. 86.

There are strong a priori reasons to concur with Grigg. Within most areas of England there are variations in the geology which would lead one to expect variations in the soil and consequently variations in the rent per acre. Parish boundaries frequently cross such divisions. J.F. Joppock has shown that for the Chilterns there is considerable variety in the quality of land within parishes. The farming pattern and, hence, the expected rents revealed by data collected on a farm basis is different from that derived from parish based data. (1)

There is evidence of similar trends in East Kent. The geology varies even within a parish. For example, several Thanet parishes contain both chalk and alluvium (2). The variations in the surface geology have given rise to differing soils within the parishes (3). There are numerous contemporary references to differences in the rent per acre within parishes. For example, Lord Jowett's Wingham Court Farm in Wingham, which was surveyed in 1312, contained land which varied in its valuation between 10s and 70s per acre (4). All the above evidence would point towards variations in the land tax per acre levied within a parish, and even within a holding.

Yet Grigg's work lacks actual evidence to support his contention. Data for variations in the land tax per acre within a parish have been supplied by G.E. Mingay. He, too, agreed that the tax per acre varied within a county:

1. J.F. Joppock, 'The Parish as a Geographical-Statistical Unit', Tijdschrift voor Economische en Sociale Geografie, LI (1969), pp. 320-3.
2. British Regional Geology, The Wealden District, (4th edn 1965).
3. G.E. Mingay 'The soils of Kent' Antiquary (1972), pp. 61-8.
4. K.A.O. U449 E15.

As a result of the initial differences in the value and use of the land, the inequitable and haphazard nature of the assessments and the failure of re-assessment to keep pace with changes in land use and value, there was, even early in the century, no consistency in the relationship of assessment to acreage. By 1780, the date at which scholars have usually begun their studies of the assessments, the old inequalities had been considerably aggravated, in all probability, by the reassessments which were made in parishes where much land was enclosed or otherwise improved, while the assessments in other parishes remained undisturbed (1).

Prof. Lingay further argued that even within a parish there might be no constant relationship between tax and acreage. For example, one might expect that small freeholders would pay a higher rate per acre than large owners due to the relatively greater ratio of buildings to land, and in the midlands, closes, that their holdings contained. He produced evidence of discrepancies between the tax paid and acreage for the parishes of Aughton in Lancashire and Bakring in Nottinghamshire (2).

This evidence has been challenged by J. L. Martin. He does not dispute the fact that there is no constant relationship between tax and acreage within a parish, rather, that the likely error resulting from this has been overestimated. To establish his point Martin compared the acreages given in the enclosure awards for five

1. Lingay, op cit, p. 385.
2. Ibid, pp. 385-6. The main statistical evidence produced in this article does not support the arguments advanced in the text. For Aughton, the data reveals a correlation coefficient of 0.943 between the tax payments and the acreages of the holdings, and for Bakring there is one of 0.940. Both are statistically significant at the 99 per cent confidence level. If the acreages are transformed into logarithms so that the hypothesis that smaller holdings were charged a higher tax per acre than larger ones can be tested, then the correlation coefficients fall to 0.732 and 0.395 respectively. Transforming both acreages and tax into logarithms produces a correlation coefficient that is greater than the original, but not by a statistically significant amount. The coefficients are 0.906 for Aughton and 0.974 for Bakring.

Warwickshire parishes which were enclosed in their entirety, with contemporary land tax assessments (1). He found that the error in each case was small. He therefore concluded:

that in certain parishes where the contrasting soil and cultivation make it impossible to arrive at an accurate acreage equivalent to represent the whole parish, or where urban or industrial property abound, calculations on the basis of the land tax assessments are probably exposed to a measure of error, which makes their use impracticable. But, on the strength of the evidence of assessments relating to rural Warwickshire, the record of owners and occupiers is a complete one and, furthermore, if an acreage equivalent is worked out separately for each parish, it is possible, in most rural villages, to use the land tax returns to build up a picture of the structure of landownership with an acceptable degree of accuracy (2).

Martin's results cannot be accepted in their entirety. Prof. Kingay has pointed out that Martin's ratios contain wide bands of error and that, further, the work is confined to ownership without considering the error present in the figures on occupation (3). It is also possible that the parishes Martin use are atypical. Martin himself has observed that parishes that were enclosed in their entirety by one act may have had 'special' characteristics (4). Yet in order to obtain a comparison with the land tax assessments, only those parishes which were enclosed in the later eighteenth century can be considered as earlier land tax assessments have not survived.

1. The parishes are Cubbington, Harbury, Stockton, Halford, and Penny Compton - Martin, Ag.Hist.Rev., pp. 102-3; Warwickshire and the Parliamentary Enclosure Movement, unpublished Ph.D. thesis, Birmingham (1965), Appendix I.
2. Martin, Ag.Hist.Rev. p. 101.
3. G.E. Kingay 'Letter to the Editor', Ag.Hist.Rev., XV (1967), p. 13.
4. J.M. Martin, 'The Parliamentary Enclosure Movements and Rural Society in Warwickshire', Ag.Hist.Rev., XV (1967), p. 19.



The debate on the relationship between the land tax and acreage remains inconclusive. While both sides accept that there is no constant relationship between the tax and acreage, there is disagreement over the significance to be attached to it. The only way of resolving this is to re-examine the evidence. This can be done in two ways. Firstly, the ways in which the assessments are known to have been undertaken can be studied to see if any consistent pattern emerges and whether this indicates that acreage and tax may be related. Alternatively, the tax paid and the acreage of a number of holdings can be compared. If this is to be done systematically then it must be on a parish basis.

The precise way in which the land tax assessments were to be made was not set out by statute until the Finance Act of 1896 (1). Until then the assessors were merely to "assess the full sum given them in charge respectively . . . . by an equal pound-rate upon all manors, land, tenements, rents, hereditaments, and other premises within the . . . . parishes" (2). The property was to be "charged with as much equality and indifference as possible" up to the rate in the pound specified in the act (3). It would not be surprising, therefore, to find that there were variations in local practice. The commissioners for the sale of the land tax, appointed after it became redeemable, were warned of the variety of local practices:

Some difficulties are likely to occur from the great irregularity with which the assessments of Land Tax have been made (4).

The chairman of the Board of Stamps and Taxes and the Registrar of the Land Tax testified to the Select Committee on Agriculture in 1836 that, generally, the assessments on individual properties were varied only through appeals. The assessments were not made on a uniform basis:

1. 1st Report of the Royal Commission on Local Taxation, B.P.P. 1899, XXXV, p. 760.
2. 33 Geo III c5, s3.
3. Ibid, s4.
4. Instructions for the Use of the Commissioners appointed by his majesty for the sale of the land tax, Board of Taxes (1798), p. 28.

They are made in various modes in different parts of the country. In some places on a mere nominal value at the full rate of 4s in the pound. In others on the rack rent, or on the poor-rate valuation, at such a pound rate as may be necessary to raise the quota (1).

The Royal Commission on Local Taxation in 1899 thought that the poor rate formed the basis for all local taxation:

During the years subsequent to 1601, although County and Hundred rates continued to be levied, the procedure and custom under the Poor Rate formed the basis to which the assessment of the other rates tended to assimilate. This process continued until 1843 when the Poor Law Commissioners reported that 'We believe, therefore, that it may be generally affirmed that the whole of our local taxation is imposed either by law, or by usage regardless of the law, on the same basis as the Poor's Rate.' (2)

The land tax assessments in many parts of the country may well have followed the poor rate practice in their locality. There is some evidence to suggest that this may have been the case. In the appeals against the land tax heard by the St. Augustine East commissioners the appeals were often decided without a reason being given. Where a reason is recorded, a large number of appeals were against the assessment on the grounds that the person assessed was being taxed unfairly compared with his peers. The case was usually presented in the terms that the individual's land tax assessment was out of line by comparison with his assessment to poor, highways, and church rates. The evidence from the parish of Asn, discussed below, shows a high degree of association between the land tax and poor rate assessment on account of their tending to use a common base, acreage.

The poor rate did not have a uniform method of assessment laid down by statute with the result that methods varied (3). For example the Borough of Tunbridge

1. 2nd Report of the Select Committee appointed to Inquire into the State of Agriculture, B.P.P. 1836 VIII pt. 1, p. 434.
2. B.P.P. 1899 XXXV, p. 745.
3. Ibid, pp. 740-1.

Wells lay in part in both Tonbridge and Ticehurst Unions. Property with the same gross rent produced different rateable values in the two unions. A property with a gross rent of £25 would have a rateable value of £20 in Tonbridge Union and one of £21 10s in Ticehurst, while a property with a gross rent of £65 would be assessed at £52 in Tonbridge and £55 in Ticehurst (1). Evidence can also be produced of instances when the poor rate and land tax assessments diverged. For example, Rev. David James Davies of Billericay testified to the Royal Commission on Local Taxation of a reassessment of the land tax so that a tithe rent charge in 1833 which had a rateable value of £590 and tax of £13.11.3 had in 1896 a rateable value of £398 and tax of £19.6.3. He claimed that the land tax reassessment followed neither the poor law valuation nor the income tax but "the judgement or perhaps the incompetency of the assessors"(2). An anonymous citizen of Westminster, writing in 1837, proposed that the poor rate be taken as the basis for the land tax, implying that it was not used there. He argued that the Poor Law Commissioners had powers to order a general reassessment of property and that this valuation would provide a good basis for the equalization of the land tax (3).

It is difficult to find precise information about the methods of assessment adopted for the land tax. Even where some indication is given, the details are often vague. For example, the commissioners for the hundred of Hemlinford in Warwickshire, in answer to John Stotwind and others, reported that:

1. Ibid, p. 735.
2. B.P.P. 1898 XLI, pp. 630-1, paras 5633, 5695-9.
3. The Land Tax, its Origin, Progress and Inequality, stated in a letter to the Chancellor of the Exchequer with a view to its equalization (1837), p. 21.

the method of assessment throughout the whole county should be according to the ancient proportions used for levying Parliamentary Funds and the County Rates and Taxes, not exceeding three shillings in the pound (1).

Answers of this nature leave considerable doubt as to the exact method employed.

The only systematic source of information on the methods of assessment comes from a survey carried out by the Tax Office in 1793, presumably as part of the preparations for making the land tax redeemable. This took the form a circular letter asking the amount of the quota for each place, changes in the pound rate at which the land tax was levied, and the periods during which the tax had been levied at a rate in excess of four shillings in the pound on landed property (2). Replies have survived for twenty towns or divisions in Middlesex, Yorkshire, Hampshire, Norfolk, Cumberland, Westmoreland, and Lancashire. The replies reveal that the parish quotas were stable over time. Reassessment within a parish seems only to have taken place during enclosure or if offices were assessed to a different parish. In some of the urban parishes of Middlesex, such as the Duchy Liberty or East Smithfield, the majority of the quota was raised by the tax on offices, so that the relocation of government offices could have a substantial impact on a parish's tax base. The replies reveal a variety of local assessment practices. In Cumberland, the purvey system was used. When the land tax stood at four shillings in the pound, each constablewick had to raise 37½ purveys. Each estate within the constablewick paid a certain proportion which did not vary with the value of the property. When properties were divided by sale, the proportions were also divided (3). In the urban parishes of Middlesex, the quota was initially raised by taxing of ices and

1. The Case of the Commissioners of the Land Tax for the Hundred of Hemlingford, in the County of Warwick, in answer to the petition of John Jhetwind Esq., and some other inhabitants of part of the Hundred of Hemlingford (1702?)
2. P.R.O. 30/8 bundle 278.
3. See J.V. Beckett, 'Local Custom and the 'Leet' Paradox' in the Seventeenth and Eighteenth Centuries: The Example of Cumberland', Northern History XII (1976).

personal property, with the residue being produced by an equal rate on the rack rent of properties. In Chelsea houses paid a lower proportion of their rack rent than did land. From other areas came evidence that the allocation of the parish quota was not on the basis of the rack rent. The reply from Norwich stated:

We do not know of an instance of the land tax being raised by a pound rate on the rack rent.

From the Kingsclere division of Hampshire, the clerk reported:

I never remember to have seen or heard of the charge being made according to a regular pound rate, but it has been uniformly taken from the former assessments from year to year, with a very few trifling exceptions.

In most of the replies from Wiltshire no definite answer could be given to the question, indicating that the use of a pound rate for reassessment was not normal practice. In Southampton the land tax was assessed in the same way as the poor rate:

The land tax has always been estimated by the poor rate and layed on according to that proportion throughout the town.

The main conclusion to emerge is that the method of assessing the land tax varied widely between areas. In some, such as Jamberland, earlier methods of assessment continued in use under the land tax. In others the same practice as adopted for the poor law assessments was in use. In urban areas, the quota was distributed by an equal pound rate on property but in many rural areas the traditional valuations on particular properties continued to be used without reference to their current values. The only areas for which evidence of reassessment can be found are rural parishes at the time of enclosure and parishes in which the tax base changed due to the removal of offices.

The alternative approach is to compare on a systematic basis the known acreage of properties with their land tax assessment. In order to avoid atypical properties this needs to be done for a parish. The main problem that arises in this exercise is that the land tax parishes were never surveyed and so their extent is unknown (1).

1. Miss Telling of the Kent Archives Office informs me that when the Inland Revenue came to deposit their land tax records they had lost track of several land tax parishes.

A land tax parish was nothing more than a place where a land tax assessment was habitually made (1). This could be an area bearing the same name as an ecclesiastical parish, two or more such parishes, an extra-parochial place, or a borough that formed part of a parish. The principal problem is caused by the boroughs as, not only is their extent unknown today, but also neither is their location. In Kent, the land tax used the same units as were used for poor, highway, and judicial administration, but these are not the same areas recorded in the censuses. The land tax parishes are likely to have been of some antiquity. The constables and borough holders were appointed for particular hundreds and half-hundreds comprising groups of land tax parishes. As particular manorial courts often had rights to appoint these office holders, it seems plausible that the units had survived from much earlier times. It means that the acreages that are applied in the calculation of acreage to tax ratios do not relate directly to the land tax parishes. Land tax parishes may have to be grouped in order to produce a unit for which the acreage is known. This is not a serious problem in East Kent but for two areas of the county it does make the land tax assessments difficult to use. In the Romney Marsh, many of the parishes are divided with an upland part and a marsh part. The land tax parishes group the divided parts into boroughs. Acreage ratios can only be calculated for groups of parishes from very different areas. In the Weald, the boroughs tend to overlap parish boundaries, so that the acreage ratios can only be calculated for groups of parishes. It is possible that research into manorial boundaries will enable more realistic areas to be used in cases such as these.

During the period under study the parish acreages are not precisely known. This means that the acreages from later documents have to be used with the risk that parish boundaries may have changed. The earliest parish

1. 33 Geo III c5, s53.

acres available are those recorded in the 1331 census. However it is doubtful whether these should be used. They were prepared without proper surveys. A subsequent comparison of the acres recorded for 100 Lancashire parishes in the 1331 census and those produced in Ordnance survey maps revealed that 40 differed by more than ten per cent. The acres recorded in the 1351 census were produced by drawing on a number of sources including tithe maps, Ordnance survey maps, and Admiralty charts. Major Dawson, who was responsible for the exercise, stated:

There is good reason to believe that the areas now introduced into the Return may be accepted with confidence, and that probably three-fourths of the whole number are correct (1).

The acres recorded in the 1351 census have not been found wholly satisfactory in this study. The seventh report of the Registrar General of Births, Deaths and Marriages contains a specimen census return for Kent. This included a section on land use derived from the tithe maps. This gives the total acreage, and the amount uncultivated, arable or pasture, woodland, common, and marsh (2). There are some important discrepancies between the acres recorded here and those in the 1351 census. In the main, these relate to parishes on the coast and along the main tidal rivers, such as the Stour. This would suggest that the 1351 figures include parts of parishes, such as foreshores, and, perhaps, roads and wastes, which have no agricultural value and, therefore, should not be included in the computation of a tax-acreage ratio. In this study, the figures of the Registrar General have been preferred, except for those parishes for which he was obliged to estimate the acreage where there were no official tithe records.

There is no reason to suppose that the land tax assessors departed from the ruling in Jeffery's case (1539) and that, therefore, property was assessed where it was

1. Census of Great Britain, 1351, B.P.L. 1352-3 LXXV, ppclvii-clxi.
2. B.P.L. 1346 XIX, 245.

located rather than where the proprietor resided. However, it has been noted in other agricultural statistics that, in some cases, land may be returned in the parish where it is located, while in others it may be returned where the farmhouse is to be found, due to farm boundaries failing to coincide with parish ones (1). Examples can be found of this happening in the case of the land tax assessments (2). They generally only come to light when assessors from two parishes tried to tax the same piece of land. How prevalent this practice was is impossible to determine, except that numerous examples can be found of farms which cross parish boundaries being assessed in each parish. It is certain, though, that acreages do not float from one parish to another in the land tax assessments in the way that they do, say, with the agricultural returns. This is because of the quota system. Once a property was assessed in one parish it was likely to always be assessed there. Its removal to another parish would mean a deterioration in the parish's tax base without a corresponding change in its tax quota.

The evidence presented above suggests that the calculation of tax-acreage ratios may be more difficult than would at first sight appear. It raises the possibility that inaccuracies may occur in the statistics, not because there was no relationship between the tax payments and acreage, but because the areas over which such a relationship would have existed can no longer be determined.

It was noted above that land quality and rental levels vary within a parish. However, it is not enough for this to be the case for there to be no constant relationship between tax payments and acreage. It is necessary to supply a hypothesis about the behaviour of farmers to show how they might react to land of different qualities.

1. J.L. Soppock, 'The Relationship of farm and parish boundaries - a study in the use of agricultural statistics', Geographical studies, II (1955) p. 12-26.
2. R.A.O. U471 310.



If the farmers within a parish have similar combinations of the different types of land, then it will not matter that the land is of different quality, with a different rental. The land tax assessments record only the tax per holding, not the tax on each separate piece of land. Consequently it will not matter if the tax per acre varies within a parish, providing that the tax per acre is similar for each farm.

Two circumstances can be identified under which farmers might choose different combinations of land of different quality within the same parish. If there were no significant product-product relationships, then the situation might arise in which different enterprises which required different quality land might not be combined in the same farm unit. For example, a parish might contain pasture farms and arable farms but no mixed farms. The available evidence suggests that for the farming of the period there were important product-product relationships (1). For example, in those parishes which contained warmland and good arable land, one finds the farms contain both sorts of land. John Bridges at St. Nicholas Court Farm at St. Nicholas at Wade combined both arable and pastoral enterprises. During the financial year 1791/2 he grew crops to the value of £1,110, sold livestock worth £1,239, and sold wool from a flock of 353 sheep and 223 lambs for £163 (2). Examples of this sort can be found for other areas as well (3).

Land of different quality might be gathered into different farms if there were constant returns to scale. The absence of economies and diseconomies of scale would mean that no unique combination of resources would produce a least cost output and, consequently, there would be no

1. This point is developed in chapter 6.

2. K.A.O. U1231 E7.

3. For example see B.A. Holderness, 'Aspects of Inter-Regional Land Use and Agriculture in Lincolnshire, 1600-1850', Lincs. Hist. & Arch. IX (1974).

financial penalties for using a different combination. Evidence on economies of scale in agriculture is difficult to obtain for the period due to the absence of information about the shape of the cost curves. It will be argued in chapter 6 that the existence of resource-resource, resource-product, and product-product relationships makes such an assumption plausible. Examples can be found of economies of scale, such as the use of shepherds, waggoners and teams of horses, and seed drills.

These arguments carry sufficient force that, if relationships can be established between tax payments and acreage, they should not be dismissed. The behavioural assumptions underlying them are probably more plausible than those behind a situation in which there is no relationship between acreage and tax paid.

In order to establish if any relationship between tax payments and acreage can be found, the land tax paid on each holding in six parishes has been analysed. The parishes are the five Warwickshire parishes used by J. . Martin and the parish of Ash next Sandwich in the St. Augustine East division. For the latter there has survived a poor rate assessment for 1699 which lists the acreage for each holding. (1). These can be compared with the land tax assessments for the same year. Ash provides a good contrast with the Warwickshire parishes. It was the largest of the parishes in the St. Augustine East division, both in area, and, for most of the period, in population. It contained a wide variety of land types, including arable, fresh and salt marshes, hop fields, and land under market gardening and fruit. The size of the population and the diversity of occupations meant that there were many small farms and smallholdings. It presents a very useful parish in which to compare acreages and tax payments.

1. The poor rate assessment for Ash is to be found in the parish chest. I am grateful to Mrs. A. Newman for drawing my attention to it.

Table 3.6: Correlation between land tax and acreage in various parishes

<u>Parish</u>	<u>Rank order coefficient</u>	<u>Product Moment Coefficient</u>
Harbury	0.947	0.996
Halford	0.964	0.994
Stockton	1.000	0.993
Fenny Compton	0.875	0.997
Cubbington	0.976	0.992
Ash holdings	0.619	0.965
Ash all occupiers	0.974	0.972
Ash tenants	0.974	0.972
Ash owner occupiers	0.905	0.974
Ash all owners	0.972	0.932
Ash indwellers	0.946	0.964
Ash outdwellers	0.964	0.932

Table 3.6 presents the results of an analysis to test whether there was any relationship between the acreages and tax payments. In each case the majority of the property within each parish was used in the analysis (1). The rank order correlation was undertaken in order to determine whether the land tax was a good indicator of the relative size of the property. With the exception of the figure for Ash holdings, the correlation coefficients are excellent.

1. The enclosure awards for the Warwickshire parishes cover 89.7 per cent of Cubbington, 93.6 per cent of Harbury, 94.9 per cent of Stockton, 83.7 per cent of Halford, and 94.6 per cent of Fenny Compton. The holdings listed by J. M. Martin cover 72.8 per cent of the award for Cubbington, 56.3 per cent for Harbury, 56.7 per cent for Stockton, 102.6 per cent for Halford, and 96.6 per cent for Fenny Compton. The closer to the date of the award that the land tax assessment lay, the higher the proportion of land that could be traced - Martin, Ph.D. thesis, appendix I. The poor rate and land tax assessments for Gilton and Overland parsonages have been excluded from the analysis for Ash. In addition properties amounting to 1.86 per cent of the acreage and 1.9 per cent of the tax were omitted as they could not be linked with any certainty between the two documents.

The reason why this one figure for Ash departs from the trend is due to the large number of small properties. A relatively small deviation could, under these circumstances, produce a substantial alteration in the property's ranking.

The tax payments and acreages were also correlated using a product moment correlation. G.L. Lingay has argued that Martin's figures are of only limited significance because they are for units of ownership rather than occupation (1). Separate correlations were therefore undertaken for the Ash data for holdings, holdings grouped by occupiers, holdings grouped by owners, holdings grouped by tenancies, and holdings under owner occupation. It has been observed in some marshland areas that outdwellers from other areas tend to hold fastening land (2). This would produce a situation in which a farm could comprise just one type of land and this might undermine any relationship between tax payments and acreage. Consequently correlations were also undertaken for holdings grouped by those described in the land tax assessment as in-dwellers of the parish and outdwellers. The results of all these correlations are very similar. A high degree of association between tax payments and acreage is shown with all the correlations being significant at the 99 per cent confidence level.

In order to test whether tax per acre was higher on small holdings than larger ones, two non-linear correlations were tried. In the first, the acreages were transformed into their logarithms and, in the second, both the tax paid and the acreages were so transformed. The results are set out in table 3.7. They show that

1. Lingay 'Letter to the Editor'.
2. For example see J. Thirsk, English Peasant Farming: The Agrarian History of Lincolnshire from Tudor to Recent Times (1957), pp. 143-50.

Table 3.7 : Non-linear Correlations between Land Tax and Acreage in various parishes

<u>Parish</u>	<u>Tax: log acreage</u>	<u>Log tax: Log acreage</u>
Cubbington	0.910	0.986
Harbury	0.879	0.981
Stockton	0.844	0.983
Halford	0.939	0.997
Fenny Compton	0.896	0.998
Ash holdings	0.825	0.949

non-linear correlations do not improve the fit between tax and acreages. In almost each case, the non-linear coefficients are less than the linear one, but the difference is not statistically significant. It suggests that if there was any tendency for smaller holdings to pay a higher rate of tax per acre than larger ones, then it does not produce a statistically significant effect.

The analysis presented here reverses the conclusions reached by D.B. Grigg and G.E. Mingay. This arises as a result of using a different method, namely to directly measure the relationship between tax payments and acreage and to explore the underlying behavioural assumptions to see if they are plausible. Similar results have been found in other contexts (1). Certain qualifications, however, must be made lest the significance of these results be exaggerated.

Although the results are statistically significant, they come from a limited number of parishes and, ideally, should be subject to corroboration from elsewhere. The trend line fitted to the data, the standard error of the estimate, and the acreage equivalent are given in table 3.8. For the Warwickshire parishes the trend line was fitted for the tax paid and for Ash on the rental.

1. A.H.L. Beckett, 'Farm Size and Land Value', Oxford Agrarian Studies, VI (1977)

Table 2.8: Relationship between tax aid and acreage in various parishes

<u>Parishes</u>	<u>Trend Line</u>	<u>Standard Error of Estimate</u>	<u>Acreage Equivalent</u>
Subbington	4.51 + 0.79X	13.54	0.32
Harbury	-0.98 + 1.15X	3.02	1.12
Stockton	6.15 + 0.91X	5.33	0.97
Malford	-17.91 + 1.61X	10.66	1.45
Penny			
Compton	5.97 + 1.35X	20.58	1.41
Ash holdings	3.25 + 0.64X	4.31	0.65

X = acreage.

The acreage equivalent was found by dividing the total tax by the acreage and is, therefore, the tax per acre. The table reveals some further qualifications. The acreage equivalent is not identical to the gradient of the trend line. In each case it is close, and the difference is not statistically significant, but it does mean that there will be a small error resulting from using this to estimate the acreage rather than the gradient of the trend line. It is not altogether clear why there should be a difference between the two. One explanation could be because in each case there are properties omitted from the calculation. In any case it is likely that the acreage equivalent will not be identical to the trend line gradient because the exact acreage of the parishes is unknown. In each case the expression contains a constant term. In reality this cannot be estimated for each parish and will introduce a small measure of inaccuracy. The most serious qualification arises from the standard error of the estimate. The size of these gives rise to the feature noted by G.S. Lingay that the errors in the estimate for individual properties can be marked.

The evidence presented suggests that detailed investigation of farm and estate sizes and owner occupation can rest upon the land tax assessments. There are indications of a strong relationship between the acreage of holdings and the land tax levied upon them, subject to qualifications

concerning the standard error of the estimate and the fact that the exact acreage of the land tax returns cannot now be determined. The land tax assessments do not seem to be any more prone to error than other sources in agrarian history from prior to the present century.

In this chapter the principal problems of using the land tax assessments have been considered. These can be divided into two aspects; the extent to which the assessments are an accurate guide to tax liability; and the problems of interpreting the resulting pattern of landownership and occupation. While there are some deficiencies in the way in which the assessments were compiled, through inconsistencies in the format, generally the problems in this respect can be overcome. Of more consequence are the problems caused in the interpretation of the results. The main problems are caused by the existence of property other than agricultural land in the assessments, the interpretation that should be placed on the terms "proprietor" and "occupier", and the derivation of the relative sizes of properties from the tax paid.

On closer examination, the problems of interpreting the land tax assessments do not seem to be as serious as some of the literature would suggest. The available data indicates that, in rural areas, intrusion of non-landed property may not be on a significant scale. Although offices and tithes can be identified in the assessments, other forms of property cannot, so some error exists from this source. However, as the proportion of the tax contributed by non-landed forms of property in rural areas would appear to have been small, this is probably not a serious deficiency. As the land tax indicates only the quantity of land it is doubtful whether the assessments can be used to interpret different land uses. Parks, farmland, woodland, and accommodation land will all appear similarly in the assessments. The terms "proprietor" and "occupier" do not fit easily into a tripartite model of English rural society of rentier landlords, tenant

farmers, and landless labourers. Here it would appear that the model, rather than the assessment, is at fault. The model is an oversimplification of the different interests in land at the time. The land tax assessments would appear to identify those performing the functions of landlord and farmer, even if the landlord might be a leaseholder under what contemporaries termed a beneficial lease.

Although the tax per acre varied between counties and parishes, it would appear possible to use a parish-based tax-acreage ratio to estimate farm and estate sizes. Where tax assessments and acreage can be compared for complete parishes, the evidence suggests high order of correlation between the two, both between the two sets of data and their rankings. The conclusion suggested by this analysis is that the land tax assessments can be made to reveal information about the structure of land ownership and occupation over the period 1692 to 1820 within tolerable margins of error. The possibilities of error, though, require considerable care to be taken in the compilation of the data. Attention must now be paid to how the statistics can be derived, namely through the process of record linkage.



CHAPTER 4

RECORD LINKAGE AND THE LAND TAX ASSESSMENTS

This chapter deals with the problems associated with the record linkage of the land tax assessments. It begins with an examination of the objectives of record linkage in this context. The ways in which the problems appear to have been tackled in previous studies is reviewed with the conclusion being drawn that in the past, consideration has been minimal with a consequential loss of accuracy in the statistics. The principal identifying items in the land tax assessments are the surnames, forenames, and titles of the proprietors and occupiers. The distributions of these within the population are examined, with particular attention being paid to the evidence derived from the Marriage Duties Act assessments of 1705 for the St. Augustine East division. The chapter concludes with a discussion of whether the structure of the population and agriculture implies that not all groups will have equal access to the land, and thus that the file size, from which the population of proprietors and occupiers is drawn, will be a limited one.

It is worth considering the problems of record linkage in some depth, partly due to the limited progress that has been made in historical record linkage, and partly because it represents the single most serious problem in using the land tax assessments. Some indications of these difficulties can be gathered from the present study. For each year, the St. Augustine East land tax assessments record the tax payable on of the order of 2,500 individual properties. The assessments generate the names of 5,000 proprietors and occupiers. Each of the names could be related to the taxed property in seven significant ways. The name could be that of the proprietor of landed property or the occupier; it could be that of the proprietor of non-landed property or the occupier; and the individual could be the tenant, rentier, or owner occupier of landed property. Each individual would be likely to have more than one of these relationships with the taxed property. Other relationships are possible but these can be derived from the seven

significant ones by means of Venn diagrams. It does mean, however, that the original 2,500 assessments produce 35,000 items of data. In order to produce a correlation matrix, such as that presented for 1790 above, the data had to be grouped into 1,680 proprietorial units and 1,835 occupational ones (1). Clearly efficient methods of data handling are called for.

The normal way of dealing with this problem is to reduce the number of linkages examined. For example, most of the studies have examined owner occupation. Only M.E. Turner, though, has examined the relationship between land held under owner occupation and other land held by the proprietor (2). No study has looked at mixed tenure farms, in which land held under owner occupation is mixed with rented land, in spite of their importance to modern British agriculture. Undoubtedly this is due to the complexities of the linkages involved. It means not only grouping together the tax paid on all the properties of each proprietor and occupier, but also identifying those individuals who are in both lists, and distinguishing between those who were both rentiers and owner occupiers, those who were both tenants and owner occupiers, and those who were just owner occupiers.

Problems of data handling appear to have stood in the way of the use of the assessments more generally in social history. For example, B. Moir was able to make only limited use of them to establish the wealth of the justices of the peace in Gloucestershire due to the problems of tracing individuals through the assessments (3). The land tax assessments have many potential uses besides that of tracing the agricultural structure. As a source of information

1. This overstates the number of proprietors and occupiers in the division as the matrix was produced on a parish basis, so that those who possessed land in more than one parish would be counted more than once.
2. Some Social and Economic Considerations of Parliamentary Enclosure in Buckinghamshire, 1738-1865, unpublished Sheffield Ph.D. thesis (1974).
3. Local Government in Gloucestershire 1775-1800: A Study of the Justices of the Peace, Bristol and Gloucs. Archaeological Society Record Section, VIII (1969).

about a community's taxable wealth they have wide potential as a source in social history. For example, they would be invaluable in psephological studies to extract information about political behaviour, if used in conjunction with the eighteenth century poll books. But it is difficult to imagine how the information they contain can be realised without improved methods of data handling.

This chapter looks at how such methods can be derived. The conclusions reached are not unique to the land tax assessments. They apply with equal force to other documents that primarily identify individuals by their names. Sources such as the census enumerators' books, tithe awards, enclosure awards, probate inventories, and parish registers are subject to the same difficulties and limitations as those outlined for the land tax assessments, and probably call for similar solutions.

I

Historical record linkage can be defined as "the bringing together of historical records referring to one and the same historical individual"(1). The importance of this process to the land tax assessments can be seen from their format. Those selected for analysis (2) contain three pieces of information: the proprietor's names; the occupier's names; and the tax assessment and/or the quarterly or annual tax payment. Each unit of land was listed separately and, usually, there was no systematic attempt to group the properties by either the proprietors or occupiers. In any case, a proprietor or occupier may appear in more than one parochial assessment, if his interests extended beyond a single parish, and the assessors would not have been concerned with properties outside their parish.

The assessments cannot tell us anything about the agricultural structure unless three linkage processes are pursued. The holdings of each proprietor have to be grouped by linking together the payments made for each property owned. This will enable statistics on estate sizes to be produced. Similarly the holdings of each occupier have to be linked to produce farm sizes. Finally, the proprietor and the occupier of each property must be compared as, if they can be linked, the property must have been under owner occupation.

1. I. Winchester, 'A Brief Survey of the algorithmic, mathematical and philosophical literature relevant to historical record linkage', in E.A. Wrigley (ed), Identifying People in the Past (1973), p. 123.
2. Those assessments only containing a list of taxpayers have been rejected for analysis as it is uncertain whether those listed were proprietors or occupiers.

The linkage process opens the possibility of two sources of error. Two separate individuals may be erroneously linked to produce a single identity. This will result in the statistics containing fewer occupiers and proprietors than existed in reality and, hence, an upward bias in the sizes of farms and estates. As a further consequence, a higher proportion of the land may seem to have been under owner occupation through falsely linking the proprietor and the occupier. Errors also arise through the failure to link the holdings of a single individual. This will produce a larger number of proprietors and occupiers than exist in reality and, hence, a downward bias in the sizes of farms and estates, and in the proportion of the land under owner occupation. Clearly accurate record linkage is essential if accurate statistics are to be derived from the land tax assessments.

The problems of record linkage have been recognised in several previous studies of the land tax assessments. E. Davies pointed to the necessity of identifying those landowners whose holdings cross several parishes and correctly linking their tax payments in order to avoid erroneously producing additional smaller landowners (1). This has been supported by G.E. Mingay who argued that it was common for farmers also to be landowners, and their own property might lie in different parishes from their hired land. Failure to link tax payments correctly could lead to the erroneous impression of absentee ownership where an isolated parcel of land was let out by a local farmer, or to the overlooking of the fact that small landowners might also be substantial farmers (2). J.M. Martin, however, believed that the problems caused by a name appearing several times in an assessment could "easily be coped with, once the student is aware of the dangers"(3).

1. E. Davies, A Study of the Small Landowner, and of the Tenantry during the years 1780-1832, on the basis of the Land Tax Assessments, unpublished Oxford D.Phil thesis (1926), p. 98.
2. 'The Land Tax Assessments and the Small Landowner' Econ.Hist.Rev., 2nd ser, XVII (1964-5), pp. 387-8.
3. 'Landownership and the Land Tax Returns', Econ.Hist.Rev., XIV (1966), pp. 96-7.

Davies went on to consider the quality of the principal means of identifying linkages, the names of the proprietors and occupiers. He argued that care was needed in handling common names:

When two John Smiths own land in two adjoining parishes it is hardly safe to assume that they are the same person, but when John Saythe Esq, does, it is permissible to make the assumption. (1).

B.L. James found this to be a particular problem, though one not exclusively confined to the land tax assessments, in his study of the Vale of Glamorgan. This was due to the limited number of Welsh surnames (2). Neither Davies nor James, though, was prepared to indicate the threshold at which a name can be considered sufficiently common to be likely to lead to a significant number of erroneous linkages.

Although some of the writers on the land tax have been aware of the problems of record linkage, their treatment falls some way short of a systematic analysis. Moreover, the methods they used to overcome them are now uncertain (3).

1. Davies, D.Phil thesis, p. 98. Prof. Mingay is mistaken in believing that Davies did not refer to the problem - Mingay, Econ.Hist.Rev.(1964-5), pp. 383-4 .
2. The Vale of Glamorgan 1780-1850: A Study in Social History with special reference to the ownership and occupation of the land, unpublished Wales M.A. thesis (1970-1), p. 199.
3. As I Winchester has noted, it is often impossible to discover the linkage methods used in a particular historical study. This leaves subsequent students without guidelines as to how to proceed and without a means of corroborating previous work - 'The Linkage of Historical Records by Man and Computer: Techniques and Problems', Journal of Interdisciplinary History, I (1970), pp. 109-10. This can be illustrated from the land tax studies. E. Davies put the number of owner occupiers in 158 parishes in Nottinghamshire in 1832 at 1,294. J.D. Chambers calculated the number for the 65 parishes in the Bassetlaw division for the same year as 1,137. In Chambers' case the situation was complicated by the large number of researchers who worked on the compilation of the statistics. The discrepancy suggests that different criteria were employed to determine the linkages - E. Davies, 'The Small Landowner, 1780-1832, in the light of the land tax assessments', Econ.Hist.Rev.,I(1927), p. 106; J.D. Chambers, 'Enclosure and the Small Landowner', Econ.Hist.Rev.,X(1939-40), pp. 118, 127.

Without a clear indication being given of these methods, the studies cannot either be replicated or corroborated with any confidence. If this cannot be done then the studies are of questionable value, and the whole exercise is in danger of degenerating from being history to historicism. It is worthwhile, therefore, setting out the principles that should govern the record linkage of the land tax assessments.

The development of the electronic computer has brought an interest in record linkage from non-historians. For example, the techniques are now widely employed in medical research and in commercial operations where there is a likelihood of misspelled names (1). The modern development of historical record linkage owes much to the influence of medical research in particular.

The use of computers means that the precise method of record linkage followed will differ from a manual operation. Computers are capable of performing certain operations more efficiently than a human operator, such as rapid calculations. In other respects they are less efficient as, for example, in the insertion of new records into a file. But it is not in respect of the differences between an optimal manual linkage method and a computer-based one that computers have had an important influence.

1. For example, see H.B. Newcombe, J.M. Kennedy, S.J. Axford, & A.P. James, 'Automatic Linkage of Vital Records', Science, LXXX (1959); J.M. Kennedy, 'The use of a digital computer for record linkage', in U.N. World Health Organization, The Use of Vital Health Statistics for Genetic and Radiation Studies, New York (1962), pp. 155-9; E.D. Acheson, 'The Oxford Record Linkage Study: A Review of the Method with some preliminary results', Proceedings of the Royal Society of Medicine, LVII (1964); E.D. Acheson (ed), Record Linkage in Medicine (1968); L. Davidson, 'Retrieval of Misspelled Names in an Airline Passenger Record System', Communications of the Association for Computing Machinery, V (1962).



Rather, mechanisation requires that one makes explicit and objective what was formerly implicit and subjective. Precise rules have to be laid down for acceptable identification. These rules are equally applicable to manual linkage methods if corroboration is to be possible. The new methods essentially make public what was formerly the private judgement of the historian. For example, a historian would normally consider whether a linkage could be made between two records in which the same name was spelled in different ways. He would also determine whether the presence of the two references would be more likely to mean the existence of two separate individuals. The new methods require that the magnitude of the variation in a name before a linkage is unacceptable has to be made explicit, and the variables that lead to the conclusion that a name is too common to allow a linkage be quantified.

The new methods in record linkage have not been previously applied to the land tax assessments. They have, however, been used in historical demography, both to link the census documents with other lists, such as electoral registers, and in the family reconstitution of parish registers (1). Their application to the land tax assessments is more than the mere repetition of what has been established elsewhere. The other historical studies have had their difficulties. For example, inconsistencies in the spelling of names have meant that automated record linkage procedures have had to be supplemented by manual verification, which the technique has been applied to family reconstitution (2). The state of the art is such that a new study can make additions to knowledge. Moreover, other studies have found that it is possible to improve the information content of identifying items, such as names, by establishing the social

1. R.J.P. Kain has used a computer to sort tithe survey material but this falls short of full computer record linkage - 'Tithe Surveys and Landownership', Journal of Historical Geography. I (1975), pp. 39-42.
2. E.A. Wrigley & R.S. Schofield, 'Nominal Record Linkage by computer and the logic of family reconstitution' in E.A. Wrigley (ed), Identifying People in the Past (1973) p. 100. In the present study most of the linkages were done manually while the rules governing them were developed.

and demographic constraints on linkage. For example, in family reconstitution linkages that imply death at an age of over 100 or successive births at less than ten month intervals can be rejected (1). One of the objectives of the present study is to establish whether similar limitations can be determined for the land tax assessments.

The land tax assessments offer a technical problem beyond the other historical sources used in record linkage. Record linkage involves applying identifying items to identifying item sets. Complications occur if there are errors in the identifying items, such as inconsistency in the spelling of names, or if there are duplications in the identifying item sets. The latter would occur if there is more than one person with a name and no further means of distinguishing between them. I. Winchester has classified record linkage problems in order of difficulty ranging from the situation in which there are no errors in the identifying items and no duplication of the identifying item sets through to where there are errors in the identifying items and the duplication of identifying item sets (2). At first sight the land tax assessments, like parish registers, appear to fall into the latter category. If it is possible to derive sufficient constraints on identification, then the land tax assessments would fall into Winchester's third category of errors in the identifying items but unique identifying item sets (3). The land tax

1. Ibid, p. 74.

2. Winchester (1973) pp. 134-8.

3. This has proved to be the case in the Atomic Energy of Canada study. In spite of a large file size, they found unique identifying item sets through using sufficient identifying items. The identifying items were known to contain errors but this did not reduce their powers of identification - H.B. Newcombe & J.M. Kennedy, 'Making Maximum Use of the Discriminating Power of Identifying Information', Communications of the Association for Computing Machinery, V (1962), pp. 563-6.

assessments do not convey any information about the frequency of the identifying items in the population. A census document, by contrast, lists all the identifying item sets. A parish register can be used to derive the frequencies of identifying items, such as names, providing that it is permissible to assume that fertility or mortality rates are constant for different names (1). For the land tax assessments, the frequencies have to be derived from other sources. In effect a dummy file containing the identifying item sets has to be compiled and the land tax assessments linked with the notional entries in it. The assessments themselves do not contain sufficient information to determine whether the appearance of a name several times denotes the proprietorship or occupation of several pieces of land or the existance of several persons. This contrasts with the situation in family reconstitution where each individual will appear once only in the baptism or burial register. Linking the two registers involves linking two lists in which each entry refers to an identity unique to that file but which

1. E.A. Wrigley has used this approach in his Colyton study - Identifying People in the Past, pp. 7n, 99-100. The assumption will break down if there is a group with a different age structure from the rest of the population and different names. Typically an immigrant group would possess these characteristics. Aggregating the frequency with which a name appears in the birth or death register into its frequency in the population would lead, in these circumstances, to serious error. For example, in 1975 the name Murphy ranked 59th in England & Wales in the birth register and 85th in the death register; Kelly ranked 53rd and 84th respectively; Patel ranked 41st and 88th; and Singh 57th and 87th. In each case the name was associated with an immigrant group with a lower age structure than the population as a whole. The age specific birth and death rates could be similar to the rest of the population but if the average age was younger, then birth entries could overstate the frequency of a name in the population and death entries understate it - L. Ammon, 'Smith & Jones: 1853 and 1975', Population Trends, IV (1975), pp. 9-11.

may be shared with the other file. With the land tax assessments, the entries cannot be assumed to relate to a unique identity. Hence the creation of a file of unique identifying item sets from the frequencies of the identifying items. As these frequencies have to be drawn from other sources, there is no possibility of using heuristic methods for determining them from the land tax assessments themselves.

## II

Record linkage involves two main steps. Firstly a search has to be made of the data file so that all records capable of being linked are brought together. Secondly, the records have to be matched. This involves deciding which potential linkages can be accepted as referring to the same individual and which should be rejected as erroneously linking two distinct identities. Errors during the first stage arise through the failure to identify all those records that could conceivably be linked. This may result in the loss of linkages, and a downward bias in the statistics on farm and estate sizes and the proportion of the land under owner occupation. During the matching stage errors can arise either from wrongly rejecting linkages between records relating to a single individual or by accepting spurious linkages between records relating to several persons. The errors at this stage can result in either a net upward or a net downward bias.

The determination of whether a potential linkage should be accepted must depend upon whether the probability is sufficiently weighted in its favour. Historical identification is necessarily probabilistic as the number of identifying items is finite and cannot be increased (1). This means that there can never be complete certainty that a linkage is either correct or false; rather, that the probability that it is correct is acceptable. It is important to know how the identifying items are distributed within the population so that weights or odds can be assigned to the information they convey. For the land tax assessments, the identifying items are the surnames, forenames, and titles of the proprietors and occupiers. In addition linkages may be deemed improbable due to the socio-economic context in which they take place.

1. I. Winchester, 'On referring to ordinary historical persons', in E.A. Wrigley (ed), Identifying People in the Past (1973), pp. 20-1. Modern identification may also be probabilistic due to the rising marginal costs of identification.

The identifying items produce weights that enable the probability that a linkage is a true one to be determined. With two independent events, A and B, in which the occurrence of A has no bearing on the occurrence of B, the probability that both event A and event B will take place can be derived from the multiplication rule as being the probability of event A times the probability of event B. For example, the probability of an evenly balanced coin landing head upwards when tossed is 1 in 2. The probability of heads appearing in two successive throws will be  $\frac{1}{2} \times \frac{1}{2} = \frac{1}{4}$ . This approach can be applied to historical identification. If the name Smith has a frequency of 20 per 1,000 in a population and the name John has one of 200 per 1,000, then, if the occurrence of the one does not influence the probability of the other occurring, the probability of the name John Smith appearing would be  $1/50 \times 1/5 = 1/250$  (1). If the population contained 10,000 persons, one would expect to find 40 named John Smith. Accuracy in record linkage depends upon the frequencies with which the identifying items are found and the size of the population. These now require investigation.

1. The probability with which an identifying item occurs is often expressed in bits or binitis following the usual practice in information theory. A bit expresses the probability in logarithms to base 2. This has several advantages. Multiplication is carried out in logarithms by addition and division by subtraction, so that where there are several identifying items, the probability in favour or against agreement can be more easily assessed. The use of base 2 arises in order that the probability of a fifty-fifty event occurring, such as obtaining a head from tossing a coin, will be 1 bit. Logarithms to any base can be obtained using the formula

$$\log_c A = \frac{\log_b A}{\log_b c} \quad (4.1)$$

If for example a logarithm to base 2 is required, then providing the logarithm of that number and 2 is known for another base, then it can be readily computed.

### III

The primary identifying items in the land tax assessments are the names of the proprietors and occupiers. Information about the distribution of surnames tends to be sparse due to the costs of compiling it. It is limited for the period before 1841, before individuals were identified by name in the census. The identity of the fifty most common surnames in England and Wales has been established in two studies of the Registrar of Births, Marriages and Deaths for 1853 and 1975 (1). Both studies were based on samples taken from the birth, death, and marriage registers. The earlier study aggregated the frequency with which the names occurred into their frequency in the population. This was not done in the latter one due to the problem of particular names being associated with groups having a different age structure from the rest of the population.

The 1853 study showed that the fifty most common names accounted for 17.67 per cent of the population. This indicates a very uneven distribution of names in the population with a few names accounting for a disproportionate number of people, and a very long tail of comparatively uncommon names. The unevenness of the distribution extends into the top fifty names. Whereas Smith had a frequency of 137 per 10,000 and Jones one of 132, Carter appeared at a rate of 18 per 10,000, and Griffith and Watson with one of 19. This is brought out in table 4.2. Nearly four-fifths of the names had a frequency of less than the mean, and the mean, median, and mode form the characteristic pattern of a distribution heavily skewed towards a few high values. This would suggest that problems of identification are likely to be concentrated on a limited number of names.

1. Sixteenth Annual Report of the Registrar General of Births, Deaths and Marriages in England (1856), lvii - xxiii; Ammon, op cit. The definition of what constitutes a name is stricter in these studies than in the other studies quoted. Variations in spelling have been treated as separate names. The frequencies will therefore be lower than for the other studies.

Table 4.1 The Distribution of the Fifty Most Common Surnames in England and Wales, 1853 (per 10,000 of the population)

<u>Name</u>	<u>Rate</u>	<u>Name</u>	<u>Rate</u>	<u>Name</u>	<u>Rate</u>
Allen	20	Harrison	26	Roberts	43
Baker	24	Hill	28	Robinson	36
Bennett	19	Hughes	32	Shaw	20
Brown	57	Jackson	30	Smith	137
Carter	18	James	23	Taylor	68
Clark	28	Johnson	38	Thomas	51
Clarke	21	Jones	132	Thompson	33
Cook	21	King	23	Turner	31
Cooper	26	Lee	19	Walker	32
Davies	62	Lewis	31	Ward	25
Davis	24	Martin	24	Watson	19
Edwards	32	Moore	21	White	31
Evans	51	Morgan	22	Williams	87
Green	32	Morris	24	Wilson	36
Griffiths	19	Parker	21	Wood	33
Hall	33	Phillips	21	Wright	34
Harris	28	Price	21	TOTAL	1,769

Source: Sixteenth Report of the Registrar General of Births Deaths and Marriages (1856), pxxiii

Table 4.2 The Uneven Incidence of the Fifty Most Common Names

<u>Frequency per 10,000</u>	<u>Number of Names</u>
18-26	23
27-43	19
44-76	5
77-140	3
Mean 35.6	Median 28
	Mode 21

Source: Sixteenth Report, op cit, pxxiii



Table 4.3: Rankings of the Fifty Most Common Names in 1853 and 1975.

	<u>1853</u>	<u>1975</u>		<u>1853</u>	<u>1975</u>
Smith	1	1	Harris	26	25
Jones	2	2	Clark	27	26
Williams	3	3	Cooper	28	27
Taylor	4	5	Harrison	29	32
Davies	5	6	Davis	30	44
Brown	6	4	Ward	31	36
Thomas	7	8	Baker	32	31
Evans	8	7	Martin	33	29
Roberts	9	9	Morris	34	28
Johnson	10	10	James	35	40
Robinson	11	14	Morgan	36	37
Wilson	12	11	King	37	25
Wright	13	13	Allen	38	29
Wood	14	22	Clarke	39	34
Hall	15	17	Cook	40	53
Walker	16	18	Moore	41	35
Hughes	17	21	Parker	42	45
Green	18	16	Price	43	48
Lewis	19	19	Phillips	44	38
Edwards	20	20	Watson	45	41
Thompson	21	15	Shaw	46	59
White	22	12	Lee	47	42
Jackson	23	24	Bennett	48	46
Turner	24	23	Carter	49	52
Hill	25	30	Griffiths	50	47

Source: Sixteenth Report, op cit; Ammon op cit.

A comparison between the lists of names in 1853 and 1975 shows remarkable similarity. Table 4.3 shows the rankings of the fifty most common names in 1853 and the same list as it appeared in 1975. Of the 50 names, 47 still appear in the list in 1975. Carter (now 52nd), Cook (now 53rd), and Shaw (now 59th) have been replaced by Scott, Bailey, and Young. The top ten remain unchanged, and of the top twenty in 1853, only Wood and Hughes have been replaced. The stability of the rankings may seem surprising until the mechanisms of change are examined. The incidence of a name can change through migration.

In a closed society the incidence would only alter through the holders of a name having a different birth, death, or marriage rate than the holders of other names, or a different sex ratio. If migration is not a significant influence on the incidence of names, then changes in the incidence will be the result of a myriad of small influences, a stochastic process.

The effects of these influences will be that names will be subject to varying rates of growth through influences that are random. The implication is that no matter how evenly the distribution of names starts, the result will be one of increasing concentration, unless migration brings in new names. Moreover, it is likely to limit substantial alterations in the ranking of names. This can be illustrated by a simplified numerical example. Suppose we start in year 0 with 640 names, each with a population of 100 persons. If we allow the demographic influences to be such that half the names will maintain the same population in the subsequent year but one quarter will grow to the next category and one quarter decline. Table 4.4 illustrates the process at work. The number of names remains at 640 throughout and the population at 64,000. Yet unevenness gradually appears. This is shown by the way in which the share of the population taken by the largest ten names increases. If the assumption of proportional growth replaces that of equal absolute change then, as time passes, the symmetry will disappear as the names with the larger populations will change by greater absolute amounts, but at the same proportional rates as names with smaller populations. The example also serves

Table 4.4: A Stochastic Model of Name Frequencies

Year	Population per name								Proportion of Population in Largest 10 names
	70	80	90	100	110	120	130		
0				640					1.56%
1			160	320	160				1.72%
2		40	160	240	160	40			1.83%
3	10	60	150	200	150	60	10		2.03%

to illustrate the probability against major changes in the rankings of names. A name in the lowest group in year 3 would have to make six moves to reach the largest group. As each upward move would have a probability of 1 in 4, the probability of such a transfer would be 1 in 4096. In the example a high rate of change was selected to illustrate the process. In reality it is likely to have been much lower. For example, a change in the sex ratio increasing the number of females per 1,000 males born would ultimately increase the rate of change through raising the proportion of the population who change their names. However this might be partially or wholly reversed by a change in twenty years time in the proportion who marry or even by a rise in the age of marriage. The model suggests that, once established, the pattern of names tends to remain fairly stable. There may be a tendency towards increasing concentration unless migration brings in new names.

There is evidence that particular names are associated with particular localities. For example, MacDonalds are four times as common in the Highlands and Islands of Scotland as in the Clyde Valley, and forty times more frequent than in Bradford or Birmingham (1). This should serve to produce regional patterns of names, with particular names featuring more strongly in certain localities than others. Some evidence on this can be derived from a study by H.B. Guppy (2). Guppy collected the frequencies of names of farmers listed in Kelley's directories as he believed farmers to represent the most stable part of the community. He identified some 16 names as occurring in 30 to 40 counties

1. J. Latham, 'What's in a name?', New Society, XXXIV (1975)
2. Homes of Family Names in Great Britain (1890). Guppy defined names so as to include spelling variations such as Austin and Austen and some phonetically similar variations such as Hutchings and Hutchinson. The figures were presented for counties with certain counties being grouped with others, such as Rutland with Leicestershire. A cut-off point of 7 per 10,000 was employed with lower incidence in a county being disregarded.

at a frequency of at least 7 per 10,000. A further 45 names were identified as being present at that frequency in 20 to 29 counties. For most counties some 17 to 20 per cent of their names occurred in less than three counties. This rose to 40 per cent for Cornwall and Devon, 30 per cent in Lincolnshire, and 25 per cent in Kent, Dorset, and Somerset.

Guppy's figures show that names that are common when taken at a national level may have substantial variations in incidence between counties. Moreover, names which are unimportant at the national scale could well have frequencies in a county comparable with those of the fifty most common names nationally. Tables 4.5 and 4.6 show the distribution of the names Smith and Jones according to Guppy's study. Smith was found in all the 41 counties but at frequencies that varied from 300 per 10,000 in Worcestershire to 20 per 10,000 in North Wales. The distribution of Jones was still more uneven. In 15 areas the frequency was less than 7 per 10,000, whilst in North Wales it reached 1,500 per 10,000. Many names can be found that are almost unique to a county but which have significant occurrences at that level. For example, Guppy found that in Kent Boornall, Brice, and Kingsnorth had frequencies of 24 per 10,000. Maxted one of 51, Solley 27, and Neame 21, and were found in no other county with a frequency of more than 7 per 10,000.

A name which appears common at the national level may be relatively unimportant within a county. This is illustrated by table 4.7. This compares the frequencies of the fifty most common names on a national scale in 1853 with their frequencies in Kent as found by Guppy. It shows that for only a quarter of the names were their Kentish and national frequencies comparable. For one-tenth the Kentish frequencies were significantly higher, and for over two-fifths their Kentish frequencies fell below Guppy's threshold.

The extent to which Kent had a distinct pattern of names can be seen by comparing the proportion of the population of other counties covered by the more common names found in Kent. Some 273 names were found by Guppy

Table 4.5: The Distribution of Smith (per 10,000 population)

<u>County</u>	<u>Rate</u>	<u>County</u>	<u>Rate</u>	<u>County</u>	<u>Rate</u>
Beds	120	Hereford	160	Salop	50
Berks	100	Herts.	185	Somerset	22
Bucks	95	Hunts.	115	Staffs.	200
Cambs.	160	Kent	135	Suffolk	118
Cheshire	56	Lancs.	134	Surrey	90
Cornwall	32	Leics.	128	Sussex	104
Cumberland	90	Lincs.	143	Warwicks.	220
Derby.	150	Middlesex	100	Wilts.	130
Devon	39	Monmouth.	90	Worcs.	300
Dorset	90	Norfolk	155	Yorks. W	160
Durham	100	Northants.	190	Yorks. N & E	150
Essex	260	Nthberland	114	N. Wales	20
Gloucs.	270	Notts.	160	S. Wales	32
Hants.	116	Oxon.	130	MEAN	126.9

Source: H.B. Guppy, Homes of Family Names in Great Britain (1890).

Table 4.6: The Distribution of Jones (per 10,000 population)

<u>County</u>	<u>Rate</u>	<u>County</u>	<u>Rate</u>	<u>County</u>	<u>Rate</u>
Beds.	0	Hereford	0	Salop	500
Berks.	20	Herts.	350	Somerset	19
Bucks.	70	Hunts.	20	Staffs.	23
Cambs.	24	Kent	18	Suffolk	0
Cheshire	81	Lancs.	8	Surrey	0
Cornwall	14	Leics.	17	Sussex	0
Cumberland	0	Lincs.	0	Warwicks.	38
Derby.	0	Middlesex	0	Wilts.	27
Devon	29	Monmouth.	650	Worcs.	138
Dorset	0	Norfolk	0	Yorks. W	0
Durham	0	Northants.	55	Yorks. N & E	0
Essex	18	Nthberland	0	N. Wales	1500
Gloucs.	105	Notts.	12	S. Wales	650
Hants.	34	Oxon.	40	MEAN	103.9

Source: Guppy, op cit.

0 denotes a frequency of less than 7 per 10,000.

Table 4.7: The Frequency of the Fifty Most Common Names Nationally in Kent

<u>Kentish frequency as a proportion of the national frequency</u>	<u>Number of names</u>
over 200 per cent	1
131-200 per cent	4
71-130 per cent	12
1-70 per cent	10
0*	21
	<u>TOTAL 48</u>

Source: Sixteenth Report, op cit; Guppy, op cit.

\* denotes under 7 per 10,000 in Kent.

Following Guppy's practice Clark and Clarke and Davies and Davis have been treated as one name.

Table 4.8: Distribution of Names found in Kent in other Counties

		<u>Proportion per 10,000 population with a name also found in Kent</u>					
		<u>under 1000</u>	<u>1001-1500</u>	<u>1501-2000</u>	<u>2001-2500</u>	<u>2501-4000</u>	<u>Total</u>
Number of names found in Kent present in a county	less than 20	1	-	-	-	1	2
	20-44	1	4	-	-	2	7
	45-59	-	6	6	3	-	15
	60-75	-	-	10	5	1	16
	<u>Total</u>	<u>2</u>	<u>10</u>	<u>16</u>	<u>8</u>	<u>4</u>	<u>40</u>

Source: Guppy, op cit.

Table 4.9: Distribution of Names found in Kent

<u>Entropy</u>	<u>Number of Names</u>
0	90
0.01-0.20	33
0.21-0.40	26
0.41-0.60	47
0.61-0.80	50
0.81-0.99	28
1.0	0
	<u>Total 274</u>

Source: Guppy, op cit.

to have a frequency of at least 7 per 10,000 and these accounted for 57.43 per cent of the population. Table 4.8 shows the proportion of the populations in other counties covered by the names found in Kent, and the number of names found in Kent also to be found in these counties. In only four counties do the names found in Kent account for more than 25 per cent of the population. These are counties in Wales or the Welsh Marches and are the result of high frequencies in a few names. No county had more than 75 names in common with Kent at a frequency of at least 7 per 10,000. Those showing the greatest number in common with Kent tended to be the east coast counties, with Lincolnshire and Norfolk each sharing 75 names with Kent and Sussex 71.

The measurement of the extent to which a county's distribution of names is unique requires an index that is sensitive to both the number of counties in which a name is present and the frequency with which it occurs. Table 4.9 measures the entropies of the names (1). Entropy tends towards zero where a name is present in one county only at a frequency of 7 per 10,000 and towards unity when present in all counties in equal frequency. The table shows that for one-third of the names which appeared in Kent at a frequency of 7 per 10,000, the name was present in no other county at that frequency. For only one-tenth of the names was their distribution of national significance, being present in the majority of counties and having their totals evenly distributed between the counties.

A name can be unique to a county and still have a high frequency within that county. This is illustrated by Table 4.10 which analyses the 90 names present in Kent alone at a frequency of at least 7 per 10,000. It shows

i. Entropy is calculated by the formula:

$$\sum (P_i \times \log 1/P_i) / \log N$$

where  $P_i$  is the fraction of the total and  $N$  the number of items.

Table 4.10: Frequencies of Names occurring only in Kent

<u>Frequency per 10,000 population</u>	<u>Number of names</u>
7-11	2
12-17	39
18-28	34
29-39	12
40 and over	3
	Total
	90

Source: Guppy, op cit.

that of the names found almost exclusively in Kent, half had frequencies in the county comparable with those of the fifty most common names nationally.

The analysis indicates that the scale at which the identification is to be made is important in determining which names should be regarded as common. The evidence presented shows that Kent during the later nineteenth century retained a distinctive distribution of names which differentiated it from the national average. Names that might be regarded as common nationally might be rare within a particular county. Conversely, names with an insignificant frequency nationally may exert a disproportionate influence within a particular locality.



IV

The scale of analysis in this instance is not the county but one division within it. This prompts the question of to what extent can one locality within a county have its own distinctive pattern of names so that names that are common within the county may appear infrequently within a locality while other names may exert a disproportionate influence relative to their county totals. Guppy suggests that this may be the case. He pointed to the fact that an important name in one locality may become lost in a county aggregate. He believed that many of his "county" names, found in three or fewer counties at a frequency of 7 per 10,000, were confined to a particular parish or division within a county (1). In order to test this view, the frequency of names within an area of the county needs to be known. These can be established for the St. Augustine East division from the survival of the assessments made for 46 of the 55 parishes in 1705 under the Marriage Duties Act (2). The assessments form a census of the population.

When the names found in the 1705 listings are compared with those recorded by Guppy it becomes clear that within Kent a series of regional name patterns existed. This is shown in Table 4.11. This expresses the frequency with which a name appears in the 1705 listings as a percentage of the frequencies found by Guppy (3). The names listed by Guppy cover only 36.5 per cent of the name population of the St. Augustine East division in 1705. A large

1. Guppy, *op cit.* pp. 9, 11.
2. See appendix B for details of the documents. These list the resident population of the division in 1705. They do not give an exact account of the likely frequencies of names in the land tax assessments due to non-resident proprietors and occupiers.
3. Broadley has been merged with Bradley and Read with Reed to reduce the number of names from 274 to 272.

Figure 4.1: Number of Parishes in which a Name is Present

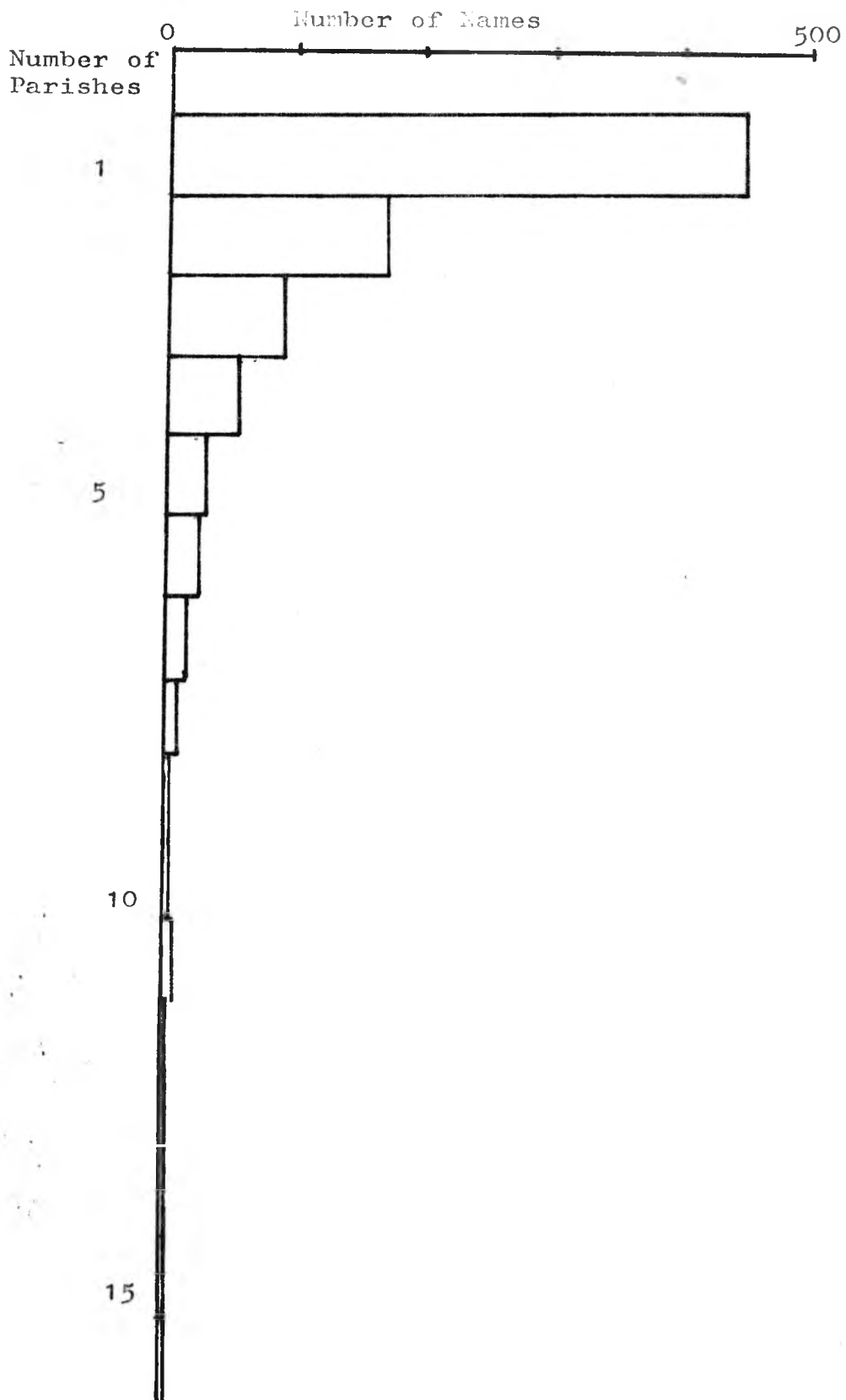


Figure 4.2: Number of Parishes in which a name is present

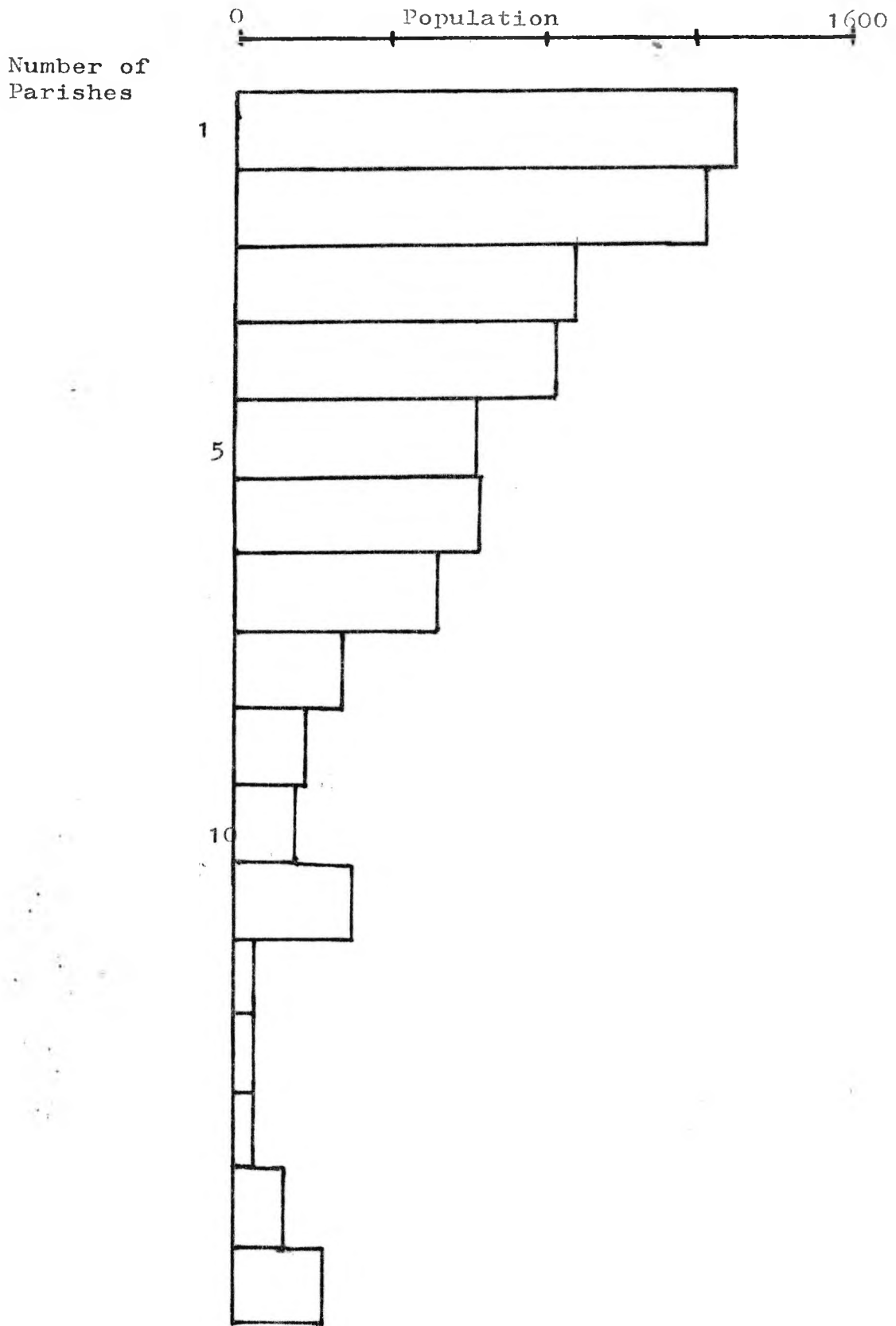


Figure 4.3: Population per Name

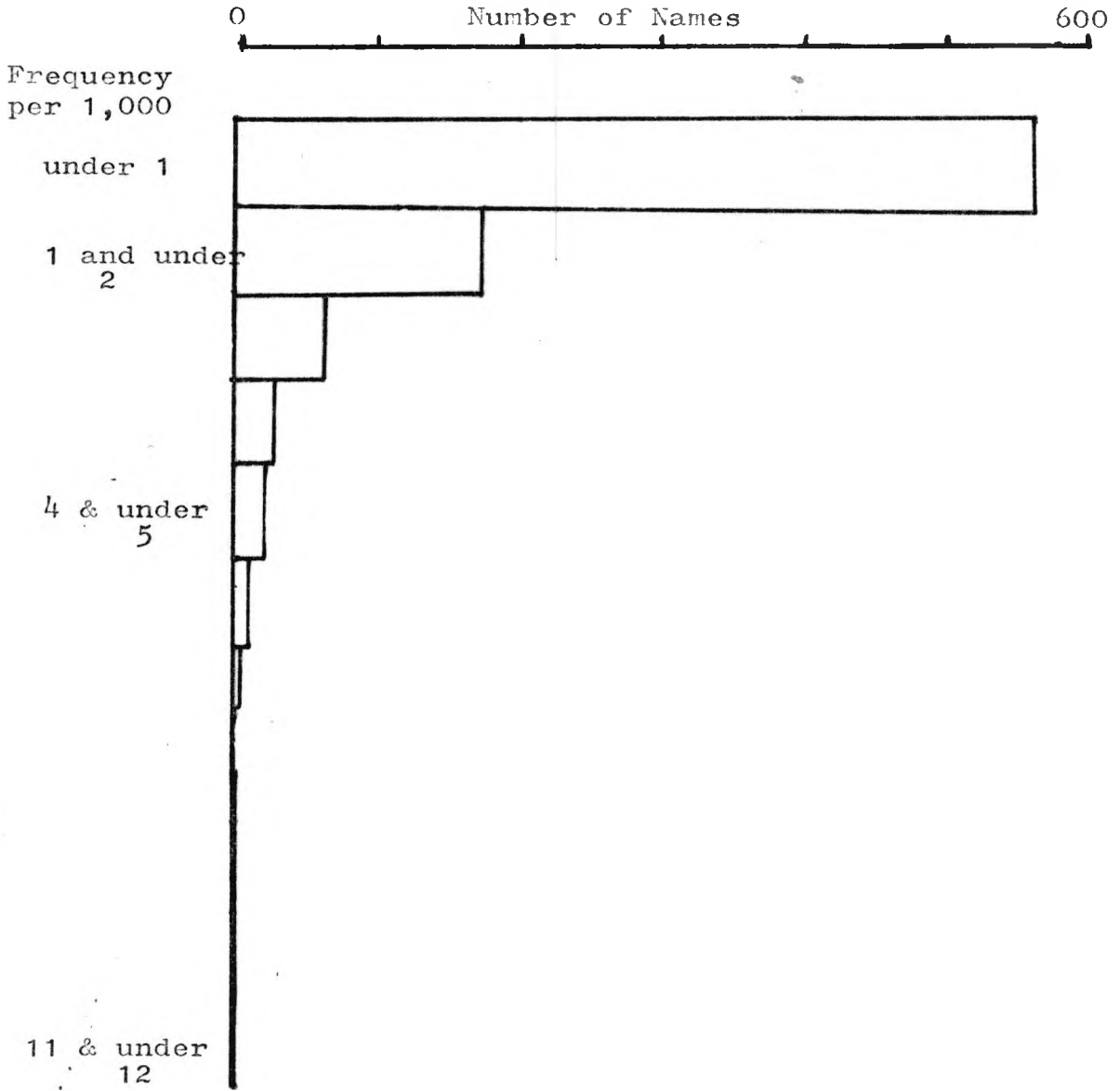


Figure 4.4; Population per Name

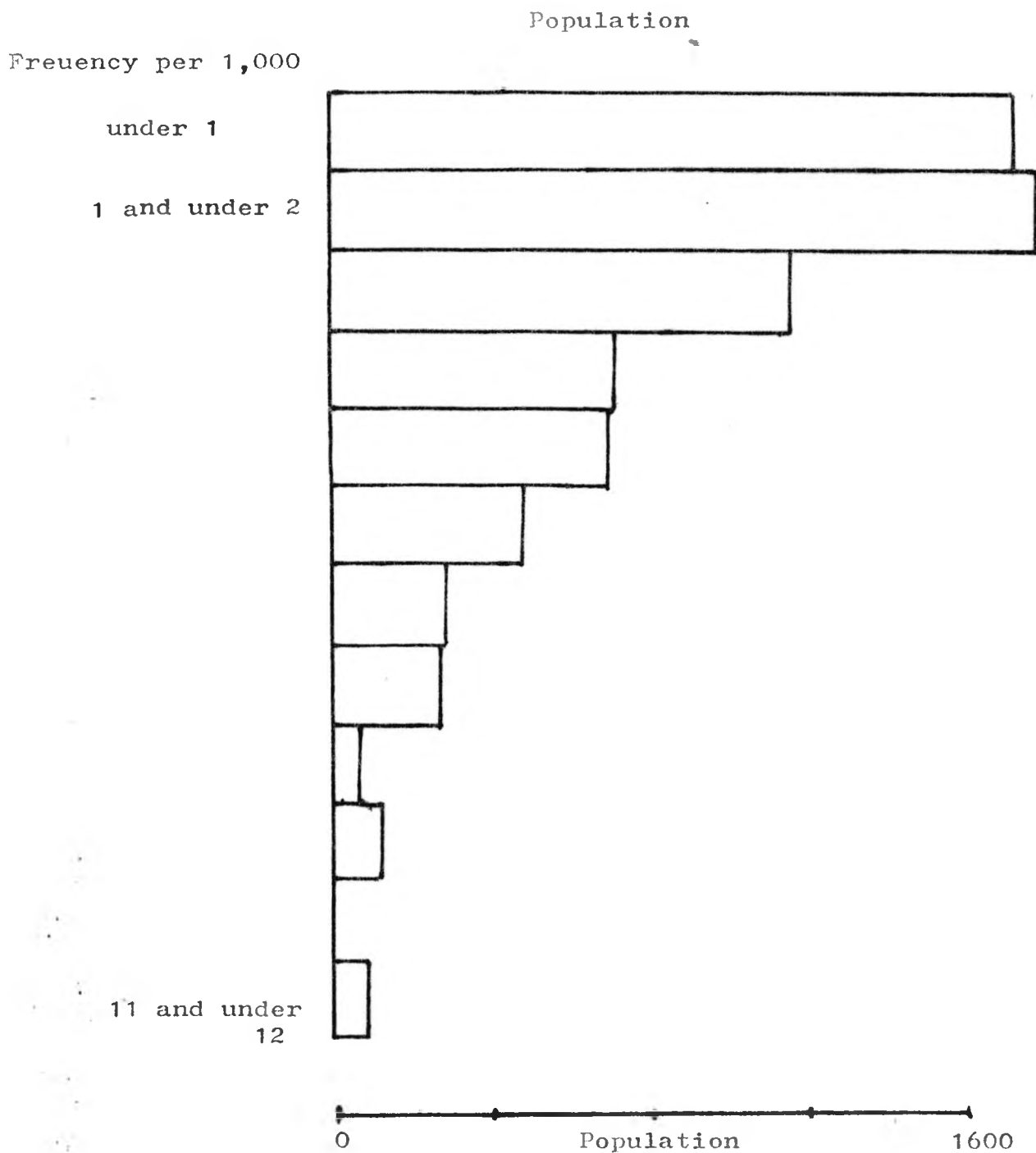


Table 4.11: Frequencies of Names in the St. Augustine East Division as percentage of those found by Guppy

<u>Percentage</u>	<u>Number of Names</u>	<u>Percentage of Names</u>
0	111	40.8
1 to 40	51	18.8
over 40 to 80	34	12.5
" 80 to 120	19	7.0
" 120 to 160	24	8.8
" 160 to 200	12	4.4
" 200 to 300	11	4.0
over 300	10	3.7
	<u>Total</u> 272	<u>100.0</u>

Source: Guppy, op cit; K.A.O. C/STz 2

proportion of the names listed by Guppy are of negligible importance in the area, undoubtedly because their appearance is due to frequencies in other localities. Some 41 per cent of the names do not appear in the 1705 listings at all and 58 per cent fail to meet Guppy's threshold of 7 per 10,000 in the area. On the other hand Guppy's list does not include such names of importance in the area as Bushell (24 per 10,000), Bean (3), and Elgar (59).

Scale is critical in determining which names are frequent enough to generate identification problems. The evidence presented shows that the list is different at the county from the national level, and at the divisional level from the county. It also holds true at a sub-divisional scale. Figure 4.1 shows the number of parishes in which a name was present in the 1705 listings. Some 51 per cent of the names were found only in one parish and 37 per cent in four or fewer parishes. No single name was found in more than 16 of the 46 parishes for which listings have survived. Figure 4.2 shows the proportions of the population covered by these names. Some 18 per cent of the population bore a name present in only one parish, and 57 per cent a name found in four or fewer parishes. This points to the fact that names borne by a small proportion of the population were highly localised in their incidence.

Figure 4.5: Number of Parishes in which a Soundex Code is present

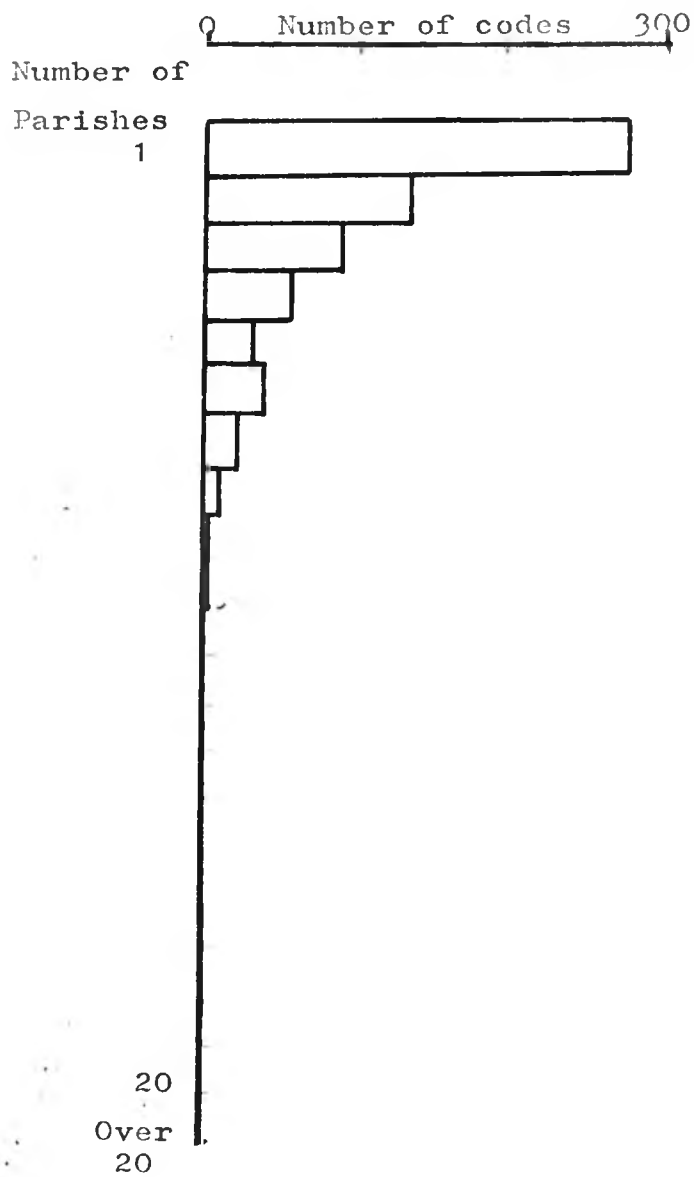


Figure 4.6: Number of Parishes in which a Soundex Code is present

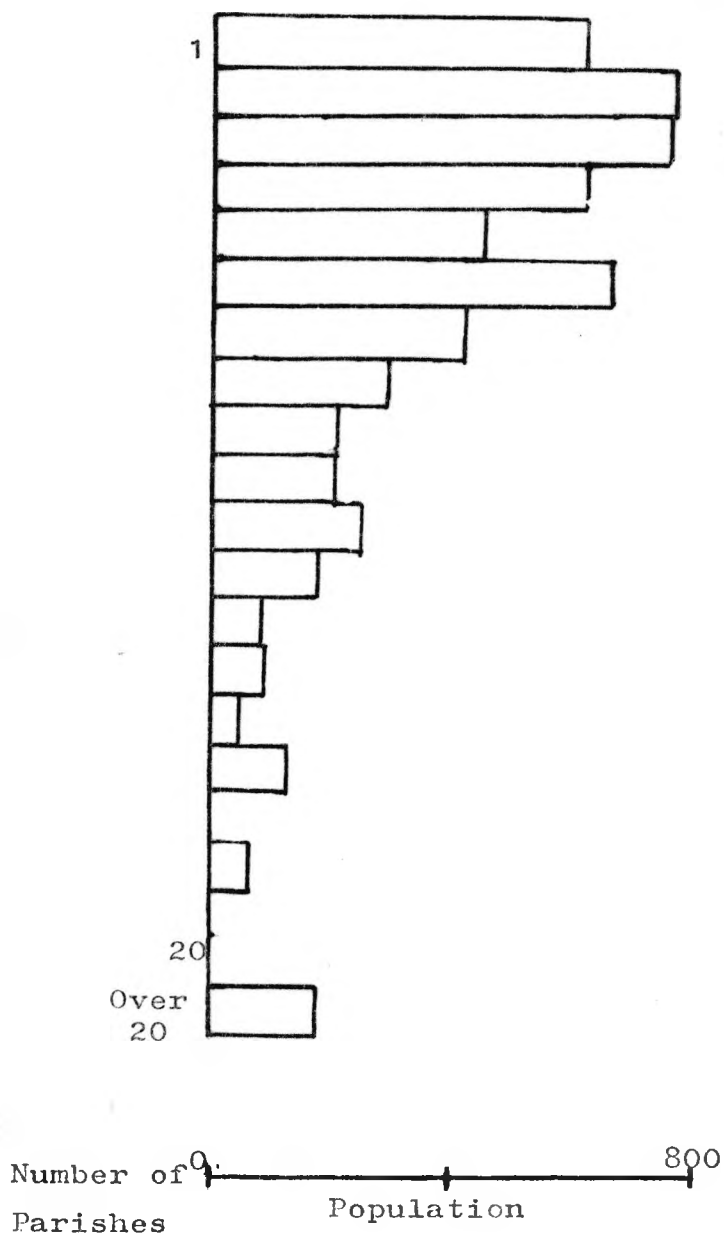




Figure 4.7: Population per code

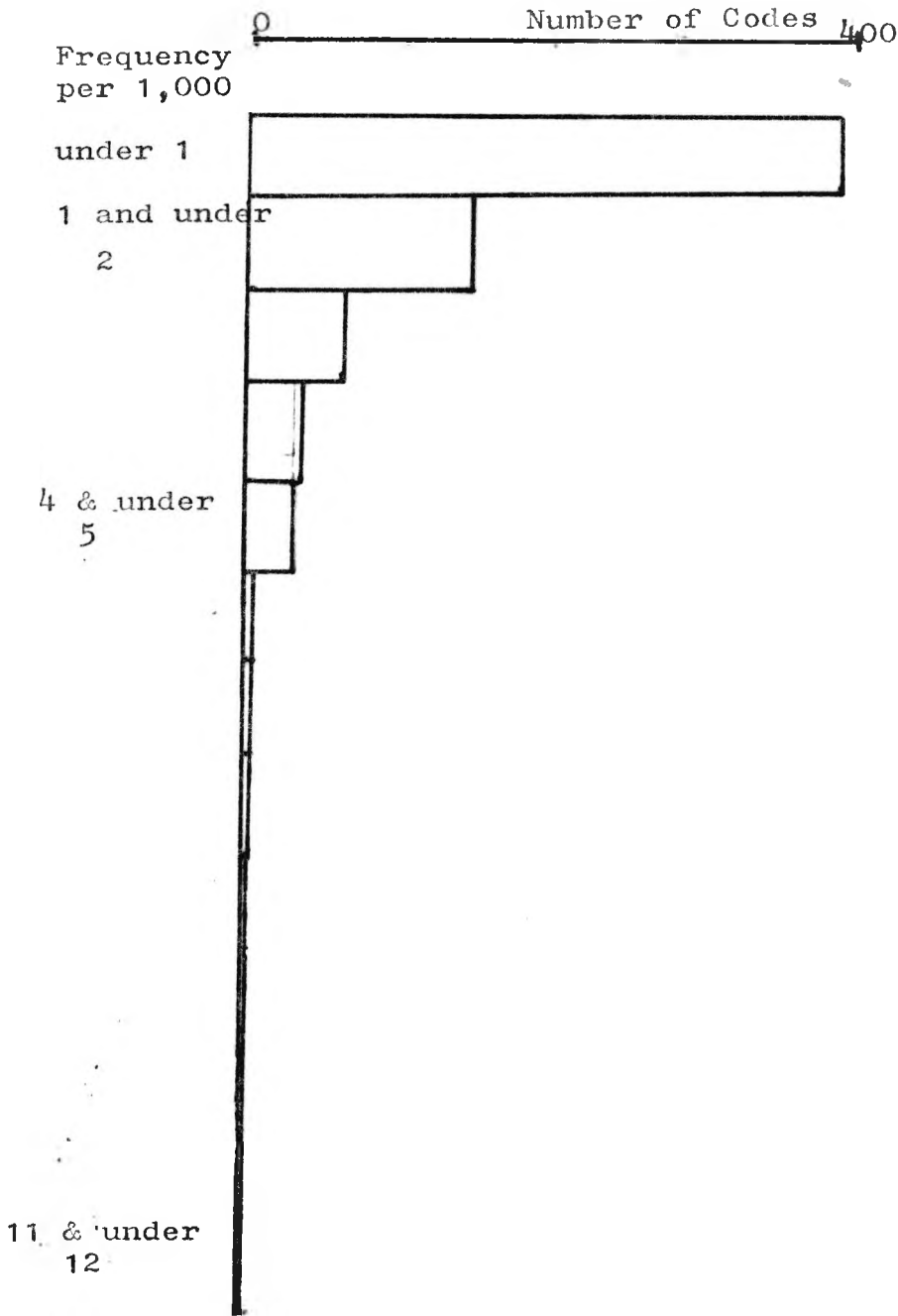


Figure 4.8: Population per Code

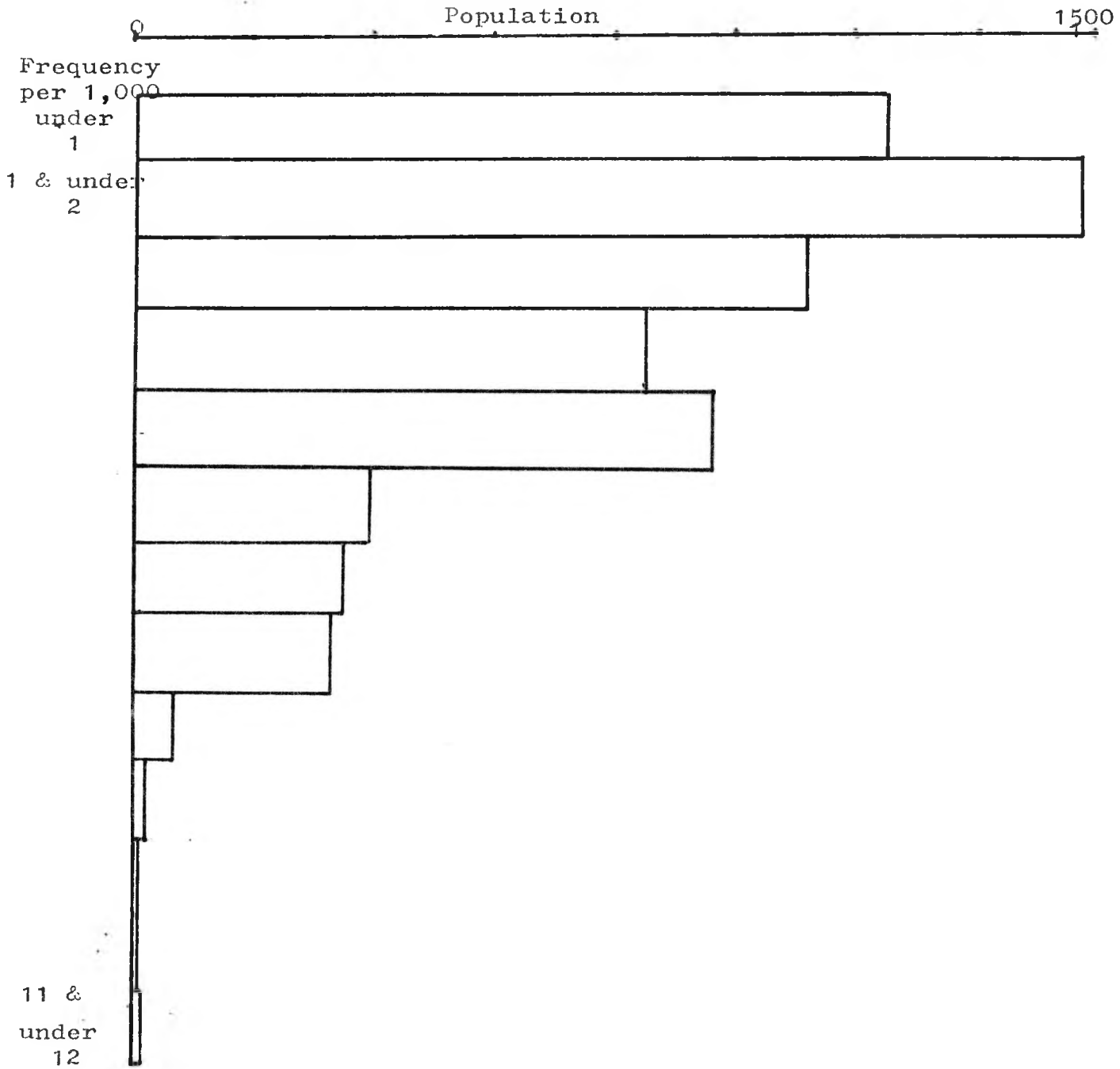


Figure 4.3 and 4.4 show that the frequency series of names in the division produces a pattern that was similar to the national one. Some 27 names accounted for 18 per cent of the population, while 76 names (9 per cent of the total) accounted for 37 per cent of the population. The most frequently occurring name was Wood (116 per 10,000). Smith ranked fourth and Jones was in 70th position. Some 64 per cent of the 877 names present in the listings were found at a frequency of under 1 per 1,000 and 54 per cent did not reach a frequency of 7 per 10,000 (1). Names with a frequency of under 3 per 1,000 accounted for 91 per cent of the total and 63 per cent of the population. The skewed nature of the distribution with a large proportion of the names having a low frequency and a few names accounting for a disproportionate part of the population suggests that identification problems are likely to be concentrated on a relatively few names, but that the particular names will vary between areas and according to the scale of the study. It suggests that genealogies of particular families may be helpful in resolving problems of identity.

Surnames can be used in both the search and the matching stages of linkage. In the former they can be used to bring together references to the same name. In the latter, the probability that these references relate to the same individual can be assessed initially on the frequency with which a name occurs in the population. The use of a particular identifying item to bring together all potentially linkable records depends on the consistency in its use. A person may be described in such a way that potential identifying items are suppressed, reducing their information content and therefore the probability that a correct linkage will be made. Thus for example, the assessments might described John Boys as Mr. Boys, the heirs of Thomas Neame as heirs of Neame, or Mary Elgar as Widow Elgar. In each case the forename is omitted so that,

1. By way of comparison, Guppy's threshold is approximately the same frequency as the size of the average household in a population the size of that of the St. Augustine East division in 1705.

for example, there may be doubt as to whether the Mr. Boys referred to is John, Thomas, or William Boys, or none of the three. With surnames, inconsistency arises through the fact that the spelling of an individual's name was not standardised. This could mean that an individual might have a variant of his name ascribed to him or it might amount to a radically different spelling of the same phoneticism.

A method is needed to ensure that potentially linkable records are brought together irrespective of the variations in the way in which a particular name appears. This needs to be accomplished without increasing the risk of linking records that relate to different individuals by bringing together different names. The optimal sorting procedure will be that which produces the maximum discriminating power for the minimum likelihood of discrepancy or inconsistency in the information. The usual means of overcoming inconsistencies in the spelling of names is to discard the less reliable parts of the name and sort the records with the remainder. For Anglo-Saxon names this involves discarding the vowels and duplicated consonants and coding the remainder.

A number of codes and procedures have been devised (1). Their suitability varies between applications but the most efficient for this study was found to be the Russell Soundex code (2). The name compression and ill-spelt name routines were found to be less able to cope with spelling variations, particularly when the same phoneticism was produced by different consonant groups. They were not designed for the task required of a code in this study of linking variant spellings of the same name while distinguishing them from other names. Rather they were designed for linking a name with its closest equivalent in a file, as, for example, occurs when a name is misspelled in an airline reservation (3). In this study it cannot be assumed that a name has a matching link.

1. See for example H.B. Newcombe, 'Record Linking: The Design of Efficient Systems for Linking Records into Individual and Family Histories', American Journal of Human Genetics, XIX (1967), pp. 356-9.
2. The rules for this can be found in the article by Newcombe above.
3. Davidson, op cit.

The Soundex variant, SINGS, was also rejected although it has been used in other historical studies (1). SINGS differs from Soundex in two respects. It introduces the concept of coding a character string through its encoding Mac, Mc, or M' as a single letter, and it codes the initial letter rather than leaving it as an uncoded prefix (2). The character string facility was designed to improve the handling of Scottish names and this has no particular advantage when dealing with Kentish names (3). Encoding the initial letter can overcome the problem of similar consonant sounds as in Jennings and Genens or Ferrier and Verrier. It can also overcome problems caused by silent initial letters such as in Wright, as both W and R are coded as 6. On balance though, its advantages were outweighed by its disadvantages. Encoding the initial letter reduces the number of codes possible by 69 per cent. The cost in erroneously conflated names is, therefore, much higher than for Soundex. For example, in SINGS, Gaige, Case, Joyce, or Keyes would be coded 2200. In Soundex, the preservation of the initial letter ensures that each would have a separate code. Nor is SINGS particularly effective in dealing with variations in the initial letter of a surname. It is no more effective than Soundex in dealing with a silent or missing initial letter such as the K in Knight. The main strength of SINGS would seem to be no more valuable in the present context than Soundex, and more liable to other problems.

The 1705 listings for the St. Augustine East division were subjected to Soundex coding. A separate visual comparison was made to identify the number of surnames and their variant spellings. This revealed 377 names present in the population but with 1,439 different spellings (1.64 per name). Some 331 names had more than one spelling

1. Wrigley & Schofield, op cit, p. 99. The Hamilton project incorporated features of SINGS into its pre-treatment of names - Winchester (1970), pp. 116-17.
2. The rules of SINGS can be found in A. Smith, 'Preservation of Confidence at the Central Level', in E.D. Acheson (ed) Record Linkage in Medicine (1968).
3. Clan names beginning M', Mc, or Mac are wholly absent from the 1705 listings for the St. Augustine East division.

and these accounted for 63.6 per cent of the population (1). A search procedure using surnames alone would result in an excessive loss of linkages. The use of Soundex coding reduces the lost linkages considerably. This reduced the number of names with variant spellings from 331 to 62 which were represented by more than one code. This represents a reduction of the problem names from 37.7 per cent to 7.1 per cent and reduced the population affected to 13.8 per cent. Coding would result in 2.9 per cent of the population being separated from the remainder of those with the same name through a different spelling being given a different code (2).

The lost linkages could be reduced further through modifications to the Soundex code and to the search procedures. Character strings can be introduced to overcome problems such as intrusive silent consonants. For example TCH would normally be coded as 32 but it could be coded as 2 as CH would be if the letters were examined in relation to each other rather than in isolation. The letter T would then not be coded if followed by CH so that name like Fritchard would be coded as P626 as Frichard is rather than P632. Appropriate modifications to search procedures involve widening them to examine plausible alternative codes. For example, the silent initial letter K or W can be overcome by examining the codes that result when they are absent. The trailing letter S as in Barrow and Barrows can be resolved by taking those codes ending in a zero and comparing them with similar codes ending in a 2. As was the case in earlier studies, the main problem arose through silent consonants or through different consonant groups producing the same

1. The ratio of variant spellings to names is better than those found in the Colyton parish register 1725-1875. This produced 4.04 spelling per name - Wrigley & Schofield, op cit, p. 99. This could point to greater consistency in the treatment of names in eighteenth century documents. In the land tax assessments, there are likely to be more variant spellings per name than in the listings due to the repetition of the name of an individual.
2. In the Colyton study 14 per cent of the spellings were not assigned to the appropriate name. In the Hamilton study 11 per cent of the discrepancies affected the code; in the Atomic Energy of Canada study 1.6 per cent Wrigley & Schofield, op cit, p. 99; Winchester (1970) p. 116; Newcombe et al (1959), p. 957.

phoneticism. Variations in consonants are likely to produce different codes. Modifications, such as those outlined, would have served to reduce the lost linkages by two-thirds. In other studies the pre-treatment of names to standardise spellings prior to coding has been found helpful (1). The use of Soundex code to sort surnames will therefore result in all but a small minority of variant spellings being brought together. Modifications to the code can reduce this further. Some potential linkages, though, will be lost unless there is a visual verification after the codes have been sorted.

At the matching stage, the identifying items are used to assess the probability of whether a linkage should be made. The information content of the identifying items depends on their discriminating power. In this respect Soundex coding is less efficient than is desirable. As well as bringing together variant spellings of the same name, Soundex also groups different names under the same code. This problem has been found in other studies. In their study of the Colyton parish registers, Wrigley and Schofield found that Soundex wrongly assigned 35 per cent of the names and, even when modified, continued to erroneously conflate 21 per cent (2). The Atomic Energy of Canada study also found erroneous linkages. In their case, though, the problems were limited in spite of their much larger file sizes. This was partly due to the fact that they were seeking to link a birth record with a marriage record comprising two Soundex codes so that the probability of the two codes occurring together was infinitesimal when compared with the occurrence of each code singly. Partly it was due to the efficiency of the other identifying information, such as age, used in conjunction with the codes. The evidence from these studies suggests that there is real danger of a disproportionate number of spurious linkages being generated as a result of names being conflated through coding, but how significant this can be will vary according to the other identifying items used.

1. Winchester (1970), p. 117; Wrigley & Schofield, *op cit*, p. 100; D. Herlihy, 'Problems of record linkage in Tuscan fiscal records of the fifteenth century', in D.A. Wrigley Identifying People in the Past (1973), p. 50.
2. *Ibid*, pp. 99-100.

The 1705 listings for the St. Augustine East division revealed 877 names and these were compressed into 690 Soundex codes, an average of 1.27 names per code. Some 25 per cent of the codes contain more than one name, and 46 per cent of the names, covering 47 per cent of the population, fell within these codes. The use of Soundex would result in 14 per cent of the population being erroneously linked with persons bearing other names.

Some perspective on these figures can be gained when it is realised that two forms of conflation account for most of the problem names. Firstly, two relatively uncommon names could share a code. For example B424 contains Blacklocks (4 per 10,000) and Blaxland (8 per 10,000). This involves sorting out the six members of the Blaxland household of Monkton from three persons called Blacklocks at Woodnesborough, two of whom appear to have been servants from their position in the household. The second common problem is where a name with a low frequency shares a code with a more common name. For example L300 contains Lade (36 per 10,000) and Lyte (3 per 10,000). The problem here is to distinguish between the Lades so that the Lytes add only marginally to the problem.

More serious difficulties exist where coding either brings together two or more common names or where a significant number of names are joined. For example W300 has a frequency of 173 per 10,000 and comprises Wood (116 per 10,000) and White (57 per 10,000). Both names are already so common as to create problems in identification so that coding compounds the problem. In some cases, coding joins more than two names together. Individually each name might not present any undue problems, but when taken together, common forenames are likely to throw up spurious linkages. For example B200 contains eight names, Bush, Busey or Boosey, Bax, Bookey, Boys, and Biggs. Only if the residual part of the surname is employed in identification will there be sufficient information to distinguish between those with a common forename.



A few codes contribute a disproportionate number of erroneous linkages. Five codes contained 21 per cent of the population erroneously linked and ten codes accounted for 30 per cent. However there is no guarantee that the frequency of incidence in the 1705 listings will be matched by the incidence in the land tax assessments. The former are related to the population and the latter to wealth. It is conceivable that the bulk of the landed wealth could be concentrated in the hands of those whose surnames fell into the Soundex codes that give most difficulty. It is against this eventuality that steps have to be taken to avoid spurious linkages.

Figure 4.5 to 4.8 reproduce the approach of figures 4.1 to 4.4 but for Soundex codes rather than names. Figure 4.5 shows the number of parishes in which each code was present. No code occurred in more than 22 of the 48 parishes for which listings have survived. Some 40 per cent of the codes were found in four or fewer parishes. Figure 4.6 shows the proportion of the population covered by these codes. Some 10 per cent of the population bore a code found in only one parish, and 46 per cent of the population a code found in four or fewer parishes. In each case, the figures are lower than the corresponding one for names due to conflation, but a similar conclusion emerges. The majority of codes were highly localised in their incidence.

Figures 4.7 and 4.8 show the incidence of codes in the population. Some 30 codes accounted for 23 per cent of the population. The most common were W300 (173 per 10,000), containing Wood and White, and B620 (126 per 10,000), containing Marsh and Morris. Some 57 per cent of the codes were found at a frequency of less than 1 per 1,000 and 47 per cent at less than 7 per 10,000. Codes with a frequency of under 3 per 1,000 accounted for 87 per cent of the total and 53 per cent of the population. The distribution is highly skewed towards the lower values, though less so than for names. As with names, it is likely that the problems of identification will tend to be concentrated on a relatively few codes.

The use of Soundex code is liable to lead to erroneous linkages through the conflation of names. The distribution of codes is similar to that for names, though it is less skewed towards the lower values. The residual part of the name, not used in coding, has value in identification but how it is to be used presents problems. The objective in coding was to overcome inconsistency in the spelling of surnames, yet this inconsistent part of the name is that which has to be used to overcome the problems of coding. Partial solutions, such as using a procedure such as the ill-spelt name routine for a second sort within the codes can reduce the problems, but there remains a residual of problems that will require visual verification to resolve. The role of coding is really to remove some of the manual effort of sorting, with the human operator being used efficiently to make decisions rather than to copy and recopy documents.

V

Two other identifying items can be derived directly from the land tax assessments, the forenames and titles of the proprietors and occupiers. The 1705 listings for the St. Augustine East division provide less information about forenames than surnames. This is due to the practice of identifying subsidiary members of a household as a child or wife of the household head, rather than by their full name. The analysis of forenames draws upon ten assessments for which at least 90 per cent of the population was identified by both forenames and surname. The ten assessments fully identify 97.8 per cent of their populations. These amount to 28.6 per cent of the populations on the 46 listings and 23.6 per cent of the estimated population of the division (1). The sex ratio was 1032 males per thousand females.

Table 4.12: Distribution of Forenames in the St. Augustine East Division, 1705

<u>Frequency per 10,000</u>	<u>Number of Male Names</u>	<u>Number of Female Names</u>
under 10	25	14
10 and under 50	26	14
50 " " 100	7	4
100 " " 200	6	1
200 " " 500	5	3
500 " " 1,000	1	2
1,000 " " 2,000	2	1
2,000 and over	1	2
Total	<u>73</u>	<u>42</u>

Source: K.A.O. Q/CT z 2

Table 4.12 presents the frequencies of the forenames. It reveals that there were fewer forenames than surnames in the population, and a smaller number of female names

1. See appendix B for details of the ten parishes and the computation of the estimated population.

than male ones. Consequently the frequencies per 10,000 of the population are much higher than for surnames. Many groups of names have distributions highly skewed to the lower values. Some 70 per cent of the male names occur at a frequency of under 50 per 10,000, as do 67 per cent of the female names. Consequently, a few names account for a disproportionate amount of the population. The most common male name, John, accounted for 24 per cent of the male population; three names (John, William, and Thomas) for 55 per cent; and ten (the above, Edward, Henry, James, Richard, Robert, and Stephen) for 80 per cent. The most common female name, Mary, accounted for 26 per cent of the female population; three names (Mary, Elizabeth and Anne) for 62 per cent; and ten (the above, Jane, Sarah, Susanna, Margaret, Martha, Katherine, and Hannah) for 92 per cent. The skewed nature of the distributions indicates that identification problems will be concentrated on those instances when a common surname is coupled with a common forename.

The third identifying item is the title of the proprietor or occupier. We have seen above that the title may well be used in place of a forename in the assessments, and, in these instances, will have to replace it as a source of identifying information. Using the example presented above, if we know that the name John Smith had a frequency of 1 in 250, and that one person in a thousand was a baronet, then if the name Sir John Smith appeared, it could be estimated that there was a probability of 1 in 250,000 that two references referred to different persons.

The use of titles as identifying items has been a source of controversy. E. Davies argued that the land tax assessors were "meticulous" in their use of titles and used the presence of a title, such as esquire, to distinguish between owner occupiers of the "yeoman class" and those gentry who retained part of their estate in hand. H.L. Gray seems also to have made use of this attempted distinction (1). The experience of others does not support this approach (2). There is little evidence that

1. Davies (1927), p. 93n; H.L. Gray, 'Yeoman Farming in Oxfordshire from the sixteenth century to the nineteenth', Quarterly Journal of Economics, XXIV (1909-10), p. 301.
2. Mingay, *op cit*, p. 383.

the assessors were consistent in their use of titles such as Mr, gentleman, or esquire. At the beginning of the eighteenth century the Marriage Duties Act assessments, which provided for higher duties for a reputed esquire, may have brought more consistency. Once these were abolished, there would have been little to prevent the usage of such titles in an attempt to gain status.

An identifying item need not be wholly consistent or accurate to yield an information content, providing that its quality is reflected in the weighting given to it (1). Titles have a particular value in distinguishing between potential proprietors or occupiers from within the same family. Amongst the baronetcy, father and son with the same name can be distinguished, the son normally having the status, esquire. Amongst the nobility, courtesy titles and forms of address, such as Honourable, serve the same purpose. For those of humbler status, the titles senior and junior serve the same purpose. Certain titles are particularly reliable as identifying items. These include the titles of the nobility, providing that exact status is not looked for, the titles of the knightage and baronetcy, and certain occupational titles, such as doctor of divinity. Titles enable the sex of the person described to be determined in the absence of a forename, and, as we shall see below, this is of particular importance when it leads to establishing that the occupier or proprietor is female. It would appear that the assessors were careful to use titles to distinguish between proprietors and occupiers of the same name within an assessment. This was mainly involved the use of senior and junior but examples can be found of places of residence, nicknames, and occupations being used. For example, the Staple assessment for 1730 distinguished between Will Rigden of Harnhill Court and Will Rigden of Shatterling, while the assessors for Monkton in 1705 distinguished between Little John

1. H.B. Newcombe & P.O.W. Rhynas, 'Family Linkage of Population Records', in U.N. World Health Organization, The Use of Vital Health Statistics for Genetics and Radiation Studies, New York (1962), p. 139.

Bushell and Long John Bushell. This is scarcely surprising as the assessors had to produce documents intelligible to collectors a year hence, and subject to the scrutiny by commissioners resident in the locality. Titles, then, should not be dismissed as identifying items, though their information is less reliable than the other items, and more limited in content.

VI

The discussion until this point has been concerned with the frequencies with which the identifying items occur. Correct linkage depends upon these but also upon the size of the file. For example, in the Atomic Energy of Canada study, it was found that the identifying information, in the form of a Soundex code of the surname and the remaining part of the surname, would result in 10 per cent of linkages being false in a file of  $2^7$ , 30 per cent in a file of  $2^{10}$ , and 90 per cent in a file of  $2^{14}$ . When the forename is added, the 10 per cent false one is not reached until the file is  $2^{12}$  and the 30 per cent one at  $2^{15}$  (11).

The size of the file for the land tax assessments cannot be determined precisely. The population resident in the area can be taken as approximately the file size, though there will be proprietors and occupiers not resident in the locality. But for much of the period, the population of the division is unknown. Table 4.13 shows the population at selected dates. The population for 1705 has been estimated from the Marriage Duties Act returns and the later figures come from the census. The latter give a good indication of the population but it is believed that under-registration occurred in these (2). The population between 1705 and 1801 is unknown but in appendix B a series of projections are made using the parish register abstracts collected by Hickman for the 1801 census. Projections were made on the assumption of constant growth between 1705 and 1801, and using the baptism and burial returns, and the excess of baptisms over burials. Whilst none of these methods is particularly reliable, they point to a population of 10,000 during the first half of the

1. Newcombe & Rhynas, op cit. p. 140.
2. J.T. Krause, 'Changes in English Fertility and Mortality, 1781-1850', Econ.Hist.Rev., 2nd ser., XI (1953); M.W. Linn, British Population Growth 1700-1850 (1970), pp. 11-12.

Table 4.13: Estimated Population of the St. Augustine East Division, 1705-1831

1705	9,650	1821	23,154
1801	17,491	1831	26,402
1811	19,758		

eighteenth century, rising to 11,000 in 1760, and 14,000 in 1780. There is little sign of population growth from these projections before 1750, and the rate of growth appears to gradually accelerate between 1750 and 1801. The file size would not have exceeded  $2^{14}$  during the period, nor to have fallen below  $2^{13}$ . It probably did not reach  $2^{14}$  until after 1790. If a file size of  $2^{14}$  is taken for the period before 1790 and one of  $2^{15}$  for the period 1790-1832, then the estimates of false linkages will err on the side of caution, with the probabilities for this being overstated.

The file size is of importance in determining the number of occurrences likely once the frequencies of events are known. If an event has a probability of 1 in 250, then in a file of 10,000 records can be expected, and in one of 26,500 one could expect 106 records. What is not immediately apparent is that the number of identifying items increases with the size of the file, though less than proportionately to the file's growth. This means that as the file size increases, the number of persons per surname or forename increases but so too does the number of identifying items.

Trend lines were fitted to the number of persons and populations of the ten parishes analysed for forenames. This revealed a trend line for male forenames

$$Y = 1.921 X^{.524} \quad (4.2)$$

where X = population and Y = number of names. The expression had a standard error of 1.137 and a correlation coefficient of 0.979. It implies that in a file of 100 males, 31 forenames could be expected, 50 in a file of 500 males, and 72 in one of 1,000 males. For female forenames the



the trend line was:

$$Y = 2.153 X^{0.423} \quad (4.3)$$

with a standard error of 1.444 and a correlation coefficient of 0.975. A trend line was fitted for the number of surnames in a population using data from the assessments for 24 parishes in which at least 90 per cent of the population was identified by surname (1). This produced the expression:

$$Y = 1.074 X^{0.763} \quad (4.4)$$

with a standard error of 1.153 and a correlation coefficient of 0.988.

In identification, combinations of forenames and surnames are important, rather than their individual distributions. There is evidence to suggest that the model presented above, assuming as it does that the incidence of one event is not influenced by the incidence of the other, does not apply to the distribution of names. Rather, there is evidence to suggest that there is covariance between surnames and forenames. This leads to more individuals bearing particular combinations of names than would be expected if the distribution of the two identifying items were random and independent. For example, in the Colyton parish registers for 1538-1640, the name John Newton occurred 123 times, whereas the frequencies of John and Newton, if distributed randomly, would have produced the name 65 times (2).

In order to establish the extent to which names were duplicated in the 1705 listings, an analysis was made of the proportions of the populations in the ten parishes, analysed for forenames, bearing the same name as at least one other person. This revealed that the proportion of the population so affected varied between 17 per cent at

1. In addition to the ten parishes used above, the assessments for Ash, Elmstone, Ewell, Knowlton, Chillenden, Gasole and Frogham Boroughs, Nonington, Preston, St. Lawrence, Sutton, Tilmanstone, Whitfield, Wickhambreux, and Womenswold were used.
2. Wrigley, op cit. p. 7n.

Poulton and 18 per cent at Ripple to 39 per cent at Woodnesborough. In the ten parishes as a whole it amounted to 44 per cent of the population. From these observations come the trend line:

$$Y = 0.093 X^{1.209} \quad (4.4)$$

where Y = the number of persons sharing a name with at least one other person in the population, and X = total population. The expression had a standard error of 1.158 and a correlation coefficient of 0.995. The expression implies that in a file of 100 persons, 76 per cent of the population would have a unique name. This proportion falls to 61 per cent in a file of 1,000 persons, and to 45 per cent in one of 5,000.

Before the implications of this for the land tax assessments can be determined, it is necessary to examine why the actual incidence of names should depart from the projected one, based on the probabilities of the surnames and forenames taken in isolation. In this the analysis has been confined to six of the ten parishes in which households are clearly differentiated (1). The covariance of forenames and surnames tends to arise from the practice of naming children after their parents. This causes certain forenames to be associated with certain surnames. In the six parishes, 27 per cent of households contained two or more males with the same name, and 25 per cent two or more females. These figures are for coresidential households and will understate the number of families in which a child was named after a parent. Death, emigration to another household, marriage, and the remarriage of a parent will all mean that the number of persons sharing a name at any one moment will be less than the number who ever did.

Within these six parishes, 40 per cent of the population had a name shared by at least one other person in the group of parishes. Some 57 per cent of these shared their name with a member of the same household. This shows that 83 per cent of the population of these parishes had

1. Ickham, Littlebourne, Monkton, Poulton, St. Nicholas, and Woodnesborough.

either a unique combination of surname and forename, or else a combination restricted to one household. Some 22 per cent of those without a unique name shared it with someone resident in another parish, so that only 7 per cent of the population had a name not unique to a parish. The assessments divide the population into households and this permits the duplication of names amongst household heads to be examined. Even when a name was shared between members of different households, it was rare for both to be household heads. Some 5.2 per cent of the household heads in the six parishes possessed a name that was not unique among household heads, and 3.6 per cent shared their name with a household head from outside the parish.

For equation 4.4 to be used to predict the number of false linkages in the land tax assessments likely within a given population, it would have to be established that all the members of the population had an equal probability of being either proprietors or occupiers. Certain groups in society, such as wives, children, and servants, would be unlikely to own or occupy land in their own right (1). When analysing the land tax assessments, it would seem reasonable to assume that proprietors and occupiers would be drawn mainly from amongst household heads. This will have the immediate effect of reducing the file size. Table 4.14 shows the number of households at selected dates. During the period, the average household size grew, and this is reflected in Table 4.15 which shows that the annual growth rate in the number of families lagged behind that for the population until the decade 1821-31. Although the proportion of servants in the population fell, this is counteracted by an increase in the number of children.

1. There will be exceptions to this, but these are likely to be concentrated amongst those households in which titles are of most value in distinguishing between persons of the same name.

Table 4.14: Households in the St. Augustine East Division

<u>Date</u>	<u>Number</u>	<u>Mean Size</u>
1795	2,188*	4.41
1801	3,442	5.08
1811	3,865	5.11
1821	4,297	5.39
1831	5,058	5.22

\* estimate based on a population of 9,650.

Table 4.15: Annual Growth Rates in the St. Augustine East Division

<u>Period</u>	<u>Population (%)</u>	<u>Families (%)</u>
1705-1301	0.62	0.47
1801-11	1.22	1.17
1811-21	1.60	1.07
1821-31	1.32	1.64

A secondary effect should be to reduce the impact of covariance between particular forenames and surnames. This can be illustrated by means of a demographic model. This shows that under reasonable assumptions about contemporary birth intervals, mortality, and marriage rates, the probability of ego's son of the same name having formed his own household while ego was still alive, was not high (1). Suppose the mean age of first marriage amongst men to have been 26, and the mean completed family size to have been five. If the mean birth intervals were 1 year, 2 years,  $2\frac{1}{2}$  years,  $2\frac{3}{4}$  years, and  $3\frac{1}{2}$  years, then ego would be  $37\frac{1}{2}$  years old before his family was completed. This means that his eldest child would be unlikely to marry before ego was 50, and his youngest before ego was 60.

1. The figures are specimen ones derived from E.A. Wrigley, 'Family Limitation in Pre-industrial England', Econ. Hist. Rev., 2nd ser, XIX (1966) and 'Mortality in Pre-Industrial England: the example of Colyton, Devon over three centuries', Daedalus, XLVII (1968). For an appraisal of these see T.R. Hollingsworth, 'The Quality of Data in Historical Demography', Daedalus, XLVII (1968). The calculation is illustrative.

Wrigley has estimated the probability of survival to age 50, having reached the age of 25, would be 795, 615, or 705 per 1,000, depending on whether mortality were low, high, or medium, and 695, 418, and 556 to the age of 60. Suppose that half the children born were boys, that 75 per cent of the children survived to marriageable age, and that one third of the households contained a son named after his father. If we take the mid values for the survival rates to 50 and 60, then it appears that in a period of low mortality, 47 per cent of a cohort would be alive at the time a son of the same name formed his own household. In a period of high mortality, this could fall to 32 per cent, and in a period of intermediate mortality, to 39 per cent. The covariance of surnames and forenames would be increased if certain names were associated with particular families, as this could result in cousins with the same name.

The extent to which the heads of households possessed names that were not unique can be established by using the 36 assessments in which households were identified. These cover a population of 6,340 persons and 1,437 households. Some 24 per cent of the heads of household shared a name with another head within the group of parishes (1). Of these, 32 per cent shared it with a head of household from within their own parish, and 74 per cent (18 per cent of the heads of household) with one from another parish. In only 13 parishes was the name of a household head duplicated within the parish, and this reflects the low probability of a father and son of the same name heading a household at the same time. The duplications between parishes should reflect the distributions of surnames and forenames in the population, with a limited amount of covariance through family names being used by cousins living in different parishes.

1. No female heads of household had their names duplicated but this may have been because some were described as wid<sub>ow</sub> rather than by their forename.

A trend line was fitted to the data of duplicated names amongst household heads and this produced the expression:

$$Y = -6.484 + 0.242 X \quad (4.5)$$

This has a standard error of 5.348 and a correlation coefficient of 0.996. It implies that approximately 24 per cent of the household heads in the sizes of file for the division as a whole will have a name they share with another, but when the file is of the order of 22 to 32 households, then it is improbable that there will be another household head of the same name. Of the 36 parishes used in this projection, some 25 would come within the latter limit, and, probably, 33 of the 55 parishes in the division did so in 1705. By 1801, the number had fallen to 17, and to 14 in 1831. The threshold at which 10 per cent of the household heads bore the same name as at least one other head would not be reached until the parish had between 41 and 51 households.

The assumption that the appropriate file size should be the number of households rather than the total population has the effect of reducing the file size, and hence, the number of false linkages possible. It also reduces the covariance of forenames and surnames.

VII

It may be possible to reduce the file size still further by drawing upon the remaining identifying item, titles, and by examining the degree to which all household had an equal access to the land. Titles are likely to be of particular importance in removing the main element of covariance between forenames and surnames by enabling a distinction to be made between members of a family who headed different households. The titles that are likely to be most effective in this capacity are senior and junior, rather than those indicating status. It is difficult to assess how valuable these are for identification purposes. In the 1705 listings, those household heads bearing the same name as another head within a parish would have been reduced by 27 per cent if titles were taken into account. However, this may understate their use. The 1705 listings were censuses of the population and would not present the same identification problems for tax collectors as the land tax assessments, and lower standards of identification may have been adopted.

Titles are of value in identifying the sex of the proprietor or occupier. Only 16.9 per cent of the households in the 1705 listings were headed by a woman. Moreover, they were less likely than households headed by a man to own or occupy land. In Ash some 38 households were headed by a woman (1). Some 2.6 per cent were gentry households, 7.9 per cent tradesmen, 50 per cent were in receipt of alms, and 39.5 per cent had no occupation recorded. It is likely that the latter group included farmers. If it is assumed that those for whom no occupation is listed and whose households contain servants are husbandmen, then these would account for 10.5 per cent of the female-headed households. What is striking is the high proportion of female-headed households in poverty. Although households headed by a woman amounted to 14.5 per cent of the total for Ash, they accounted for 50 per cent of those in receipt

1. The assessments for Adisham and Stodmarsh also list occupations but they list only four households headed by a woman and give no occupations for them.

of alms. This suggests that the probability of falsely linking two female occupiers or proprietors is small, partly due to the small number of female-headed households, and partly due to their liability to poverty.

Division of labour means that certain households would be unlikely to have access to the land due to their

Table 4.16: Occupations in St. Augustine East Division  
Percentage of Households

	<u>Adisham</u>	<u>Ash</u>	<u>Stodmarsh</u>
Gentry	-	1.1	7.1
Husbandman	40.9	22.1	21.4
Labourers	31.8	34.0	42.9
Craftsmen	13.6	11.1	14.3
Agricultural processing	-	3.4	-
Services	-	4.2	-
Receive alms	-	14.5	-
No occupation recorded	13.6	3.3	14.3
Total Households	<u>22</u>	<u>262</u>	<u>14</u>
Population	<u>125</u>	<u>1,132</u>	<u>54</u>

occupations. Table 4.16 presents the occupational breakdown at Adisham, Ash, and Stodmarsh in 1705. These are the only listings in the division that give occupations. Those employed directly in agriculture varied between 70 per cent at Ash to 73 per cent at Adisham. Those described as husbandmen, though, accounted for one-fifth of the households at Ash and Stodmarsh, and double that proportion at Adisham. The absence of households in poverty at Adisham and Stodmarsh reflects the fact that the female-headed households have no occupation recorded for them and many of these may have subsisted on alms. The non-agricultural sector varied between the parishes. At Ash, it amounted to 19 per cent of the households, and to 14 per cent in the other two. What is more striking is the diversity of occupations. At Stodmarsh there were only smiths, and at Adisham there was a taylor, carpenter, and cordwainer. At Ash, though, there were 24 different occupations, including 13 types of craftsmen. It also



had an embryonic service sector, including a sexton, five victuallers, and a barber. The agricultural processors included malsters, butchers, fruiterers, and a miller. The craftsmen included a glover, a bricklayer, a collar-maker, a hempdresser, shoemakers, and saddlers. Stodmarsh and Ash stood at opposite ends of the settlement hierarchy amongst the rural communities of east Kent. As would be expected, the higher the point in the settlement hierarchy, the larger the non-agricultural sector and the more varied the occupations to be found. This reflects the thresholds required for the different trades to flourish and, hence, the hinterland and the distance between each settlement, and that of an equivalent size (1).

The census for 1831 reveals that 62.1 per cent of the families in the division were employed chiefly or partly in agriculture. Although 3,140 families were recorded as employed in agriculture, only 609 persons were returned as occupiers. This suggests that occupiers amounted to 12 per cent of the families employed in agriculture in 1831. Some 36.3 per cent of occupiers did not employ outside labour. For Adisham occupiers in 1831 amounted to 11.5 per cent of the families employed in agriculture, for Ash 12.8 per cent, and for Stodmarsh 15.4 per cent. In 1705 husbandmen amounted to 5.1 per cent of the populations of the three parishes. In 1831 occupiers amounted to 2.5 per cent of the population of these parishes and 2.3 per cent for the division as a whole. This suggests that resident occupiers in the division rose from, perhaps, 490 in 1705 to 609 in 1831. The land tax assessments would include some non-resident occupiers. They would also include payments made on accommodation land held by tradesmen and allotments held by labourers. Their small size would mean that any error resulting should be small. It may be that at Ash Stephen Solly, the labourer, may be mistaken for his namesake, the husbandman, but if a labourer's garden were to be linked with a farm, the resulting bias would be small.

1. Occupations at Ash prove to be quite effective in distinguishing between heads of household with duplicated names. Out of 53 persons so affected, 36 had a different occupation from their namesake. Twelve of the remainder were distinguishable by title, including all the pairs of husbandmen. This means that only 2 per cent of the household heads could not be distinguished by some means.

The use of households as the unit for analysis has implied a particular family structure. It has implied that the structure was of the isolated nuclear family, albeit one modified by the presence of servants. It implies that children would leave their family of origin at the time of marriage and create their own family of orientation. Families would not be characterised by multi-generational households or by the presence of kin from outside the family of orientation. T.P.R. Laslett has concluded that this form is the only one to have existed in England in the period for which historical records exist:

There is no sign of the large, extended coreidential family group of traditional peasant world giving way to the small, nuclear, conjugal household of modern industrial society. In England ... the large joint or extended family seems never to have existed as a common form of domestic group at any point in time covered by known numerical records (1).

The east Kent listings support this view but they list the population in order of residence. Residential patterns are important to the family's function as a unit of consumption but do not necessarily reflect the family's role in production. The supportive role the wider family plays has been established in a number of studies of modern industrial society, even though residence is normally within an isolated nuclear family (2). This exists within a society in which the family has limited functions as a unit of production and sons do not normally pursue their father's occupation. Studies of rural areas in industrial society point to a stronger role for kinship in production (3). It becomes possible

1. T.P.R. Laslett, 'Mean Household Size in England since the sixteenth century', in Laslett (ed), Household and Family in Past Time, Cambridge (1972), p. 126.
2. See for example M.B. Sussman, 'The Help Pattern in the middle class family', American Sociological Review, XVIII (1953); M. Young & P. Willmott, Family and Kinship in East London (1957).
3. See for example, W.M. Williams, The Sociology of an English Village: Gosforth (1956); A West Country Village: Ashworthy (1963).

to visualise a situation in which separate residential households exist but the households might jointly work the same farm. This would mean that the probability of false linkage would be less than if each residential household had an equal probability of access to the land.

IX

Names within the land tax assessments are found only within one parish. A study of the assessments for the St. Augustine East division for 1830 revealed 2,142 names of which 77 per cent were found in only one parish. The remaining proportion would include those who owned or occupied land in more than one parish as well as duplicated names.

In Table 4.17 the names of the household heads whose names are duplicated in another parish in the 1705 listings are analysed. The 257 heads possessed 111 combinations of forename and surname, including 37 surnames. The percentages show the proportions of the total number of names falling into each category. The categories used are the same as for figure 4.2. They reveal that only 4 per cent of the surnames occurring at an incidence of under 3 per 1,000 produced a duplicated name amongst the household heads, but 46 per cent of the names with a frequency of 3 and under 4 per 1,000, and 87.5 per cent of those occurring at a frequency of more than 4 per 1,000 did so. Only 1.6 per cent of the heads of household with duplicated names possessed a surname occurring at a frequency of under 1 per 1,000, 14 per cent one occurring at between 1 and 2 per 1,000, 10.5 per cent between 2 and 3 per 1,000, but 71.9 per cent had a surname occurring at a frequency of over 3 per 1,000. These involved some 55 names drawn from the 76 top ranking names.

A similar pattern exists with the forenames of the heads of households with duplicated names. 40 per cent were named John, 25 per cent Thomas, 20 per cent William, and 15 per cent Richard, Stephen, James, Robert, Henry, Daniel, or Nicholas. The evidence suggests that the incidence of false linkages will be concentrated on a limited number of common forenames and surnames. The identity of these can be determined by recourse to documents such as the 1705 listings for the St. Augustine East division.

Table 4.17: Incidence of the Surnames of Heads of Households with names duplicated by another head in another parish

<u>Frequency per 1,000</u>	<u>Number of Surnames</u>	<u>Percentage of Surnames in group</u>
under 1	2	0.4
1 and under 2	13	10.3
2 " " 3	12	19.1
3 " " 4	13	4.4
4 " " 5	13	35.7
5 and over	24	33.9

The approach adopted here has been to examine the proportion of false linkages resulting from different strategies and to determine whether these are reasonable. It is possible to use an alternative approach. The frequencies of the identifying items represent the odds of a false linkage occurring. It is possible to set the probabilities of a false linkage occurring and then to reject any linkage for which the probabilities of it being false fall outside these limits. This means accepting some loss of linkages and balancing the loss against the false linkages. The probabilities that are acceptable can be set according to the level of lost linkages and false linkages thought desirable.

What conclusions then can be drawn about the likely accuracy of statistics drawn from the land tax assessments? The evidence presented suggests that about 24 per cent of a file of names of household heads during the period would be duplicated within the file. Of the order of one-fifth of these would be duplicated within a parish. The duplication of names within a parish is not likely to be a serious problem. Generally it was not between household heads and, where it was, there is circumstantial evidence to suggest that the land tax assessors used titles as an additional identifying item. In any case, most of the parishes were of a size that even without an additional identifying item, the false linkages resulting would be at an acceptable level. At the level of the division, the problems will tend to be confined to the 25 per cent

of names which are not confined to the assessments for one parish. These tend to involve a limited number of common surnames and forenames which can be identified for an area. Whether a linkage can be accepted or not requires that a level of probability be set, and, hence, a decision be made about the level of false linkages relative to lost linkages that will be accepted. Once this is done, the names falling outside these limits can be rejected for linkages. Problems will still exist where an identifying item, such as a forename, is not recorded on the assessment. It is possible that factors such as occupations will serve to reduce the number of false linkages amongst those with common names. The evidence presented here suggests that linkages can safely be made between proprietors and occupiers of the same name within a parish. For the quarter of all the names within the division's assessments that are duplicated between parishes, it would be reasonable to expect one-quarter of these to belong to heads of households with names duplicated by other heads of household within the division. The ones at risk can be identified from the distribution of names within the area. This points to the necessity for a careful study of the names present within an area prior to any attempt being made to reconstruct its agricultural structure from the land tax assessments.