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Swales, Stephen

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MEDIEVAL NORTHAMPTONSHIRE: THE 1301 ASSESSMENT FOR A FIFTEENTH

Stephen Swailes

The taxation of the county authorised by parliament in late 1301 (30 Edward I) has recently been transcribed for the Northamptonshire Record Office to make the contents more accessible to local historians. The transcript provides a unique insight into Northamptonshire in the early fourteenth century and some highlights from the survey are presented in this article.

The first lay subsidy and thus the first direct taxation of the English people was approved by Parliament in 1207. Several other studies were levied in the thirteenth century and they occurred with increasing regularity in the last decade by which time a sophisticated taxation system based on a proportion of the value of a person's moveable goods was in place. The proportion required by the Crown was a tenth, twentieth or some other fraction of value depending on how much it needed to generate income at the time. Administrative processes for collecting taxes became very efficient. The personal names of taxpayers and the sum that each person had to pay were recorded and between 1290 and 1307 several levies were granted by Parliament; a fifteenth in 1290, a tenth and sixth in 1294, an eleventh and seventh in 1295; a twelfth and eighth in 1296, a ninth in 1297, a fifteenth in 1301 and a thirteenth and seventeenth in 1306. Where two rates were levied, people in urban districts paid the higher rate because it was felt that they were wealthier than their rural counterparts.

Allegations of corruption in assessing taxes led to the abandonment of a system based on moveable goods and its replacement with a lump-sum approach in 1334. Under this new system each town and village had to provide a predetermined sum of money and it was up to each township to decide how the burden of providing the sum required by the Crown was distributed across the residents. As such, the personal names of taxpayers were not recorded again en-masse for over 200 years when the Tudor lay subsidies were collected.

The Public Record Office originally classified the subsidy (E/179/155/31) as the 1377 poll tax for Northamptonshire but now classifies it as the 1301 lay subsidy. According to the PRO, however, the collection was delayed across England and a writ of 25th June 1303 set a date for the Northamptonshire payment on the morrow of St Lawrence next (10th August). As such, the roll pre-dates Fenwick's poll tax transcripts¹ that cover only five hundreds by over 70 years and, after Domesday Book, is the earliest document giving us detailed, albeit partial, county-wide information on people and settlement.

The total collected for the country through the survey of 1301 was £49755 - 7s - 3 ½d² of which Northamptonshire contributed £1737- 4s- 5 ¼ d. However, only ten hundreds contributing £947-7s-5 ¾d are covered by the large and bulky roll that survives for

¹ C.C. Fenwick, *The Poll Taxes of 1377, 1379 and 1381 – Part 2 Lincolnshire-Westmorland*. Oxford University Press. This book lists the taxpayers in Northampton in 1377 and in the hundreds of Fawsley, Higham Ferrers, Hamfordshoe, Huxloe and Willybrook in 1379 or 1381.

² J.F. Willard, *Parliamentary Taxes on Personal Property 1290 to 1334*, Mediaeval Academy of America, Cambridge Massachusetts, 1934, page 344.

Northamptonshire; Chipping Warden, Cleyley, Fawsley, Greens Norton, Huxloe, Kings Sutton, Nassaburgh, Nobottle Grove, Polebrook and Towcester. As such, the roll covers all of south Northamptonshire and the areas around Peterborough, Oundle and Thrapston. The extent of the surviving coverage is shown in Figure 1.



Figure 1: Shaded areas show surviving coverage of the 1301 subsidy

Assuming that wealth was evenly distributed across the county, the roll in listing 7896 individuals identifies a little over half of the taxpayers (54.5%). A badly damaged fragment (E179/155/2) also survives covering 18 places in Guilborough hundred plus Fotheringay and five other unidentifiable places in Willybrook hundred but this fragment has not been transcribed.

Despite its coverage of only half the country, its detailed listings of the people living in the towns, villages and hamlets show a unique insight into the residents of medieval Northamptonshire including many places that later were depopulated. Indeed, the taxation was taken at a time when the county's population was peaking; it was almost

50 years before the Black Death and before the onset of depopulation caused by agricultural practices. Northamptonshire, for instance, saw only six villages deserted from Domesday Book to 1350, seventeen villages deserted from 1350 to 1450, and sixty from 1450 to 1700³. Further details of the roll and the sequence of the places covered are given on the National Archives database relating to taxation (www.nationalarchives.gov.uk/e179/).

What was assessed?

This particular assessment was based on a fifteenth of the value of a person's movable goods. Land and property were not taxed and so multiplying the value collected, shown against each person's name, by 15 gives the valuation of that person's taxable wealth as judged through their personal (moveable) property. Previous taxations had set a minimum value for goods that should be taxed but in 1301 all property was taxed⁴. There are a few cases where the value collected was two pence such that people with goods amounting to as little as two shillings and six pence were taxed and this appears to have been the lowest amount considered by those who made the valuations. It is far from clear, however, exactly what was assessed in arriving at a particular valuation for a person and so we do not know how their wealth was made up. Professor Willard shows that, despite the instructions issued to collectors, assessment practice varied between urban and rural locations and from county to county⁵.

Willard reveals that the 1301 assessment included the goods of the clergy and the instructions to assessors made no mention of a minimum valuation below which a person would be exempted. However, officially exempt materials included armour, riding horses, jewels, the clothing of knights, gentlemen and their wives and vessels of gold silver and brass. In addition to certain possessions of the gentry being excluded it seems that household goods, clothing, food and small tools used in a man's trade and livelihood were not assessed. The general rule seems to have been that people, including the peasantry, should not be taxed to the point that they would be deprived of the tools with which they earned a living.

Examples of goods that were assessed included animals, crops and stocks of goods held for trade. Typical goods includes wheat, barley, drage, peas, beans, livestock, fish in ponds, boats, fishing nets, carts, firewood, thatch, turves (peat for burning), hay and straw. Household goods included robes, pans, pots and beds. Detailed descriptions of the goods that could be taxed and their values are given in the Yorkshire lay subsidy of 1301⁶ and early Huntingdonshire rolls⁷. The Public Record Office also produces a

³ K.J. Allison, M.W. Beresford, J.G. Hurst. *The Deserted Villages of Northamptonshire*. Department of English Local History Occasional Papers, No. 18. Leicester University Press, 1966.

⁴ J.F. Willard. *Taxes Upon Moveables of the Reign of Edward I*, *The English Historical Review*, 28, 111, 517-521, 1913.

⁵ J.F. Willard, 1934, pages 73-80.

⁶ W. Brown. *Yorkshire Lay Subsidy being a Fifteenth Collected by 30 Edward I (1301)*, *Yorkshire Archaeological Society Record Series*, Vol XXI, 1897.

⁷ J.A. Raftis and M. P. Hogan. *Early Huntingdonshire Lay Subsidy Rolls*, *Pontifical Institute of Mediaeval Studies*, Toronto, 1976.

detailed guide to early taxation⁸. Several rolls of this period have been transcribed and those for Yorkshire, Sussex, Cumberland and London are available online⁹.

The procedures followed to gather the taxes seems very likely to have reflected those described in a Warwickshire taxation of 1332¹⁰. Chief collectors summoned local men to value the possessions of residents in each place. The local collectors assessed the value of taxpayers' moveable goods and the amount of tax that was due before collecting and delivering it. The amounts due from each person were written by a clerk onto a roll. The chief collectors examined the rolls and would identify local collectors who had allowed under-valuation or avoidance. Two rolls were made; one for levying the tax and one for the Exchequer. At the end of the listings for some places two, three or four names are linked to a letter 'T' alongside them. This presumably identifies the local men who assessed and collected the tax. Chief taxors were Hugh Wake, Hugh Daundelyn and John de Wyleby.

Coverage

The roll meticulously records the names of those people found liable to pay tax in each place and the amounts that they paid. Figure 2 shows a typical listing from the roll. The lists are mostly of men although some women are usually named in all but the smallest of places. Missing from the lists, therefore, are most women, children and an unknown proportion of men who fell outside the net cast by the assessors. It seems clear that, as now, most people took steps to reduce their exposure to tax but it is impossible to tell how much this led to individuals avoiding tax altogether, and thus not making the list, and how much it is a near complete list of adult males albeit of those who had minimised their taxable possessions for the purposes of assessment. The later poll taxes contain detailed lists of, predominantly, people who were married or widowed since they were more likely to be able to pay and the same is assumed here of the men and women listed.

⁸ M. Jurkowski, C.L. Smith and D. Crook. '*Lay Taxes in England and Wales 1188-1688*', Public Record Office Handbook Number 31, PRO Publications.

⁹ See www.british-history.ac.uk

¹⁰ F.C. Wellstood and W.F. Carter. '*The Lay Subsidy Roll for Warwickshire of Edward III (1332)*', Oxford University Press, 1926.

Alongside undervaluation there is also the problem of under representation, i.e., the extent to which people who should have paid tax avoided valuation altogether and the extent of people too poor to pay tax. Nevertheless, it is possible to estimate, albeit tentatively, the population of the county in 1301 from the roll. Assuming that wealth was distributed similarly across the missing hundreds then the number of taxpayers across the country would have been 14,488. This total excludes children and an unknown number of people whose possessions were not deemed worthy of taxation. If the taxed are seen as heads of families then, assuming a family size of four to five the population would have been between 58,000 and 72,000 excluding the unknown number of poor.

The people

The roll is mostly legible and allowing for an estimate of a small number of illegible entries it recorded about 7900 people. Of these, only 666 individuals (8.3%) are identified by a Christian name only. These were mostly filial names, e.g., Ralph son of Mathilda or relational such as Alice widow of Asselin or widow Adelina. Two people are identified as sisters, e.g., Agnes sister of Galfrid, and one person is identified as the brother of a taxpayer in the same place. Solitary Christian names, that is without any relational connection, occur only occasionally such as Loveday (at Denford), Boneface (at Paulersbury) and Obsert (at Aldwinkle).

The occupations of taxpayers are often revealed through bynames and the primary occupations are smith (faber, 102), carter (carectarius, 68), cook (coco, 67), miller (molendarius, 64), cleric (60), shepherd (bercarius, 59), reeve (prepositus, 55), baker (pistoris, 20), shoemaker (sutor, 16), Hayward (messor' 14), weaver (textor, 13) and fisher (piscator, 10). These comprise about six per cent of the names listed. In addition to these are 613 names in the form 'le' some of which suggest occupations such as Thomas le Tannour. Occupational names therefore represent at least 13 per cent of all names listed.

Locational names form another large group with 1199 of the form 'de' such as Richard de Foxcote. In addition there are 405 names indicating where people lived in the vill such as 'abovetoun', 'ad aulam' (at the hall), 'ad capud ville' (at the town's end), 'ad crucem' (at the cross), 'ad font' (at the well), 'en le lane' or 'in venella' (in the lane). The remaining names (about 58% of the total) were given in the modern style such as Stephen Beneyt, Emma Robyns, Richard Plaket, William Olive, Richard Goldfinche, Peter Sparhauek, William Loveday, Muriel Payn and Godwyn Scot. While these names may not have been all hereditary it is clear that many names listed over seven hundred years ago are still in use.

The most common men's Christian names were John (1035) and William (1033) then Robert (708), Richard (585) and Henry (486). The most common women's names were Alice (138), Agnes/Agneta (121), Mathilda (96), Emma (68) and Margaret, Margery or Margeria (51). Christian names found once only included Abelot, Alibun, Anketil, Boneface, Clarice, Enota, Prudence, Thustan and Wyot'. Other Christian names used only a few times include Adelina, Hawise, Isolda, Katherine, Luke, Matthew, Rose, Solomon, Thorold and Wymark.

Summary Statistics

Across the ten surviving hundreds, individual names are listed against 199 centres of taxation although the total number of places identified in the roll is 209 as a few places were taxed jointly, eg, Brokhole and Muscot¹¹. The most populated places were Irthlingborough (156), Brackley (141), Finedon (136), Peterborough (126) and Titchmarsh (124). The smallest places were Pilsgate (3), Bughley (4), Thurning and Whitfield (6), Newark (7), Torpel (8), Duncote, Burcote and Churchfield (9). The average number of people paying tax in a vill was 40 (median 34, range 3 to 156).

The highest receipt was from Brackley at £24-3s-1d followed by Werrington at £13-7s-7 ¾ d, Finedon at £12-16-11 ¼ d, Titchmarsh at £12-15-7 ¼ d and Irthlingborough at £12-5-7 ¼ d. The average amount collected per person ranged from 16d in Thurning to 69d in Bughley although it is worth noting that both these places were very small with only six and four taxpayers respectively. One wealthy individual in a small place will skew the average payment upwards of course.

The size of a vill had little if any association with the average wealth of the people taxed. The correlation between the number of taxpayers and the average amount collected indicated that average wealth decreased with increasing size but that the relationship was very small¹². Furthermore, excluding the highest individual valuation from the total of tax paid by each place, to remove possibly disproportionate effects, reduced the correlation to zero suggesting that there was no overall relationship between size of vill and average wealth.

The highest individual payments were by the Bishop of Durham at Lilford who paid 60 shillings and three farthings, Eustace de Hache at Preston Capes who paid 41 shillings three and a half pence, and Richard of Middleton at Stene who paid 40 shillings one and a quarter pence. In eleven places the highest amount paid was between two and three shillings including Newark, Thurning, Elmington, Burcote and Warmington. The average of the amounts paid by the highest contributors in each vill was a little under 12 shillings. In 22 places the wealthiest taxpayer contributed 30 per cent or more of the total collected from each place. The highest percentages from the highest taxpayer were at Stene (66 per cent), Whitfield (57 per cent), Thorpe Waterville (52 per cent) and Churchfield (50 per cent).

Many of the people taxed contributed as little as two pence but only one person was valued at less than this - Emma le Walnere of Stuchbury who was assessed to pay one and a quarter pence and was thus the lowest rated taxpayer in the surviving survey.

¹¹ The total of 209 place names excludes 'parva torp' which is written in the margin of the entry for Hemington and a possible place name written in the margin at Lyvedon.

¹² Correlation coefficient minus 0.19, significance level .008. This shows that only about 4% of the variation in average wealth could be explained by size of the vill.

Table 1. Summary Assessment for 1301

Hundred	Units taxed	Place names	Taxpayers	Total collected	Average tax paid per person (d)
Chipping Warden	9	10	439	£48-14-5 ½	26.6
Cleyley	13	14	677	£74-8-6	26.4
Fawsley	19	22	884	£101-4-5	27.5
Greens Norton	14	14	425	£43-10-0 ½	24.5
Huxloe	19	19	1128	£123-17-11 ¼	26.4
Kings Sutton	28	30	963	£131-8-1 ¾	32.7
Nassaburgh	41	42	1188	£176-17-6 ¾	35.7
Newbottle	24	25	894	£117-19-6	31.7
Polebrooke	24	25	1037	£101-0-16	23.4
Towcester	8	8	261	£28-5-9 ½	26.0
Total	199	209	7896	£947-7-5 ¾	28.8

The average amount of tax paid per person was broadly similar across the ten hundreds and was almost 29d. The least wealthy hundred, or perhaps the best at avoiding tax, was Polebrook which averaged 23.4d. The wealthiest, or perhaps the least able to reduce tax exposure, was Nassaburgh which averaged almost 36d.

The 1301 lay subsidy provides a remarkable insight into the county over 700 years ago and the transcript now available at the NRO should be of interest to genealogists and local historians. It also acts as a dataset for more detailed analysis of village and occupational structure, the development of surnames and of wealth.

Author's note

Stephen Swales is based at the University of Huddersfield. This article appeared in *Northamptonshire Past and Present*, Number 63, 2010, pages 7-12.