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**Assessments of Gloucestershire: Fiscal Records in Local History**

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# Assessments of Gloucestershire: Fiscal Records in Local History

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Nothing in this world, according to Benjamin Franklin, can be said to be certain, except death and taxes.<sup>1</sup> The historian's search for certainty in his evidence is likely to be unsatisfied if he explores the records arising from death beyond registers of burials: obituaries, memorial inscriptions, testamentary records, and even inquisitions post mortem often stray far from incontrovertible truth. Records of taxation may at first sight seem to have a firmer basis in fact, being pragmatic, objective, unbiased, replete with quantifiable detail, and open to statistical analysis. No doubt they lend themselves better than most historical sources to computer programming. Those of you who believe that there are 'lies, damned lies, and statistics' may be reassured by the assertion that fiscal records can be more useful for their non-fiscal, unquantifiable information than for the strings of figures which were the main reason for their making.

Whether historians and their readers choose – or ought to choose – their sources according to the questions which they want to ask and have answered, or whether they find the sources first and are stimulated by them to pick on the appropriate questions is debatable. Members of our Society may be presumed to have a keen interest in the history of Bristol, of the historical county, or of some part of it. For the county, we want to be able to compare and contrast the different parts and to see how Gloucestershire stands in relation to other counties; for each separate part, whether town or village, parish or hamlet, we want to know what in its history is typical and what is exceptional; we want to look from one period to another; and we want to be able to trace the process of change. The records which I am about to discuss go quite a long way towards meeting those wants, and are in themselves fascinating and intriguing enough to provoke more of the same sort of questions as take us to the records in the first place. It is, of course, essential to understand the nature of the evidence. That involves looking at the historical context and the administrative procedures which created the records, examining the available documents beyond the parts that bear on our own immediate inquiries, seeking out other related records, and keeping in mind that none of the assessments is an isolated picture of a single moment in time, a 'still' exposure from the moving picture of history, but that each harks back to earlier dates and documents, and may, through its use and updating in later years, cast forward to the future. The records of different assessments, and the different elements of any one assessment, vary greatly in their reliability and usefulness, which will depend partly on accessibility – on whether the records have been printed or copied, on the skill of the editing or copying, on indexing or listing, and on other characteristics that make them easy or difficult to use. All the time it is necessary to remember that whatever certainty taxes may have it does not extend to tax assessment and taxpaying. There is nothing new about tax avoidance or tax evasion: the richest man is not necessarily – perhaps necessarily is not – the biggest taxpayer.

First I propose to take a brief, general look at ten notable assessments of Gloucestershire, ranging over nine centuries from the 11th to the 19th and each made as part of a nation-wide

assessment; then to consider in greater detail one of them which is relatively unknown and usually misunderstood.

The earliest, the best known, and the most studied is Domesday. Being no expert in the subject, I have to admit that the more I learn about Domesday the greater my uncertainty about the interpretation of the evidence. Nevertheless Domesday shines like a torch in the surrounding darkness. Gloucester, where Domesday was conceived, is able to anticipate the national celebration in 1986 of its 900th birthday, one offshoot of which will be a new facsimile edition of the MSS. Earlier editions deserving mention are Abraham Farley's of 1783 (often loosely referred to as the Record Commission edition) and the facsimile produced by the Ordnance Survey in the 1860s, and, of the Gloucestershire survey, Samuel Rudder's in his county history of 1779 and Mr John Moore's of 1982 in the Phillimore county Domesday series. The last has the great merit of accessibility, being priced low and easily carried. Worth mentioning also are the analysis of the Gloucestershire Domesday by our former president, the Revd. C.S. Taylor,<sup>2</sup> and Dr David Walker's version in a forthcoming volume of the *Victoria County History*.

Domesday stands out not just because it is the earliest assessment of our county but also because there is nothing remotely comparable for another 200 years. Then, in 1291, Pope Nicholas IV granted an aid or tax of a tenth of the annual income of the English clergy to Edward I, to meet the cost of a crusade which Edward never in fact performed.<sup>3</sup> Few of the contemporary records of the tax survive, and the documents from which the printed edition entitled *Taxatio Ecclesiastica* was made are of the mid 15th century;<sup>4</sup> the assessment made in 1291 was used as the basis for *all* clerical taxes until the reign of Henry VIII. It is not truly an assessment of Gloucestershire, for it is naturally arranged by dioceses, archdeaconries, and deaneries, Gloucestershire having parts in three dioceses and five archdeaconries. Nevertheless, it does provide the earliest gazetteer of Gloucestershire parishes, as distinct from the manors and estates of Domesday.

The lay subsidy of 1327 is arranged neither by manors or estates like Domesday nor by parishes but by what historians usually call vills, or townships. Lay subsidies had been levied in the 13th century as a fractional proportion of the movable goods of the non-clerical population; usually there were two differential fractions, the larger for those living in boroughs and on ancient demesne, the smaller for the rest of the rural population, and by 1327 a fifteenth and tenth had become the standard. For Gloucestershire the assessment for the fifteenth and tenth of 1327 is the earliest to survive in more than a fragmentary way, and lists the contribution from each taxpayer within each vill. A similar assessment was made in 1332 but does not survive for Gloucestershire, and when in 1334 a fifteenth and tenth was again granted it was decided to assess each vill at a certain amount, leaving it to local ingenuity how to distribute the burden among the members of the community. The assessment of 1334 was used in all subsequent levies of fifteenths and tenths, yielding a fixed amount nationally of just over £38,000.<sup>5</sup> The Gloucestershire assessment of 1327 is thus the first and last of its kind, providing not only a gazetteer but a directory of taxable inhabitants. It is not easily accessible: the text printed by Sir Thomas Phillipps is badly edited and extremely rare.<sup>6</sup>

The tax of 1340, another lay subsidy but assessed in a totally different way, is the assessment which I shall discuss in greater detail and I shall say no more of it for the moment than that one early commentator wrote of the printed edition that none of the Record Commission's publications was of greater interest to the local historian.<sup>7</sup>

The Gloucestershire poll tax records of 1381 are incomplete. They have not been edited in any way, but a photographic copy of some of them is in the County Record Office and is considerably easier to read than the originals in the Public Record Office.<sup>8</sup> The assessment would repay detailed analysis. Most 16th-century assessments for subsidies are thought to be unreliable, but

the first in the series, the lay subsidy of 1524–5, appears to have been more carefully compiled. An edition of the Gloucestershire rolls, like those for some other counties, would be welcome, or at least a photographic copy available locally.<sup>9</sup> Ten years after that lay subsidy the Crown had a new valuation made of ecclesiastical property. It replaced the clerical assessment of 1291, and was much more thorough, comprehensive, and detailed. The edition which historians use was published by the Record Commission, as *Valor Ecclesiasticus*.<sup>10</sup> Between 1662 and 1674 the hearth tax listed for each parish the householders assessed and the number of hearths on which each was to pay. For Gloucestershire there are fairly full returns for 1662, 1664, and 1672, each of more than 120 sheets of parchment, and there are photocopies of the 1672 returns in the County Record Office.<sup>11</sup> The surviving Gloucestershire records of the land tax cover the period 1775–1832. They give the names of the landowners, with often the names of the occupiers and sometimes a description of the property.<sup>12</sup> Tenth and last on my list are the tithe apportionments of the late 1830s and the 1840s, which form essentially an assessment or re-assessment of a tax paid (in origin at least) *to* the church, rather than *by* it. Tithe apportionments are often used for the history of a single parish; looked at on a broader scale they can reveal features, of importance to the parish historian among others, that are not apparent in a single apportionment.<sup>13</sup>

Each of the assessments which I have so briefly discussed deserves a whole paper of its own. Let us look more closely at one of them, which properly belongs in the sequence that I have outlined. The records of the lay subsidy of 1340 have not been much used by historians, and the reason for their neglect is that they are puzzling and confusing. They are relatively accessible in the sense that many of them, including an account for Gloucestershire, were published by the Record Commissioners in 1808,<sup>14</sup> and those that remain unpublished have been described and listed.<sup>15</sup> They are by no means accessible in the sense of being readily intelligible. Many distinguished historians, following the example of the Record Commissioners themselves, have seen them as the records not of a lay subsidy, as they indeed are, but of a clerical tax or of a valuation of church livings:<sup>16</sup> because of the curious way chosen for assessing the tax, the records *look* like a clerical assessment both in arrangement and in detail.

Among the many to be puzzled was our late member, E.S. Lindley. In the course of research for his history of Wotton-under-Edge he came across an entry in the Record Commissioners' edition of the assessment, in Latin and heavily abbreviated, which in English might be rendered:

'Parish of the church of Wotton. From the ninth of sheaves, fleeces, and lambs of the parish of the church of Wotton, taxed with a portion [at] £41 13s. 4d., £24 10s., in that less than the tax because the land and the hay of the rectory, oblations, and small tithes are taxed in the same year at £17 3s. 4d., within which sum of £24 10s. the ninth of sheaves, fleeces, and lambs of the abbot of Kingswood in the same parish [is] 13s. 8d.'<sup>17</sup>

Helping elucidate that cryptic passage, more than twenty years ago, encouraged me to think that the records of the lay subsidy of 1340 would repay study and explanation.

To call it the lay subsidy of 1340 is to make three points: first, it was a lay not a clerical tax; secondly, the date was 1340, the year both in which the subsidy was granted and on whose agricultural produce the tax was assessed, although most of the information was compiled early in 1341, and many historians have given 1341, or even 1342, as the date of the tax and of the evidence which its assessment affords;<sup>18</sup> thirdly, the tax was strictly a ninth and a fifteenth, following the precedent of earlier lay subsidies with differential rates, but since the yield of the fifteenth was very small Record Commissioners understandably called their edition of the records the *Nonarum Inquisitiones* (Inquisitions of the Ninths), having dubbed the documents themselves the Nonae Rolls.

Edward III needed money for his continental campaigns. In 1337 parliament had granted a standard fifteenth and tenth for three years, but by the end of 1339 the king, having raised in

addition a wool tax, was in serious financial difficulties. In April 1340, therefore, the king persuaded parliament to grant an aid of the ninth sheaf, the ninth fleece, and the ninth lamb from those whose livelihood was in agriculture, a ninth of all their movable goods from citizens and burgesses, and a fifteenth of their goods from merchants who did not live in cities and boroughs and from others living in forests and wastes. The inference was that there was to be a new assessment, containing two new features: the larger of the two fractional rates was not confined to towns and ancient demesne but applied to the great majority of rural taxpayers, and those rural taxpayers were to be taxed on the main products of agriculture, grain and sheep, but not on their movable goods generally. The fractions, a ninth and a fifteenth, were not new, having been used in 13th-century subsidies. The subsidy was granted for two years, 1340 and 1341, but the second year's was never levied, having been replaced with a grant by parliament of 30,000 sacks of wool, which is an indication of the disappointing results of the ninth and fifteenth.<sup>19</sup>

The Crown issued commissions in April 1340 for the assessment of the ninth and fifteenth and for their collection and sale: it had no intention of receiving the tax in kind, and finding buyers was an essential part of the process. The commissions exempted poor cottagers. A more important exemption was of bishops, abbots, and priors, along with the parish clergy, from paying the ninth on agricultural income which had been included in the assessment of 1291, since the clergy had in February, independently of the lords and commons, granted the king a tenth based on that assessment.<sup>20</sup> The actual collection of the ninth of sheaves, fleeces, and lambs could not, of course, begin until after the harvest, shearing, and lambing of 1340, but anxiety about how the tax was to be levied seems to have contributed to bringing parliament back to the question in July. It was then agreed that the assessors should sell the ninth in each rural parish for a sum exceeding the value of the benefice of the parish church according to the taxation of 1291 (which I shall call the Taxation value), or for at least as much as that value; if they could not make a sale at such a price they were to commit the sheaves, fleeces, and lambs that were due either at the Taxation value, or at a greater value if they were worth more, to the lords of each vill or township, or, if the lords did not wish to have them, to four reliable men of each vill, who were bound to answer for the amount in money to the king, and to whom all their neighbours were bound to answer for their own contributions.<sup>21</sup>

The idea of using the clerical Taxation of 1291 as the basis for the assessment of the ninth from the laity of 1340 seems not to be recorded in writing before July of that year, but there are indications that it was thought of even before parliament granted the subsidy.<sup>22</sup> The logic underlying it was that much the greater part of the clergy's income came from the great tithes, which were paid on grain, wool, and lambs, so that a rector's income from a parish indicated the approximate value of the ninth. (It is to be remembered that the Taxation of 1291 was generally acknowledged to undervalue church livings, and also that although it was half a century old it was the current assessment for clerical taxation.)<sup>23</sup> Whether the ninth was seen as a precise equivalent to the tithe on the produce concerned, being a ninth of the nine tenths that remained to the tithe-payer after he had paid tithe, or as only a rough equivalent, is not clear.

Although the agreement of July 1340 put a known minimum to the assessment of each parish, very little of the tax, and in Gloucestershire none, was collected in accordance with that agreement. In January 1341 the Crown, urgently needing the money, issued a third commission which authorized the assessors to levy the subsidy at the true value of the ninths of each parish even if that value was less than the Taxation value of the parish church.<sup>24</sup> Once it was possible for the assessors to settle a value for the ninth below the Taxation value they were able to proceed rapidly. Even so they evidently found it confusing to levy a lay subsidy on the basis of a clerical subsidy, which compounds the difficulties for the historian. The ninth and fifteenth of 1340, like all lay subsidies, was collected county by county, whereas the clerical subsidy was collected

diocese by diocese; traditional lay subsidies divided each county into hundreds and each hundred into vills, whereas the dioceses divided into archdeaconries and deaneries, and the deaneries into parishes, and the parish, not the vill as in the July agreement, was the basic unit with which the assessors of the lay subsidy of 1340 had to deal.

Of the records created in the assessment and collection of the subsidy a large quantity survives in the Public Record Office, but shows by its variety that it is only a small proportion of the original archive, which included the king's writs to the assessors in each county, a separate indenture or return of the sale or valuation of the ninth in each parish, an enrolled certificate or view of account of all the parishes in each county, and an actual account.<sup>25</sup> For Gloucestershire there survive each of the three successive writs, of April, July, and January, addressed to the abbot of Winchcombe and four or five others of whom John Giffard of Leckhampton and Walter of Cirencester are named with the abbot in all three,<sup>26</sup> the enrolled particular of account<sup>27</sup> which is printed in the Record Commissioners' *Nonarum Inquisitiones*, and an enrolled certificate.<sup>28</sup> The certificate has been said to accord with the arrangement and much of the detail of the account printed,<sup>29</sup> which is half true: there are differences in arrangement, and while the printed account has some features which the unprinted certificate does not, the certificate contains a significant amount of additional detail. Two parochial returns which are said to be for Gloucestershire parishes in fact belong to other counties.<sup>30</sup>

Although there is much variation between counties in the way in which the assessors carried out their task and recorded their activities, and in what documents survive and are available in print, there are standard characteristics in the parochial entries which constitute the bulk of the records. First there is the name of the parish, then a statement of the Taxation value, and then the assessment of the value of the ninth in 1340. For a parish where the ninth was the same as or more than the Taxation value the entry stops there, but that is exceptional. In the great majority the ninth was found, on the sworn evidence of a jury of local men, to be worth less, and the reasons for the shortfall were given: the regular reason was to the effect that the rector's or vicar's income included items other than tithes of grain, wool, and lambs – as in Wotton-under-Edge the glebe, the rector's hay, oblations in the church, and small tithes were said to contribute £17 3s. 4d. towards the Taxation value of the church of £41 13s. 4d. – and that the value of those items was deductible in assessing the notional value of the great tithes and therefore of the ninth, and such a reason often contains points of interest; less frequently the jurors or assessors explain the shortfall in terms of the economic condition of the parish, which can be even more enlightening. Finally, in parishes where clergy other than the parochial incumbent had income on which tax had been paid under the *clerical* subsidy of 1340 the ninth of that income could be set against what was due from the laity, as was 13s. 8d. for the ninth of the abbot of Kingswood's estate in Wotton.

The names of the parishes in the assessment of Gloucestershire follow closely the spelling that they had in the Taxation of 1291, and indeed they take the same order, deanery by deanery, for all those in the archdeaconry of Gloucester, so it can be assumed that the assessors were working from a version of the Taxation very similar to the one that has been printed. The printed edition of the Gloucestershire ninth omits six parishes – Weston-sub-Edge, Broadway, Childs Wickham, Aston Somerville, Hinton-on-the-Green, and Buckland – that are in the original MS. The entries there are so faded that the editors of the Record Commission volume can be excused for failing to read them, though not for failing to indicate that they had omitted them. Many parts of that MS. are badly worn or faded, and have been made even less legible by the application of gall, probably by the Record Commission's editor, to make them (temporarily) easier to read. The enrolled certificate which has not been printed supplies the six missing entries.<sup>31</sup> The certificate is not much faded, but parts have been torn away.

There are entries for 242 parishes paying the ninth of sheaves, fleeces, and lambs. That

number compares with over 300 parishes listed in the Census returns of the mid 19th century, before widespread parochial reorganization. The difference is accounted for partly by chapelries which by 1340, or at any rate by 1291, had not achieved parochial status. The rolls of 1341 name 23 such places as chapelries or hamlets under their parent parishes: they are particularly numerous in the Vale of Gloucester, including (under Tewkesbury) Forthampton, Tredington, Oxenton, Great Washbourne, and the four hamlets that formed Ashchurch parish; (under Deerhurst) Boddington, Hasfield, and the Leigh,<sup>32</sup> though not Corse, Staverton, Tirley, or Woolstone; (under Badgeworth) Shurdington, Down Hatherley, and Up Hatherley; and (under St Oswald's, Gloucester) Churchdown, Norton, Sandhurst, and (in the Cotswolds) Compton Abdale. At least nine other chapels that were to become parish churches are evidently referred to as chapels without being named, notably also in the vale under Cheltenham and St. Mary de Lode, Gloucester, and an apparently greater number were not even referred to, the most notable of those being Stroud in Bisley parish. The rolls name, under their parent parishes, several other chapels which did not become parish churches. Nineteen parishes (or, in four instances, places entered as parishes without being explicitly described as such) were centred on churches described still as chapels, five of them being in Bristol deanery; the terminology illustrates the gradualness with which a chapel of ease evolved into a fully fledged parish church. Parts of the Forest of Dean were still extraparochial in 1340, and went unassessed. The assessors had grappled with the anomalies of the county boundary: they picked up fairly easily Shenington and other places which were detached from the body of the county but were within Gloucester archdeaconry, but Twyning, merely peninsulated but in Worcester archdeaconry along with five parishes in Blockley deanery, and Minety, in Salisbury diocese, were exceptional. The assessors for Wiltshire seem to have been less assiduous, making no return for Kingswood or Poulton, islands of their county within Gloucestershire. The Gloucestershire assessors noted that they were not answerable for Broadway, for half of Icomb, for Bickmarsh in Welford, or for two hamlets of Tewkesbury parish, Bushley and Pull, all belonging to Worcestershire; or for the parts of Meysey Hampton belonging to Wiltshire and of Great Barrington belonging to Berkshire. They made no mention of Tidenham, Woolaston, or Lancaut, which were at that time excluded from the county.<sup>33</sup> It is not clear whether they omitted any parishes which should have been included. Detailed knowledge of the history of some of the omitted parishes suggests good reasons for their omission, and that might prove to be true of all of them. Certainly the Gloucestershire assessors produced a return for every parish that was included in the assessment of 1291, and they added returns for three parishes belonging to the Knights Hospitallers, Siddington St. Peter, Southrop, and Temple Guiting, unlisted in the clerical assessment of 1291 because the Hospitallers were exempt from taxes for crusades, and they further added returns for ten parishes unlisted because the benefices were too small.<sup>34</sup> For those ten and for another 23 listed but not fully assessed in 1291, the returns of 1341 are less revealing than for the great majority of parishes.

In recording the Taxation value of a benefice the Gloucestershire rolls of 1341 usually though not invariably accord with the printed assessment of 1291. Where they do not it is likely that they are in fact the better evidence, being earlier in date than the 15th-century MSS. from which the *Taxation* was printed. Where the two Gloucestershire rolls of 1341 differ, it is to be noted, first, that the certificate, unprinted, is earlier than the account from which the printed version was taken, since it contains entries for five parishes stating that an indenture was not yet to hand, where the printed account gives the substance of an indenture;<sup>35</sup> secondly that the account was based largely, though not exclusively, on the certificate, or else on a source common to both; thirdly that the certificate calculates correctly six sums which the account as printed gets wrong and shares eight arithmetical errors with the account.<sup>36</sup>

The biggest difference between the account as printed and the certificate is that the certificate includes the names of the jurors who swore the value of the ninth for each parish. The printed assessments of most other counties give the names of jurors or of the four reliable men who were to answer for the ninth to the king, but not the printed assessment for Gloucestershire. The unprinted jurors' lists for the county are unusually full, twelve names for each parish; in other counties four or six jurors seem to have been thought sufficient. In Gloucestershire there is not in fact a full dozen names for every single parish; in several instances two parishes, presumably because they were small, shared a jury, and in at least two instances three did so.<sup>37</sup> The lists of the jurors' names are perhaps less informative than the lists of those assessed for the subsidy of 1327 or for the poll tax, but only marginally so, and they provide a potential link between the earlier and later lists.

The value of the ninth of each parish, as found by the jurors' oath, was the essence of the record of assessment, but as I suggested at the beginning I do not propose to juggle with the figures. There is no opportunity to establish from the valuation of the ninths which were the rich and which the poor parts of the county: even were it possible to calculate the acreage of the parishes at the time and to relate the value of the ninth to the size of the parish it is unlikely that any realistic pattern would emerge. The average valuation was about £9 10s.; the 25 parishes assessed at twice that amount (£18) or more were all large parishes with more than one settlement and often a market town; more than twice that number had a valuation of less than £4 and they were all small parishes without market towns. Inevitably, the figures sometimes suggest that the jurors were valuing the ninth at as low a sum as they thought the assessors would accept: in six small parishes the ninth was exactly half the Taxation value,<sup>38</sup> and in three successive parishes, each with a Taxation value of £8, the ninth was put at £5 6s. 8d.<sup>39</sup> More often than is apparent when they are expressed in pounds, shillings, and pence, the sums are rounded off to the nearest mark (13s. 4d.) or half mark. In some other counties the assessors lacked confidence in the reliability of the valuations. Those in Lancashire added a protestation to their certificate, saying that they would accept the jurors' presentments only in so far as the king and his council would consider them to be acceptable.<sup>40</sup> The assessors in Herefordshire said in their certificate that the presentations about the ninth made on oath by many parishioners did not at all accord with the information and extracts of records which they had received from the bishop of Hereford and others.<sup>41</sup>

There may be some significance about the places where the ninth was found to be worth as much as or more than the Taxation value: not counting eight small benefices where the Taxation value related to only part of the ecclesiastical income, there were two parishes where the ninth was worth more than the Taxation value, Winchcombe at £20 0s. 5d. (5d. more) and Standish at £16 (£1 6s. 8d. more), and thirteen where it was the same as the Taxation value; of those thirteen two were unusually large parishes, Deerhurst and Westbury-on-Severn, valued at £37 5s. and £40 respectively, two, St. Owen's, Gloucester, and Minsterworth, were valued at £10 each, and the rest were well below average.<sup>42</sup> It may perhaps be said of them generally that their agriculture was prosperous in relation to the wealth of the rector or vicar; it is noticeable that none of them is on the more exposed parts of the Cotswolds or in the north-east end of the county.

Comparison with other counties, though difficult because the records are so far from complete and few totals are available, affords some points of interest. Had the ninth and fifteenth from the country as a whole yielded as much as the sum of the Taxation values, Gloucestershire's share would have been about 2 per cent; in fact the yield from the country as a whole was only about a third of the Taxation value, and the share from Gloucestershire, where the yield was about four fifths of the Taxation value, was nearly 4 per cent of the total. Cambridgeshire, with a Taxation value slightly higher than Gloucestershire's, yielded from the ninth and fifteenth hardly more

than half as much. If the assessors for Gloucestershire did well for the king in that respect, they failed signally in another: whereas in Cornwall the assessors managed to sell the ninth from 129 out of 165 parishes, in Middlesex from 29 out of 48, in Huntingdonshire from 18 out of 79, and even in Cambridgeshire from 3 parishes,<sup>43</sup> in Gloucestershire they sold it from only one, Mickleton, where it was bought for exactly the amount of the Taxation value by the abbot of Eynsham who, as inappropriate rector of the parish,<sup>44</sup> knew exactly how good a bargain he was getting.

The amount by which the ninth fell below the Taxation value was justified mostly in terms of those parts of the Taxation value represented by other items than great tithes, telling something about the endowment of the benefice. The information is fuller for most other counties than for Gloucestershire, where it is nevertheless not negligible. Elsewhere there is usually some detail about vicarages, but the Gloucestershire rolls mention only 34 vicarages, failing to mention fifteen that were specified in the Taxation of Pope Nicholas fifty years earlier, and although they add twelve that were not in the Taxation, of which some may have been ordained in that half century, they give more than a bare mention of only seven vicarages in all. The regularity with which the rolls allude to the endowment of the rectory encourages a belief that the scribe had fallen into a form of words, particularly when the account, as printed, gives 'the rector's land' for Quenington instead of 'the endowment of the church' as in the unprinted certificate.<sup>45</sup> The sources of income specified, though usually including glebe or arable land, pasture, hay tithes, oblations, and small tithes, and often obventions, mortuaries, and altarage, vary from place to place. In Kempsford the rector had meadows and pastures which, it was said, 'greatly abound there.'<sup>46</sup> No fewer than 38 rectors were said to receive heriots, suggesting that they had customary tenants. Tithes of mills were recorded in eleven parishes, two mills being enumerated in Wheatenhurst and seven in Dymock; there is no doubt that many mills paying tithe went unrecorded. Tithes of fisheries were mentioned in Moreton Valence and Awre, and of flax in Awre, Lydney, and Mitcheldean.<sup>47</sup>

The most striking arguments for valuing the ninth at less than the Taxation value relate to agricultural conditions in particular parishes. The evidence is not as extensive in Gloucestershire as in some other counties, notably Bedfordshire,<sup>48</sup> but it is cumulative, and much of it relates to the more upland parts of the county and to secondary settlement. In Bitton land was said to lie uncultivated because of the tenants' poverty. In North Cerney ten tenants had left their holdings, and murrain and the bad state of the pasture had reduced the yield of wool. In Chedworth sixteen tenants had left Gothurst and Woodlands, and murrain and poor pasture had had the same effect as in North Cerney. In Hatherop 2 $\frac{3}{4}$  ploughlands<sup>49</sup> lay uncultivated because of the tenants' impotence. In Eastleach Turville 200 acres and in Eastleach Martin 6 yardlands lay uncultivated for the same cause, and murrain and poor pasture were again presented. In Upper Slaughter 9 yardlands lay uncultivated because most of the tenants had been reduced to nothing. In Aston Blank seven tenants had left Little Aston hamlet, and in Naunton many had left Hertford and Aylworth. In Sevenhampton and in Shipton Oliffe most of the arable lay uncultivated because of the tenants' impotence or poverty. In Dymock 5 yardlands lay uncultivated because of the tenants' poverty.

In each of those instances the jurors put a monetary value on the ninth that had been lost.<sup>50</sup> If the values were realistic the tenants were in truth poor: a tenant in Chedworth produced less than 11s. worth of grain, wool, and lambs in a year, and a yardland in Upper Slaughter yielded only 17s. worth of corn. Other agricultural disasters were presented by the jurors without a monetary value, and are recorded only in the unprinted certificate, not in the account. In Filton no sheep or lambs were found in 1340.<sup>51</sup> In Uley seven tenants had deserted their tenements because of poverty.<sup>52</sup> In Bitton most of the land lay untilled because of the tenants' poverty.<sup>53</sup> In Coberley

most of the land lay fallow and in Elkstone 120 acres were uncultivated, in both for lack of seed and the tenants' poverty, and in Coberley holdings had been ruined through the lack of wool, resulting from murrain.<sup>54</sup> In Colesbourne most of the the arable lay untilled because of the debility of the land and the tenants' poverty.<sup>55</sup> In Fretherne there were no sheep or lambs in 1340, and much of the arable had been submerged by the Severn.<sup>56</sup> A different sort of disaster had struck in Bishop's Cleeve, where robbers had destroyed the hamlets of Cockbury and Wantley, so that no one dared live there and their lands were uncultivated; there was also a dearth of peas and of barley and oats in 1340.<sup>57</sup>

Most of the secondary settlements mentioned, Gothurst and Woodlands, Hertford and Aylworth, Hampen in Shipton Sollers and White Hall, Cawcombe, and Nash in Sevenhampton where the land was said to be hilly and useless,<sup>58</sup> and Cockbury and Wantley, were permanently deserted or survived as single farmsteads. The desertion or shrinkage was happening at least a decade before the outbreak of the Black Death. The fate of those hamlets inhibits scepticism about the other evidence of agricultural depression.

It has been necessary to concentrate on the ninth of sheaves, fleeces, and lambs because it yielded much more money and created much more of the record than the ninth payable by citizens and burgesses on their movables and the fifteenth payable by others not living by agriculture. The ninth on movables in Bristol and in Gloucester is all too easily disposed of. In Bristol it was assessed at £264 8s. 11d., just over 10 per cent of the total ninth and fifteenth from the county (of which Bristol was still then part), and in Gloucester £60 1s. 8d.; the assessors added that those sums exceeded the Taxation values of the parish churches, eleven named in Bristol and eight in Gloucester, by £211 15s. 3d. and £34 10s., which was correct but irrelevant – perhaps a little pat on the back for themselves.<sup>59</sup> The fifteenth was assessed on the merchants of Tewkesbury, Stow on the Wold, and Cirencester, but not on any denizens of forests and wastes, surprisingly since Dean and Kingswood forest were within the county. The merchants appear to be of very little significance, both in numbers and in size of assessment, when compared with the long lists and large sums for towns in other counties: three merchants of Tewkesbury were assessed at a total of 5s. 8d., four of Stow at £1 16s. 6½d., and six of Cirencester at £7 6s. 8¼d. The account, as printed, gives a hint, under Cirencester, that that was not the whole story: three other merchants there had been robbed of their merchandise, goods, and chattels, to the value of 500 marks (£333 6s. 4d.), at Southampton and at sea at the time when foreigners robbed and burnt Southampton. The allusion is evidently to the sacking of Southampton by the French in October 1338.<sup>60</sup> Furthermore the king had taken from Richard Dyer his wool at Cirencester to the value of 200 marks (£133 6s. 8d.), so that he had nothing in merchandise. If similar losses lay behind the apparent poverty of the Tewkesbury merchants I am ignorant of them, but at Stow the assessors' certificate, though not their account, records that each of the four merchants assessed had had wool, of which the king had taken in all more than 500 marks' worth (note the continuing roundness of the figures) and Henry Saunders had in addition lost 100 marks' worth in a fire at Sevenhampton.<sup>61</sup>

The fiscal assessments of Gloucestershire are not in themselves qualitative, impressionistic surveys, but nor are they purely quantitative tools of the dismal science and its historical derivatives. When examined in context and in depth they provide views that are broad because they are comprehensive and clear because they are precise. The evidence will not deceive us if we understand its nature. Having begun with Benjamin Franklin, I shall break off with Mr Barkis: 'It was as true as taxes is. And nothing's truer than them.'<sup>62</sup>

*Postscript, April 1985*

If, when I delivered the paper printed above, I had known more about the records of the Land Valuation Duties imposed by the Finance Act of 1910 (10 Edw. VII, c. 8), I should have added them as a fitting end to my list of tax assessments. The records, in the Public Record Office and in county record offices, have only recently started to become accessible, and they have yet to be evaluated; they are described briefly in an article in the *Local Historian* 16 (Feb 1985), 282–3. Dr Brian Short of the University of Sussex is planning to investigate them thoroughly.

*Notes*

1. *Private Correspondence* (2nd edn 1817), 1, 266.
2. Published by the Society, 1889.
3. F.M. Powicke, *The Thirteenth Century* (2nd edn 1962), 265–7.
4. *Taxatio Ecclesiastica* (Record Commission, 1802), preface.
5. E.B. Fryde, 'Edward III's Wool Monopoly, 1337', *History* 37 (1952), 11.
6. *Glos. Subsidy Roll, 1 Edw. III, 1327* (privately printed by Sir Thos. Phillipps, n.d. [? 1856]). It appears not to be included in the catalogue of the British Library, and is not cited in *Place-Names of Glos.*
7. *Proc Cambridge Antiq Soc* 1 (1859), 7–14.
8. P.R.O., E 179/113/31, 31a, and 35a.
9. Cf. *Lay Subsidy Roll for Sussex 1524–5* (Suss Rec Soc 56), xxiv–xxxiii. The Glos. rolls are P.R.O., E 179/113/189–216.
10. Six vols., 1810–34.
11. P.R.O., E 179/116/544 and 554; E 179/247/13–14 and 16; cf. *History* 49 (1964), 42–5 (Short Guides to Records, no. 7).
12. *History* 52 (1967), 283–6 (Short Guides to Records, no. 16).
13. *History* 54 (1969), 68–71 (Short Guides to Records, no. 20); cf. *Abstract of Wiltsbire Tithe Apportionments* (Wilts Rec Soc 30).
14. *Nonarum Inquisitiones* (Record Commission, 1807). The printing was not completed until 1808: *1st Gen. Rep. Com. Public Rec.* (1812), 48.
15. *2nd Rep. of Dep. Kpr. of Public Records* (1841), App. 2, 150–60; *List and Index Soc* 54, ff. 2–3 (for Glos).
16. For example, W.G. Hoskins, *Local History in England* (1959), 65.
17. *Non. Inq.* 406.
18. For example, R.B. Pugh, *How to Write a Parish History* (1954), 74; A.R.H. Baker, 'Evidence of *Nonarum Inquisitiones*', *Econ Hist Rev*, 2nd ser 19 (1966), 518–32.
19. For example, *Rotuli Parliamentorum* (1783–1832) 2, 112–13, 131. Approximate yields were £19,000 from a clerical tenth, £38,000 from a fifteenth and tenth, £65,000 from the ninth and fifteenth for 1340, and £140,000 from 30,000 sacks of wool, compared with £200,000 hoped for from the ninth and fifteenth in each year.
20. *Non. Inq.* pp. [vii–viii].
21. *Rot. Parl.* 2, 117–18.
22. For example May McKisack, *The Fourteenth Century* (1959), 161.
23. Rose Graham, 'The Taxation of Pope Nicholas IV', *Eng Hist Rev* 23 (1908), 434–54, and *Eng Eccl Stud* (1929), 271–301.
24. *Cal. of Patent Rolls 1340–4*, 124–5.
25. *2nd Rep. of Dep. Kpr.* App. 2, 150–60.
26. P.R.O., E 179/113/13.
27. *Ibid.* E 179/113/11.
28. *Ibid.* E 179/113/12.
29. *2nd Rep. of Dep. Kpr.* App. 2, 153.
30. *Ibid.*, followed by *List and Index Soc* 54, f. 3. The returns are for 'Forthyngton' (largely illegible even under ultra-violet) and 'Esthildesle': P.R.O., E 179/113/14. The first is not Forthampton, and the second is clearly East Ilsley, Berks.: *Non. Inq.* 8, 413 (s.v. Tewkesbury).
31. P.R.O., E 179/113/12, rot. 5d. The entries are omitted between Willersey and Little Wormington in *Non. Inq.* 413, explaining why the total of the ninth for Campden deanery greatly exceeds the sum for the parishes.
32. The Leigh is rendered as 'Rye' in both certificate and account.
33. *VCH Glos* 10, 1.

34. Clifton, Lasborough, Little Sodbury, Syde, Stowell, Harnhill, Eyford, Widford, Aston-sub-Edge, and Whittington.
35. Oldbury on the Hill, Upper Swell, Westbury on Severn, Condicote and Aston-sub-Edge.
36. In four other places where there are miscalculations in the printed version the certificate is also wrong, but differently, and in another two the MS. of the certificate has been torn away.
37. Tormarton, Wapley, and Dyrham (rot. 2d); Roel, Guiting Power, and Hawling (rot. 5). Only 11 jurors were named for Longhope (rot. 8).
38. Bledington, Combe Baskerville [i.e. Westcote], Icomb, Sudeley, Bromsberrow, and Windrush. For Windrush, P.R.O., E 179/113/12, rot. 4d., the entry in *Non. Inq.* 411 being defective and erroneous.
39. Taynton, Tibberton, and Rudford.
40. *Non. Inq.* 41.
41. *2nd Rep. of Dep. Kpr.* App. 2, 153–4.
42. Westonbirt, Rockhampton, Siston, King's Stanley, Preston near Circencester, Turkdean, Hazleton, Brockworth, and Haresfield.
43. *Non. Inq.* 195–215 (Mdx and Cambs), 341–9 (Cornw), 420–30 (Hunts).
44. P.R.O., E 179/113/12, rot. 5d.; *Non. Inq.* 404 does not name the buyer.
45. *Non. Inq.* 410; P.R.O., E 179/113/12, rot. 4.
46. The meadows and the abundance are mentioned in P.R.O., E 179/113/12, rot. 4.
47. Flax at Mitcheldean is not mentioned in P.R.O., E 179/113/12, rot. 8.
48. *Non. Inq.* 22–33.
49. Amount corrected by P.R.O., E 179/113/12, rot. 4.
50. The value that is said in *Non. Inq.* to be of the ninth lost is invariably given in P.R.O., E 179/113/12 as the value of the tithe or tenth lost.
51. P.R.O., E 179/113/12, rot. 1.
52. *Ibid.* rot. 1d.
53. *Ibid.* rot. 2.
54. *Ibid.* rot. 3.
55. *Ibid.* rot. 6d.
56. *Ibid.* rot. 7.
57. *Ibid.* rot. 6d.
58. *Non. Inq.* 414 does not name Hampen or the hamlets in Sevenhampton or mention the quality of the land there; cf., P.R.O., E 179/113/12, rot. 6d., naming Hampen as a bamlet of Sevenhampton.
59. P.R.O., E 179/113/12, rot. 1, 7d.; the excess over the Taxation value is not in *Non. Inq.* 418–19.
60. *VCH Hants* 5, 363.
61. P.R.O., E 179/113/12, rot. 9d.
62. C. Dickens, *David Copperfield*, chap. 21.