

ART. VI.—*Some early records of Cumberland lay subsidies.* By J. L. KIRBY, F.S.A.

Read at Durham, July 16th, 1953.

THE surviving records of early taxation in Cumberland are very meagre, and those for Westmorland even more so. From the 14th century only two fragments of collectors' accounts in Cumberland are listed in the Public Record Office,¹ and for Westmorland the earliest record is a set of instructions addressed to the collectors of a twentieth granted in 1307.² The first complete account is that of the collectors of the fifteenth and tenth in Cumberland, granted in 1332, which was published by J. P. Steel in 1912.³ These local accounts which were sent in to the Exchequer, and preserved there, form the only detailed record, but a statement of the total sum collected on the occasion of a particular subsidy may usually be found in the Exchequer's own records. A convenient collection of these totals was published by J. A. C. Vincent in 1893 in his *Lancashire Lay Subsidies*.⁴ This note is intended simply to form an introduction to the later and more complete records of lay subsidies in Cumberland, and is not an attempt to relate the history of English taxation in the 13th and 14th centuries, a subject to which several books have been devoted.⁵

The first fragment appears to be a portion of the assessment of a carucate from the reign of Richard I or John.

¹ Public Record Office, E 179/242/71 and 237/15.

² *Ibid.* E 179/195/1.

³ *Cumberland lay subsidy, being the account of a 15th and 10th collected 6th Edward III*, ed. J. P. Steel, Titus Wilson, Kendal, 1912.

⁴ *Lancashire lay subsidies*, vol. 1, Henry III to Edward I (1216-1307), ed. J. A. C. Vincent (Record Soc. for Lancs. and Cheshire, vol. xxvii), 1893.

⁵ See e.g. Charles Johnson, 'The Collectors of Lay Taxes' in *The English Government at Work, 1327-36*, ed. W. A. Morris and I. R. Strayer, vol. ii, 1947; S. K. Mitchell, *Studies in taxation under John and Henry III*, 1914, and *Taxation in medieval England, 1951*; J. F. Willard, *Parliamentary taxes on personal property, 1290-1334, 1934*.

This tax was a short-lived revival of the ancient Dane-geld, last levied under Henry II. It was replaced, even in John's reign, by early attempts to raise a subsidy, that is a levy of a percentage on the value of movable goods, such as the seventh of 1203 and the shilling on the mark (13s. 4d.) of 1207.⁶ This document⁷ consists of two membranes, each about six inches wide and sixteen long. Both are torn and in parts defaced. There is no heading, but simply a number of lists of names. Altogether there were perhaps two hundred names on the two sheets, mostly of the type "Ralph son of Humphrey" or "Robert son of William". Against each name a small sum, usually 2s. or 3s. and occasionally as much as 12s., is written. In some lists there is added "from 1 bovate", "from 2 bovates", "from 1 carucate" or some similar note. The places named are Dalston, Farmanby, Glassonby, Langwathby and Ousby, that is part of Leath and Cumberland wards, but a number of unnamed places are also covered. The document is too fragmentary, and the names too meaningless, to be worth quoting, but some suggestions may be drawn from it. Already the methods of the subsidy are in use, someone is listing the taxable people and assessing the amounts which they must pay. It also suggests that the county was already well populated and rich enough to pay considerable sums in taxes. These suggestions are amply borne out by the records of the succeeding centuries.

As has been said, the reign of John saw the transition from this old form of taxation to the subsidy on movable goods. Various proportions were levied during the 13th century, and the practice was evolved of taxing the boroughs at a higher rate than the countryside. The fifteenth, first levied in 1217, was to become, when coupled with the tenth from the boroughs, the proportion most frequently demanded. This tax, the fifteenth

⁶ A. L. Poole, *From Domesday Book to Magna Carta* (Oxford History of England), 418-20.

⁷ P.R.O. E 179/242/77.

and tenth, which grew up with Parliament, became from the 14th to the 17th centuries the normal parliamentary grant, and was usually accompanied by the clerical tenth, simultaneously granted by the clergy in their Convocations. After 1334 the fifteenth and tenth ceased to be assessed afresh for each collection, the sum paid in that year being accepted as the standard for future payments. Once fixed at a traditional sum the tax gradually ceased to bear any relation to the real wealth of those who paid it, but in the 13th century it did represent a real attempt to assess the movable wealth of the English laity. The procedure of 1291 was typical of the method of collection. First of all two or more knights or chief assessors were appointed by the king for each county. They were to summon before them from every hundred the best and most capable persons, from whom twelve were to be chosen. These twelve, after being sworn on the Gospels, were to take four lawful men and the reeve from every township within their own hundred and go with them from house to house, in order to view and assess every man's goods.⁸ The result of such an assessment is illustrated by our second fragment.

This document,⁹ even smaller than the one discussed above, is a single membrane about eight inches square, and even of that small surface the greater part is illegible. The legible part consists of the assessment of three persons. The document is in Latin, but as there seems to be no particular advantage in retaining the language of the original, it is here reproduced as faithfully as possible in translation:—

Barony of Santon,¹⁰ taxation of a 15th.

⁸ *Lancashire lay subsidies*, p. 177.

⁹ P.R.O. E 179/237/15.

¹⁰ There was no barony of this name, in the ordinary use of the word. But Denton's statement (*An Accompt etc.*, ed. R. S. Ferguson = this Society's Tract Series, no. II, p. 22) that Alan de Copeland — temp. Henry III — held lands worth £20 in Santon, Irton, and Bolton may perhaps give the clue; that is, that this unit of land was treated, for a time, as a mesne barony. C.M.L.B. .

15th, 4s. 5d. John son of John Hunt': 2 horses,¹¹ price of each 5s.; item 1 cow, price 7s.; item 20 sheep, price of each 14d.; item 2 quarters of wheat, price per quarter 4s.; item 1 quarter of barley, price 4s. 6d.; item 2 quarters of mixed corn, price per quarter 3s. 6d.; item 1 quarter of oats, price 2s.; item 1 brass pot, price 21d.; item 1 bullock, price 3s. 9d.
Total 67s. 4d.

15th, 3s. 5d. Thomas de Anstardeby: 1 cow, price 5s.; item 20 sheep, price of each 14d.; item 1 quarter of wheat, price 4s.; item 1 quarter of mixed corn, price 21d.; item 1 brass pot, price 21d.; item 5 firkins, price of each 14d.; item 1 quarter [*words illegible*] 6d.; item 1 ox, price 3s. 9d.

Total 51s. 11d.

15th, 4s. 7d. William Sporun: 2 horses, price of each 5s.; item 1 cow, price 7s.; item 1 ox, price 3s. 9d.; item 22 sheep, price of each 14d.; item 2 quarters of wheat, price per quarter, 4s.; item 1 quarter of barley, price 4s. 6d.; item 1 quarter of mixed corn, price 3s. 6d.; item 1 bronze pot, price 21d.; item 1 cart not tyred, price 18d.

Total 68s. 7d.

There is one more partially legible entry, containing similar details, but these three are sufficient to show how the fifteenths were assessed, and the nature of the movable goods on which they were levied. Fifteenths were levied in 1217, 1225, 1291-2 and 1301-2, and there is no definite indication as to which year this document belongs, although the handwriting suggests one of the earlier dates. The assessment was usually based on the goods held at Michaelmas, the time when stocks were at their maximum, when the harvests had been gathered in, and before the beasts were slaughtered at the beginning of the winter. Certain goods such as armour, riding horses, jewels, and robes of knights, gentlemen and their wives, and their vessels of gold, silver and brass were exempted

¹¹*Affrus* is translated as 'horse', *st[ottus]* as 'ox', and *rusca* as 'firkin'. The second and third totals are not correct, presumably because some items are omitted.

from the tax,¹² so that it was the produce of the fields which, with the goods of burgesses, was taxed most heavily.

The following table has been compiled from the figures published by Vincent. It shows the totals of taxes collected from each of the northern counties for a selection of subsidies:—

<i>County</i>	1225	1269	1275	1291-2	1301-2	1307
	1/15	1/20	1/15	1/15	1/15	1/30 & 1/20
	£	£	£	£	£	£
Cumberland	466	437	480	1,782	831	430
Westmorland	280	190	269	743	539	258
Northumberland	600	477	840	3,365	509	722
Lancashire	553	581	965	1,166	376	301
Yorkshire	2,319	1,889	— ¹³	9,499	3,777	2,342

These figures, which are shown to the nearest pound only, give some idea of the relative wealth of the northern counties, and show that Cumberland and Westmorland were by no means poverty-stricken. Even if there is a slight decline in 1307, it is still very small. Why the fifteenth of 1291-2 produced four times as much as other similar levies is not clear.

In the early years of Edward II's reign only small subsidies were collected, and from 1313 the three northern counties of Cumberland, Westmorland and Northumberland, were exempted from payment on account of their poverty, which resulted from the ravages of the Scots. It was not until 1332 that Cumberland was again called upon to contribute. In that year the fifteenth and tenth were collected, for which the complete record was published by J. P. Steel. This account shows that 538*l.* was collected from about 3,550 persons throughout the county of Cumberland. Leath and Cumberland wards were almost exactly equal in the number of persons taxed, about 780 each, although the sums collected were not

¹² *Lancashire Lay Subsidies*, 178, 214 etc.

¹³ No figures published.

the same. Eskdale ward had about 600 taxpayers, Allerdale 430, the liberties of Cockermouth, Carlisle and Penrith about 270 each, and that of Egremont about 130. The average tax paid was therefore about 3s. The editor of the account estimated from these figures that the population of the county was between twenty and thirty thousand, and was surprised that the county was rich and populous enough to produce so many taxpayers. Indeed the total collected suggests that recovery from the ravages of the Scots had been rapid, for it exceeded the yield of most of the subsidies of the preceding century. This, the first full account to survive, was also almost the last genuine assessment to be made, owing to the fixing of the fifteenth at a traditional sum after 1334.