

ART. IX – *The Clerical Poll Tax of 1379 in the Diocese of Carlisle, a reassessment*

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LATE fourteenth century English Parliaments granted a number of experimental taxes aimed at broadening the tax base, the most famous of these being the poll tax of 1381, the imposition of which led to the Peasants' Revolt.¹ At the same time the two Convocations of the clergy granted parallel clerical taxes which have attracted surprisingly little scholarly attention.² The diocese of Carlisle is, however, an exception to this generalisation, since the surviving poll tax enrolments from the diocese were the subject of a paper by Dr J. L. Kirby which was published in *Transactions* in 1952.³

Kirby produced a complete edition of the 1379 clerical poll tax enrolment and of part of the enrolment of the hybrid property and poll tax of 1380. Kirby considered that the 1379 enrolment was partially faked and this has raised significant doubts about the reliability of clerical poll tax enrolments. This present article considers the 1379 Carlisle diocese enrolment in some detail in order to examine the completeness and accuracy of that enrolment, and to make a judgement as to the usefulness of clerical poll tax enrolments as historical sources.

The 1379 enrolment is preserved on three membranes, one from each of the three sub-collectors:⁴ John de Penreth, prior of Carlisle, collector in the deaneries of Carlisle and Cumberland; Lambert de Morland, abbot of Shap, collector in Westmorland deanery; and Robert Raybankes, abbot of Holm Cultram, collector in Allerdale deanery.⁵ Kirby was able to prove that the tax was collected by tracing payment onto one of the Exchequer receipt rolls, and by noting arrears charged on the pipe roll for the year.

Kirby believed that the roll of John de Penreth was at least partly fabricated for three reasons: firstly, a comparison with the 1380 enrolment, which records the names of fifteen benefice holders, showed that all the benefices had apparently changed hands. This was more than Kirby was prepared to accept. Secondly, a comparison of the names in the 1379 roll with the lists of incumbents given by the eighteenth century historians Nicolson and Burn, showed not one name common to both. Furthermore the names given on the enrolment for the archdeacon of Carlisle and the priors of Lanercost and Wetheral in the enrolment were not supported by other authorities. Thirdly and perhaps crucially, the surnames themselves stretched Kirby's credulity. The surnames "North", "West" and "Eston" each appear five times, while "Est", "Exham", "Norton" and "Frost" appear three times each.⁶

Some of these suspicious names had been written over erasures, so Kirby suggested that correct names had been replaced by false ones at a later date.⁷ This suggestion could explain changes to the names of the priors of Lanercost and Wetheral, and the archdeacon of Carlisle; for example, the whole name of the "Peter Frost" given as prior of Lanercost was written over an erasure. But since nineteen of the twenty-seven suspicious names were not written over erasures, it would seem unreasonable to argue that the false names had been written over real names.

It is possible that the names on Penreth's roll may have been fabricated to fulfil

the requirement that the names of taxpayers were recorded on enrolments.⁸ At the same time it seems unlikely that Prior Penreth, or indeed any clerk who worked in Carlisle, would not have known the names of the archdeacon of Carlisle, the priors of Lanercost and Wetheral and at least some of the local clergy from his daily life.

One possible, though highly speculative, scenario might be suggested. Perhaps a clerk making a final check over the enrolment, either on the road or in London, realised that some names were missing. Fearing that the enrolment would not be accepted by the Exchequer, but unable to obtain the information he needed to correct matters properly, he made up the names he thought the Exchequer would want to see. But who would actually feel it necessary to do such a thing? Surely only someone who thought that they had something to fear from the names being missing, which only leaves the clerk who compiled Penreth's enrolment, and perhaps should have kept better notes, or the man who had to present the enrolment at the Exchequer. Presuming that the compiler was a local man, the most likely fabricator would appear to be the three collectors' proctor before the Exchequer, one John Lancaster.⁹

Kirby noted that the collectors paid one instalment of £36 11s. in November 1379, and arrears of £4 7s. 2d. are charged against the collectors on the pipe roll for 1380.¹⁰ The collectors certainly rendered account,¹¹ while the abbreviation for "*probatur*" which appears by the total on Penreth's account was presumably written by Exchequer clerks, so it would appear that the Exchequer accepted the roll. It should, by 1379, have been possible for the Exchequer to verify enrolments. The lists of incumbents could be checked with the benefices listed in the *Nova Taxatio* to give an idea of completeness and the enrolment could be compared with 1377 enrolments.

It may be significant that payment was due on 1 August 1379, yet nothing from the diocese of Carlisle seems to have reached the Exchequer until November. It is also possible that Exchequer attitudes had been coloured by the royal financial crisis of that year: the graduated poll taxes had produced an inadequate yield and the King had been forced to borrow £5000 from London and to sell some of the crown jewels.¹² Perhaps as Kirby suggested, as long as the account appeared to be in order and the money was collected, "the Exchequer can have had little interest in the names of the payers".¹³

Clearly the fabrication raises problems for the historian. The information on the enrolments needs to be verified by comparison with other contemporary sources, for example by checking that parochial benefices are not omitted, using sources like the *Taxatio Ecclesiastica*,¹⁴ and by comparing the names of incumbents with bishops' registers or *fasti* lists where they are available.

Kirby used the enrolments to give an indication of the numbers of clergy in the diocese in 1379. According to the rolls, the 93 parishes of the Carlisle diocese were served by 54 rectors, 23 vicars, 99 chaplains and six clerks, making a total of 178 in major orders including the bishop and the archdeacon.¹⁵ Unfortunately, the abbot of Holm Cultram and John de Penreth were sometimes inaccurate in their descriptions of incumbents, so six of the rectors should have been described as vicars, and the "rector" of Ainstable was probably the chaplain of the nuns at Armathwaite.¹⁶ This gives more accurate figures of 47 rectors, 29 vicars and 100 chaplains, the total remains the same. There were 44 regulars in the diocese, including the vicars of

Warcop and Shap. Holm Cultram had a community of 15, Carlisle had 12, Shap 6, Lanercost 5, and there were 4 at Wetheral. There were thus at least 220 in major orders in the diocese, along with a number of friars, who were customarily exempt of taxes, and the nuns of Armathwaite who were presumably too poor to be liable.¹⁷

The completeness of the record was checked by comparing the rolls with the list of parishes given by Bouch. A total of 16 parishes do not appear in the 1379 enrolment, all of these were parishes appropriated to religious houses without the ordination of vicarages. Their clergymen, presumably, would have appeared elsewhere in the records, either with their community if they were regulars or in the lists of stipendiary chaplains.¹⁸ The completeness of the enrolments is a mark that they were accurately prepared in this particular regard.

An examination of the names of the taxpayers indicated the relative accuracy of the different collectors' rolls. The names of the incumbents on the enrolments were compared with the lists of incumbents drawn up by Nicolson and Burn from the bishops' registers, or checked in the registers themselves. The method adopted was to agree an incumbent if possible or to disagree with the enrolment where it was known that another person held a benefice both before and after the tax. An incumbent's name was only accepted if both elements of his name were found in the *fasti* lists. This method was adopted because surnames were not necessarily held for life at this time, while identical surnames but different christian names might suggest two individuals, related by kinship or geography. Where there was insufficient evidence to decide one way or another, a judgement was not made.

John de Penreth's roll, containing the deaneries of Carlisle and Cumberland, was examined first. Out of 46 incumbents, dignitaries and heads of religious houses in the whole roll, only two names could be agreed: one was Thomas Appleby, bishop of Carlisle, and the other was John de Penreth, prior of Carlisle! There were seven incorrect names and 37 could not be judged. An examination of the canons of Carlisle showed not one could be agreed with the few names in Nicolson and Burn.¹⁹ The archdeacon of Carlisle, Thomas Felton, appears in Le Neve, but only on the authority of Penreth, he thus becomes an "insufficient evidence" case.²⁰ So too there appears to be no confirmation of "Peter Frost, prior of Lanercost", John, prior of Lanercost was a collector in 1380, and there appears to be no evidence of episcopal confirmation of an election in Appleby's register around that time. There can be no doubt that as a source of names John de Penreth's enrolment is highly unsatisfactory.

The collector for the deanery of Westmorland, Lambert de Morland, abbot of Shap, seems to have made a much more accurate roll. Presuming the name of the collector to be accurate, twelve names can be agreed, possibly one more whose surname alone, "Banes", matches. None need to be rejected, leaving twelve incumbents in the insufficient evidence category. To this can be added agreement to two of the five canons of Shap listed: William de Sutton who became vicar of Bampton in 1382, and Robert Marshall who succeeded Lambert de Morland as abbot in 1379.²¹

Robert Raybankes, abbot of Holm Cultram, collected in Allerdale deanery. His names appear to be less accurate than Lambert de Morland's. It was possible to agree two incumbents, but three had to be rejected, while nine remain uncertain. This number of disagreements seems high, especially since Raybankes does not

appear to have obviously faked anything, but it is possible that some rejections may be unreasonable. This could occur when an incumbent had relinquished a benefice, perhaps by exchange, before the tax, only to exchange back to it at a later date.

The accuracy of the returns at recording the names of dignitaries, heads of religious houses and incumbents can be tabulated thus:

Collector: John de Penreth prior of Carlisle			
	Agree	Disagree	Insufficient evidence
Carlisle Deanery	2	6	24
Cumberland Deanery	0	1	13
Total	2	7	37
Total correct as a percentage of known cases 22%			

Collector: Lambert de Morland abbot of Shap

Westmorland Deanery	12+1 poss.	0	12
Total correct as a percentage of known cases 100%			

Collector: Robert Raybankes abbot of Holm Cultram

Allerdale Deanery	2	3	9
Total correct as a percentage of known cases 40%			

If the account of John de Penreth is set aside as having virtually all of the names made up, the accuracy for the two remaining deaneries is 82%. This is consistent with the figures for the fourteen benefices with named incumbents on the 1380 enrolment: four names could be agreed, one had to be rejected while there was insufficient evidence for nine others; giving an accuracy for known cases of 80%. The high proportion of “insufficient evidence” cases appears alarming, but is largely due to the patchy nature of Bishop Appleby’s register, only a minority of changes of benefice can be traced in it.

It is more difficult to ascertain the accuracy of the lists of chaplains. There are 99 chaplains in the 1379 enrolment and 40 in the 1380 record. In 1379 there appear to have been 29 chaplains in the deanery of Carlisle, 29 in the deanery of Cumberland, 22 in Westmorland and 19 in Allerdale. All of the lists of names appear to be genuine, but trying to trace unbeneficed clergymen into other records with no more than a name would be unreasonable.

It is possible to compare the 1379 and 1380 lists. 28 out of the 40 (or 70%) of the 1380 list can also be found in 1379, nearly half of the matches can be found in the roll drawn up by John de Penreth. This clearly implies that Penreth’s lists of chaplains were put together much more accurately than his enrolment of benefice holders. If these lists of the unbeneficed are reliable then it should be possible to rely on statistical information derived from them. Unfortunately a portion of the 1380 collector’s enrolment has been lost over the years, because according to the enrolments the number of chaplains drops from 99 in 1379 to 40 in 1380.²² It should however be pointed out that when the 1380 collector’s account was enrolled

at the Exchequer it was noted to include the names of 80 unbeneficed clergy.²³ Even so there remains a discrepancy of almost 20% between the 1379 enrolment and that of 1380. This may be evidence of successful attempts to avoid payment of tax, but if that was the case surely the Exchequer would not allow such a discrepancy to pass, especially since they could draw up a list of non-payers fairly easily.

One explanation however is implied in the mandate for collection of this tax in the province of Canterbury. The mandate recited in detail the scale of payment: 16d. on the mark and 2s. from the unbeneficed “provided that such ecclesiastical persons and benefices as are unable to pay as above owing to evident and notorious poverty be acquitted of such payment, and that on this point the report of their diocesans be accepted without further proof”.²⁴ Although the same provision does not appear on the mandate for the province of York, it would be unusual if the same concession did not apply in practice. It seems likely that the missing chaplains of 1380 were exempted on the grounds of poverty.

It is not only possible to check the names on a poll tax enrolment but it is also usually possible to check the tax charged. In 1379 the tax was charged on a sliding scale, so it is only possible to check the tax charge if values are assigned to benefices. It is possible to use the 1379 Carlisle enrolments to demonstrate this since all of the collectors’ accounts give values for benefices. All three of the collectors seem to have applied the mandate for collection accurately, tax charges are consistent with the valuations with the sole exception of the canons of Lanercost who paid 12d. each when they should have been charged 4d.

The poll tax of 1379 represented an attempt to match tax charges with status and wealth, with no fewer than fifteen rates of tax, from the 10 marks (£6 13s. 4d.) due from the archbishop of York, to the 4d. payable by unbeneficed clerks and the inhabitants of poorer religious houses.²⁵ Since one of the aims of the poll taxes was to broaden the tax base, a new valuation of all of the clerical benefices of England had to be carried out. The methods used in part of Lincoln diocese have been described by Dr McHardy.²⁶ On 14 June 1379,²⁷ eight days after the grant of the poll tax had been notified to the Crown, Bishop Buckingham appointed the abbot of Osney and the official of the archdeacon of Oxford as assessors to assist the collector in the archdeaconry of Oxford, the abbot of Eynsham. The assessors were instructed to summon the clergy of the archdeaconry to elect three faithful rectors or vicars whose job it would be to require the incumbent of every benefice to state, under oath, the value of his benefice. The rectors or vicars had to send lists of benefices, incumbents and values to the collector, the abbot of Eynsham, by 29 June.

If the time scale adopted by Buckingham was applied across the Canterbury province, it would appear that a complete revaluation of all the benefices in the province was expected to take little more than three weeks. It would appear that a similar amount of time was available for the revaluation of the York province since the Crown issued the mandate to collect the tax on 8 July 1379, and the first payment was due at the Exchequer along with the completed enrolment on 1 August 1379.²⁸

Historians of the late medieval English church have long recognised the importance of the valuations of ecclesiastical property in the *Taxatio Ecclesiastica* of 1291 and the *Nova Taxatio* of 1318, which formed the basis for clerical taxation in England for more than two centuries.²⁹ Similarly, Henry VIII’s 1535 valuation of the

church, the famous *Valor Ecclesiasticus*, has also been considered a highly significant source.³⁰ The importance of the 1379 revaluation was recognised by Dr M. J. Bennett, though perhaps his claim that “it seems to represent the most successful attempt made in the middle ages to tax the real sources of clerical wealth”,³¹ may be more true in theory than in practice. It certainly can be argued that the 1379 enrolments *should* form a more complete picture of the church because they were intended to include clergy who were usually exempt from taxation, such as the holders of privileged and very poor benefices and the unbeneficed clergy, but unfortunately the practice falls significantly short of the theory.

Comparison of the 1379 revaluation of the benefices of the Carlisle diocese with the valuations of 1291 and 1318 shows that 97% of parishes and religious houses were as well off or better off than they had been in 1318. The comparison with 1291 was less healthy, only 42% were as well off or better off than they had been in 1291.³² It is also possible to distinguish how well different groups or areas were faring. The religious houses were doing comparatively well: setting aside Armathwaite priory as an uncertainty, all the other houses were better off than they had been in 1318. Compared with 1291 only Lanercost was substantially worse off: Holm Cultram, valued at £200 in 1379 was only £6 5s. 10d. worse off than in 1291, so it could probably be described as at the same level. Shap, Wetheral and Carlisle priory were all better off than they had been in 1291, Carlisle priory was more than £100 better off at £200.³³

The recovery of clerical incomes seems to have varied according to deanery. In the deanery of Carlisle, all of those benefices and portions about which we can be certain were as well off or better off than they had been in 1318; 50% of them were the same or better off than they had been in 1291. Westmorland was 100% the same or better than 1318 and 41% the same or better than 1291. Cumberland was getting over the devastation slightly more slowly, 8% of certain cases were still worse off than they had been in 1318, while 70% of livings were worse off than they had been in 1291. Allerdale fared worst, 14% of benefices and portions were worse off than they had been in 1318, while 86% of the parish livings about which we can be certain were poorer than they had been in 1291.

A similar analysis of the valuations of parochial benefice and religious houses of Durham diocese between 1291, 1318 and 1379, by way of comparison, shows that almost 57% of parochial benefice holders were as well off or better off in 1379 than they had been in 1291, while in all cases for which we have comparable figures every parochial benefice in Durham diocese was worth more in 1379 than it had been in 1318.³⁴ The religious houses seem to have fared similarly: all those who paid tax in 1379 were worth more than they had been in 1318;³⁵ while out of nine certain cases, six (67%) were better off than they had been in 1291.³⁶ Of those houses with reduced incomes, Newminster abbey, down £120 on 1291, had suffered most; the other two reductions were more modest, Holystone was down £4 6s. to £20 and Lambley was down 10s. to £8. Some of the increases between 1291 and 1379 can only be described as spectacular, the valuation of Alnwick abbey had increased almost sevenfold from £30 to £200, while that of Blanchland was up more than sevenfold from £9 to £66 13s. 4d.³⁷

As in Carlisle diocese, the recovery of incomes from parochial benefices in Durham diocese seems to have varied locally. The improvement was greatest in the

archdeaconry of Durham, where 73% of benefices showed an improvement over 1291; the improvement was greatest in Durham deanery where 83% were the same or better off than they had been in 1291. In Northumberland archdeaconry however, 66% of those benefices we can compare were worse off in 1379 than they had been almost ninety years previously. The worst off deaneries were Newcastle and Alnwick, where 74% of parochial incomes were worse than they had been in 1291. In the deanery of Bamburgh 58% of benefices were less valuable than they had been, while in Corbridge deanery the figure was 57%. Even these poor figures however represent a notable increase on the 1318 figures, when only eight parochial benefices in the whole of Northumberland archdeaconry were considered taxable: all the others were officially considered “waste and completely destroyed”.³⁸

The 1379 enrolments of the dioceses of Carlisle and Durham have been shown to contain a simple revaluation of livings and religious houses, and this information has been used tentatively to examine changes in clerical incomes between 1291, 1318 and 1379. The most striking feature is that a substantial minority of benefices in Carlisle diocese and a slight majority of Durham benefices seem to have been as well off or wealthier in 1379 than they had been in 1291. The majority of religious houses in both dioceses were better off in 1379 than they had been in 1291. Clearly this needs to be considered against a background of inflation in the years after the plague but it does place a question mark against the currently pervasive generalisation that “parochial revenues almost universally declined after the Black Death, and continued to fall right through to 1535”.³⁹

This examination of the problems involved in dealing with the 1379 Carlisle enrolments has shown that although there are difficulties, their extent can be determined through detailed examination, in particular by comparison with other contemporary sources. Since part of the 1379 Carlisle enrolment was fabricated, it is clear that anyone intending to use clerical poll tax enrolments as sources should first attempt to verify the completeness and accuracy of the enrolments they wish to use. At the same time it has also become clear that the clerical poll tax enrolments constitute an extremely rich and valuable source of evidence for the historian of the late medieval church.

Notes and References

- ¹ M. Jurkowski, C. L. Smith and D. Crook, *Lay Taxes in England and Wales 1188-1688* (London, 1998); W. M. Ormrod, “An Experiment in Taxation: The English Parish Subsidy of 1371”, *Speculum*, 63 (1988), 58-82.
- ² D. B. Weske, *Convocation of the Clergy, a study of its Antecedents and its Rise with Special Emphasis upon its Growth and Activities in the Thirteenth and Fourteenth Centuries* (London, 1937), 119-23; A. K. McHardy, *Clerical Poll Taxes of the Diocese of Lincoln 1377-1381*, Lincoln Record Society 81 (Woodbridge, Suffolk, 1992), xi-xxiv; F. P. Mackie, “The Clerical Population of the Province of York: An Edition of the Clerical Poll Tax Enrolments 1377-1381”, Unpublished D.Phil. thesis, University of York, 1998.
- ³ J. L. Kirby, “Two tax accounts of the Diocese of Carlisle, 1379-80”, *CW2*, lii, 70-84.
- ⁴ The diocesan bishop was theoretically collector of the taxes, but in practice the task was delegated to deputy collectors, often heads of religious houses or other prominent clergy, who normally performed all the work of collecting money and appearing before the exchequer (often by proxy) to account for it. W. E. Lunt, “The Collectors of Clerical Subsidies Granted to the King by the English Clergy”, in J. F. Willard, *The English Government at Work 1327-1336*, Vol. II (Cambridge, Massachusetts, 1947), 233-9.

- ⁵ CW2, lii, 70-1.
- ⁶ The rolls of the other two Carlisle sub-collectors appear in better order, Kirby was able to find “a fair proportion” of their incumbents in Nicolson and Burn, 72-3, J. Nicolson and R. Burn, *The History and Antiquities of the Counties of Westmorland and Cumberland* (2 vols., London, 1777).
- ⁷ Kirby offered no motive for this, CW2, lii, 72.
- ⁸ *Calendar of the Fine Rolls Vol. IX Richard II, 1377-83* (London, 1926), 159. This requirement does not appear to have been strictly enforced since the 1379 enrolment of the archdeaconry of Chester does not record the names of benefice holders and a 1379 enrolment of part of Salisbury diocese gives only the christian names and employment of taxpayers, J. L. Kirby, “Clerical Poll Taxes in the Diocese of Salisbury”, in N. J. Williams (ed.), *Collectanea*, Wiltshire Archaeological and Natural History Society Records Branch, vol. XII, (Devizes, 1956), 161-2; M. J. Bennett, “The Lancashire and Cheshire Clergy 1379”, *Transactions of the Historic Society of Lancashire and Cheshire*, vol. 124 (Liverpool, 1973), 23-4, 27.
- ⁹ Public Record Office, Exchequer, E359/4b m. 5.
- ¹⁰ CW2, lii, 71.
- ¹¹ P.R.O. E359/4b m. 5.
- ¹² M. McKisack, *The Fourteenth Century 1307-1399* (Oxford, 1959), 405; A. Steel, *The Receipt of the Exchequer* (Cambridge, 1954), 39-43.
- ¹³ CW2, lii, 72.
- ¹⁴ S. Ayscough and J. Caley (eds.), *Taxatio Ecclesiastica Angliae et Walliae Auctoritate Papae Nicholae IV, circa AD 1291* (London, 1802), it should be borne in mind that the *Taxatio* is not itself quite complete.
- ¹⁵ The number of 93 medieval parishes in the diocese is given by C. M. L. Bouch, *Prelates and People of the Lake Counties, A History of the Diocese of Carlisle, 1133-1933* (Kendal, 1948), 15. It should be remembered that especially in the border country, parishes could fall into ruin or be revived; so this number may not be accurate for 1379. The number of chaplains given by Kirby, CW2, lii, 73, appears to be arithmetically incorrect, the enrolment lists 99, not 98.
- ¹⁶ Nicolson and Burn, ii, 115-7, 156, 168-9, 405-6, 412-3, 430-2, 486.
- ¹⁷ Nuns from houses with an income below £40 were not liable to pay tax in 1379, *Cal. Fine Rolls 1377-83*, 159.
- ¹⁸ CW2, lii, 73
- ¹⁹ Two similar surnames occur, but with different christian names. Penreth has a Robert de Clyfton and a Thomas Dalston, while Nicolson and Burn, ii, 302, and C.R.O. (Carlisle), DRC/1/2, Register of Thomas Appelby, fo. 337, records Roger de Clifton and William de Dalston.
- ²⁰ J. Le Neve, *Fasti Ecclesiae Anglicanae 1300-1541*, compiled by B. Jones, vol. VI, (London, 1963), 100.
- ²¹ Nicolson and Burn, i, 460, 475; Reg. Appleby, fo. 321. Robert Marshall was still abbot in 1405; *Calendar of Papal Letters, vol. VI, 1404-1415* (London, 1904), 15.
- ²² CW2, lii, 74.
- ²³ P.R.O. E359/4b m. 10d.
- ²⁴ *Cal. Fine Rolls 1377-83*, 190.
- ²⁵ It should however be noted that the tax does not seem fair to modern eyes since the scale of payments was related to rank as well as income and because the tax bands were fairly broad: A. K. McHardy, *op. cit.*, xx.
- ²⁶ *Ibid.*, xix-xx.
- ²⁷ Although the text actually says “July” it clearly should read “June”, *Ibid.*, xix.
- ²⁸ *Cal. Fine Rolls 1377-83*, 158-9.
- ²⁹ A printed edition of both was published as *Taxatio Ecclesiastica* in 1802, a new edition is in progress.
- ³⁰ J. Caley and J. Hunter (eds.), *Valor Ecclesiasticus* (6 vols., London, 1810-34).
- ³¹ M. J. Bennett, *op. cit.*, 6.
- ³² These figures are for those cases which can be described as certain; uncertainties amount to just less than a third of establishments.
- ³³ The figure of £200 is at the beginning of a new tax band, so it is likely that it implies more than £200.
- ³⁴ The only parish for which this does not seem to be true is Washington, but the reading of the valuation on the enrolment (52s.) is doubtful; the rector paid 10s. in tax which was the sum due from holders of benefices worth £20 to £40, P.R.O. E179/62/4 m. 1.
- ³⁵ This is hardly surprising given that only two houses (Durham and Neasham priories) were taxed in 1318.

- ³⁶ This excludes Durham priory, for which no valuation appears on the 1379 enrolment. This was probably because the prior was charged his poll tax according to his status as head of a Cathedral priory. The monks paid their tax at the highest rate on the scale, implying that the priory was valued at more than 300 marks (£200). In 1379 Finchale priory and the cells at Holy Island and Monkwearmouth were valued separately at £100, £100 and £26 13s. 4d. respectively. This gives a total of £226 13s. 4d., which is less than 1291, but it is not clear that this simple comparison of 1379 with 1291 constitutes comparing “like with like”.
- ³⁷ The fact that the 1379 valuations were neither increased nor decreased uniformly seems to add to a sense that the process of valuation was taken seriously in 1379. This compares favourably with 1318 when all of the religious houses in Northumberland simply disappeared from the valuations.
- ³⁸ *Taxatio Ecclesiastica*, 331.
- ³⁹ R. N. Swanson, “Standards of Livings: Parochial Revenues in Pre-Reformation England”, in C. Harper-Bill (ed.), *Religious Belief and Ecclesiastical Careers in Late Medieval England*, Studies in the History of Medieval Religion III (Woodbridge, Suffolk, 1991), 153.

