

THE SURREY ROLL OF THE TAX OF 1332.

BY

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THE Surrey Record Society published in the year 1922 a volume containing the text of a part of the roll of a fifteenth and tenth of personal property granted Edward III in 1332. The remainder of the text was issued in 1932, 600 years after the tax was levied.¹

The roll, like its fellows of the same period, contains a list of property owners, arranged according to the districts in which they held taxable goods, and statements of the sums with which they were charged for the tax. On superficial view it is a dull and uninforming document chiefly of interest to workers in the fields of genealogy and topography. The purpose of this paper is to show that these rolls of fifteenths and tenths have value for students of administrative history as well.

The Surrey document is simply a collector's roll behind which lies a series of administrative processes that started with the grant of a fifteenth and tenth by a parliament which met at Westminster, September 9, 1332.² The tax was granted to meet the expense of an expedition to Ireland. The lower rate of taxation, the fifteenth, was to be levied in the rural districts, the higher, the tenth, in the cities, boroughs and ancient demesne. Commissions dated September 16 were issued to groups of men for each county to act as chief taxers and collectors.³ The men selected for Surrey were John Daubernoun and William de Weston, both of whom

¹ *Surrey Record Society*, nos. XVIII, XXXIII. The two parts are combined in Vol. XI.

² *Rotuli Parliamentorum*, II, 66-7.

³ *C.P.R. 1330-1334*, 357-8.

had served as chief taxers of the twentieth of 1327 in Surrey.¹ Their commissions bade them repair to the county, superintend the assessment and collection of the tax and bring in the taxation rolls and one-half the money due on February 3 and the other half of the money on May 31, 1333.

Their instructions told in detail how the two men named were to proceed.² They were to summon before them the most lawful men of each city, borough and vill. From these they were to select four or six, or more, men to act as sub-taxers in those local districts. These sub-taxers were to value the personal property held by the inhabitants of their districts on Michaelmas Day, excusing all those living in the rural districts whose taxable property was not worth ten shillings and all those living in urban centres and the demesne whose property did not reach the value of six shillings. Personal property, it may be mentioned, was defined by custom to mean horses, cattle, pigs, sheep, grain, peas, beans and hay in the rural districts, and the same property plus household goods in the boroughs and ancient demesne. After the assessment had been completed the local assessors, the sub-taxers, or a clerk selected by them, drew up duplicate rolls of their returns. The local assessment rolls set forth in detail the names of the property owners, a description of their taxable property and the value of the several items of this property.³ The several items of valuation were totalled for each individual and the amount of the tax, a tenth part or a fifteenth, computed. The latter will be called hereafter the tax charge. One of the local rolls was then handed over to the chief taxers, the other retained by the sub-taxers to serve as a basis for the collection of the tax.

When the local assessment had been made and the local rolls were ready for delivery to the chief taxers, the latter were supposed to survey the work that had been done. If they were satisfied they caused a county roll to be made in duplicate. The Surrey roll is such a county roll, a bare summary of the findings of the sub-taxers. It contains, as already stated, the names of the local districts, the names

¹ *C.P.R.* 1327-1330, 172.

² *Rot. Parl.*, II, 447.

³ There is an excellent set of such rolls in *Yorkshire Archæological Society, Record Series*, XVI.

of the property owners, and the amounts the latter were to pay. One of the duplicates was kept by the chief taxers in order that they might properly supervise the collection of the tax, the other was sent to the exchequer for its information; the central financial department would know how much money should be paid into the treasury by the chief taxers. The Surrey roll is of the latter type, for it is recorded on it that it was delivered at the exchequer on the 24th day of April, 1333, by William de Weston, one of the chief taxers.¹

The county rolls, despite their bareness, afford an opportunity for the investigation of a number of problems. They may be used for the purpose of discovering the care with which the instructions sent to the chief taxers were followed. They may also be used by those in pursuit of information about the remuneration of the sub-taxers, and by those wishing to know more about the status of the property owners whose goods were taxed, the distribution of wealth in a county, or the changing spellings of place names. The Surrey roll yields some data on these as well as on other matters.

The discussion of the light thrown upon the observance of instructions may well begin with the command to the chief taxers to select four or six men, or more, to serve as sub-taxers in each city, borough and vill. The Surrey vill, the township, is far from large, and the chief taxers, with few exceptions, selected the next larger division, the hundred or half-hundred, not the vill, as the district within which the sub-taxers should serve. Separate groups of assessors were assigned to the boroughs of Blechingley, Guildford, Reigate and Southwark, as well as to the large vill of Kingston. The group selected for the latter served also in the hundred of Kingston.²

The fact that Kingston is called a vill on the roll, while its inhabitants were charged the tenth of their movables, raises an interesting question. Professor Tait lists Kingston among the chartered boroughs.³ Throughout the period from 1295 to 1332, on the other hand, Kingston was described by

¹ *Surrey Record Society*, no. XXXIII, 94.

² *Ibid.*, 72.

³ The statements in this paragraph are based upon Ballard and Tait, *British Borough Charters, 1216-1307*; *Return of Members of Parliament*, and the manuscript enrolled accounts of the taxes.

the chief taxers as a vill subject to the urban rate of taxation. In 1311 and 1312 the sheriff of Surrey sent in the names of borough members who were to represent Kingston in parliament; he obviously regarded this large town as a borough within the meaning of parliamentary representation. Farnham raises an equally interesting problem. It is listed by Professor Tait as a borough, the sheriff returned the names of borough members for it in 1311, and yet it is listed on the tax roll of 1332 among the vills whose property holders paid the fifteenth, the rural rate of taxation. Blechingley, Reigate and Southwark are not found in the list of boroughs prepared by Professor Tait, yet they with Guildford, which is so listed, almost always appear in the taxation records of the period as boroughs and are made responsible for the borough rate of taxation. What is more, the sheriff from 1295 to 1332 rather consistently returned the names of members of parliament from the same four boroughs. It is quite evident that the chief taxers were observing a customary method of defining boroughs for purposes of taxation that had little to do with charters.

It is also interesting to note that the assessors fell into error in the taxation of the men of Byfleet, Banstead, Gatton, Sheen and Witley.¹ Each of these vills belonged to the ancient demesne of the crown and had been so described in earlier taxation documents.² The property within their boundaries was, therefore, subject to the tenth. Yet the assessors applied the lower rate, the fifteenth, and the names of the property owners and their tax charges were entered upon the county roll under the names of the hundreds within which they were situated. The mistake was discovered in time and the lists of names with revised editions of the charges were entered in the proper place on the roll, in the section reserved for the districts whose inhabitants were liable to the tenth. The tax charges were raised 50 per cent. to meet the demand of the higher rate. I conjecture that the mistake was due to the fact that in 1327, when the next preceding

¹ Compare the entries in *Surrey Record Society*, no. XVIII, 7-10, with the entries relating to the same vills in *Ibid.*, 21, 37, 55, 59, XXXIII, 69.

² e.g. L.T.R., Enrolled Accounts, Subsidies, no. 14, m. 11 (12 Edward II).

tax upon personal property had been levied, no distinction was made between the cities, boroughs and ancient demesne and the rural districts; all were charged at the same rate, a twentieth. It would appear that the local assessors went ahead on the basis of 1327 and also that the chief taxers were guilty of carelessness, for it was not until the results of the local assessment had been summarized on the county roll under the direction of the latter, that the error was discovered and rectified.

The sub-taxers, called *taxatores* on the Surrey roll, are named at the end of the lists of the names of the property holders in the districts within which they served.¹ As stated, the chief taxers were told to select four or six men, or more, for each city, borough and vill. This command was in Surrey as elsewhere interpreted liberally and the number of men appointed varied with the need of the several districts. Four men served in the borough of Guildford, three in the borough of Reigate, six in Southwark, four in Blechingley, and six in the vill and hundred of Kingston. The number assigned to a hundred or half-hundred varied from four to eight.

The tax charges, the outcome of the assessments made by the sub-taxers, often repay careful scrutiny with somewhat surprising results. One peculiarity that is found on the rolls is illustrated by the returns in the vill and hundred of Kingston.² While the tax charges in other parts of the county are extended to halfpence and farthings, there is not a single example of such an extension in the uncorrected returns of the taxation in the vill and hundred. When the tax charges against the villeins of Chertsey Abbey were readjusted, halfpence and farthings appear; this phenomenon will be dealt with later. It cannot be conceived as probable, even possible, that the valuations of individual holdings of property in the vill and hundred were so nicely rounded out that in every instance they could be divided by ten or fifteen without the emergence of fractional endings. The same phenomenon appears in other counties and was there the result of either cancelling such fractional sums or of raising

¹ See, for example, *Surrey Record Society*, no. XVIII, 16, 22, 31, 35, 43.

² *Surrey Record Society*, no. XVIII, 2-4, no. XXXIII, 69-72.

or lowering the charge.¹ Under the latter plan 1s. 0 $\frac{3}{4}$ d. would become 1s. 1d. and 1s. 0 $\frac{1}{4}$ d., 1s. Something of the sort happened in Kingston.

Alongside of the above phenomenon may be placed the outcome of the assessment in the vill of Kingston and the borough of Southwark, in neither of which was any person charged less than 12d.² Since the minimum holding of property to be taxed in such towns was 6s. and since the rate was a tenth, the lowest tax charge should have been a little over 7d. The adoption of a conventional minimum tax charge that was greater than that of the instructions is not unknown in other counties, and this may have been the situation in Southwark. The Kingston returns may have resulted from the same plan of operations; it is equally possible that they were owing to the peculiar duties of its sub-taxers. For some reason, one group of assessors was appointed to act in both the town and the rural hundred of Kingston. The minimum property holding to be taxed in the latter was of the value of 10s. If this minimum was used in Kingston, where the rate of taxation was a tenth, the lowest tax charge would be 1s. It is possible that the sub-taxers, assigned to both town and hundred, used the same minimum for the urban centre as for the countryside, much of course to the benefit of the dwellers in the town.

The most curious of all the tax charges are, however, those found opposite the names of the villeins of the Abbots of Battle, Chertsey and Westminster.³ In a number of instances these villeins were under obligation to pay 1d., 2d. or 3d., sums in marked contrast to the charges against other men in the county. As the villeins lived in the rural districts where the smallest property holding to be taxed was set at 10s., and as a fifteenth of that sum is 8d., something is obviously wrong with the returns. No one save such villeins was charged a similar small amount. The explanation, how-

¹ *e.g.*, Lay Subsidy 123/6, Somerdenn, Kent.

² *Surrey Record Society*, no. XVIII, 2-4, 5-7.

³ *Ibid.*, no. XVIII, 49, 52, 53, 54, 55, 58, etc. A similar mistake in the same county is referred to in the enrolment of the final accounting of the collectors: *Ibid.*, no. XVIII, p. 1. The nature of the change in the assessment of the goods of the villeins of the abbots is stated in the roll: *Ibid.*, no. XVIII, 49, 52, 53, etc.

ever, is not far to seek. When the assessment was made the villeins held grain and other movable goods due to the abbot as rent. The grain and the like clearly belonged to the abbot, though temporarily in the possession of the villeins. Nevertheless, the local assessors valued it as belonging to the villeins and so raised the holdings of a number of such men up to and beyond the ten-shilling minimum level. Complaint was made and the valuation readjusted.¹ This reduced the holdings of a number of villeins to less than 10s. According to the instructions sent the chief taxers, such holdings should have been immediately excused, but, in the confusion caused by the changes, the tax charges of the villeins were made to conform to the new valuation. The result was the imposition of smaller tax charges than should have been demanded of any man in the county.²

The personal property of the sub-taxers was, so ran the instructions, to be valued by the chief taxers with the assistance, if needed, of men of the neighbourhood. In many parts of England the results of this assessment were so uniform and at such small sums that one suspects that a lowered valuation was adopted as a means of rewarding the sub-taxers for their labour.³ When, as in Sussex, two county rolls have been preserved for consecutive taxes, it is possible to verify this suspicion by comparing what the sub-taxers of one year were charged in another year when they were not serving in that capacity.⁴ In the case of Sussex at least the outcome of such a comparison shows that the charges were much lower when the men were sub-taxers. The Surrey roll does not help us much in this connection, though there are districts in which the plan of conventional, perhaps nominal, valuation appears to have been utilized. The six sub-taxers of the hundred of Woking and the three of the vill of Pyrford were each charged 1s., as were also the four sub-taxers

¹ The complaint is referred to in the record of an accounting of the Surrey chief taxers: *Surrey Record Society*, no. XVIII, p. xlvi.

² The number of villeins stated on the roll as holding lands from the several abbots could be used as a check upon the records of Chertsey, Battle and Westminster abbeys, if such are in existence.

³ e.g. *Yorkshire Archaeological Society, Record Series*, XVI, 131-4, 148-9; *Suffolk Green Books*, no. IX, 1-13.

⁴ *Sussex Record Society*, X, *passim*. The taxes are those of 1327 and 1332.

of the borough of Blechingley.¹ A similar phenomenon appears in the hundred of Brixton whose six sub-taxers were charged 2s. each, and in the borough of Reigate where the three sub-taxers were each charged 1s. 6*d.*² The sub-taxers of the hundred of Godalming were charged either two or three shillings, those of the hundred of Godley either 1s. 8*d.* or 2s., and those of the hundred of Reigate 1s. 8*d.* or 2s.³ In a large part of the county, therefore, the tax charges against the sub-taxers are, rather obviously, not the result of a careful valuation of property; it is, however, impossible to prove undervaluation upon the basis of such figures alone.

Another approach to this minor problem lies in a comparison of the average of the charges levied upon the sub-taxers of the hundred with the average charge against the other property holders in the same hundred. It may be presumed, I think, that the local assessors would not be selected from the poorer group of villagers; the latter would hardly be "the most lawful men." If this assumption is correct the results of a comparison may have some value. The hundred of Woking had on its list 454 property owners in addition to the local assessors.⁴ The average of their tax charges is nearly 1s. 11*d.*, whereas each of the sub-taxers was charged 1s. The Blechingley average is about 2s. 6*d.*, while the sub-taxers were to pay 1s. each.⁵ In the borough of Reigate and the vill of Pyrford the sums charged the sub-taxers were considerably below the district average. All this points towards a lowering of the valuation of the property of the local assessors. Other parts of the county give different results, though they seem to support the theory that the sub-taxers were fairly prosperous local people. The district average in the hundred of Wallington is about 2s. 2*d.* and that of the sub-taxers about 2s. 7*d.*⁶ For the hundred of Godley, not counting the villeins, the two averages are, in the same order, 1s. 6*d.* and 1s. 9*d.*⁷ Without other evidence the latter figures can hardly be used to support a theory of widespread undervaluation.

To anyone with a detailed knowledge of Surrey landholders

¹ *Surrey Record Society*, no. XVIII, 7, 51, 52.

² *Ibid.*, nos. XVIII, 5; XXXIII, 87.

³ *Ibid.*, no. XVIII, 22, 43, 56.

⁴ *Ibid.*, 43-51.

⁵ *Ibid.*, 7.

⁶ *Ibid.*, 56-64.

⁷ *Ibid.*, 53-6.

in the fourteenth century the roll of the fifteenth and tenth would afford an excellent opportunity of checking information gained elsewhere. I do not possess such knowledge. Nevertheless, certain aspects of the problem of the classes of men included in the taxation of movables are clear. When a noble held a manor in Surrey and his bailiff had in his possession at Michaelmas movables credited to him, such goods were taxed. The roll names the Earl of Warenne, the Countess of Kent, and the Earl Marshall. Some of the greater clergy are also present: the Bishop of Bath, the Prior of Aldebury, the Prior of Reigate and the Prioress of Kilburn. There are also a number of parsons and clerks. The master of the scholars of Merton Hall was first charged with the tax and then excused, while the master of the Hospital of St. Thomas the Martyr in Southwark was held to pay 4s. The men of the countryside and towns who were neither nobles nor clergy form the bulk of the property holders. In the vill of Woking the list headed by the Countess of Kent includes the name of Robert the shepherd, Robert the tailor, Roger the smith, and John the weaver. The names of women appear in various vills of the county, Cecilia, Alice, Edith, Margaret, Agnes, Matilda, and Felicia.¹ The villeins of the Abbots of Battle, Chertsey and Westminster have been mentioned before. The borough lists give many names describing trades and other occupations—chapman, brewer, corn-monger, saddler, baker, carpenter, tanner, barber, lorimer, and skinner. In Surrey, as in all parts of England, the tax rolls give us a picture of "a fair feeld ful of folk."

Now and then students of medieval history have used the lists of names on the tax rolls for the purpose of estimating population. I am convinced that results of such studies are valueless. The situation in the borough of Leicester may be cited as an excellent illustration of the slight value of the rolls of the royal taxation of personal property. When a local tallage was levied in that borough in 1274, 361 names appear on the roll. A local tallage roll of 1276 lists 428 names, one of 1286, 408 names, and one of 1334-5, 460 names.²

¹ The index in *Surrey Record Society*, no. XXXIII, will suffice for reference to these and other names.

² M. Bateson, *Records of the Borough of Leicester*, I, 148, 150, 208-12; II, 22.

These figures are in marked contrast to those of the assessment of royal taxes. In 1307 there were 190 names on the roll of the fifteenth, in 1327, 105 on the roll of the twentieth, and in 1332, 73 on the roll of the tenth.¹ It is quite evident that the numbers of names on royal tax rolls would give very misleading ideas of the population of Leicester. So, while it may be interesting to know that the borough of Guildford had 105 names on its list of taxpayers in 1332, that the vill of Kingston had 163, and that Reigate had but 40, these figures may only be used to determine the relative tax-paying populations of those towns; they cannot form the basis of even a rough estimate of the inhabitants of any one of the three in the year 1332.

Mr. R. A. Pelham has shown in his recent "Studies in the Historical Geography of Medieval Sussex"² that county rolls of taxation have their place in estimating the comparative wealth of the several parts of a district. Such estimates must be at best rough approximations, but the association, in Sussex, of relative prosperity and the chalk zone is significant. Since my knowledge of geological conditions in Surrey is insufficient for a similar study, it may suffice in this place to show how the average tax charges in several hundreds, villeins and sub-taxers omitted, differ in several parts of the county. The averages are as follows: Blackheath, about 1s. 4d.; Copthorn, nearly 2s. 7d.; Godley, about 1s. 6d.; Wallington, about 2s. 2d.; Woking, nearly 1s. 11d., and Wotton, nearly 1s. 9d.³ Such contrasts as these may well have their basis in soil conditions, but an accurate interpretation must be left to a Surrey historian.

The information to be gained from a Surrey roll is by no means exhausted by the foregoing examples, for there lies untouched the whole field of place names and their origin, and the problem of the forms of surnames and given names.

¹ M. Bateson, *op. cit.*, I, 255-7; *Associated Architectural Societies, Reports and Papers*, XIX, 232-4; Lay Subsidy, 133/2.

² *Sussex Archæological Collections*, LXXII, 157-67. See also his "Some Medieval Sources for the Study of Historical Geography," *Geography*, XVII, 32-8.

³ *Surrey Record Society*, nos. XVIII, 22-31 (Blackheath), 31-5 (Wotton), 43-51 (Woking), 53-6 (Godley), 56-64 (Wallington); XXXIII, 74-9 (Copthorn).

Some of the former are being investigated by the experts of the Place Name Society and the latter may only be solved by a competent scholar who has at his command a thorough knowledge of Anglo-Saxon, French and Scandinavian names. Many of the given names on the roll are quaint enough to excite the curiosity and to arouse the enthusiasm of the veriest amateur.