

ART. VIII.—*The Hearth Tax return, 22nd Charles II, Kendal Barony.* By EDWARD CONDER, F.S.A.

Read at Carlisle, May 1st, 1919.

ALTHOUGH the Domesday tenant, holding his land by Geneat's service, paid his "Fumage" or hearth-penny on Holy Thursday as part of the land-gafol due to his lord, the tax gradually disappeared with the decline of the feudal system. A revival of this tax was imposed by Edward the Black Prince on his Aquitaine tenants in 1368 after his costly expedition into Spain. This "Fouage" of ten sous was strongly opposed by his greater vassals, who appealed to the King of France, Charles V, as their lord paramount, to protect them. The consequence of this tax was the invasion of Aquitaine and its subsequent loss to the English crown.

After the unfortunate Poll Tax of 1381, parliamentary levies consisted principally in tenths and fifteenths, on towns and counties. This was the favourite property tax, although from time to time the poll tax was imposed on rich and poor alike. We do not hear of any parliamentary levy on hearths until after the Restoration, when a tax on hearths or chimneys was imposed in 1662 [13th and 14th Car. II, c. 10].

This tax gave the king an hereditary revenue of two shillings annually upon every hearth in all houses paying church and poor rates. This statute was amended in the following year and occupiers of houses under the value of 20 shillings per annum, or not occupying lands of that value, or not possessing goods worth £10, were entitled to exemption on obtaining a certificate to that effect. Notwithstanding these exemptions for the poor, the tax caused a great deal of discontent. The Diary of Samuel

Pepys gives us many sidelights on this tax and refers to several debates in Parliament, particularly in the year 1666, when it was suggested that the tax, which was estimated to produce £170,000 annually, might be compounded for at eight years' purchase. This scheme, however, was not proceeded with, and the tax was not repealed until 1689 [1 William and Mary, c. 10], it being declared in the preamble as "not only a great oppression to the poorer sort but a badge of slavery upon the whole people exposing every man's house to be entered into and searched by persons unknown to him."

In 1695 this tax was once more brought to the notice of Parliament, when a debate on the currency question was in progress. A revival of the hearth tax was proposed, but a tax on windows was passed as being less inquisitorial [6 and 7 Will. and Mary, c. 18], and this tax remained on the statute book until it was repealed in July, 1851 [14th and 15th Vict., c. 36].

It has already been mentioned that this hearth tax caused considerable annoyance and its collection was difficult. At first each constablewick in every parish was required to return the number of hearths in every house, and officers of the crown were appointed to collect the tax half-yearly at Lady Day and Michaelmas. The collection by local constables being often difficult and untrustworthy, farming the taxes became the custom in many counties.

The extracts from the return of Hearth Money in 1670-1, given me by Mr. C. F. Hardy, are from the Public Record Office, and are found in the Exchequer Lay Subsidies MSS. They relate to part of the Kendal Barony only. For some reason not easy of explanation, many constablewicks do not appear, and although the return is certified by the clerk of the peace at Kendal Sessions on the 10th January, 22nd Charles II (1671) as "a true duplicate" of the return made to him by George Williamson Esq.

(sheriff?) no note of the absence of so many tax payers was made.

The following list of constablewicks for which no return was made I give under the parishes named below:—

Kendal Parish:—Bradley Field, Burnshead [*sic*], Strickland Roger, Strickland Ketel, Whitwell and Selside, Winster.

Beetham Parish :—Haverbrack, Ulva.

Burton Parish :—Holmescales.

Grasmere Parish :—Baisbrow (with Great and Little Langdale).

Heversham Parish :—Heversham Manor.

Kirkby Lonsdale Parish :—Mansergh.

Under Heversham we find a return for Segwick, which was not, I believe, a constablewick. Also under Beetham there is a return for Hazle and Whasset. In the Barony of Kendal there were 3,142 hearths taxed which produced £157 2s. od. (paid).

EXTRACTS FROM RETURN OF HEARTH MONEY FOR WESTMORLAND
10th JANUARY 22nd CHARLES II (1760-1).

(Public Record Office : Exchequer : Lay Subsidies).

FARLETON.			
	<i>Unpaid.</i>	<i>Paid.</i>	
Richard Atkinson	..	1	Willm Thexton 1
Elizabeth Hutton	..	2	Rodger Dickinson .. 2
John Hutton	1	Arthur Burrow .. 1
Thomas Cartmell	..	1	John Dickinson .. 1
John Preston	1	Rodger Dickinson .. 1
Robbard Atkinson	..	1	Thos. Dickinson .. 1
Thomas Baines	1 wald up		Widd. Hutton 1
Richard Atkinson	..	2	
Edward Preston	..	1	These persons are discharged
John Backhous	..	1	by certificates.
Joseph Cartmell	..	1	William Benson .. 1
Josias Knipe	1	Willm. Johnson .. 1
Henry Preston	1	John Moore .. 1

BURTON.

	<i>Unpaid.</i>	<i>Paid.</i>		<i>Unpaid.</i>	<i>Paid.</i>
Thos. Euan	1		John Jackson	2	
Richard Claughton	2		Edw. Burrow	1	
Richard Curwen	1		John Yoward (?)	1	
Surface } ill	1		Robt. Asburner	5	
perished. } thom	3		John Jackson	1	
	olke 2 not finished		. . . Burrow	1	
John Dickinson	1		. . . rosfield	1	
The same	1 new built		Wm. Thompson	1	
Wm. Thompson	1		John Peirson	1	
Lanc. Fell	1		Thos. Greene	1	
John Waidson	1		Robt. Saulle	1	
John Jackson	1		Mr. Ormond	2	
Arthur Croft	1		Rob. Dennison	1	
James Barker	1				
Rodger Hiard [?]	1		These persons following are discharged by certificates.		
Rich. Wardson	1		Widd. Cragg	1	
Widd. Dickinson	1		Alice Luckas	1	
John Luckas	2		Widd. Thompson	1	
Wm. Barker	1		Henry Cooke	1	
John Dickinson	1		Margaret Kennington	1	
John Luckas	1		John Whitehead	1	
The same	2 pull ^d down		Wm. Labran	1	
Oliver Crosfield	2		Rich ^d Hefft.	1	
Widd. Thexton	1		Geo. Midlton	2	
Rob ^d Claughton	2		Thos. Penreth	1	
John Atkinson	1				
Wm. Thompson	1				

HOLME.

Oliver Crosfield	1		Richd. Preston	1	
John Cooke	2		Tho. Hudson	1	
Rich ^d Luckas	1		Dorothy Hudson	1	
Hy. Preston	2		Leo. Luckas	2	
Robt. Jackson	1		Tho. Collinson	1	
Mich. Preston	1		Tho. Penreth	1	
John Beathom	1		Rob. Cartmell	1	
Richd. Pindar	3		. . . Newby	1	
John Luckas	2		. . . Hudson	1	
John Hobkin	1		. . . Cumming	1	
Thos. Thompson	1		. . . inxe (?)	1 wai ^d up.	
Tho. Preston	1		Luke Penreth	2	

HOLME—*continued.*

		<i>Unpaid.</i>	<i>Paid.</i>			<i>Unpaid.</i>	<i>Paid.</i>
George Baitson	I	These persons following are			
George Huggart	I	discharged by certificates.			
Lawrence Penreth	I	John Hudson	..	I	
John Preston	I	Jane Jackson	..	I	
Richd. Hudson	I	Widd. Robinson	..	I	
John Baitmond	I	Richd. Jackson	..	I	
				James Litleton	..	I	
				Richd. Edmondson	..	I	

LUPTON.

Wm. Burrow	..	..	I	Ch ^r Hirdson	..	..	I
Richd Ward	..	..	I	Leonard Ewan	..	..	I
Tho. Simpson	..	..	I	Wm. Midlton	..	..	I
Jane Preston	..	..	I	Arthur Burrow	..	..	2
The same	I	wald up.		John Dickinson	..	..	I
Walter Sherwen	..	..	2	Arthur . . pherd	..	..	I
Mr. Robinson	..	..	I	. . . rd Moore	..	..	I
Widd. Sherwen	..	..	I	. . . Moore	..	..	2
Widd. Preston	..	..	I	. . . Baines	..	..	I
Tho. Harrison	..	..	I	. . . m Houseman	..	..	I
Robt. Greenwood	..	..	2	John Midlton	..	..	2
Edward Briggs	..	..	I	John Hutton	..	..	I
Edward Burrow	..	..	I	Wm. Manstreth	..	..	I
Arthur Burrow	..	..	I	John Fawcett	..	..	I
Mr. Hutton	..	..	I	George Ewan	..	..	2
Thos. Jackson	..	..	I				
Edw. Burrow	..	..	3	These persons following are			
The same	I	wald up		discharged by certificates.			
George Thompson	..	..	I	Widd. Burow	..	I	
Wm. Thompson	..	..	I	Henry Kirkby	..	I	

KIRKBY LOANESDALL.

Mr. Lambe	..	..	4	Richd. Preston	..	..	2
Mr. Miles Hodgson	..	..	7	Hy. Garnett	..	..	2
Mr. Edward Burrow	..	..	3	Richd. Atkinson	..	..	I
James Moore	..	..	2	R— ^d Braithwaite	..	..	3
Richd. Turner	..	..	I	Barbary Dawson	..	..	2
Leonard Johnson	..	..	2	Mr. John Colthurst	..	..	2
Thos. Johnson	..	..	I	Ch ^r Thompson	..	..	2
Richd. Whitehead	..	..	I	John Harling	..	..	I
Leonard Walter	..	..	I	Mr. Garthwaite	..	..	4
Robt. Moore	..	..	I	Francis Pykthall	..	..	I

KIRKBY LOANESDALL—*continued.*

<i>Unpaid.</i>	<i>Paid.</i>	<i>Unpaid.</i>	<i>Paid.</i>
Rowland Smith	1	Robt. Hardye	2
Tho. Servant	1	Mr. Thos. Boath	5
Mr. Lapidge	3	Mr. Aplegarth	2
Schoolhouse	2	Mr. Henry Wilson	8
Wm. Hardy	3	John Hutton	1
Hy. Washton	4	Mr. Elstob	6
Thos. Smidydes	2	Widd: Moore	1
Exors. of Widd. Hodgson	2	John Laycocke	1
John Russell	1	John Richardson	1
Thos. Smidydes	7	Widd. Moore	2
James Midlton	1	John Fisher	2
Widd. Townson	1	Richd. Dixon	1
Widd. Newton	2	Tho. Harling	1
Mrs. Wilson	3	Richd. Atkinson	1
Edmond Holme	1	Wm. Johnson	3
Mr. Hoyles	3	John Bayliffe	2
John Jackson	1	Thos. Patricke	2
Widd. Waithman	2	Wm. Baines	1
Hanyball Clapham	2	Wm. Lucas	1
Thos. Anderson	2	Robt. Burrow	2
John Wilkinson	1	John Leathfield	1
Margaret Patricke	2	Arthur Burrow	2
George Sill	1	Thos. Willan	2
Rich. Bayliffe	3	Mr. Arthur Applegarth ..	7
Widd. Fell	1		
Wm. Ustinson	2	These persons following are discharged by certificates.	
Thos. Hewetson	1	Barbary Dawson	1
Edwd. Wilson	1	.. .. Smith	1
Mr. Ward.	2	James Simkin	1
Edw. Lightburne	2	Arthur Crosfield	1
The same	1 wald up.	Widd: Woodhouse	2
Wm. Smith	1	Richd. Benson	1
Isbell Richardson	1	Widd: Atkinson	1
John Knight	1	Henry Beacken	1
Widd: Askew	2	Widd: Bell	1
Tho. Patricke	1	Rowland Burrow	1
Tho. Beathom	1	Wm. Walker	1
John Taylor	1	Richd. Bradgate	1
Robt. Bayliffe	1	Widd: Harryson	1
John (?) Bland	1		

KIRKBY LOANESDALL—*continued.*

<i>Unpaid.</i>		<i>Paid.</i>	<i>Unpaid.</i>		<i>Paid.</i>
Widd: Emmerson	I		Miles Leathfield	..	I
Edmond Bland	..	I	John Leathfield	..	I
John Hayton	..	I			

BEATHOM ARNESIDE.

Mr. Thos. Simpson	..	4	Tho. Beathom	..	..	I
John Atkinson	..	..	Wm. Wilson	..	..	I
Mr. Wm. Bradley	..	I	Robt. Dickinson	..	..	I
Richd. Johnson	..	..	John Beathom	..	..	I
Rowland Killner	..	I	Peter Dowker	..	..	I
Robert Barrow	..	..	Edward Garnett	..	..	I
Widd: Moore	..	..	Robt. Clarke	..	..	I
John Thomlinson	..	I	James Dowker	..	..	I
Tho. Thomlinson	..	I	Edmond Newton	..	..	I
Tho. Johnson	..	..	Robt. Burrow	..	..	I
Edwd. Cornthwaite	..	I				
Hugh Thompson	..	I	These persons following are			
Lawrence Johnson	..	I	discharged by certificates.			
Tho. Blyth (?)	..	..	James Washington	I	..	
John Burrow	..	..	Jasper Bouskall	..	I	..
Richard Burrow	..	2	John Beathom	..	I	..
Widd: Besbrowne	..	..	Richd. Johnson	..	I	..
Tho. Saull	..	..	Robt. Jackson	..	I	..
John Kellett	..	..	Rowland Killner	I	..	..
John Saull	..	..	John Johnson	..	I	..

PRESTON PATRICKE.

Antho. Preston	..	..	I	Mr. John Webb	..	..	4
Richd. Preston	..	..	I	Edwd. Backhouse	..	..	2
Richd. Garlicke	..	..	I	James Backhouse	..	..	I
Widd: Cragg	..	..	I	Richd. Preston	..	..	2
Tho. Moore	..	..	I	Wm. Cartmell	..	..	2
Richd. Chamley	..	..	I	Thos. Wilson	..	..	I
Richd. Sutton	..	..	2	Richd. Thompson	..	..	I
James Saull	..	..	I	Richd. Walkefield	..	..	2
Henry Shirwen	..	..	I	Wm. Saull	..	..	I
Richd. Lonesdall	..	..	2	Richd. Gill	..	..	2
Mr. Allan Prickett	..	..	I	Richd. Cornthwaite	..	..	2
Randall Wright	..	..	I	Rowland Midlton	..	..	2
Randall Wright	2	Widd: Ward	I
Tho. Thompson	I	Allan Backhouse	I
Tho. Cham	2	Widd. Potter	I

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PRESTON PATRICKE—*continued.*

		<i>Unpaid.</i>	<i>Paid.</i>			<i>Unpaid.</i>	<i>Paid.</i>
Tho. Horneby	1	Math. Wright	2
Tho. Wakefield	2	Arthur Burrow	..	..	1
Richard Denny	1	Antho. Preston	..	..	1
William Wakefield	1				
Rowland Warriner	2	These persons following are			
James Jackson	1	discharged by certificates.			
Wm. Beast	1	Widd Cragg	..	1	..
Oliver Leighton	1	John Cornthwaite	1	..	
Widd: Sill	1	Widd: Potter	..	1	..

FIRBANKE.

John Wilson	..	..	2	Wm. Powley	..	..	1
Tho. Thexton	..	..	1	James Fawcett	..	..	1
James Walker	..	..	2	Tho. Sharpe	..	..	1
Rowland Atkinson	..	..	2	Thos. Bowes	..	..	1
Nich. Thexton	..	..	1	Bryam Hebblethwaite	..	1	
James Bainbrigg	..	..	2	Antho. Croxton	..	..	2
Bryam Borrodall	..	..	1	John Moore	..	..	3
James Walker	..	..	1	Widd: Ward	..	..	1
James Wharton	..	..	1	Richd. Ward	..	..	1
Antho. Ward	..	..	3	Thos. Murray	..	..	2
Widd: Walker	..	..	2	John Wilson	..	..	1
Robt. Johnson	..	..	1	Tho. Wilson	..	..	2
Thos. Newby	..	..	2	Rob. Nicholson	..	..	1
Tho. Moore	..	..	2	Tho. Moore	..	..	2
Tho. Whitehead	..	..	1	Wm. Bowman	..	..	2
John Thornburrow	..	..	1	Tho. Moore	..	..	1
Antho. Sutton	..	..	2	Widd: Allanby	..	..	1

KILLINGTON.

Henry Bland	..	..	2	Geo. Barker	..	..	1
Ellinir Bland	..	..	3	Edmond Cooke	..	..	2
Bryam Walker	..	..	1	John Hodgson	..	..	1
John Atkinson	..	..	1	Richd. Hilton	..	..	1
Richd. Alexander	..	..	1	Tho. Milburne	..	..	1
Edmond Wilson	..	..	1	Edwd. Cooke	..	..	1
Widd. Wilson	..	..	1	John Milbanke	..	..	1
Tho. Richardson	..	..	1	Mr. Hebblethwaite	..	3	
Widd. Cooke	..	..	1	Richd. Milbanke	..	1	
Robt. Yeates	..	..	2	John Taylor	..	..	2
John Avery	..	..	1	Joseph Strangeways	..	1	
Wm. Harrison	..	..	2	Nich. Millner	..	..	1

KILLINGTON—*continued.*

<i>Unpaid. Paid.</i>			<i>Unpaid. Paid.</i>		
John Pierson	..	2	Richd. Simpson	..	1
Robt. Thornbecke	..	2	Mr. Hy. Harrison	..	3
Mr. Robt. Westby	..	6	Bryam Borrod	..	2
Robt. Atkinson	..	1	James Jackson	..	1
Wm. Baines	..	1	Mr. Wm. Ward	..	3
Thos. Robinson	..	2	James Bainbrigg	..	1
Thos. Borrod	..	1	Wm. Gibson	..	1
Widd. Waidson	..	2	Widd. Barker	..	1
Richd. Borrod	..	2	John Bradley	..	1
James Hodgshon	..	1	John Wilson	..	1
Wm. Walker	..	1	John Taylor	..	1
Wm. Parratt	..	2			

MIDLETON.

Mr. Thos. Bainbrigg	..	1	John Thornbecke	..	1
Widd. Bayliffe	..	1	Robt. Atkinson	..	1
Symond Pierson	..	1	Miles Walker	..	1
John Dent	..	1	John Riding	..	2
Hy. Holme	..	1	John Bayliffe	..	2
Mr. Tho. Ward	..	3	John Bayliffe	..	1
George Spencer	..	1	Tho. Baines et mater	..	2
Wm. Bainbrigg	..	1	John Wilson	..	1
James Harrison	..	2	Widd. Moore	..	5
Joseph Bayliffe	..	1	James Wilson	..	2
Wm. Richardson	..	1	John Moore	..	2
Richard Bouskell	..	2	Richd. Goseling	..	2
John Thornbecke	..	1	John Midlton Esqre.	..	7
Wm. Addison	..	1	Chr. Thornbecke	..	1
James Moore	..	3	George Ward	..	2
John Bainbrigg	..	1	John Thornbecke	..	1
Mr. Moore	..	1	Antho. Goseling	..	2
John Ward	..	2	Edwd. Goseling	..	2
John Harling	..	1	Chr. Bland	..	1
Wm. Smarthwaite	..	1	James Hebblethwaite	..	4
Mr. Bainbrigg	..	4	Tho. Otway	..	2
Phillip Walker	..	1	John Hebblethwaite	..	1
James Bouskell	..	2	Wm. Goselin	..	1
Robt. Fawcett	..	1	James Goselin	..	1
John Riding	..	2	Robt. Birkett	..	1
Chr. Walker	..	1	Widd. Garden	..	1
Tho. Whittington	..	1	James Ruecroft	..	2

MIDLETON—*continued.*

<i>Unpaid. Paid.</i>			<i>Unpaid. Paid.</i>		
Widd: Nelson	..	1	James Baines	..	1
Nich Otway	..	2	Rodger Dawson	..	1
Nich. Otway	..	1	Tho. Houghton	..	1
Robt. Hodgson	..	3	Edward Harling	..	1

BARBON.

Robt. Bayliffe	..	2	Samuel Gibson	..	1
Robt. Hardye	..	2	James Richardson	..	1
Jerimy Baines	..	1	Richd. Hodgson	..	2
Edmond Hardye	..	1	Wm. Adison	..	1
Samuel Otlay	..	2	Richd. Garnett	..	1
Miles Garnett	..	1	Tho. Gibbonson	..	3
Edmond Garnett	..	1	John Atkinson	..	2
Robt. Whitehead	..	1	Robt. Moore	..	1
Tho. Holme [almost invisible	2		John Fowler	..	1
Wm. Garnett	..	1	Robt. Holme	..	2
John Garnett	..	4	Chr. Holme	..	2
Thos. Garnett	..	1	Tho. Fawcett	..	1
Tho. Dent	..	1	John Becke	..	1
John Wilson	..	1	Richd. Shuttleworth Esq.	2	
Tho. Fawcett	..	1	Robt. Jackson	..	1
James Waidson	..	2	Edmond Garnett	..	1
Edward Garnett	..	2	Edmond Garnett	..	2
Richard Garnett	..	2	John Bainbrigg	..	2

CASTERTON.

Thos. Fawcett	..	1	Wm. Hardy	..	1
John Foxcroft	..	2	Chr. Jackson	..	2
Geo. Woodhouse	..	1	Edmond Harling	..	1
Bryan Manzer	..	3	Edward Harling	..	1
Robt. Denton	..	1	Widd. Bayliffe	..	2
Rebecca Witton	..	2	Henry Johnson 2 new built		
Tho. Parker	..	3	Widd. Jackson	..	1
Wm. Garnett	..	1	Edw. Bland	..	1
Wm. Hinde	..	2	Wm. Midlton	..	1
Robt. Garnett	..	1	Edmond Dodghson	..	1
Edmond Witton	..	1	John Smith	..	1
John Moore	..	1	Franc. Styth	..	2
Wm. Dodghson	..	1	Tho. Fawcett	..	1
Joseph Moore	..	1	Widd. Garnett	..	1
Chr. Witton	..	2	Tho. Hinde	..	1
Richd. Turner	..	1	Tho. Witton	..	1
Chr. Harling	..	1			

HUTTON ROOF.							
		<i>Unpaid.</i>	<i>Paid.</i>			<i>Unpaid.</i>	<i>Paid.</i>
Bryam Warriner ..	..	2		Tristrid Thompson	..	I	
Wm. Burton ..	..	I		Rowland Warriner	..	I	
Edwd. Mann ..	..	2		Mr. Thos. Godsay	..	I	
Robt. Paige ..	..	I		Widd: Hutchinson	..	I	
Tristram Luckas ..	..	I		Ellinor Cragghill	..	I	
Chr. Beedam ..	..	I		Robt. Greenwood	..	I	
Edwd. Mann ..	..	2		Tho. Moore ..	..	I	
Sir John Wedforth	..	3		Robt. Greene ..	..	I	
James Willan ..	..	2		Math. Wright ..	..	I	
Tho. Lonesdall ..	..	I		Sir John Lowther	..	I	
John Holme ..	..	I		Mr. Willon ..	..	I	
Hy. Postlethwaite	..	I		Robt. Barrow ..	..	I	
Arthur Hutchinson	..	I		Edwd. Barrow ..	..	I	
James Birkett ..	..	I		Tristram Beathom	..	I	
Widd: Barrow ..	..	I		Edw. Hutchinson	..	I	

Certified by the Clerk of the Peace at Kendal Sessions 10 Jany. 22d. Charles 2d. to be a true duplicate of the return made to him by George Williamson, Esq. [who was presumably sheriff].

At the end of the Roll is a list of Constablewicks with the number of hearths (as taxed) in each and totals are given as follows:—

In the bottom of Westmorland 2,717 hearths: £135 17s. paid.

In the barony of Kendal 3,142 hearths: £157 2s. paid.

In the former list Scales, containing 13 hearths in the return itself, is omitted; hence the total should be 2,730, not 2,717.