

ART. VIII.— *The Cumberland and Westmorland Lay Subsidies for 1332*. By C. M. FRASER, B.A., Ph.D.

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CAN the earliest comprehensive tax assessment for Cumberland and Westmorland be used as a mirror to reflect local conditions in the first half of the 14th century?

The Lay Subsidy for 1332 was one of a series of national taxes granted in parliament to the King in certain years to augment royal revenue from the regular sources of wool customs, land rents and feudal dues and services. The usual reason for such additional taxation was outstanding war expenses, and in 1332 Edward III was concerned to support and consolidate the claim of Edward de Balliol to the throne of Scotland. Parliament in September 1332 granted the king a tenth and fifteenth part of the value of moveable goods and chattels possessed by every layman within the realm, the inhabitants of boroughs and ancient demesne to pay the larger proportion of a tenth, and those of the rural districts the lesser of a fifteenth. Men, however, whose effects were valued at less than 10s. in the country or than 6s. in the towns, were to be exempt.¹ In each county throughout England assessors and collectors were appointed by the king's council,² and the men selected for Cumberland were Robert de Barton and Clement de Skelton, and for Westmorland John de Derwentwater and William Fauvel, although in the event Fauvel was unable to act and Ralph de Bethum took his place.³ These men all had in varying degrees experience of royal service. In March 1332

¹ J. F. Willard, *Parliamentary Taxes on Personal Property, 1200 to 1334* (Medieval Academy of America, 1934), p. 88.

² *Ibid.*, 36.

³ *Calendar of Patent Rolls 1330-34*, p. 358.

Derwentwater and Skelton had been appointed to keep the peace in Cumberland, where both were landowners, and Bethum had a similar commission in Westmorland.⁴ In June 1333 the powers of the four collectors were augmented to include wool customs payable in the area, and later, in May 1336, 1340 and 1341, Skelton was to receive further appointments as tax collector in Cumberland.⁵ Other commissions included the array of able-bodied men to serve in Edward's army, issued to John de Derwentwater for Westmorland in March 1335 and to Clement de Skelton for Cumberland in 1338.⁶ Skelton was a commissioner for gaol delivery at Carlisle in 1341 and overseer to prevent fiscal abuses and evasion in Cumberland and Westmorland in 1342.⁷ Derwentwater was required to assist in the perambulation of the bounds between Westmorland and Yorkshire, in dispute between 1337 and 1339.⁸ Bethum was less active in royal service, as in November 1335 he received letters exempting him from public duties against his will.⁹ At the other end of the scale, Robert de Barton might almost be described as a professional royal official. His service to the Crown began under Edward I when he acted as clerk to the commissioners of array in Cumberland in 1303: continued with the keepership of the royal lands at Penrith, Castle Sowerby and Wark on Tyne intermittently between 1307 and 1312: the view of Inglewood Forest in 1310, and the tallaging of the royal demesne in Cumberland, Westmorland and Lancashire in 1312.¹⁰ The inroads of the Scots brought further duties. In 1314 he was an auditor for the money collected in Cumberland to buy a truce with the Scots: in 1316 he was to value horses

⁴ *Ibid.*, 292, 349.

⁵ *Calendar of Close Rolls 1333-37*, p. 61; *Calendar of Fine Rolls 1327-37*, p. 502; *CPR 1338-40*, p. 504; *CPR 1340-43*, p. 151.

⁶ *CCR 1333-37*, p. 470; *CPR 1338-40*, p. 135.

⁷ *CPR 1340-43*, pp. 322, 586.

⁸ *CPR 1334-38*, pp. 445, 577; *1338-40*, p. 279.

⁹ *CPR 1334-38*, p. 178.

¹⁰ *CPR 1301-7*, pp. 132, 509; *1307-13*, pp. 75, 226, 315, 416, 442, 521.

in the Western Marches: in 1318 his commissions included a valuation of the dilapidations committed by the Scots at Penrith and at Salkeld, and keepership of the king's food supplies at Carlisle: and in 1321 he was surveyor of the castles of Carlisle and Cockermouth.¹¹ Between 1314 and 1330 his name appears regularly on the judicial commissions of oyer and terminer in Cumberland. Later responsibilities included custody of the temporalities of the bishopric of Carlisle in 1325, in which connection he is described as "king's clerk", and of lead and silver mines at Minerdale, Silverbeck and Hartley, being opened up in 1331, in which year he was again keeper of Penrith and Castle Sowerby.¹² In 1332 he was appointed to maintain the peace in Cumberland, and in 1333 he was again receiver of stores at Carlisle and Skinburness.¹³ His appointment as collector of the Lay Subsidy in Cumberland in 1332 was followed by a similar commission in April 1336.¹⁴ This veteran in the royal service, with his experience of accounting at the royal exchequer¹⁵ would supply the technical expertise to guide the local gentry in their work of valuation.

Having taken their oath to assess well and faithfully the goods of the men of the realm and to collect the tax according to the instructions given to them, the commissioners dispersed to their allotted county, armed with a writ of aid to the respective sheriff. The actual assessment was made by men of each borough or village, themselves chosen from a panel by the county commissioners, and the valuation was to be based on the true value of all goods possessed by the individual concerned on 29 September (Michaelmas Day).¹⁶ Allowance would be made, however, for personal effects such as the

¹¹ *CPR 1313-17*, pp. 240, 565; *1317-21*, pp. 191, 298, 608.

¹² *CPR 1313-17*, p. 234; *1324-27*, p. 92; *CFR 1327-37*, pp. 280, 249.

¹³ *CPR 1330-34*, p. 288; *CFR 1327-37*, p. 353.

¹⁴ *CFR 1327-37*, p. 481.

¹⁵ e.g. Public Record Office, London, Queen's Remembrancer Memoranda Roll (6 Edward II), mm. 101, 115, 141d.

¹⁶ Willard, *op. cit.*, 48, 54, 56.

armour, riding horses, jewels and clothing of knights, gentlemen and their wives, and their vessels of gold, silver and brass: for merchants and town dwellers, one garment each for the man and his wife, a double bed, a ring, a buckle of gold or silver and a girdle of silk if in daily use, and a drinking-cup of silver or maple: for the villager (by custom) his clothing, household goods, food in the larder (and not for sale), his plough, small carts, rakes and spades.¹⁷ The county commissioners acted as general supervisors, travelling the area to check on accuracy and receive the local assessment rolls which they caused to be summarized in duplicate. The one copy was retained, the other sent to the royal exchequer with the first proceeds of the tax.¹⁸ Such are the rolls with their lists of places, taxpayers and their assessments, which still survive for the counties of Cumberland and Westmorland in the Public Record Office, the first of their kind for the area.¹⁹

Throughout England, in general, the hundred was the main unit of assessment and within it the inhabitants were grouped by village. In Cumberland the main unit was by ward and franchise, viz. Leath, "Cumberland", Eskdale, Allerdale (between Esk and Eden), the liberties of Cockermouth, Egremont, the priory of Carlisle, and Penrith, and the socage tenures. Westmorland, despite its traditional division into the baronies of Appleby and Kendal, was treated as a whole. A reasonable doubt must, however, be entertained as to whether the inner grouping of taxpayers was by village. On this assumption the "village" of Braithwaite on Bassenthwaite contained 141 tax-paying households and Nichol Forest 35. Taking into additional consideration the fact that evasions and exemptions make this record of names far

¹⁷ *Ibid.*, 77-79.

¹⁸ *Ibid.*, 68-69.

¹⁹ P.R.O. E.179/90/2 and E.179/195/1A. The roll for Cumberland has been printed without editorial comment by J. P. Steel, *Cumberland Lay Subsidy* (T. Wilson, Kendal, 1912). Spelling of surnames, etc., has been checked from the original roll.

from complete as an estimate of total population, the inescapable conclusion is that the basic unit of locality was not a nucleated village. In some cases such as Bewcastle with its 35 taxpayers, Bromfield with its 29 or Ainstable with its 44, it is tempting to equate the unit with the parish as no other locality within that area is given a name. The inclusion of Castlerigg and omission of nearby Keswick, already a market town, and Crosthwaite, the mother-church, prompts the speculation that a manorial centre was a desideratum. This would explain the presence of Blindcrake with its 23 taxpayers and an assessment of £97. 10s., comparable with the market town of Brampton.²⁰ It would not explain the absence of Liddel, a baronial as well as a market centre, unless it were accepted that Scottish raids had wholly wasted the taxable capacity of that area.

A disparity in the assessed value of moveables, area and tax-worthy population is a curious feature of Cumberland. The town of Cockermouth had 33 tax-paying inhabitants assessed at a total of £42. 16s. 10d., the wealthiest townsmen being Michael de Wilton and Alan Wythehoures, valued at £3. 1s. 9d. and £3. 13s. 9d. respectively. At nearby Papcastle there were 16 taxpayers, assessed at £75, the leading inhabitant being Alan son of Scot, with goods worth £15. At Kirkland by Torpenhow and at Crosscanonby there was but one taxpayer apiece, assessed, however, at £22. 10s. and £15 respectively:²¹ and it is difficult to visualize these opulent men living solitary lives, without household and dependants. Settlement distribution in Cumberland as indicated by the Subsidy Roll of 1332, if the basic unit is taken to mean a village, gives a picture of 19 major villages of over 34 tax-paying households at Gamblesby, Greystoke, Skelton, Ainstable, Hutton in the Forest, Dyrah and Parkhead in Leath ward, Rockcliff and Bowness in

²⁰ J. P. Steel, *op. cit.*, 42.

²¹ *Op. cit.*, 49, 50, 52.

Cumberland ward, Irthington, Bewcastle, Walton with Lanercost, Cumrew with Castle Carrock, Nichol Forest and Denton in Eskdale ward, Linstock in the liberty of the prior of Carlisle, and Langwathby, Great Salkeld and Castle Sowerby in the liberty of Penrith. Towns of 50 and more tax-paying households were at Kirkoswald (60), Burgh by Sands (63), Kirkbampton (54), Wigton (75), Aikton (57), Brampton (54), Dalston (78), Dearham (54), Bolton in Allerdale (61), Braithwaite (141) and Penrith (138).²² (In this analysis the liberty of Egremont is unrepresented, as is the city of Carlisle, for both of which the surviving evidence is incomplete.) The unequal fate of these "major villages" becomes more understandable if the unit is interpreted as lordship or estate rather than a compact group of houses. Gamblesby was an estate of the Latimer family, granted by Edward I in May 1306 after the forfeiture of Christopher Seaton.²³ Greystoke was the centre of an ancient barony. Skelton in Inglewood Forest was another old lordship, now divided among co-heiresses. Ainstable similarly can be traced to a single grant of Henry II. The manor of Hutton in the Forest was a fee in sergeanty. Manorial status was similarly enjoyed by Rockcliff, Bowness (whose lord, Sir Robert le Brun, was also the wealthiest inhabitant at £10 assessment), Bewcastle, Denton by Gilsland, Linstock, Langwathby, Great Salkeld and Castle Sowerby. Exceptions were Dyrah and Parkhead, both of which have no traditional history: Irthington and Waltown, which appear to have belonged to Lanercost Priory but were both parishes: Cumrew and Castle Carrock which were assessed together although they were separate parishes and separate manors: and Nichol Forest, a distinct township but a part of the ancient barony of Liddell. The "towns" might be taken at their

²² *Op. cit.*, 1, 2, 3, 8, 9, 12, 14, 15, 16, 18, 19, 21, 27, 30, 31, 33, 34, 35, 36, 39, 48, 50, 54, 62, 63, 67, 69, 70.

²³ *CPR 1301-7*, p. 434.

face value, but there, too, are manorial overtones. Kirkoswald was a Morville lordship, granted a market in 1200,²⁴ and Parkhead is the only other place taxed in its parish of 10,472 acres. Burgh by Sands was another Morville lordship and no other place is taxed within the 7,839-acre parish. Kirkbampton and Aikton were manors within the previous barony and no other place was taxed within the respective parish. Brampton was the administrative centre for the barony of Gilsland, which does not appear in its own right in the Lay Subsidy. Dalston formed another barony, although within its parish of 10,890 acres both Raughton, a forest sergeanty, and Highhead, which had its own castle by 1326, were assessed individually.²⁵ Wigton was a separate manor and parish of 11,800 acres, in which only Waverton was taxed separately. Dearham was another ancient manor and parish, wherein only Ellenborough had separate assessment. Bolton, an ancient manor and parish of 8,445 acres, had no other settlement noted. Braithwaite represented the free chase of the lords of Cockermouth, now known as Thornthwaite Forest.²⁶ Penrith was the centre of a liberty of that name.

Lordship was of overriding importance in the administrative articulation of Cumberland. The ward of Eskdale comprised the baronies of Liddell, Kirkclinton and Gilsland. The ward of Allerdale above Derwent comprised the liberties of Egremont and Cockermouth and is recognized only under the latter styles in the Subsidy Roll. The market towns of Ravenglass, Egremont, Cockermouth, Keswick, Greystoke, Penrith, Kirkoswald, Hayton, Wigton, Carlisle, Brampton, Kirkclinton, Bewcastle, and Liddell mark in their equidistance seigniorial influence as much as economic potentiality. With their Wednesday market at Egremont and Saturday market

²⁴ *Placita de Quo Warranto* (1818), 122.

²⁵ J. F. Curwen, *Castles and Towers of Cumberland and Westmorland* (CW AAS, Extra Series xiii, 1913) 209.

²⁶ *Plac. de Q.W.*, 119.

at Ravenglass the Multons and their successors expressed their lordship in economic terms.²⁷ The countess of Aumale and her successors of the Lucy and Percy families pointed their seignorial position by possession of a traditional market on holidays at Crosthwaite and a chartered market on Tuesdays at Cockermouth.²⁸ The Derwentwater family of Castlerigg had its own Saturday market at Keswick.²⁹ The lord of Greystoke had a Monday market, largely overshadowed by Penrith which apparently was not developed economically by the English crown before the 14th century.³⁰ The Morvilles of Burgh by Sands, unable to establish a market at Burgh by reason of the proximity of Carlisle, had a market on Thursday at Kirkoswald and the lords of Gilsland chose their administrative centre of Brampton as market place on Tuesday.³¹ Tuesday was market day at Wigton for the use of that lordship. The Curwens of Workington fixed on Seaton as their market place on Thursdays, perhaps to avoid claims by the abbot of St Mary's, York, who also had interests in Workington.³² The market at Ireby seems to have had an economic as much as a seignorial basis, for it served those settlements in the valley of the Ellen situated just beyond easy travelling distance of Wigton or Cockermouth. North of Carlisle, the markets of Liddell, Bewcastle and Kirklington, judged on the basis of wealth recorded in the Subsidy Roll, can have had little significance except as traditional adjuncts of lordship. The city of Carlisle had two markets, on Wednesday and Saturday, the profits being enjoyed by the citizens themselves.

In view of this Cumbrian emphasis on lordship it is interesting to find how rare are the instances that the lord of the manor is the man heaviest assessed in the "vill".

²⁷ *Ibid.*, 113-114.

²⁸ *Ibid.*, 115.

²⁹ *Ibid.*, 123.

³⁰ *Ibid.*, 119.

³¹ *Ibid.*, 122, 123, 126.

³² *Ibid.*, 116, 123-124.

This may be evidence of dishonesty on the part of the assessors, who were criticized widely on each occasion that a subsidy was levied. There could be deliberate undervaluation, receiving of bribes and other misconduct.³³ Assuming average truthfulness, we find resident lords with a full complement of goods and chattels at Melmorby,³⁴ Hutton John,³⁵ possibly Matterdale,³⁶ Motherby³⁷ and Thistlewood,³⁸ and at Culgaith,³⁹ Hutton Roof,⁴⁰ Grinsdale,⁴¹ Whittrigg,⁴² Beaumont,⁴³ Rockcliff,⁴⁴ Bowness,⁴⁵ Waverton,⁴⁶ Orton,⁴⁷ Raughton,⁴⁸ Parton,⁴⁹ Cumwhinton,⁵⁰ Westlinton,⁵¹ Blennerhasset,⁵² Aspatria,⁵³ Eaglesfield,⁵⁴ Clifton,⁵⁵ Millom⁵⁶ and Wray.⁵⁷ In a number of cases the wealthiest man was a priest, as at Ainstable (£16. 10s.), Camerton (£6. 15s.), Parsonby (£5), Crosscanonby (£15), Braithwaite (£9), Botcher-gate (£10), and Caldecotes (£5. 2s. 4d.).⁵⁸ Tradesmen apparently held pride of place in wealth in Newbiggin (Hugh the Shepherd), Cumrew and Castle Carrock (Adam the Shepherd), Bassenthwaite (Adam the Cowherd), Castlerigg (Alan the Stirkherd and John Baker), Whinfall (Isaac the Shepherd), Bolton by Gos-

³³ Willard, *op. cit.*, 214-219, 222-223.

³⁴ Lady Denise de Melmorby, £8. 6s. 8d. (Steel, *op. cit.*, 2).

³⁵ William de Hoton, £6. 2s. (*ibid.*, 5).

³⁶ Robert son of William, £5. 6s. 2d. (*ibid.*, 6).

³⁷ Richard de Blachowmore, £6. 9s. 6d. (*ibid.*, 7).

³⁸ Robert de Stainton, £6. 10s. 4d. (*ibid.*, 7).

³⁹ Sir Hugh de Morisby, £4. 10s. (*ibid.*, 12).

⁴⁰ John de Hoton, £9. 8s. 4d. (*ibid.*, 13).

⁴¹ Adam de Grimisdale, £6. 0s. 4d. (*ibid.*, 17).

⁴² Robert de Whiterig, £10 (*ibid.*, 17).

⁴³ Lady Matilda de Beaumont', £8. 2s. 4d. (*ibid.*, 18).

⁴⁴ William Fraunceys, £8 (*ibid.*, 18).

⁴⁵ Sir Robert Brun, £10 (*ibid.*, 19).

⁴⁶ Sir Henry de Malton, £6. 5s. (*ibid.*, 22).

⁴⁷ Sir John de Orreton, £3. 15s. 6d. (*ibid.*, 20).

⁴⁸ John de Raghton, £4 (*ibid.*, 25).

⁴⁹ Thomas de Partan, £2. 10s. (*ibid.*, 26).

⁵⁰ Edward de Cumquintyn, £2. 13s. 8d. (*ibid.*, 28).

⁵¹ Hugh de Levynghon, £2. 15s. (*ibid.*, 41).

⁵² Robert de Mulcaster, £12 (*ibid.*, 44).

⁵³ Antony de Lucy, £20 (*ibid.*, 45).

⁵⁴ Beatrice, widow of John de Eglesfeld, £4. 11s. 4d. (*ibid.*, 53).

⁵⁵ Benedict de Eglesfeld, £2. 1s. 8d. (*ibid.*, 53).

⁵⁶ Sir Richard de Hudeleston, £3. 15s. (*ibid.*, 60).

⁵⁷ Thomas de Petrelwra, £2. 7s. 6d. (*ibid.*, 62).

⁵⁸ *Ibid.*, 9, 43, 45, 48, 50, 55, 61, 64.

forth (Simon the Tailor), Rickergate by Carlisle (Adam the Shearman), and Hubertby (Thomas Spicerman).⁵⁹ A possible explanation for this absence of well-known families from their traditional haunts is that when due exemption had been allowed for knightly accoutrements and apparel there was little left to value in cattle and grain. For example, the effects lost by Isabel de Vernon at Carlisle in 1322 were valued by her at £41, but when allowance is made for armour and the like the residue is two sacks of wool and a half length of tan-coloured cloth worth £14. 16s. 8d.⁶⁰ (Her assessment in 1332 was in fact £10.)⁶¹

The completeness of the assessment of Cumberland leaves much to be desired, apart from the loss of one membrane covering half the liberty of Egremont (there is a discrepancy of £22. 10s. 1d. between the sum total recorded from the liberty and the units recorded) and the omission of the city of Carlisle. For what it is worth, in a comparison of tax paid by the various divisions of the county the highest amount (£185. 13s. 10¼d.) came from the ward of Cumberland, representing the lower Eden valley and Solway plain with the Waver and Eden as approximate boundaries to the south-west and east. Here were 30 taxation units, with an average of £6. 3s. 9½d. paid in tax, representing an assessment of over £90. The second wealthiest ward (at £120. 5s. 10½d.) was Allerdale, situated to the south of "Cumberland" with the River Derwent as far as Derwentwater as its own southern limit. Here there were 30 tax units with an average of £4. 0s. 2½d. or an assessment of over £60. At the other end of the scale Leath Ward in the upper Eden valley with its £98. 14s. 1¾d. had 36 units averaging only £2. 14s. 10d. or an assessment of £40 and Eskdale Ward,

⁵⁹ *Ibid.*, 8, 35, 44, 49, 54, 57, 65.

⁶⁰ C. M. Fraser, "Four Cumberland widows in the 14th century", in CW2 lxiv 134-135.

⁶¹ See below, p. 156.

situated between the Scottish Esk and the Eden, with 31 tax units averaged but £1. 15s. or an assessment of £26. Four of the tax units in Eskdale have completely vanished, being unknown to Nicolson and Burn. A further four, Stubhill, Solport, Arthuret and Nichol Forest, survive as area names only. The wealthiest franchise was the royal estate at Penrith assessed at £778. 1s. 4d. with 7 tax units paying (at the rate of a tenth) £10. 1s. 11½d. each.

The picture for Westmorland is very different. There was no subdivision of the county and the 110 units of assessment (paying on average £1. 9s. 5½d. each) approximate towards administrative townships. This may be demonstrated by taking representative parishes in both the baronies of Kendal and Appleby and noting which townships are omitted in the assessment. In the parishes of Beetham, Burton and Kirkby Lonsdale all the townships are noted, although Clawthorpe makes an intrusion. In Heversham, Milnthorpe is omitted but appears to be a relatively modern district. In Kendal parish the omissions are Docker, owned by the hospital of St Leonard, York; Fawcett Forest, owned by Byland Abbey; Burneshead and Underbarrow. "Supernumary" units are Greenriggs and *Respeton* (now lost) while Staveley is subdivided into Staveley Godemond and Staveley Gamel. Underbarrow and Greenriggs may well be equated, being but a mile apart, and it is tempting to do the same for Burneshead and *Respeton*, although all that is certain about the latter is that it was linked for assessment purposes with Hugill. Further north the twin parishes at Appleby, noted in the assessment as the barony and the Bondgate, have the full complement of townships less that of Barwise, a manor. The township of Hoff and Drybeck is represented by Drybeck alone, although Hoff is a manor. At Lowther there is a hiatus because the parochial centre is not recorded although the townships of Hackthorp and Melkinthorpe appear.

In Shap only Rosgill is also recorded, a manor, but the remaining divisions were either part of Thornthwaite Forest or owned by Byland Abbey. Since Shap itself was owned by the church it is interesting to note its very heavy assessment of £90, carried by 29 taxpayers, making it one of the most wealthy units in Westmorland.

Except for a scatter of settlements around Grasmere and on the Shap and Crosby Ravensworth Fells the units in Westmorland are neatly arranged along the valleys of the upper Eden, the Lune and the Kent, loosely grouped according to their proximity to the markets of Appleby, Orton, Kendal, and Kirkby Lonsdale. (The existence of a market at Kirkby Stephen, asserted by the king's commissioners in *Quo Warranto* proceedings at Appleby in 1292, was emphatically denied by the abbot of St Mary's, York, and the local jurors.)⁶² The only borough in the county was Appleby, duly taxed on a tenth of its assessment of £30. 4s. 6½d. Its sister town in Bondgate, assessed at £26. 11s., escaped at the lower rate of a fifteenth. Kendal did not acquire borough status until 1575.⁶³ In 1332 it was assessed at the fifteenth on £35. 17s. 6d. and only 18 taxpayers were liable as compared with Appleby's total of 52.

Because of the difference in assessment units it is difficult to compare the rolls of the two counties. In Westmorland only Maulds Meaburn would fall into the category of "large village", with its 36 tax-paying households including the lady of the manor, Isabel Vernon, assessed personally at £10. An area rather than a village is suggested by the marginal heading "Grasmere, Langdale, Loughrigg and Rydal". This entry runs as follows:

⁶² *Plac. de Q.W.*, 788, 794.

⁶³ M. Weinbaum, *British Borough Charters 1307-1660* (1943), 118-119.

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John son of Walter Stodehird	assessed at 20s.
William of <i>Michelfel</i>	15s.
Thomas le Juvene	15s.
William Bryan	15s.
Thomas son of Walter	30s.
Thomas of Easedale	15s.
Ralph the clerk (<i>clericus</i>)	£4. 0s. (corrected
John of the Wray (<i>Wra</i>)	20s. from 40s.)
Walter son of Roger	15s.
Thomas Ydel	15s.
William Mustel	15s.
Roger Douring	20s.
William of Easedale	15s.
Thomas the fisherman (<i>piscator</i>)	15s.
William of the bridge	15s.
Eda of the park	15s.
John of Brough (<i>Burgo</i>)	20s.
Henry of <i>Michelfel</i>	30s.
William son of Eda	40s.
Richard of <i>Michelfel</i>	20s.
William son of Emma	£3. 0s.
John son of Adam Emmeson	40s.
Adam of the fell	30s.
William the agent (<i>procurator</i>)	30s.
John of Braithwaite	30s.
<i>Broune</i> of Langdale (<i>Langden</i>)	30s.
John the agent (<i>procurator</i>)	30s.
John Cort	25s.
Richard of <i>Clayf</i>	20s.
William son of Hamon	15s.
Richard of <i>Brotwayt'</i>	40s.
Robert of Greenriggs	40s.
Richard Barebayn	20s.
Adam son of Nicholas	20s.
William Bradhyh'	15s.
Thomas of the forest	40s.
Evota of the forest	30s.
Robert her son	30s.
John of Brockbank	20s.
John son of Evota	40s.
Ralph the fuller (<i>Fullo</i>)	20s.
William Trowman	20s.

Total of £54. 10s. of which the King receives []⁶⁴

⁶⁴ P.R.O. E.179/195/1A, m. 16.

No notable surname occurs in this list although the presence of two "agents" suggests at least a bailiff to maintain the interests of the lord of the manor. Place-names of the area include "Michelfel" or Great Fell, Easedale and Langdale. The wealthiest resident is Ralph the clerk, almost certainly the parish priest. The laconic nature of this list of Lakeland taxpayers arouses poignant regrets that no detailed assessment account has survived for Westmorland as has happened for parts of the West Riding of Yorkshire, where are enumerated the cattle, horses, sheep, grain stocks and hay of the taxpayers. For example, in 1297 the assessors for Burton in Lonsdale charged on 27 oxen, nominally valued at 4s. 6d. each, 33 cows, valued at 3s. 6d. each, 13 heifers, 1 calf and 9 mares, there being apparently no sheep, goats or pigs in the locality. The total assessment amounted to £20. 9s. 4d., shared among 30 taxpayers. At Ingleton there were 74 sheep, 22 oxen, 37 cows, 13 heifers and 5 mares, and at Austwick over 50 sheep, 27 oxen, 43 cows, 17 heifers, 8 calves and 9 goats.⁶⁵

On a basis of taxable wealth the principal Westmorland settlements, apart from Appleby and Grasmere, were Kirkby Stephen (£50 and 19 taxable households), Dufton (£60. 5s. and 17 taxpayers), Kirkby Thore (£52. 10s. and 19), Tebay (£60 and 18), Shap (£90 and 29), and two which cannot be identified with certainty because of decay in the manuscript. These were assessed at £84. 15s. and £181 and had 32 and 31 taxpayers respectively. Of these a closer look is possible at both Kirkby Stephen and Kirkby Thore.

Strictly speaking the entry for Kirkby Stephen is linked with *Allerstang*, almost certainly identifiable with Mallerstang, and it may be noted that there are six such paired settlements in Westmorland, not including the Grasmere complex. These are *Respeton* and Hugill, Great and Little Ormside, Brougham and the Close,

⁶⁵ P.R.O. E.179/206/2, mm. 1-4.

Maulds Meaburn and Reagill, Troutbeck and Ambleside, and Kirkby Stephen and *Allerstang*. Each appears to represent a subdivision in an early estate but there is no very obvious geographical difference in the sites, such as upland or lowland pasturing. (The neatest example of the latter is the Cumberland "pair" of Blencarn and Kirkland, although Cumwhinton in Inglewood Forest is linked with the open Bocharby. The four other Cumberland pairs are the "lost" villages of Curthwaite and *Starthwaite* in the parish of Westward, and the Eskdale pairs of Stapleton and Kirkcambeck, Solport with Easton, and Cumrew and Castle Carrock.) The taxpayers of Kirkby Stephen with *Allerstang* were as follows:

Alan Turim	assessed at £6	pays	8s.
Richard son of Isabel		30s.	2s.
Roger Boyvill		30s.	2s.
William Soureby		20s.	16d.
Richard Loket		15s.	12d.
Henry son of Alan		40s.	2s. 8d.
John son of Alan		40s.	2s. 8d.
Robert of <i>Sandpic</i>		45s.	3s.
Simon Lecuk	£6		8s.
Robert Jadde		15s.	12d.
Adam son of Wyot	£4		5s. 4d.
Simon of Kirkby (<i>Kyrkeby</i>)		60s.	4s.
William of <i>Lundon</i>		40s.	2s. 8d.
Nicholas son of Robert		45s.	3s.
Thomas son of Agnes		100s.	6s. 8d.
John Saynt		60s.	4s.
John of Caton (<i>Cattun</i>)		40s.	2s. 8d.
John of Croglin (<i>Crogelyn</i>)		40s.	2s. 8d.
Thomas the shepherd (<i>bercarius</i>)		60s.	4s.

Total £50 of which the King receives 66s. 8d.⁶⁶

One of the wealthier taxpayers may well have been the vicar, whose spiritualities were estimated at £26. 13s. 4d. Neither the Cliffords as lords of the manor nor an agent of the abbot of St Mary's, York, the patron of the living, appear on the roll.

⁶⁶ P.R.O. E.179/195/1A, m. 3.

The manor of Kirkby Thore was held of the Clifford barons of Appleby by an eponymous family, but considerable interests were also held by Holm Cultram Abbey. The relevant entry is as follows:

	assessed at	100s. paid	6s.	8d.
John Bruy				
William of Langwathby	£6	- -	8s.	
Thomas son of Annet	£6	- -	8s.	
William de Clifford		100s.	6s.	8d.
John Gardiner	£4	- -	5s.	4d.
William Warde		30s.	2s.	
John son of Thomas		20s.		16d.
John the reeve (<i>prepositus</i>)		20s.		16d.
William Romenay		40s.	2s.	8d.
Thomas son of Robert	£4	- -	5s.	4d.
Robert Argent		15s.		12d.
Richard, servant of Thomas		15s.		12d.
Adam son of Thomas		30s.	2s.	
Robert the agent (<i>procurator</i>)		20s.		16d.
Thomas Vere		45s.	3s.	
William Palefrai		15s.		12d.
Adam the farrier (<i>mareschal</i>)		60s.	4s.	
Nicholas the smith (<i>faber</i>)		60s.	4s.	
John the shepherd (<i>bercarius</i>)	£4	- -	5s.	4d.
Total £52. 10s. 0d. of which the King receives 70s. ⁶⁷				

The entries for Milburn and Great Strickland present a tidier picture, if only because both have resident lords of the manor. For Great Strickland the list, partially damaged, runs as follows:

	assessed at	100s. paid	6s.	8d.
John of Strickland (<i>Stirkeland</i>)				
John Cot	£4	- -	5s.	4d.
Nicholas of Barton		30s.	2s.	
Roger son of John		25s.	1s.	8d.
William son of Thomas		25s.	1s.	8d.
Thomas the baker (<i>pistor</i>)	£4	- -	5s.	4d.
Thomas son of Robert		(decayed)		
Robert of Penrith		(decayed)		
Total of £25 of which the King receives 33s. 4d. ⁶⁸				

⁶⁷ P.R.O. E.179/195/1A, m. 6. John Bruy was probably a descendant of the Robert de Broy who appears in several Holm Cultram title deeds about the end of the 12th century (*Register of Holm Cultram*, ed. F. Grainger and W. G. Collingwood (CW AAS Record Series vii, 1929) 61, 63, 66).

⁶⁸ P.R.O. E.179/195/1A, m. 12.

This manor was part of the parish of Morland and the barony of Kendal. The Strickland family had not yet moved to Sizergh in the south of the county.

At Milburn, John of Lancaster, lord of Kendal, has pride of place with an assessment of £8, on which he paid 10s. 8d. He was followed by:

John son of Adam	45s.	3s.	
Richard of <i>Berdishay</i>	60s.	4s.	
Henry the fuller (<i>fullo</i>)	20s.		16d.
Thomas atte bek	30s.	2s.	
Robert Wyot	30s.	2s.	
Robert Tocyc	15s.		12d.
John Peykefeld	15s.		12d.
John Warde	15s.		12d.
Henry Kynth'	30s.	2s.	
Hugh of the grange	20s.		16d.
Hugh the mason	15s.		12d.

Total of £22. 15s. of which the King receives 30s. 4d.⁶⁹

Winton is of interest mainly for its occupational surnames.

Gilbert of Reagill (<i>Reuegil</i>)	60s.	4s.	
Thomas son of Robert	60s.	4s.	
Roger Sandy	20s.		16d.
Ivo son of Ibbotta (<i>sic</i>)	25s.	1s.	8d.
Adam Belle	30s.	2s.	
William son of Robert	30s.	2s.	
Geoffrey the tailor (<i>sissor</i>)	20s.		16d.
Adam Passelawe	30s.	2s.	
Reginald of Winton	40s.	2s.	8d.
Robert Archer	60s.	4s.	
John Mason	30s.	2s.	
Thomas Mason	40s.	2s.	8d.
Alan Rayncote	60s.	4s.	
Adam attewoud	40s.	2s.	8d.
Thomas son of Stephen	30s.	2s.	
Thomas Robynman	25s.	1s.	8d.
Simon the Gooseherd (<i>goshyrd</i>)	60s.	4s.	
Thomas Savage	40s.	2s.	8d.

Total of £35 of which the King receives 46s. 8d.⁷⁰

⁶⁹ *Ibid.*, m. 5.

⁷⁰ *Ibid.*, m. 2.

The lands of Winton were part of the Clifford lordship of Brough under Stainmore.

Turning to some of the more southerly settlements, which according to the roll carried a somewhat lower assessment, the entry for Kentmire is as follows:

William of <i>Ayraht</i>	£10	13s.	4d.
William of Hugill (<i>Hogayl</i>)	30s.	2s.	
John of <i>Ayra</i>	37s.	6d.	2s. 6d.
William of Brockbank	30s.	2s.	
John son of Hawise	15s.		12d.
John son of Ormon	45s.	3s.	
Gilbert of <i>Ayra</i>	20s.		16d.
Robert of <i>Trouchale</i>	£4	10s.	6s.
Thomas of Brockbank	45s.	3s.	
John son of Christian	15s.		12d.
Gilbert son of John	35s.	2s.	4d.
Richard Broune	20s.		16d.
Peter of Coupland	20s.		16d.
Roger of <i>Ayra</i>	75s.	5s.	
Nicholas Makerel	22s.	6d.	1s. 6d.

Total £35. 10s. 1d. (*sic*) of which the King receives 47s. 4d.⁷¹

Here, despite the nominal lordship of Nicholas Stapleton, the leading resident family was that of Ayray, whose members William, John, Gilbert and Roger collectively were assessed at £16. 12s. 6d. or nearly half the total for the manor. By tradition William Gilpin, ancestor of the distinguished Westmorland family, married a daughter of Thomas Ayray, bailiff of Kentmire, sometime in the reign of Edward III: and this match may be the origin of the Gilpin prosperity.⁷²

Another Lakeland assessment unit was Troutbeck and Ambleside, which includes:

Richard of Berwick (<i>Berewyk'</i>)	£4	10s.	6s.
William son of Ormon	75s.	5s.	
Reginald son of Nicholas	60s.	4s.	
William son of Agnes	45s.	3s.	
Adam of Grayrigg (<i>Gravig</i>)	60s.	4s.	
Nicholas Haukynman	60s.	4s.	

⁷¹ *Ibid.*, m. 19.

⁷² N. & B., *History of Westmorland* (1777) i 136.

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Peter of Kentmire	30s.	2s.
William son of Robert	45s.	3s.
Adam of Patterdale (<i>Patrigdale</i>)	75s.	5s.
John of Berwick (<i>Berewyk'</i>)	60s.	4s.
William son of Henry	60s.	4s.
William son of Adam	60s.	4s.

Total £36 of which the King receives 48s.

Further south at Levens the entry is as follows:

Matthew de Redeman	30s.	2s.
Thomas of Levens	45s.	3s.
John Raufson	30s.	2s.
Adam Collan	15s.	12d.
Henry Berthram junior	30s.	2s.
Adam Bertram	15s.	12d.
William Bertram	15s.	12d.
William of <i>Bigland</i>	15s.	12d.
William of the mire	15s.	12d.
Richard Turnour	15s.	12d.
Thomas of Ninezergh (<i>Niandesherg</i>)	21s. 3d.	15d.
Alan Wyse	15s.	12d.

Total £13. 15d. of which the King receives 17s. 3d.⁷⁴

As against the lordless Ambleside and Troutbeck, Levens had two residents, Matthew Redman of Upper Levens and Thomas de Levens of Nether Levens.

To the south-east at Barbon were again apparently two resident lords, Gilbert de Bereburne and Gilbert de Baynbrig. The full assessment is as follows:

Gilbert of Bainbridge	£6. 2s. 6d.	8s. 2d.
William Taillour	£3 15d.	4s. 1d.
Gilbert of Barbon (<i>Bereburne</i>)	£4	5s. 4d.
John son of Alan	45s.	3s.
Adam son of Robert	45s.	3s.
Adam of the Holm	52s. 6d.	3s. 6d.
Patrick Scot	45s.	3s.
Robert of Berwick (<i>Berewyk</i>)	45s.	3s.
Robert of Witherslack (<i>Wythesnake</i>)	35s.	2s. 4d.

Total £26. 11s. 3½d. (*sic*) of which the King receives 35s. 3d.⁷⁵

⁷³ P.R.O. E.179/195/1A, m. 16.

⁷⁴ *Ibid.*, m. 18.

⁷⁵ *Ibid.*, m. 19.

Finally, on the south-east of the county is the assessment of Kirkby Lonsdale.

Ralph of the Howe	60s.	4s.
William son of Ralph	30s.	2s.
William son of John	60s.	4s.
Robert of Lamberton	50s.	3s. 4d.
Thomas Mone	20s.	16d.
Roger Granger	50s.	3s. 4d.
Thomas Stele	20s.	16d.
Michael of the Howe	60s.	4s.
Thomas Carman	40s.	2s. 8d.
John Felah	40s.	2s. 8d.
Adam of <i>Biggyng</i>	20s.	16d.
Robert of Romanby (<i>Romondby</i>)	50s.	3s. 4d.
William son of Cuthbert (<i>Chudberti</i>)	40s.	2s. 8d.
Adam son of Nicholas	30s.	2s.
Thomas Frost	20s.	16d.

Total £30 of which the King receives 40s.⁷⁶

Grateful as one must be even for such meagre information about the wealthier inhabitants of Westmorland, a cursory comparison between the roll for Cumberland and that for Westmorland arouses strong misgivings as to the accuracy of the latter in respect of assessments. There is a remarkable symmetry in these. For example, in Kirkby Lonsdale the taxpayers pay on 20s., 30s., 40s., 50s. or 60s. In Troutbeck with Ambleside the sums are 30s., 45s., 60s., 75s. and 90s. In Grasmere, Langdale, Loughrigg and Rydal the multiples are 15s., 20s., 25s., 30s., 40s. and 80s. And these are all readily divisible by fifteen, the rate of the subsidy. In Cumberland the sums are reasonably irregular, and therefore less likely to be stereotyped. The divorce from actuality of the tax assessment is underlined by an undated petition, probably earlier than 1332, from the men of Kendal showing that whereas the whole town and their goods and chattels had been burnt, reducing them to beggary, the assessors had carried out to the letter their instructions to value goods as held by them on Michaelmas Day, despite the occurrence of the fire a month later.⁷⁷

⁷⁶ *Ibid.*, m. 20.

⁷⁷ P.R.O. Ancient Petition E.506.

Apart from the consideration of possible misrepresentation of the financial state of Westmorland the Subsidy Roll for 1332 is unsuitable for editing as it is partially decayed and illegible.⁷⁸ A modicum of further information, however, can be extracted from a consideration of names. Additional to the resident lords noted above were the following: Robert de Lowther at Drybeck, assessed at 60s.: Sir Alexander de Wyndesore at Heversham, assessed at 30s.: Sir Roger de Leyburne at Skelsmergh, assessed at 37s. 6d.: and Sir Thomas de Piking at Killington, assessed at £6. If, in addition, an entry such as in Barbon William Taillour is assessed at £3. 1s. 3d. means that William was a tailor by trade, there are over 18 different occupations listed in Westmorland in this fashion. Most numerous were the shepherds, fourteen in all. John at Kirkby Thore was assessed at £4 and more properly must have been a flock-master. There were 11 millers so named, 7 herdsmen and, surprisingly, 10 tailors. Seven smiths are noted, 4 carpenters, 4 masons and a dauber. The cloth trade was represented by 3 fullers, 5 walkers and 2 websters. At Grasmere and Natland were one fisherman apiece: and at Great Strickland a baker. No brewer is noted at all. In Appleby the only trades recorded are a tailor and a merchant, and none is noted in Kendal.

Possibly in Westmorland conditions encouraged all to be handymen. Specialization was left to more prosperous areas like Cumberland, where 33 trades are recorded, including 3 doctors (*medicus*) in Braithwaite and Kirkandrew's on Eden.⁷⁹ The sixty shepherds do much to confirm the extent of sheep-grazing in the area. There were also 16 herdsmen, 2 swineherds and 3 "coltherds" who presumably managed horse-studs at Waverton,

⁷⁸ A list of the places assessed, the number of taxpayers (which can be computed from the sums paid, where the names have decayed), the total valuation, and the names of householders with the highest assessment is appended to this article.

⁷⁹ J. P. Steel, *op. cit.*, 24, 55.

Dundraw and Irthington. There were glovers at Cumwhinton and Penrith, tanners at Holmcultram and Caldecotes, 2 skinners at Penrith, and a saddler at Bolton on the Waver. In Carlisle at Rickergate were 2 shear-men and 2 dyers, and another dyer at Stanwix. There were websters at Ainstable, Bewcastle, Bromfield and Langwathby. There were fullers at Kirkoswald, Catterlen, Wigton, Langholm (now a lost village), Gilcrux, Castlerigg (more properly Keswick), Braithwaite, Ousby and Carlatton; and 6 walkers at Gosforth, Santon, Silecroft, Botchergate and Penrith. Twenty-eight tailors plied their needle throughout the county, including two each at Bolton, Penrith and Great Salkeld, and 3 at Cumrew and Castle Carrick. The building trade was served by 19 carpenters, including 2 each for Ainstable, Bromfield, Linstock and Penrith. At Great Salkeld were both a mason and a limeburner, and there were slaters at Dalston and Caldecotes. There were 34 millers, including 4 at Wigton, 3 in Braithwaite (i.e. the demesne of Cockermouth), and 2 each at Culgaith, Grinsdale, Langholm, Wetheral and Langwathby. The seven bakers all occur in manorial centres, namely Gamelsby, Bewcastle, Caldbeck, Dearham, Cockermouth, Dalston and Castlerigg, and may have farmed the lord's oven. Salters occur at Aikton and Silecroft (2), suggesting salt-pans nearby. Fishers occur along the Eden and its tributaries at Greystoke, Culgaith, Parkhead, Warwick, Wetheral and Foulwood. There were foresters at Matterdale, Motherby and Dearham, a collier or charcoal-burner at Blackhills by Carlisle, and fowlers at Braithwaite and Linstock.

Such an impression of small-scale rural industry in addition to animal husbandry is reinforced by consideration of the tolls enforceable at Appleby (pavage in 1286 and pontage in 1336),⁸⁰ Carlisle (murage in 1261, pontage in 1300, and pavage in 1337),⁸¹ Cockermouth (pontage

⁸⁰ *CPR* 1281-92, p. 228; 1334-38, p. 244.

⁸¹ *CPR* 1258-66, p. 178; 1292-1301, p. 486; 1334-38, p. 404.

in 1306 and 1358),⁸² and Penrith (murage in 1346).⁸³ These tolls suggest a country trade in livestock, grain, meat, fish, cheese and butter; a cloth processing trade using potash, woad and other dyestuffs; and also a local metal-working industry in iron, steel and lead, using charcoal, and with nails, horseshoes and cart-clouts being bought "ready-made". This latter trade might have made greater impact on the "surname survey" if the record of the iron-producing area of Coupland had survived for inclusion in the Cumberland Subsidy Roll. The absence of the city of Carlisle as opposed to its suburbs also intensifies the rural picture.

If, then, one must ruefully conclude that the Lay Subsidy Rolls for Cumberland and Westmorland in 1332 provide only a "distorting mirror" for life in the area at that date, they do at least give a glimpse of the whole area. Working from the general picture it is then possible to pinpoint details of land owners, genealogy, occupation, distribution of settlement and, for essentially it is a fiscal document, distribution of wealth.

⁸² *CPR* 1301-7, p. 412; 1358-61, pp. 110, 144.

⁸³ *CPR* 1345-48, p. 66.

APPENDIX.

Abstract of P.R.O. E.179/195/1A.

	Name of township.	Number of taxpayers.	Total assessment.	Name of householders with highest assessment.	
m. 1	.....			.....
m. 2	Brough Sowerby (<i>Soureby iuxta Bowes</i>)	8	£15	William de Cauhale	6os.
	Kaber (<i>Cabergh</i>)	8	£10	Hugh ?	4os.
	Winton (<i>Winton</i>)	18	£35	Gilbert de Reuegil Thomas son of Robert Robert Archer Alan Rayncote Simon Goshyrd	} 6os.
m. 3	Kirkby Stephen with Mallerstang (<i>Kyrkeby Stephani cum Allerstane</i>)	19	£50	Alan Turim Simon Lecuk	} £6
	Orton (<i>Querton</i>)	8	£15	Thomas de Querton	7os.
	Smerdale (<i>Smerdale</i>)	5	£7. 1os.	William de Smerdale	45s.
	Nateby (<i>Nateby</i>)	9	£14. 19s. 1½d.	Thomas Snoddyng	10os.
	Waitby (<i>Watteby</i>)	9	£12. 5s. worn	Robert Wadham	45s.
	Soulby (<i>Souleby</i>)	15	£37. 1os. worn	John son of William Richard Mosgreue John de Kyrkeby Robert Coldehyth' Adam de Murton	} 10os. } 6os.
	Hartley (<i>Hartecla</i>)	9	£15 rubbed		
m. 4	Crosby Garrett (<i>Crosby Jerard</i>)	13	£30	John Daunay Robert son of Maddy Nicholas son of Mark William de Heldelyth Robert Dany William Yong	} 6os. £4. 1os.
	Great Musgrave (<i>Musegreue Magna</i>)	13	£25. 5s. rubbed		
	Little Musgrave (<i>Musegreue parua</i>)	6	£10. 5s. rubbed	.....
	Warcop (<i>Warthecopp'</i>)	16	£44 rubbed	.....
	Sandford (<i>Sandeford</i>)	18	£37. 1os. rubbed	Robert de Sandeford	£10
	Hilton (<i>Helton sub Lyth'</i>)	13	£17. 2s. 10d. rubbed	William son of Thomas de Helton	6os.
	Murton (<i>Morton</i>)	11	£16. 9s. 2d. rubbed	John de Holle	48s. 9d.
m. 5	Langton (<i>Langetun</i>)	7	£13. 1os.	David de Graystok Bertram de Langton	} 6os.
	Knock (<i>Knok</i>)	5	£7. 1os.	Robert Boyuill Adam son of Malle	} 45s.
	Dufton (<i>Dufton</i>)	17	£60. 5s.	Thomas son of Thomas	£9. 1os.
	Long Marton (<i>Morton</i>)	13	£16. 18s. 6d.	John Bercarius John Sissor John son of Walter	} 42s. 3d.

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	Name of township.	Number of taxpayers	Total assessment.	Name of householders with highest assessment.
	Milburn (<i>Millyngburne</i>)	12	£22. 15s.	John of Lancaster £8
	Newbiggin (<i>Neubygyng</i>)	10	£15	Robert de Neubygyng 45s.
	Temple Sowerby (<i>Soureby Tempil</i>)	15	£19. 19s. 11d.	William de Appedale £4
m. 6	Kirkby Thore (<i>Kyrkebythore</i>)	19	£52. 10s.	William de Langwatheby } Thomas son of Annet } £6 Robert de Crakanpreph' } William Mareschal } 60s. William del More } Thomas Orre 75s.
	Crackenthorpe (<i>Cracanþroph'</i>)	14	£21	
	Barony of Appleby with Bondgate (<i>Baronia de Appelby cum Bondegath</i>)	23	£26. 11s. badly rubbed	
(10th)	Borough of Appleby (<i>Appelby Burgh'</i>)	29	£30. 4s. 6½d. badly rubbed	William Russel 35s.
	Drybeck (<i>Drybec</i>)	10	?£26. 15s. torn	John Berewys } } £4
m. 7	.....	32	?£84. 15s. badly rubbed and torn	.....
	Tebay (<i>Tebay</i>)	18	£60 badly rubbed and torn	.....
	?Ravenstonedale (<i>Raunskeldale</i>)	15	£30. 22d.	Adam ?Burey £6
	Great and Little Ormside (<i>Ormesheued magna et parua</i>)	14	£29. 5s. torn	Hugh de Ormisheued £4
m. 8	.....	7+	£43 badly torn	.....
	(?Great Asby)	8	£30 badly torn	.....
	Little Asby (<i>Askeby parua</i>)	6	£10. 17s. 6d.	John son of Robert 60s.
	Bampton (<i>Brampton</i>)	29	£90 badly torn	Walter de Kyrkeby £6
	Shap (<i>Hepp'</i>)	9	£18	John de Rossegil 100s.
	Rosgill (<i>Rossegil</i>)			
m. 11	.....	31+	£181	.....
(sic)	(?Askham/?Barton)		badly torn	
	Yanwath (<i>Yawenwyth</i>)	10	.... badly torn and rubbed	.....
	Clifton (<i>Clyfton</i>)	14	£15 torn	Gilbert Engil. . 45s.
m. 10	Winderwath (<i>Wynandrewath</i>)	10	£10	Thomas son of Nicholas 35s.
(Sche- dule)	Melkinthorpe (<i>Melkanproph'</i>)	4	20s. + decayed
	Brougham with Close (<i>Burgham cum Clauso</i>)	15	£22	Walter Varcy 100s.

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	Name of township.	Number of taxpayers.	Total assessment.	Name of householders with highest assessment.
	Cliburn (<i>Cleburna</i>)	9	£8 decayed	.....
	Morland (<i>Morland</i>)	17	£16+ rubbed and torn	William Mason £4. 2s. 6d.
m. 12	Newby (<i>Newby</i>)	15	£37. 10s.	Robert son of Adam £9.
	Great Strickland (<i>Stirkeland Magna</i>)	8	£25 torn	John de Stirkeland 100s.
	Little Strickland (<i>Stirkeland Parua</i>)	7	£15. 2s. 6d. badly rubbed	Robert ?Lengeleys 106s. 6d.
	Hackthorpe (<i>Hacthrop</i>)	8	£13. 10s. torn	William de Colby 45s.
	Thrimby (<i>Thirneby</i>)	6	£7. 10s. rubbed and torn	Patrick de Hauerington 60s.
	Sleagill (<i>Slegyl</i>)	10	£22. 10s. rubbed	Adam Bercarius £6
	Kings Meaburn (<i>Meburna Regis</i>)	12	£11. 5s. rubbed	Robert Botiler 60s.
	Bolton (<i>Bolton</i>)	21	£45. 5s. rubbed	Hugh son of Thomas £7. 15s.
m. 13	Maulds Meaburn with Reagill (<i>Meburna Malde cum Remyile</i>)	36	£36+ badly torn	Isabella Vernon £10
	Crosby Ravensworth (<i>Crosseby Rauensworth</i>)	13	£39. 15s. badly rubbed	.....
	Colby (<i>Colleby</i>)	13	?£15. 7½d. rubbed and torn	.....
m. 14	Strickland Ketel (<i>Stirkeland Ketel</i>)	10	£9 14s. 6d. decayed	.....
	Staveley (<i>Staukeley Godemond</i>)	10	£12. 2s. 6d. decayed	.....
	Kendal (<i>Kirkeby in Kendale</i>)	18	£35. 17s. 6d. decayed	.....
	Heversham (<i>Heuerisham</i>)	30	£30	.....
	Haverbrack (<i>Hauerbreck</i>)	10	£10	Nigel Cayrons } Robert Fox } 22s. 6d.
m. 15	Beetham (<i>Bethum</i>)	17	£18. 15s.	Walter de le Pulle 60s.
	Farleton (<i>Farleton</i>)	8	£10	Gilbert Wydou 45s.
	Witherslack (<i>Wytherslack</i>)	11	£10	Henry Spenser 30s.
	Hincaster (<i>Hencastre</i>)	9	£9	William de le Welle 30s.
	Skelsmergh (<i>Skelmirhergh</i>)	9	£12	Sir Roger de Leyburne 37s. 6d.
	Selside (<i>Selsaht</i>)	10	£15	Robert son of Nicholas } William de Moseherg } 37s. 6d.
	Whitwell (<i>Qwytwewell</i>)	6	£7	Nicholas serviens Ade 45s.
	Applethwaite (<i>Apelthwayt</i>)	11	£20. 7s. 3d.	William son of Adam 60s.
m. 16	Grasmere, Langdale, Loughrigg & Rydal (<i>Gressemer', Langeden,</i>	42	£54. 10s.	Ralph Clericus £4

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	Name of township.	Number of taxpayers.	Total assessment.	Name of householders with highest assessment.
m. 16 <i>contd.</i>	<i>Louherig' et Rydale</i>	8	£12. 15s.	William gener Alani 60s.
	?Strickland Roger (<i>Strirkeland Randolf</i>)	6	£10	Ralph son of Roger 60s.
	Burton (<i>Burton</i>)	6	£7. 10s.	Thomas son of Adam 40s.
	Clawthorpe (<i>Clerthorpe</i>)	12	£36	Richard de Berewyk £4. 10s.
	Troutbeck and Ambleside (<i>Troutebeck et Amelsaht</i>)	9	£15	Peter de le Myre 60s.
	Sleddale (<i>Sleddale</i>)	9	£11. 5s.	Thomas son of Richard } Gilbert son of Adam } 40s.
	Hutton Roof (<i>Hoton Ruf'</i>)	9	£10	Richard Werauner 45s.
	Natland (<i>Nateland</i>)			
	Greenriggs (<i>Grenrig'</i>)	20	£28. 15s.	William de le Milne 55s.
	?Preston Patrick (<i>Preston Thomas</i>)	19	£25	Robert son of Stephen } Adam son of Robert } 45s. William de Lupton } Adam Lorymer }
Old Hutton (<i>Vetus Hoton</i>)	14	£23. 8s.	Richard de le Beck } Robert Walker } 60s.	
Crosthwaite Green (<i>Crosthayt</i>)	18	£20. 5s.	Thomas, brother of Henry son of Gilbert 45s.	
Helsington (<i>Helsington</i>)	18	£30	Thomas Ward 75s.	
m. 18	Levens (<i>Leuenes</i>)	12	£13. 1s. 1d.	Thomas de Levenes 45s.
	Stainton (<i>Staynton</i>)	11	£20	Robert le Walker } Adam de le Cragg' } 60s.
	Crook (<i>Crok' in Kendale</i>)	8	£10	Nicholas de Birkeheued } Adam Perde } 30s. John son of Adam }
	Preston Richard (<i>Preston Richard</i>)	12	£18	Richard de Preston 60s.
	Grayrigg (<i>Grarig'</i>)	10	£15	Thomas de Patton 45s.
	Lambrigg (<i>Lamberig'</i>)	6	£7. 10s.	Nicholas de Louthier } John son of Nicholas } 30s. William Scharp }
	? and Hugill (<i>Respeton' et Hogayl</i>)	8	£12. 14s.	Adam son of Broun } Adam de Birkeheued } 30s. William son of Roger }
	<i>Staueley Gamel</i>	11	£12. 2s. 6d.	John son of Alexander } John Faber } 30s. Alexander son of John }
	New Hutton (<i>Nouus Hoton</i>)	16	£34. 6s. 10d.	Hugh de le Haye } William Dodding } 60s. Michael de Haya } Robert son of Hugh }
	m. 19	Kentmire (<i>Kentmer'</i>)	15	£35. 10s. 1d.
Lupton (<i>Lupton</i>)		10	£15	William son of Gille 45s.

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	Name of township.	Number of taxpayers.	Total assessment.	Name of householders with highest assessment.	
m. 19	Whinfell	14	£30	Nicholas son of Roger	67s. 6d.
<i>contd.</i>	(<i>Qwynfel</i>)				
	Holme	12	£18	Simon son of Roger	60s.
	(<i>Holm</i>)				
	Patton	5	£7. 10s.	William son of Alice	60s.
	(<i>Patton</i>)				
	Killington	11	£33. 18s. 1½d.	Sir Thomas de Pikinging	£6
	(<i>Killington</i>)				
	Barbon	9	£26. 11s. 3½d.	Gilbert de Baynbrig	£6. 2s. 6d.
	(<i>Bereburne</i>)				
	Casterton	9	£20. 10s.	Gilbert son of Martin	} 60s.
	(<i>Casterton</i>)			John de Porta	
	Firbank	5	£7. 10s.	John Finianson	45s.
	(<i>Frebank'</i>)				
m. 20	Mansergh	14	£20. 4s. 3½d.	William de Maneserg	} 45s.
	(<i>Maneserg'</i>)			Nicholas son of Denny	
				Henry de le Ryg'	
	Kirkby Lonsdale	15	£30	Thomas Warde	} 60s.
	(<i>Kirkeby Lonisdale</i>)			Ralph de le How	
				William son of John	
	<i>Scaethuayi Rig'</i>	9	£13. 10s.	Michael de le How	} 60s.
	Middleton	19	£37. 10s.	William de Almel	
	(<i>Midelton</i>)		rubbed	John son of Gilbert	} 60s.
				William de Midelton	
				Thomas Bylon	