The Hearth Tax

A census for the 17th century?

20 November 2009
Hearth Tax

1662: Charles’s II’s government is short of money.

Sir William Petty, financial guru, dismisses the idea of another poll tax, as heads or polls can move around and evade it.

He advocates a new property tax.
Hearth Tax

a Property Tax

on hearths, fireplaces and stoves

1662-1689

Charge: one shilling for each hearth, payable at Lady Day (25 March) and Michaelmas (29 September)

Levied on occupiers (or owners if house empty)
Hearth Tax

Exemptions specified in 1662 Act

Householders who, through their poverty, were already exempt from paying the local rates to church and poor

Or

Property with a rateable value of 20s a year or less (unless the occupant owned lands or tenements worth over 20s a year or land, tenements and goods of the value of at least £10)

Or

Charitable institutions and industrial hearths (but disputes over whether smiths’ forges and bakers’ ovens were exempt: government said they weren’t)
Hearth Tax

Which records are the most useful?

Of the various Hearth Tax records (including declared accounts, tallies of receipts and auditors’ miscellanea) the following include lists of names:

Assessments and returns
Exemption certificates
Schedules of arrears of payment

The latter three are all in the series E 179
Hearth Tax

What do the Assessments contain?

Lists were made for each county, divided into administrative areas (boroughs, hundreds, wapentakes, then parishes or townships).

They show, under each place, the names of taxpayers (householders) and numbers of hearths.

Initially drawn up by parish constables, who had expert local knowledge.

After 1663 the lists also included names and hearths of exempt householders.
Hearth Tax

Value of the records
The lists of names are invaluable for family, local and demographic historians
Number of hearths gives a rough guide to social and economic standing
Can be used to estimate population, and reflects the importance of places and districts
When indexed the records provide a serviceable directory to a county or smaller area
Nearest we have to a census for the 1670s
Hearth Tax

History of its collection: various experiments tried because yields disappointedly low to begin with

Sheriffs 1662-1664
Receivers 1664-1665
Subfarmers acting as receivers 1666
Farmers 1666-1669
Receivers 1669-1674
Farmers 1674-1684
Commissioners 1684-1689
Hearth Tax

Assessments and returns survive in TNA for two periods:

Michaelmas 1662 to Lady Day 1666
Michaelmas 1669 to Lady Day 1674

when the returns had to be audited by Exchequer auditors, having been administered by government officials rather than private farmers or commissioners.
Hearth Tax
Assessments and returns (E179) contd

The lists were presented to the next Quarter Sessions for inspection.

Two copies of the assessments for the whole county were made at Quarter Sessions:

- One for the sheriff or receiver who would collect the tax (these may now survive in county record offices, and be better than TNA’s copy).
- A parchment duplicate roll sent to the Exchequer and now in TNA series E179.
<table>
<thead>
<tr>
<th>Name</th>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Robert Barry</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Samuel Langford</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Thomas Barry</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Edward Redman</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Thomas Lewis</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>William Lloyd</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Mary Lewis</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>John Lewis</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>
Damaging moves of the Hearth Tax records

• 1800: stored in chests in rooms at Palace of Westminster. Completely unsorted.

• 1822: rooms demolished to make way for new Law Courts. Records moved to a ‘slight and wooden’ and ‘dark, damp and almost pestilential’ shed inside Westminster Hall. Carried to it loose, or in sacks, by labourers completely without supervision. ‘Large quantities of parchment were purloined by the labourers employed and sold to glue manufacturers’. Parchment, when boiled up, made good glue.
Work: 1820s - style
Damaging moves of the Hearth Tax records

- 1831: Westminster Hall had to be fitted up to accommodate more courts. Records were moved to the Great Stables of the old Royal Mews at Charing Cross. There, 4,000 cu ft of them were thrown for ‘storage’ into two enormous bins. There they became damp, some became coagulated beyond repair, and some became stuck to the walls of the bins.

- 1833: Exchequer was abolished, and the Record Commissioners fortunately gained custody of the records.
Salvation of the Hearth Tax records

•1835: Stables had to be demolished to allow National Gallery to be completed. Records were moved to Carlton Ride, the former stables of Carlton House in Pall Mall. A dog searched the bins for living rats and their nests. Seven mummified rats and a dead cat were found amongst the records. It took 3 labourers 3 weeks to transfer the records from the bins into sacks, sustained by ‘strong stimulants’ to overcome the ‘putrid filth, stench, dirt and decomposition’. 500 sacks of records were filled, and 24 bushels of dust and dirt were discarded.
Salvation of the Hearth Tax records

• 1837: The process of identifying and sorting the records began, under the care of the Record Commissioners.

• 1838: Public Records Act, ‘for keeping safely the public records’, became law.

• 1851: Building of the Public Record Office, Chancery Lane, began.

• 1858: The tax records were moved into the new office.
Hearth Tax

Has your county return been published?
Before 2000, 17 counties had published returns. British Record Society are publishing a return for any county not already covered.
So far: Cambridgeshire (2000), Kent, Norfolk (some exemption certificates only), Durham, West Yorkshire, Westmorland (2009).
Kent houses with 10 or more hearths
Hearth Tax

Exemptions
Householders already exempt from paying the local taxes to church and poor

Or

Property with a rateable value of 20s a year or less (unless the occupant owned lands or tenements worth over 20s a year or land, tenements and goods of the value of at least £10)

Or

Industrial hearths, private ovens, and charitable institutions
Hearth Tax

How were the exempt recorded?
From Michaelmas 1663, exempt householders had to be included on the returns as well as chargeable householders.

Exemption certificates, on parchment or paper, survive randomly for the 1660s; some for individual persons, some for townships.

To streamline and standardise the process, pre-printed certificate forms were introduced in 1670.
Hearth Tax exemption certificate for Runham, Norfolk, 1 March 1672
24 names

E179/335/853
Hearth Tax

The pre-printed exemption certificates

Good rate of survival.

The forms were filled out by or for the minister of the parish, and signed by him and the churchwardens and overseers, and then signed in a batch by two local justices of the peace.

If printed forms had run out, their preamble was copied out in manuscript.

These forms exist in TNA for the period 1670-1674. The names they contain were copied into the Hearth Tax returns as ‘Persons discharged’ or ‘Not chargeable’. 
Hearth Tax

Who were recorded on the exemption certificates?
People who fell below the criteria specified in the 1662 Act.

How poor were they? The threshold was fairly generous. Anyone with more than 2 hearths had to pay. Some people drifted in and out of such ‘poverty’, and appear in some returns as chargeable, and in some as exempt.
Hearth Tax

Is every poor householder recorded on the exemption certificates?

We’d like to think that everyone is included, making ‘chargeable’ and ‘exempt’ a complete census of heads of households in a place.

But some people were desperately, grindingly poor, and ‘took collection’, ie received parish relief. Some ministers considered them too poor even to be considered for listing. So parish poor relief records should also be consulted to check on completeness.
Hearth Tax

What exemption certificates survive?
The certificates have been long neglected: unnoticed, unsorted, uncatalogued, and unpreserved. Their survival rate is generally good, but many are fragile and unfit for production (eg Staffordshire). TNA has embarked on a programme of cataloguing and preserving them, supported by the British Record Society’s publication programme.
Hearth Tax

Exemption Certificates Projects

TNA is dealing with the exemption certificates county by county. Those which have been sorted, catalogued, conserved and released are:

Norfolk, Suffolk, Essex, City of London, City of Westminster & Middlesex, and Buckinghamshire.

Counties to be released in 2010 are:

Warwickshire, Hertfordshire and Bedfordshire.

Future counties are to be decided.
Hearth Tax

- Coverage of exemption certificates projects
Hearth Tax

The

End