

## PREFACE

by Catherine Ferguson

This is the eighth volume in the British Record Society Hearth Tax Series, produced in association with the British Academy Hearth Tax Project administered from the Centre for Hearth Tax Research at Roehampton University.

The Hearth Tax Project was established in 1995 at the then Roehampton Institute by Professor Margaret Spufford and adopted as a British Academy Research Project in 2004. From the beginning the British Record Society has published the completed volumes, sometimes in collaboration with local history societies. The initial stated aim of the Project was to transcribe and publish a return for every county where there was not one in print, complete with historical and vernacular architectural analyses and data and maps derived from it. Since then, however, the Hearth Tax Project, encouraged by the British Academy, has extended its scope to provide a more complete picture, by publishing additional material as in the County Durham volume (2006) and also in the Westmorland and Warwickshire volumes.<sup>1</sup> In the edition for London and Middlesex (due 2013), the gaps in the 1666 return will be filled with extracts from that of 1663. In this volume on Essex, the relatively complete transcript of 1670 is published and the data related to exemption certificates and probate inventories thereby adding to the understanding of the distribution of wealth, the development of vernacular architecture and other related aspects.

The document is housed in the Essex Record Office and, like other county duplicates for this collection, the data covers the three collections Michaelmas 1669 to Michaelmas 1670 collected simultaneously due to a hiatus in the administration.<sup>2</sup> In the Essex Record Office catalogue the document is dated as 2 May 1671, the date of enrolment at the Quarter Sessions, but Meekings, Burley and Gibson all refer to it as the Michaelmas 1670 return.<sup>3</sup> The advantage of dating according to collection means that lists for the same collection from different counties can be compared.

Each of the hearth tax volumes stands on its own as a study of the later seventeenth-century social and economic history of the county in question, but at the

<sup>1</sup> A. Green, E. Parkinson and M. Spufford, ed., *County Durham hearth tax assessment Lady Day 1666* (British Record Society, 119 (Hearth Tax Series, 4), 2006); C. Phillips, C. Ferguson, and A. Wareham, ed., *Westmorland hearth tax Michaelmas 1670 and surveys 1674–5*, (British Record Society, 124 (Hearth Tax Series, 6), 2008); T. Arkell with N. Alcock, ed., *Warwickshire hearth tax returns: Michaelmas 1670 with Coventry Lady Day 1666* (Dugdale Society, 43 and British Record Society, 126 (Hearth Tax Series, 7), 2010). Other volumes include Cambridgeshire (2000), Kent (2000), West Riding of Yorkshire (2007) and Norfolk exemption certificates (2001).

<sup>2</sup> ERO Q/RTh 5; see below Appendix II on Essex surviving hearth tax documents for further discussion of dating.

<sup>3</sup> J. Gibson, *The hearth tax and other later Stuart tax lists and the association oath rolls* (2nd edn; Birmingham, 1996) p. 27; K. H. Burley, 'The economic development of Essex in the later seventeenth and early eighteenth centuries' (University of London Ph.D. thesis, 1957); *VCH Essex*, vol. 4, p. 303.

same time it also forms a vital piece in the jigsaw of the overarching aim of the Hearth Tax Project which is to provide a national survey of households and population and their relationship with complex issues of wealth and social status. With the progress of the Project's county studies, greater insights continue to emerge, not just into issues such as these, but also into the administration of the hearth tax itself. Today we are well used to centrally administered taxation, with its regulations for implementation and exemption closely drafted and enforced. This had still not been achieved in seventeenth-century England. A hearth tax return like this one for Essex may appear outwardly uniform, especially where copied by one clerk, but that masks the fact that it is actually a composite of many collectors' returns; some were conscientious, some not, some compiled new lists, others copied old ones and the muddled regulations for exemption may have been interpreted in differing ways. The entries for Great Dunmow on pages 380–2 provide one illustration of this internal disparity; they were compiled by an unusually precise local collector and placed largely in alphabetical order, presenting a unique sequence in the document. The modern publishing of hearth tax documents and statistics as if they all said the same thing, may reinforce the false notion of uniformity *within* a single document and between those of different dates (and, most certainly across counties). We are very fortunate to have Dr Elizabeth Parkinson's section to remind us to beware of this trap and for her invaluable guidance on the administration of the hearth tax in this county, as in all of our volumes to date.

Parkinson refers in her discussion to the problem experienced by the officials in imposing the exemption conditions, but the muddled exemption law also allowed evasion. On page 164 in Halstead parish Stephen Boosey (2 hearths) and Richard Bragg (1) were listed as liable for the tax, although George Ostler (2) and William Hollibread (2) were discharged. Yet the minister and overseers of the poor for Halstead certified at the March 1669 Assizes that Boosey had three hearths and a house worth £3 a year, Bragg had two hearths and a house worth £3 a year, Ostler had two hearths and a house worth £7 a year and Hollibread had five hearths and a house worth £20 a year, all of them above the limit for non-liability.<sup>4</sup> Successive administrations did manage to reduce the number of non-liable hearths by imposing the exemption conditions more strictly, thereby increasing the yield of the tax.

In some lists the entries are listed topographically within each place but evidence of this has yet to be identified in Essex.<sup>5</sup> Readers must therefore be careful of the grouping

<sup>4</sup> ERO ASS 35/110/2/7 Assizes Chelmsford 23 March 1669, presentment of Edmund Godwin minister of 'South' Halstead. Nath. Harding (1), recorded as Nich. Edding, may be another case, with two hearths and a house worth £3 6s 8d a year. In similar circumstances three individuals in Waltham Holy Cross, Benjamin Shelley (1), Richard Leverton (1) and Abraham Lawson (1) were all discharged by certificate in spite of having more than two hearths and a rental value of over 20 shillings a year, although perhaps for an earlier certificate, these remain significant. ERO ASS 35/110/2/6 Assizes Chelmsford 23 March 1669, presentment of Nathaniel Hatley minister of Waltham Holy Cross.

<sup>5</sup> D. Gerhold, *Putney and Roehampton in 1665: a street directory and guide* (British Academy Hearth Tax Project and Wandsworth Historical Society, London, 2007); R. Leech, 'Bristol: The hearth tax as a decodable street directory', P. S. Barnwell and M. Airs, ed., *Houses and the hearth tax: the later Stuart house and society* (CBA Research Report, 150, 2006).

in Waltham Holy Cross, identified by Parkinson, where there appears to be a section of the community which has taken objection to paying the hearth tax.<sup>6</sup> Twelve heads of household are grouped together, eight of which are reported as having empty houses. The remaining four were clearly posing problems for the collectors and constables: John Robinson (4) ‘shetts upp his doores & noe distress to be taken’, Ralph Hudson (2) and Peacock (6) both kept their ‘doores shut & will not pay’. Roger Boulton (5) felt even more strongly; he ‘keepeth us out of the house & saith he will kill the Constable if he come in his house’. The grouping of these objectors, closed doors and empty houses might indicate that they all lived in one area; on the other hand, they might have been placed together as a group of problem cases, at the end of the Waltham Holy Cross entries, as those from whom no money had been collected. There are arguments for both interpretations. At the same time as this hearth tax collection Peacock can be found enforcing his rights within the liberty of the Forest of Waltham in a document dated 30 September 1670.<sup>7</sup> He is described there as William Peacock, gentleman of London and he used a London attorney to put his case. Peacock (or Pocock) had bought the manor of Sewardstone in Waltham Holy Cross in 1665 and Sewardstone was one of several hamlets which had sought and gained separate rating, for local rates, from Waltham town in 1652.<sup>8</sup> Most of these hearth tax objectors had more than four hearths, so this could be regarded as an attempt on the part of a group of higher-status householders to claim special taxation treatment, perhaps as residents within the liberty of the Forest of Waltham (this, incidentally, did *not* entitle them to exemption) or because there had been a long-running dispute, since at least 1652 and continuing into the eighteenth century, between the hamlets and town of Waltham about local rating. It could be, therefore, that this was a distinct area and community in protest; some making vocal objection, others simply shutting their doors in silent protest and appearing as empty houses. On the other hand, one of the empty houses belonged to Winchparr (or Winspeare) and it was empty, not because he objected to any tax, but because he had been convicted of sodomy at the Assizes in 1668.<sup>9</sup> Perhaps, then, this was not an obstreperous community, but rather a list of problem non-payers from throughout the parish omitted from previous lists but now placed together at the end of the relevant parish section.

Professor Henry French describes the local tensions which might have been prevailing when the document printed in this volume was compiled, and he particularly singles out the parish of Leigh. The entry on p. 497 which reads ‘Mottley vid[ua] s[im]ile’ belies the trepidation with which the officials may have approached that community in general and the knife-wielding Widow Mottley in particular.<sup>10</sup> But was her house really empty as recorded here? Who could blame the collectors if, when

<sup>6</sup> See below p. 15.

<sup>7</sup> ERO D/DQ 41/392 Copy of abstract of claims of liberties, 30 Sept 1670.

<sup>8</sup> *VCH Essex*, vol. 5, pp.162, 169.

<sup>9</sup> ERO ASS 35/110/4/5 Assizes held at Brentwood 2 August 1669, indictment of Thomas Winspeare of Waltham Holy Cross. No sentence is recorded but it was usually death by hanging.

<sup>10</sup> See below pp. 52–3. ERO Q/SR 421/59 Quarter Sessions Rolls Michaelmas 1669, recognizance of Elizabeth Mottley, widow.

faced with such opposition, they, or their successors, took easy options? Less money might be preferable to none, and none preferable to a stab with a knife.

The county approach taken by the Hearth Tax Project might give the illusion that the administrative boundary also acted as an economic or social boundary. But these factors, like the terrain and topography, could extend over a wider area. Even within a county there was, of course, no uniformity. We are most fortunate in having Professor French turn his considerable skills in analysis to the subject of Essex. He highlights the variety of economic experiences within the county, identifying distinct regions in Essex, including the area now considered to be part of greater London, where the growth of the suburbs had already begun by the later Stuart period. Professor French draws attention to this development in the hundreds nearest the capital where wealthy London tradesmen and merchants were building second homes which reflected their increasing affluence. In this respect that part of Essex bears an interesting comparison with some areas of Kent which were also feeling the impact of the expansion of London south of the Thames, particularly Blackheath, which had over twelve per cent of households with between five and nine hearths and between three and eight per cent with more than ten hearths and the highest number of titled heads of household in the county.<sup>11</sup> But compared with what we see in southern Essex that looks like a relatively small impact. Of all our volumes published to date, Essex stands out as the wealthiest county so far; if, of course, wealth is being measured in terms of hearths. Our volume on London and Middlesex around the time of the Great Fire is well underway and we hope to publish it in 2013. It will be interesting to see how those hundreds and parishes of Middlesex adjoining Essex bear comparison with this county.

However, as Professor French explains, prosperity was not uniformly experienced in 1670s Essex. He draws attention to the contrasting proportions of exemption between the lower rates in the southern half of Essex and the higher rates in the north. Yet Pat Ryan, bringing her considerable knowledge of Essex housing to this volume, has found across the county no discernible differences in the materials, construction methods or plan forms of the houses. As the Hearth Tax Project grows, so does the opportunity for comparing and contrasting data from adjacent counties: in this case, Essex and Cambridgeshire. Eight Essex parishes in Uttlesford and Freshwell hundreds share a boundary with ten parishes in Cambridgeshire and it is interesting to compare how they appear in their respective hearth tax returns. The average percentages of hearths (using the 1664 and 1674 Cambridgeshire returns) for those parishes in their respective counties as shown in Table 1 reveals a very different picture for the two counties, with the Essex parishes having a far greater proportion of one-hearth households and higher levels of exemption than their immediate neighbours in Cambridgeshire and fewer 3+ households, although in both areas there were the same, small proportion of households with ten or more hearths.

<sup>11</sup> D. Harrington and S. Pearson, ed., *Kent Hearth Tax Assessment Lady Day 1664* (British Record Society, 116 (Hearth Tax Series, 2), 2000), pp. xl, xxxviii, xxxvi.

**Table 1** *Comparison of average percentages of hearths and exempt in selected parishes in north-west Essex and south Cambridgeshire.<sup>12</sup>*

	% 1 <i>hearth</i>	% 2 <i>hearths</i>	% 3 & 4 <i>hearths</i>	% 5–9 <i>hearths</i>	% 10+ <i>hearths</i>	% 3+ <i>hearths</i>	% <i>exempt</i>
Cambs 1664	26	25	23	9	1	32	11
Cambs 1674	38	26	23	10	1	34	20
Essex 1670	60	17	16	6	1	23	34

There is plenty of scope for exploration of these figures as they pose more questions than answers: can a county boundary really form an economic demarcation as this appears to do, or is the data from different years of hearth tax collections contributing to the apparent contrast, or perhaps even the county administration of the tax could be different? Or are factors like terrain and wage-earning opportunities more relevant? As the Hearth Tax Project progresses there will soon be more opportunity to examine the experiences at the junction of other counties: our volumes on Northamptonshire, Norfolk and the North Riding of Yorkshire are progressing well.

Hearth tax lists of names and numbers, at the same time revealing yet deceptive, tease, tax and tantalise historians. We are fortunate indeed and most grateful to have had a fine team working together on this volume.

Catherine Ferguson, General Editor (Hearth Tax Series)  
British Record Society  
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<sup>12</sup> Essex parishes: Heydon, Crishall, Elmdon, Littlebury, Great Chishill, Great Chesterford, Hadstock and Ashdon. Cambridge parishes: Fowlmere, Duxford, Ickleton, Hinxton, Great and Little Abington, Hildesham, Linton, Bartlow and Castle Camps. Cambridgeshire data from N. Evans and S. Rose, ed., *Cambridgeshire Hearth Tax Returns Michaelmas 1664* (British Record Society, 115 (Hearth Tax Series, 1), 2000).