The Rutland Hearth Tax
1665

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Rutland Hearth Tax
1665

Introduced and Edited
by
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Rutland Record Society 1991
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Introduction

The Hearth Taxes
The reign of Charles II began with a huge legacy of debt inherited from the Commonwealth period. In an attempt to increase revenue, Parliament introduced several fiscal measures, one of which, in 1662, was a tax on hearths. None of the measures which were implemented were wholly successful, including the Hearth Tax, and financial problems persisted throughout the whole of Charles’ lifetime.

A tax on hearths appears to have been chosen on the grounds that hearths, being immovable, would render the tax a very difficult one to evade. The Hearth Tax Bill became law on 19th May 1662. It consisted of an annual levy of two shillings on every hearth in every household in England and Wales, payable in two equal portions at Lady Day (25th March) and Michaelmas (29th September). The original Act did not make any provision for exemptions, neither did it distinguish between the liability of owners and occupiers. However there were amendments to the bill which remedied this. These stated that the tax was to be levied on the occupiers of property, rather than the owners, and provided for certain categories of exemption to the tax; these exemptions were (in the words of the Act):

1. ‘No person who by reason of his poverty, or the smallness of his estate is exempt from the usual taxes, payments and contributions toward the church and poor, shall be charged or chargeable with any of the duties by this act imposed’.

2. Occupiers of houses where ‘the house wherein any person doth inhabit is not of greater value than of twenty shillings per annum upon the full improved rent; and that neither the person so inhabiting, nor any other person using the same messuage, hath, useth or occupieth any lands or tenements of their own or others, of the yearly value of twenty shillings per annum, nor hath any lands or tenements goods or chattels worth £10 in their own possession or in the possession of any other in trust for them’.

3. The third exemption clause stated that there was to be no charge on ‘any blowing-house, and stamp, furnace or kiln, or any private oven within any of the houses hereby charged, nor any hearth or stove within the site of any hospital or alms house for the relief of poor people, whose endowment and revenue doth not exceed in true value the sum of one hundred pounds by the year.’

Households in the second category (occupiers of houses worth 20 shillings or less per annum) were obliged to obtain a certificate of exemption. This certificate had to be signed by the incumbent/parish priest, and also either a churchwarden or overseer of the poor of their parish, and then be certified by two justices of the peace. The wording of the amendments seems to have created some confusion among the tax-collectors as to who was liable and who was exempt, especially the liability of smiths’ forges, bakers’ ovens, and empty houses.

The collection of the tax was not always consistent and the evidence shows that practices differed from county to county. The intention of the 1662 Act was that the collection of the tax was to be carried out by existing local government officials. Petty constables were responsible for drawing up lists of householders and the number of hearths each had in their house; this was based on information given to them by the householders themselves. These listings, known as assessments, were then presented by the petty constables at the next Quarter Sessions court. The assessments were enrolled by the clerk of the peace and a duplicate copy was sent to the Exchequer. The revenue was collected by the petty constables within six days of Michaelmas or Lady Day and delivered to the high constables (along with a list of defaulters), who in turn had to deliver it, within ten days, to the high sheriff of the county, who in his turn had to transmit it to the Exchequer within thirty days.

This method of collecting the tax proved to be so cumbersome and inefficient that in the first year the revenue was only £100,000, almost two-thirds short of the £300,000 which Parliament had estimated that it would yield. This led to the Revising Act of 1663, which had as its premise the belief that the shortfall in revenue was due to inaccurate assessments, rather than to inefficient collection. The new Act gave the petty constables power to enter houses to check the numbers of hearths, and ordered that all hearths, whether chargeable or not, were to be recorded. This resulted in the tax being even more unpopular but did not lead to any increase in revenue. In 1664 yet another new system of collection was introduced.

Under this third attempt, new officials – county receivers – were appointed to organise the administration and collection of the tax. They appointed sub-taxers, who, assisted by the petty constables, drew up the assessment lists, with the clerks of the peace still being responsible for enrolling the assessments at the Quarter Sessions and sending a copy to the Exchequer. It appears that in the county of Rutland the assessments continued to be made by petty constables, whose names appear at the end of the list for each parish or township. This system was no improvement on the previous ones and in 1666 it was superseded by another new collection procedure.

This time the tax was not administered directly by central and local government officials but was farmed out to three London merchants. Although it was intended that this arrangement would last for seven years it proved to be such a disaster (exacerbated by the fire of London in 1666 in which the Hearth Office was burned down) that after the Lady
Day collection in 1669 the government decided to administer the tax directly again using the same hierarchy of officials as in the years 1664-1666.

The next few years were rather more successful. During the period 1669-74 the revenue from the tax began to rise. In the years 1662-1664 the average annual revenue had been £115,000; in the period of the first farming out of the tax, 1666-1669, it had fallen to an average of £103,228 per annum; but between Michaelmas 1669 and Lady Day 1674, the average annual revenue rose to £145,000. Despite these increases in yield, in 1674 the government again decided to farm out the tax, and over the next ten years the average annual yield of the tax rose to £156,000. In 1684 the government decided to administer the tax themselves through a special commission and this remained the means of collection until the tax was abolished in 1689. All taxation is unpopular but the Hearth Tax was always particularly so, and in 1689 the new monarchs, William and Mary, agreed to its abolition.

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Nearly all the Hearth Tax records that survive date from 1662-1665 and 1669-1674, the years when the tax was collected by the government via the sheriffs and county receivers. Most of the records for the other years are lost, since the farmers of the tax and the special commissioners were not obliged to send detailed returns to the Exchequer.

The surviving records fall into three main categories:

1. Exchequer accounts which show monies received from each county;
2. Duplicates of assessments showing who was liable to pay the tax. These were sent to the Exchequer by the clerks of the peace;
3. The returns, which were also sent to the Exchequer. These were similar to assessments but showed only the householders who had actually paid tax.

In addition to these three main categories, in some counties, schedules of arrears, and bundles of exemption certificates may also survive. These various classes of record do not survive for all counties neither do they survive for every year, and unfortunately for some counties the coverage overall is very poor and sometimes almost non-existent. It is the second category, the Exchequer duplicates of assessment, which can be most profitably used by historians.

Hearth Tax Material Surviving for Rutland

The most important records which survive for the county are:

1. Assessments:
   - Lady Day 1663 (E.179/331) (incomplete)
   - Michaelmas 1664 (E.179/255/9) (complete)
   - Lady Day 1665 (E.179/255/11) (complete)
   - Michaelmas 1665 (E.179/255/10) (complete).

2. Returns:
   - Lady Day 1664 (E.179/341)

3. Exemption certificates.
   - Lady Day 1664 (E179/341).

4. Schedules of arrears.
   - Michaelmas 1662-Lady Day 1664, included with Leicestershire but consisting mainly of constables' names (E.371/2).

The Rutland assessment of Michaelmas 1665 is the one which has been chosen for this publication. It is the most completely legible of the three complete surviving documents; in fact no name has been totally lost because of damage to or the fading of the document and less than half a dozen names are dubious. The manuscript consists of five broad parchment membranes, one membrane for each of the five hundreds, sewn together at the top, and tightly rolled. The information is arranged in four columns with the format being the same for every place:

- Column one gives the number of shillings due from each household;
- Column two gives the names of the householders;
- Column three gives the number of hearths in the house;
- Column four contains the word 'Examinatur', usually abbreviated to 'Ex', or the words 'Not chargeable'.

Not-chargeable households are not recorded separately from chargeable ones, although they do tend to appear towards the bottom of the column for each place. Occasionally other comments appear in this column, notes such as 'one chimney fallen downe', or 'a new hearth made chargeable'. Any changes in chargeability or occupancy are also noted in this column.

This latter point is a clear indication that the assessment is based on the earlier list of Lady Day 1665, the arrangement of which it follows very closely. At the foot of the list of each township or parish the name of the constable who had drawn up the list appears but no totals of shillings or hearths are given.

At the time of the Hearth Taxes there were approximately fifty-eight parishes or chapelries in Rutland, although the exact status of some places is difficult to determine, one extra-parochial area (the Forest of Leighfield, later a parish), and several hamlets and isolated farms. The county comprised five hundreds – Alstoe, East, Martinsley, Oakham Soke, and Wrangdyke. In the seventeenth century the county had its share of aristocrats, baronets and gentry, landed families who controlled the county through the machinery of local government and the administration of their estates. Their substantial houses are easily identified in the Hearth Tax and in a few cases these same houses are still standing. Although very much altered some of the houses of the minor gentry, clergy and more substantial yeoman farmers can also still be identified.

This publication is the first in which any of the Rutland material has appeared in print. It offers a complete transcription of the original document of
Michaelmas 1665 along with a commentary on its accuracy and reliability for historical research. A complete analysis has not been undertaken although some guidelines are offered in the hope that now that the document is available in an accessible form, other researchers will be encouraged to undertake further detailed work.

The Hearth Tax as an Historical Source
The Hearth Tax assessments and returns of the 1660s and 1670s are recognised as one of the most useful documentary sources for the study of the social, economic and demographic history of the period. They can be used to estimate levels of population, poverty and prosperity and as evidence for standards of housing and settlement type. Their potential value cannot be underestimated but they must be treated with caution and with an awareness of their limitations.

The Revenue from the Rutland Hearth Tax
The amount of money yielded by the tax in Rutland was, compared with other counties, relatively small. The figures below are based on information given in Analysis of Hearth Tax Accounts, published by the List and Index Society as Volumes 153 and 163, to which reference should be made for more detailed information than can be presented here.

The charge on the receiver for Rutland (Andrew Noel) at Michaelmas 1665, for one and a half years, was £634 10s, an average of £211 10s for each half-yearly tax during that period (on a presumed total of 4228 hearths). This was similar to the charge (for one year) at Lady Day 1663, which had been £422 16s on 4228 hearths, but rather more than that for Lady Day 1664 (half a year only) which had been £185 11s on 3711 hearths. After the period of the second farm (1666-1669) the yield from the tax at Lady Day 1674, for one year, was £451 8s on 4514 chargeable hearths. In the same account £56 10s was discharged on 565 exempt hearths.

This last figure shows a remarkable decrease in the number of exemptions after 1665. In the 1665 Michaelmas assessment, 1002 households were described as not chargeable, and since nearly all exempt houses had only one hearth, this figure can be compared directly with the 565 exempt hearths on 1674, a drop of nearly 50%. The reasons for this massive decrease require further investigation although presumably at least part of the explanation lies in the tax being implemented with greater rigour.

The actual sums of money received by the Exchequer were lower than the recorded charges, since the expenses of the collectors had to be deducted and arrears inevitably built up and were carried over from year to year. The total charge at Michaelmas 1665 for Rutland was £698 19s as there were arrears of £64 9s on the 1664 Lady Day account, as well as the £634 10s due on the three most recent collections. The arrears at Michaelmas 1665 totalled £46 3s 6d, of which £1 19s was on persons ‘recoverable’, £7 15s on persons ‘desperate’ and £36 9s 6d was on the receiver, Noel, himself.

Population
Hearth Tax assessments can be used in the estimation of population levels in the later 17th century. Although there is not a complete agreement as to exactly what multiplier it is appropriate to use to convert numbers of households into numbers of people, it is generally accepted that a figure between 4:25 and 4:75 will produce an average household size for this period. The figures which result from such a conversion must be treated with caution as it is impossible to know how complete the assessments are. It has been estimated, for instance, that in some counties as many as 40% of households were not recorded in the Hearth Tax. The main reason for these omissions seems to have been the wording of the exemption clauses of the 1662 Act. The exemptions contained different but to some extent overlapping categories of exemption, only one of which required an exemption certificate, and although the petty constables were instructed to list all exempt householders, they quite clearly did not always do so. The Nottinghamshire assessment of 1674, for example, records households which were exempt by certificate but makes no mention of other exempt groups, and in some counties not-chargeable households are simply not recorded at all. It is also possible that people living in remote hamlets and farmsteads may sometimes have been omitted from the assessments. It is clear from all this that a list which might be as much as 40% deficient has to be used with caution.

How complete is the Rutland Assessment?
The Rutland assessment which has been used for this publication appears to be reasonably complete for those households which were liable to pay the Hearth Tax, remembering that some people may have managed to convince the petty constables that they had a hearth or two fewer than was in fact the case. This would have been rather difficult without the connivance of the petty constable and we cannot eliminate the possibility of malpractice. The households which are most problematic are the various exempt groups. Unfortunately, from the internal evidence of the document alone it is not possible to come to any firm conclusion as the lists do not differentiate between the different categories of exempt households. Where a household had become exempt since the previous assessment there is often an explanatory note in the fourth column, ‘now certified not chargeable’. This could be taken to imply that only certified exemptions were recorded and if this was in fact so then we have no record of non-certified exemptions. There are only two instances.
in the whole of the document where a comment is made that the householder has become 'poor' or is a 'pauper' and it is distinctly possible that the petty constables simply omitted households which they knew could not pay the tax. If this was the case then the 'not chargeable' households might well represent the better off poor with another layer below them in the social scale going unrecorded. This we cannot detect from the Hearth Tax, but in any case the social reality of poverty is varied and subtle and unlikely to be revealed accurately by an analysis of one document by itself.

As to the possible omission of hamlets and farmsteads, we can be reasonably confident that in the Rutland assessment all of the hamlets seem to have been included, either separately, or with the parish or township in which they lay. The only hamlets not mentioned by name were Tolethorpe (a chapelry of Little Casterton) and Geeston (a hamlet in Ketton parish). Presumably these settlements were recorded with their mother parishes; certainly Christopher Browne, the owner of Tolethorpe Hall, appears at the head of the entry for Little Casterton. Many farmsteads and isolated houses were recorded, for example 'Horne Mill', 'Killthorpe Farm', Martinsthorpe House, the 'Lamley Lodges', and the houses in Gunthorpe Grounds and Flitteris Grounds.

The Compton Census

Although it is not possible to verify the completeness of the Hearth Tax from internal evidence its reliability as a source for population figures can be tested against the Compton Census of 1676. The Compton Census was a religious census, made by incumbents, of communicants, dissenters and papists in every parish, which was organised, although not instigated, by Henry Compton, Bishop of London. The Hearth Tax lists numbers of households whilst the Compton Census gives numbers of communicants and dissenters, so both lists have to be adjusted to compare population totals. As already noted, a multiplier of between four and five is normally used to convert Hearth Tax households into actual population figures, but the problem with the Compton Census is that of deciding what proportion of the population was under the age of communion and not therefore listed, although the general agreement is that it was at least one third, possibly more. When both the Hearth Tax and the Compton Census figures are adjusted to produce population totals they can then be compared, but since both are based on hypothetical multipliers, and on returns which may or may not be accurate, the results of such a comparison can be difficult to interpret, to say the least.

The problems of using the Compton Census have been discussed by Dr. Anne Whitehead in her recent critical edition of the census and the discussion of the Rutland returns which follows is based on the figures given in that publication. The returns for the deanery of Rutland are particularly difficult to use, as indeed are all the returns for the diocese of Peterborough, of which Rutland formed a part. This is because John Palmer, Archdeacon of Northampton, the man responsible for collating them, decided to adjust them to account for children below the age of communion before sending them to the Bishop of London. Palmer kept a copy of his returns and this has survived along with his notes explaining exactly how he altered the returns.

His method was as follows. If he knew for certain that an incumbent had not included children, he added 50% to the totals of both conformists and non-conformists. Alternatively, where an incumbent gave the total number of households in the parish, but did not note whether or not the total included children, he tested the latter by dividing it by the number of households. If the resulting average household size came to less than four he assumed that children had not been included and added 50% to the return. For a few places he seems simply to have multiplied the number of households given by four. If he did not know whether or not a return included children, and he had not been given the number of families, he let the figure stand.

Seventeen Rutland incumbents gave the number of families in their parish. These Palmer noted, and this group can be compared directly with the numbers of households in the Hearth Tax. Table I lists the results and these show some striking similarities, despite the eleven years which divide the two listings. Lyndon, Normanton and Whitwell had the same number of households and a further nine settlements varied by six or less. This, together with the fact that five parishes recorded fewer households in 1676 than in 1665, would seem to indicate that the Hearth Tax assessment is not seriously affected by under-recording. Four places show more marked discrepancies. Tinwell had twenty-seven households in 1665, and thirty-six in 1676, but the most likely reason for this is that the 1676 figure included the hamlet of Ingthorpe, which had exactly nine households in 1665. The difference of ten households at Seaton is more difficult to account for. The 1676 figure of ninety probably includes Thorpe, but if the Hearth Tax figures for Seaton and Thorpe are added together they make a total of 105, which results in an even greater discrepancy. The totals for Wing and Barrowden both varied by nine and there is no obvious explanation for this; since the totals in both cases are lower in 1676, however, the Hearth Tax figures for these places are unlikely to be under-recordings.

The figures which compare least well are those for Oakham, with Palmer's figure of 350 households clearly being incompatible with that of 242 recorded in the Hearth Tax. It is possible that Palmer's figure included the chapelry of Egleton and the hamlet of Barleythorpe, whose combined total of households in the Hearth Tax was 61, but even if this was the case there is still a discrepancy of at least fifty households. If we take the 1676 figure as
being approximately correct the discrepancy has to be due either to a massive (and unexplained) growth in the town's population in the few years that divide the listings, or to a serious under-recording in the Hearth Tax, probably of non-certificated exempt households. It is more likely to be the latter but only comparative work using additional documents will confirm this.

On the basis of these comparisons, the seventeen places listed in Table I compare well, with the exception of Oakham, but when totals of population are calculated from the two listings, and compared, the results are less satisfactory.

Table I
Households and families in 1665 and 1676

<table>
<thead>
<tr>
<th>Place</th>
<th>Households in 1665</th>
<th>Families in 1676</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barrowden</td>
<td>79</td>
<td>70</td>
</tr>
<tr>
<td>Braunston</td>
<td>67</td>
<td>73</td>
</tr>
<tr>
<td>Brooke</td>
<td>23</td>
<td>25</td>
</tr>
<tr>
<td>Burley</td>
<td>31</td>
<td>32</td>
</tr>
<tr>
<td>Edith Weston</td>
<td>54</td>
<td>52</td>
</tr>
<tr>
<td>Exton</td>
<td>76</td>
<td>74</td>
</tr>
<tr>
<td>Langham</td>
<td>114</td>
<td>108</td>
</tr>
<tr>
<td>Lyndon</td>
<td>22</td>
<td>22</td>
</tr>
<tr>
<td>Little Casterton</td>
<td>17</td>
<td>18</td>
</tr>
<tr>
<td>Normanton</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>North Luffenham</td>
<td>65</td>
<td>70</td>
</tr>
<tr>
<td>Oakham</td>
<td>242</td>
<td>350</td>
</tr>
<tr>
<td>Seaton</td>
<td>80</td>
<td>90</td>
</tr>
<tr>
<td>Tickencote</td>
<td>20</td>
<td>21</td>
</tr>
<tr>
<td>Tinwell</td>
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<td>36</td>
</tr>
<tr>
<td>Whitwell</td>
<td>20</td>
<td>20</td>
</tr>
<tr>
<td>Wing</td>
<td>54</td>
<td>45</td>
</tr>
</tbody>
</table>

Table II shows the number of households in each parish or township recorded in the Hearth Tax (excluding the twenty-seven houses listed as empty), and the total for the county. These figures have been multiplied by 4.25 and 4.75 respectively to produce putative lower and upper population figures. The total number of households in the county listed in the Hearth Tax was 2,901, which converts to minimum and maximum population figures of 12,329 and 13,780.

Palmer records a total of 9,889 conformists, non-conformists and papists, a figure which does not include the ecclesiastical peculiars of Ketton, Tixover, Lyddington, Caldecott and Empingham, none of which made any returns. If Palmer's figure of 9,889 is inflated by 50% to include children (assuming for the moment that none of the returns were adjusted by Palmer) the resulting total is 14,834. If allowance is then made for the omitted peculiars (which in the Hearth Tax had a combined total of 377 households, suggesting a population of between 1,602 and 1,791), the population figure for the county, calculated from the 1676 Compton Census, is in the region of 16,500, a figure significantly higher than the putative Hearth Tax figure.

This figure is extremely suspect however, especially since the population for the county recorded in the census of 1801 was only 16,356. This would suggest that many of the Rutland returns were adjusted by Palmer and that the Compton Census figures of 1676 cannot be relied upon.11 This alone is not conclusive evidence that the Hearth Tax lists are complete since they are bound to contain a number of omissions, but the figures in Table I do indicate that in some settlements at least households were recorded accurately, and that the omission figure of 40% found in some other counties is unlikely to have been the case for the 1665 Hearth Tax for Rutland.

Prosperity and Poverty

Although Hearth Tax assessments have been used to estimate levels of poverty and prosperity in communities the reliability of such analyses has been questioned.12 It is certainly unsafe to assume that the number of hearths recorded in the tax can be directly related to the householder's economic position, although it is reasonable to assume that, broadly speaking, there was some correlation between the two.

Estimations of poverty using Hearth Tax assessments are usually based on the numbers of exempt households, but there are several reasons why these may not be reliable figures. The possible omission of non-certificated exempt households has already been noted, and kilns, furnaces, and blowing houses might also account for some exemptions, although in such a predominantly agricultural county as Rutland it is unlikely that there were many 'industrial hearths'. There is also the possibility that landlords may, in some instances, have paid their tenant's tax for them, despite instructions in the 1662 Act not to do so. If this was the case then some poorer tenants will have been removed from the ranks of the exempt.13 There are some indications in Rutland that a few landlords paid their tenants' tax. In the Oakham list Mr Willcocks appears in the householder column, but in the fourth column the words 'Ann Basse tenant' appear, which could imply that he was paying her tax. At Uppingham several names appear twice with different numbers of hearths or chargeable status each time, which also seems to point to the possibility that these are landlords who were paying tax on properties occupied by other people. In a number of instances there is a note in the fourth column that the number of hearths a person was liable for related to more than one house, and there are instances of individuals owning property in more than one place.

As far as kilns and furnaces were concerned, there is a solitary statement that one of a householder's five hearths has been 'made a furnace'.14 It seems reasonable to assume that most settlements,
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h/hds = households  
ex = exempt households  
ex % h/hds = percentage of households exempt
other than the very smallest, would have contained a blacksmith, yet none are listed as such in the Hearth Tax Returns. Along with households containing a baker's oven, they are almost certainly subsumed in the lists of their respective settlements.

The numbers of exempt households in each parish or township and the percentage they represent are listed in Table II. All settlements in the county had some exempt households but the numbers vary markedly. In Belton, 58% of households were exempt whilst in Ridlington the figure was only 14%. In Oakham, which contained two manors, there was a noticeable difference between the two. In the manor of Lordshold 39.8% of households were exempt, whilst in the manor of Deanshold (held by the Dean & Chapter of Westminster) the figure was 64.5%. Clearly Deanshold, which contained a larger number of small, inferior, and probably densely populated properties was considerably more impoverished than Lordshold, though of course the figure of 39.8% is itself very high.

Why were there such variations in the percentages of exemptions between villages? The landholding patterns and the resulting settlement types might hold the answer. In very general terms, rural settlements which were 'open', that is where there was a multiplicity of landowners and where settlement was not easily controlled, had a larger number of poor households than in the 'closed' settlements, that is, where most of the land was held by only one or two landowners, who were able to control the settlement of poorer, migrant families in the village. Exton is an example of this type of 'closed' settlement.

In the county as a whole 34.5% of households were exempt from payment of the Hearth Tax. This can be compared with 31% in Leicestershire in 1670, or 38% exempt in Essex in 1671. Although exemption figures may not be a very precise guide to poverty they do at least offer a minimum indication as to what proportion of households were deemed too poor, by the criteria of the 1662 Act, to pay the Hearth Tax.

Using the Hearth Tax to investigate levels of prosperity is no less complicated than the investigation of poverty, although if it is used in conjunction with other records, such as probate inventories, which give a person's occupation and some indication of their wealth, it can be a valuable additional source. Table III below shows the number and percentage of householder paying tax on one, two, three or more hearths. The majority of people, 66.5%, had only one hearth. At the other end of the social scale there were some very wealthy families, the aristocracy and gentry in their great houses, including major landowners such as Henry Noel at North Luffenham with his 38 hearths, the highest assessment in the county.

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<th>Hearths</th>
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<td>Total</td>
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**Conclusion**

Given all their deficiencies the Hearth Tax records still rank amongst the most useful and versatile of seventeenth century documentary sources. The purpose of this discussion has been to alert users of the Hearth Tax to its inherent difficulties but not to leave the impression that it is of only marginal use. No one Hearth Tax used on its own is likely to be an absolutely complete listing for more than just a few settlements. Any serious student of the tax needs to consult and compare all other surviving Hearth Tax lists and compare them with other contemporary documents. However, given all the caveats mentioned in this commentary, the Rutland Hearth Tax assessment of Michaelmas 1665 appears to be a more complete listing than would seem to be the case for many other counties. This is a great bonus for Rutland. All documentary sources have their own particular strengths and weaknesses and all of them need to be used in conjunction with other documents. It is hoped that the publication of this important document will make it easier for local and family historians to reconstruct the past of their own family or community.

**The Transcription**

The initial transcript was made from microfilm in the Leicestershire Record Office. The original, which is in the Public Record Office, Chancery Lane, was then consulted to check this transcription. The transcript, as published here, follows the order of the original, but does not reproduce the arrangement of the columns as they appear on the original parchment membranes.

The abbreviations used for Christian names in the original document have been extended to their full form if they are not in any doubt. In the transcript the abbreviation 'Ex', which is used as a shortened form of Examinatur, and abbreviations which give titles or status such as Mr., Mrs., Dr., Esq., Jun. and Sen., have been left as they appear in the original. The usual form of 'widow' in the document is 'widdw', and this has therefore been extended to 'widow'.

The original punctuation has been retained
Throughout, except for the addition of full stops after the abbreviated words. All original spellings have been retained even where a slip of the pen is suspected. There appear to be very few scribal errors, but where they do occur a note has been made in the text. Where a word has been lost or is illegible through damage to or fading of the manuscript this is shown by empty square brackets [ ]. The amount of space between the brackets is not significant.

References
4 For details of the national survival of Hearth Tax records see J. S. W. Gibson, The Hearth Tax, other later Stuart Lists, and the Association Oath Rolls (Federation of Family History Societies, 1985)
7 Ibid., p.47
8 Both in Uppingham
10 Ibid., pp. 375-379
11 Ibid., pp. cvi-cxii, and pp. 375-379, for Dr. Whitehead’s evaluation of the reliability of the returns for the Diocese of Peterborough
12 Chris Husbands, loc. cit., passim
13 Ibid., pp. 48-49
14 In Great Casterton
16 Keith Wrightson and David Levine, Poverty and Piety in an English Village: Terling 1525-1700 (1979), p. 34
17 Leicestershire Record Office MF/130/255/10
The Rutland Hearth Tax
1665
## THE RUTLAND HEARTH TAX: MICHAELMAS 1665

The Order of the Settlements on the Original Parchment Rolls

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<td>Pickeworth</td>
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Morcot

Pilton

William Chadd Constable

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Ex' Roger Ball 1 Not chargeable

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Edward Tookey 3 Ex'
Anthony Tomlinson 4 Ex'
James Wallbankes 2 Ex'
Everard Reynolds 1 Ex'
Edward Andrew 2 Ex'
Goodlad Colson 2 Ex'
John Cooke 2 One defaced & useless
William Laud 2 Ex'
William Chad 1 Ex'
Widdow Woryly 1 Not chargeable
Zachary Short 1 Ex'
John Yeomans 1 Ex'
James Wallbankes Jun. 1 Ex'
Widdow Barker 1 Ex'
Robert Lambert 1 Ex'
John Lowth 2 Ex'
Bartle Rudkyn 1 Not chargeable
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John Kinsman 1 Not chargeable
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Dorothy Munton 1 Not chargeable
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Thomas Carter 1 Not chargeable

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Lamley Lodge

2 Mr. Thomas Marston 2 Ex'

Lamgham

2 Francis Edison 2 Ex'
2 Richard Hubberd 2 Ex'
2 John Horneby 2 Ex'
2 Daniel Kasterton 2 Ex'
1 Jane Pitts 1 Ex'
0 Widdow Darby 1 Not chargeable
2 Widdow Walton 2 Ex'
1 Richard Phillipot 1 Ex'
1 Gyles Busby 1 Ex'
2 Widdow Coale 2 Ex'
1 John Nicolls 1 Ex'
1 William Bunt 1 Ex'
1 William White 1 Ex'
2 Widdow Butler 2 Ex'
4 Thomas Baxter 4 Ex'
1 William Ruddell 1 Ex'
1 Richard Ball 1 Ex'
2 William Pease 2 Ex'
0 Widdow Pitts 1 Not chargeable
1 John Francis 1 Ex'
2 John Packe 2 Ex'
1 Thomas Mason 1 Ex'
1 William Pepper 1 Ex'
1 Widdow Baxter 1 Ex'
0 Edward Cole 1 Not chargeable
1 Toby Francis 1 Ex'
1 Ambrose Ruddel 1 Ex'
1 Widdow Ganby 1 Ex'
1 Widdow Blaby 1 Ex'
2 Samuel Beagley 2 Ex'
0 Thomas Ward 1 Not chargeable
0 Francis Smith 1 Not chargeable
2 Edward Cole Sen. 2 Ex'
2 Edward Cole Jun. 2 Ex'
1 John Dalby 1 Ex'
2 James Hubberd 2 Ex'
1 Samuel Kimberly 1 Ex'
1 William Thorpe 1 Ex'
0 John Ruddell 1 Not chargeable
1 John Smith 1 Ex'
0 Henry Francis 1 Not chargeable
1 Thomas Horttley 1 Ex'
1 Anthony Baxter 1 Ex'
0 Robert Canting 1 Not chargeable
0 William Williamson 1 House empty

Nahum Tookey Constable

3 Henry Hubbert 3 Ex'
1 Thomas Smith 1 Ex'
3 Bartell Beaver 3 Ex'
3 Thomas Russell 3 Ex'
1 Robert Baily 1 Ex'
1 John Duesberry 1 Ex'
1 Widdow Baxter 1 Ex'
2 Luke Sharpe 2 Ex'
1 Harborow Fowler 1 Ex'
1 James Hubbertsen 1 Ex'
2 Richard Fracy 2 Ex'
2 Widdow Prest 2 Ex'
2 Thomas Rest 2 Ex'
1 Mr. Edward Bristoe 1 Ex'
1 Richard Hubberd 1 Ex'
1 Bartle Ruddle 1 Ex'
1 William Baily 1 Ex'
3 John Homes 3 Ex'
2 Mr. Perkins 2 Ex'
3 Richard Chisledine 3 Ex'
2 Thomas Ives 2 Ex'
0 Widdow Beaver 1 Now certifed not chargeable
0 William Turlington 1 Not chargeable
0 Widdow Hubbert 1 Not chargeable
0 George Millner 1 Not chargeable
0 William Maple 1 Not chargeable
0 George Farr 1 Not chargeable
0 Thomas Hubbert 1 Not chargeable
0 Edward Abbot 1 Not chargeable
0 Thomas Fracy 1 Not chargeable
0 Thomas Coale 1 Not chargeable
0 Francis Maple 1 Not chargeable
0 Bartle Ruddle Jun. 1 Not chargeable
0 Widdow White 1 Not chargeable
0 Widdow Blunt 1 Not chargeable
0 Thomas Tomblin 1 Not chargeable
0 Edward Abbot 1 Not chargeable
0 William Rudle 1 Not chargeable
0 William Gandy 1 Not chargeable
0 William Browne 1 Not chargeable
0 William Pitts Jun. 1 Not chargeable
0 Alee Fathers 1 Not chargeable
0 Widdow Hubbert 1 Not chargeable
0 Humphrey Neale 1 Not chargeable
0 Widdow Tomlyn 1 Not chargeable
0 Widdow Harris 1 Not chargeable
0 Widdow Smith 1 Not chargeable

of Ouston owner lives at Greetham
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<td>John Buning</td>
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<td>Mathew Redmile</td>
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<td>William Orbut</td>
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<td>Richard Sharpe</td>
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<td>John Duesberry</td>
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<td>Evers Lowth</td>
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<tr>
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**Branston**

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<td>William Reeve</td>
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<td>Widdow Foster</td>
<td>4 Now Robert Foster</td>
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**Wardly**

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<td>Thomas Rowell Sen.</td>
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**Barlithorpe**

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<td>James Jorden</td>
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<td>Richard Cleaver</td>
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<tr>
<td>Robert Hand</td>
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<td>John Greasly</td>
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The forest of Legfeild

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<td>4</td>
<td>Everard Chisledine owner</td>
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<td>Widdow Massey</td>
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<td>John Russell</td>
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In Gunthorpe Grounds

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The Hundred of Alstoe

Exton

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<tr>
<td>Dorothy Mason</td>
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Exton House, on the South Side
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<td>John Mobray</td>
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<td>John Browne</td>
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<tr>
<td>Humphrey Herring</td>
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<td>Edward Smith</td>
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<td>Henry Tandy</td>
<td>Ex'</td>
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<td>George Hingle</td>
<td>Ex'</td>
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<td>Nicholas Scotney</td>
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<td>Francis Mason</td>
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<tr>
<td>Robert Cumbrey</td>
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- Edward Ward
- Constable

**Cottesmore**

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- Knight of the Bath
- Examinatur

- Dr. Gunning Rector
- Examinatur

- Mr. Arthur Parsey
- Ex' 3

- Mr. Richard Adams
- Ex' 2

- Thomas Hardy
- Ex' 2

- Samuel Nix
- Ex' 5

- Ambrose Stubley
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- Nicholas Christian
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- Thomas Laxton Jun.
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- John Whetstone
- Ex' 2

- Widdow Beaver
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- Samuel Cooper
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- Thomas Christian
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- John Compton
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- James Christian
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- Ex' 2

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Anthony Templeman Constables
William Cowley

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**East Hundred**

**Empingham**

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1 Richard Peach  1 Ex'
1 William Carby  1 Ex'
1 Henry Bull  1 Ex'
2 Widdow Lawrence  2 Ex'
2 Mathew Lee  2 Ex'
2 Francis Carby  2 Ex'
2 Francis Lawrence  2 Ex'
1 William Tealby  1 Ex'
2 Robert Beaver  2 Ex'
2 Robert Scotney  2 Ex'
2 George Buninge  2 Ex'
1 John Merrial  1 Ex'
1 Rowland Andrew  1 Ex'
3 William Sisson  3 Ex'
4 Robert Edmond Jun.  4 Ex'
3 Thomas Charter  3 Ex'
1 Francis Briggs  1 Ex'
1 William Hidson  1 Ex'
1 John Mason  1 Ex'
1 John Carby  1 Ex'
1 Charles Buckworth  1 Ex'
1 John Tomson  1 Ex'
3 Gregory Lawrence Sen.  3 Ex'
3 George Bruchfeld  3 Ex'
2 Henry Tomson  2 Ex'
1 Marke Bottomely  1 Ex'
1 Thomas Hides  1 Ex'
1 John Bland  1 Ex'
1 John Presgrave  1 Ex'
2 Richard Sharpe  2 Ex'
2 George Bottomely  2 Ex'
0 Henry Twitchill  1 Ex'
1 Ralph Lee  1 Ex'
1 Robert Bell  6 Ex'
6 John Batson  0 Thomas Twichill  1 Ex'
1 John Parker  0 Thomas Donshat  4 Ex'
1 Nathaniel Behoe  1 Ex'
3 George Lawrence Jun.  3 Ex'
1 Thomas Levit  1 Ex'
1 Thomas Donsht  1 Not chargeable
0 Jaire Palmer  1 Not chargeable
0 Robert Coles  1 Not chargeable
0 Richard Atkyns  1 Not chargeable
0 Widdow Duckworth  1 Not chargeable
1 George Thorpe  1 Ex'
1 William Bane  1 Ex'
0 William Tebet  1 Not chargeable
0 Clement Smith  1 Not chargeable
1 Robert Millington  1 Ex'
1 The Mill  1 Ex'
0 Robert Ives  1 Not chargeable
0 Charles Graunt  1 Not chargeable
0 John Bolland  1 Not chargeable
0 Roger Eaton  1 Not chargeable
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Robert Scotney Constable

**Casterton Magna**

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Edward Steanes Constable

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John Merriman Constable

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Thomas Makerness Constable

**Casterton Parva**

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**Note:** The status of owners and other individuals is indicated with various abbreviations and notes. For example, "1 Ex'" indicates an entry of one, and "Not chargeable" indicates that the entry is not chargeable. The page includes entries for various individuals and properties, with some additional notes and annotations such as "useless" and "now Robert Lowth."
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1 John Robins 1 Ex' 3 William Wyles 3 Ex'
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1 George Portwood 1 Ex' 1 Anne Buning 1 Ex'
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1 Richard Cole 1 Ex 2 Mr. John Musson 2 For two houses
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& uselesse 1 Henry Tomlyn 1 Ex'
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Robert Nailer Jun. Constable

Martinsley Hundred

Hambleton

Shillings Hearths

5 Mrs. Elizabeth Barker 5 Ex'
10 Sir Abel Barker Baronet 10 Examinatur
4 Dr. Hungerford 4 Ex'
7 Mr. Tobias Hippesly 7 Ex'
5 George Andrews 5 Ex'
4 William Fowler 4 Ex'
4 Edward Scotney 4 Ex'
2 Anthony Chisledine 2 Ex'
3 John Blewit 3 Ex'

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- 0 Abel Vine
- 0 Widdow Tailor

**Aston**

- 4 Everard Smith
- 4 Peter Meadwell
- 5 Andrew Rudkin
- 2 Robert Bernard
- 2 Mary Roberts
- 1 Clement Crody
- 1 John Wintpresse
- 1 John Sprigge
- 3 Richard Bayer
- 1 William Redhead
- 2 Mary Hillam
- 2 John Sheld
- 1 Thomas Hillome
- 1 William Elliot
- 1 William Lockwood
- 1 Thomas Satchell
- 1 John Elliot
- 1 Everard Browne
- 1 John Sewell
- 1 Joane Roberts
- 1 Mary Bishop
- 0 Humphrey Hopkins

**Ridlington**

- 14 The Lord Fitzhardyn
- 4 Mr. Walls Rector
- 3 Samuel Hunt
- 7 Mr. John Harington
- 2 John Vines
- 3 William Scot
- 1 Thomas Scot
- 1 John Scot
- 4 Edward Thorpe
- 0 Widdow Armstrong
- 1 Thomas Norman
- 2 John Thorpe
- 1 William Edgson
- 1 John Woods Jun.
- 1 John Woods Sen.
- 1 Thomas Pine
- 4 Luke Parker
- 1 William Manton
- 1 Thomas Hack
- 1 Clement Berry
- 1 John Pine
- 1 Widdow Holt
- 1 William Cutt
- 1 Henry Hillome
- 1 Laurence Jarvis
- 1 William Rawlins
- 2 Widdow Mason
- 1 Sacary Fowler
- 2 Francis Cutt
- 1 Charles Bell
- 1 Mr. John Phillipps
- 2 John King
- 3 Mr. John Harington
- 1 John Hillome
- 0 John Middleton
- 0 John Spenelme
- 0 Widdow Dine
- 0 Thomas Banes
- 1 Elizabeth Walker
- 0 John Barnes
- 1 John Cobley
- 2 Clement Randell
- 0 The Parke Lodge

**Additional mentions:**

- Widdow Love
- Widdow Talpert
- Richard Salman
- Edward Mitchell
- John Swininly
- Widdow Armestrong
- Widdow Mason
- Sacary Fowler
- Charles Bell
- Mr. John Phillipps
- John King
- Mr. John Harington
- John Hillome
- John Middleton
- Widdow Dine
- Elizabeth Walker
- John Barnes
- John Cobley
- Clement Randell
- The Parke Lodge

**Additional information:**

- Norman & ruinous
- Lord Campden
- Empty & ruinous
- Owner

- Not chargeable
- Now certified
- not chargeable
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Joseph Cooke    Constable

William Smith Sen.    Constable
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Examinatur: 2

Empty: [ ]he Owner: 0
Finis

This is to certify unto his Majesties Remembrancers on the Exchequer that I have ingrossed these Roles of parchment containing his Majesties revenue of hearth money in this County of Rutland according to the respective books delivered unto me by Andrew Noel Esq. his Majesties officer for this County and that the same hath been approved by the Justices of the peace and are accordingly by me sent unto the office of his Majesties Remembrancer in the Exchequer.

Alexander Noel

[ ]

C. Barton

William Jephson

[ ]

Clement [ ]