

Themes in local history

The hearth tax and empty properties in London on the eve of the Great Fire

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Introduction

This article considers the value of the hearth tax to local historians from the perspective of the British Academy Hearth Tax Project (BAHTP), and investigates as a new case study the significance of empty properties recorded in the London and Middlesex Lady Day 1666 hearth tax return. Parts 1 and 2 of the article assess hearth tax research methods on source analysis, historiographical trends and computing applications. In parts 3 and 4 discussion is directed towards the problems of analysing urban hearth tax data and the significance of the large number of empty properties recorded in the Lady Day 1666 return. Covering the period in the aftermath of the plague of 1665, at a time of new building in London, we follow in the footsteps of collectors as they moved from fashionable thoroughfares and squares to back streets and alleys in recording empty dwellings, which ranged from one- and two-hearth households to a property with ninety hearths. The difficulties associated with empty properties are investigated from administrative, environmental and social angles, providing insights into the dealings of a range of Londoners, some of whom were hesitant to collect or pay the hearth tax, and were able to take advantage of the opportunities afforded by the metropolis to side-step their obligations. This general survey and case study suggest that there is scope for using the hearth tax to contribute to a better understanding of economic and social history during the later-Stuart period.

1. Hearth tax manuscript research

The hearth tax provides historians with a rich resource; the comprehensiveness of numerous returns combined with near-national coverage sets this evidence apart from other pre-modern surveys and tax records.¹ Even more unusually the hearth tax, unlike other taxation surveys, recorded the names of those who were not liable to pay the tax, and hence provides us with a means of looking at a full range of social groups. For once, the pre-modern contrast between good sources for the activities of the elites and governments, and more limited information on the conditions of poorer and informal groups (with the exception of those whose activities were connected to religious institutions and their textual commentaries) does not apply. Most hearth tax records are unpublished, and hence it is useful to consider archival work done on the manuscripts. The pioneering work of C.A.F. Meekings during the mid-twentieth century continues to act as the foundation stone for hearth tax research.² Readers consulting hearth tax manuscripts in The National Archives (TNA) immediately recognise the distinctive commentaries, and owe Meekings a debt for the way in which he put the hearth tax files in order according to the different systems of administration. Equally economic historians who are interested in statistical data can turn to his excellent compilation of hearth tax accounts,

published posthumously.³ A further key development since 1985 has been Jeremy Gibson's handlist of hearth taxes (and other Stuart tax and loyalty lists).⁴ He provided a summary of every hearth tax return and assessment, whether in TNA, county record offices, or other libraries and archives. Each digest included a brief commentary on the date, geographical coverage, state of the manuscript, approximate number of names included, and details of complete or partially-published editions. No single study has done more to illuminate the archival mysteries of the hearth tax over the last thirty years.

A major debt is owed to Meekings and Gibson for their painstaking work, and the forthcoming edition of the London and Middlesex Lady Day 1666 hearth tax return (and extracts from the Lady Day 1663 and 1664 returns) will include modernisation of their contributions.⁵ Meekings' book reference numbers (used in the online E179 database at TNA) will be included in the new edition, along with new paginations making it clear where a new book begins, with commentary upon distinctive criteria, scribal hands and, when it can be established, the book's place as a source in the composition of other books that make up the Lady Day 1666 return. This work undertaken by Peter Seaman, retired archivist at TNA and now a volunteer there, will represent a substantial advance in hearth tax scholarship, and will set the benchmark for future editorial work.

While it is true that successive hearth tax records are not mere repetitions of assessments from earlier periods, neither can we assume that they represent precise snapshots in time. The Lady Day 1666 return was compiled by the farmers' collectors between July and August 1666;⁶ that is to say several months *after* payments had been due for Lady Day (25 March). In preparing to make their own collections for Michaelmas (29 September), the collectors working for the farmers compiled and checked the figures which had been provided by the receivers responsible for collecting the Lady Day hearth tax.⁷ The work conducted by the farmers and their agents was, as Elizabeth Parkinson has commented, 'a tidying up exercise', with the aim of contributing to the total rent owed to the Crown (namely £145,000 for five years) and keeping some 'defalcations' for themselves.⁸ Some of work was completed only a matter of weeks before the next collection of Michaelmas, or not at all. A sub-farmer who had responsibility for three City of London parishes only started work in August.⁹ Work on one of his parishes, St Margaret New Fish Street, was completed a few weeks before the Great Fire began on 2 September, including an entry on the east side of Pudding Lane for the home and workplace of a baker Thomas Farrinor, with five hearths and an oven.¹⁰ For the last of the three parishes, St Leonard Eastcheap, John Webb was not able to complete his work, and copied the roll of 1662.¹¹

In this case the non-chargeable were under-recorded because it was only after the Revising Act of 1663 that names of all occupants of dwellings were recorded, whether or not they were liable to pay the tax (of 2s per hearth per annum, divided between two instalments at Lady Day and Michaelmas).¹² For St Leonard Eastcheap parish, only 0.8 per cent of the properties were recorded as exempt, whereas in neighbouring St Margaret New Fish Street 32 per cent of households were so recorded. This example illustrates Parkinson's argument: 'the unsophisticated fiscal systems that existed ... exacerbated the problems of tax management, which resulted in constant changes to the hearth tax as attempts were made to increase its yield. These uncertainties and alterations are all reflected in the character of the surviving records'.¹³ Awareness of the events surrounding the hearth tax assessments and returns can be a boon to their use, because if we understand the context and

chronology of the compilation of the lists, we are well placed to track changes and contrasts over relatively short periods of time and place.

2. Distributions of wealth and computing technologies

A principal focus of interest in the hearth tax lies in its application for understanding the distribution of wealth among social ranks within geographical areas. The method of connecting bands of hearth numbers to social categories was pioneered by Hoskins, looking at the city of Exeter.¹⁴ His system has subsequently been adjusted by local historians and, as Tom Arkell noted, these adaptations depend upon a 'particular locality's structure, but this diversity, combined with too many variables, prevents effective comparison between most of these [local] studies'.¹⁵ During the 1980s Arkell's discussion of the eight hearth tax records for Kineton hundred in Warwickshire enabled detailed comparisons to be made between the data for 1662-1666 and 1669-1674, and to test the extent of the coverage of each record.¹⁶ This led him to conclude that 'the proportions of different hearth tax categories remained remarkably stable for the hundred's six best assessments'.¹⁷

A decade later, Margaret Spufford cleared a path for local historians interested in studying local variations in wealth and poverty at county and parish levels, and set out the relevance of the hearth tax to architectural history and genealogy.¹⁸ She developed Hoskins' argument that the numbers of hearths in a household could be equated with levels of personal wealth, and that by organising the properties into groups determined by the number of hearths, historians could assess patterns of wealth and poverty which distinguished between social categories.¹⁹ She placed this system within a national template, and tested the divergences in wealth between counties, areas within counties, and parishes. In short, the hearth tax can be used to confirm and elaborate upon the conclusions of early modern social and economic historians, and work on long-run economic history from the late-eleventh century to the nineteenth.²⁰

Tom Arkell responded in *The Local Historian*, putting forward an alternative approach which drew upon an array of published and unpublished data.²¹ First, he argued for the aggregation of data from different returns in the mid-1660s and the early 1670s to produce more reliable statistics, thereby overcoming the problems of damaged or incomplete records. Second, he suggested that the percentage of households with three hearths and above provided a clear way of identifying regional variations in wealth, especially when groups of parishes with broadly similar percentages were grouped together into sub-regions. Third, he provided a national table of sub-regions graded by the proportion of dwellings with three hearths and over. Both Arkell and Spufford used statistics and maps to enable readers to quickly appreciate the relative position of a parish, or groups of parishes, in relation to counterparts in a county, and to extrapolate to the national level by making comparisons between case studies.

The work of the BAHTP, in association with its publishing partner, the British Record Society, is 'in progress'. For example, the statistical table of 'Totals of households and hearths at Lady Day 1672' in the Yorkshire West Riding hearth tax volume is useful for extracting the data for particular parishes.²² The layout is clear and easy to understand with separate bands for each of the numbers up to ten, divided into paying, non-paying, poor and empty. If one's interest is in comparing hearth tax data from a small group of parishes, this is a user-friendly system. Nevertheless, a problem arises if one wishes to deal with aggregate statistics at the hundredal level or

with groups of parishes. The totals for the number of hearths cannot be easily disaggregated so as to differentiate between the four categories of paying, non-paying, poor and empty. The table in the Warwickshire hearth tax volume initially appears less easily interpretable;²³ but it is clearer than the one in the West Riding volume if one wishes to calculate aggregate totals which distinguish between chargeable and non-chargeable while allowing data for individual parishes to be extracted. The BAHTP plans to adopt Arkell's method of presenting hearth tax statistics in future volumes in dealing with the chargeable and the non-chargeable.

During the last thirty years traditional statistical approaches have been used to interpret the data. However, the BAHTP has recently made its electronic data from four hearth tax volumes available to the economic historians Chris Mimms and Patrick Wallis, who have used cliometrics in studying the social origins of apprentices in London. The development has been complemented by the on-line publication of hearth tax data, maps and statistics on *Hearth Tax Online*.²⁴ *Hearth Tax Online* does not provide users—in the manner of new-style prosopographies which are often favoured in dealing with pre-modern lists of names—with access to a database with the capacity to sort heterogeneous data, in which factoids related to names are presented on the web without electronic access to the original texts from which the information has been drawn. When it comes to the hearth tax, it is vital to be able to see the names within the original order of the lists. The fact that Thomas Speed occupied a seven-hearth house before an entry for a five-hearth property in the possession of Peter Smyth, as recorded under Cheapside ward in the Lady Day 1663 return, is of some interest; but it takes on a greater significance when it is compared to the entry for the northern side of Cheapside in the Lady Day 1666 return, where before the entry for Peter Smyth's five-hearth dwelling, it was recorded that Daniel Holloway occupied a five-hearth dwelling and Hannah Speed a widow lived in a two-hearth property.²⁵ Perhaps Mrs Speed, after the death of her husband Thomas (between the compilation of the 1663 and 1666 lists), decided to remain in her home, but let out the main part of her house to Daniel Holloway.

The data on *Hearth Tax Online* is organised by county, with PDFs with lists of names, statistics and maps for each county hearth tax volume, with users being dependent upon Google search functions to extract specific data. Since January 2011 the website has attracted around 1000 unique visitors per month, with around 50 per cent of visitors spending more than 30 seconds on the website, suggesting more than casual browsing. It is true that this application of computing does not facilitate major investment in the digital humanities; but it has the advantage that the clarity of the technology encourages family and local historians to write in with suggestions and emendations, thereby contributing to the digital race for 2012. Over the longer term it would be useful to establish a single hearth tax database, providing reasonably full coverage for each county. Economic, local and social historians could test the links between concentrations of population and wealth, and other factors through linkage to other on-line sources, such as those available on *British History Online*.²⁶ Family historians and genealogists could search the entire database for ancestors, and would be able to identify broadly the status of the heads of household and their dependants on the basis of hearth numbers.

Such a project needs to be realistic. It is unlikely that all of the hearth tax data will be made available electronically simply because of the sheer extent of the materials. This can be demonstrated through a comparison with *Domesday Book* and its satellites. In a comprehensive study of the subject, David Roffe has shown that in addition to *Great and Little Domesday Book*, there are 26 manuscripts drawn up for

prelates which bear comparison with the Exchequer texts, preserved in TNA.²⁷ The BAHTP has published the Yorkshire West Riding hearth tax assessment for Lady Day 1672 and part of the assessment for Lady Day 1673, but in addition there are 23 manuscripts for hearth tax returns and assessments relating to the West Riding alone.²⁸ Thus, give or take a few undiscovered manuscripts, there are nearly as many hearth tax returns and assessments for the West Riding alone as all of the Domesday texts for the whole of the country. Population figures provide a rough context. Between the late-eleventh and late-seventeenth centuries the population of England rose from around two to five million.²⁹ The population increased by a rate of one to two and a half—but the number of records increased by a rate of one to 35, demonstrating a quantitative leap in record compilation and preservation.

A final word should be reserved for exemption certificates. Until recently there was relatively little concern with the exemption certificates that recorded the names of the householders who were not liable to pay the hearth tax. For the West Riding there are around 650 of these certificates, helping to fill the gaps for some areas where the exempt are under-recorded in the returns and assessments;³⁰ while on other occasions the certificates enable us to provide names for aggregate statistics of the not liable recorded in the returns and assessments. This research facilitates further understanding of those people who were beneath the tax threshold and the terminology which was used to describe poorer property. In addition to Duncan Harrington's work on the certificates of all three ridings of Yorkshire, Peter Seaman and colleagues at TNA over the last few years have sorted, catalogued, conserved and released exemption certificates for Bedfordshire, Buckinghamshire, Essex, Hertfordshire, London, Middlesex, Norfolk and Suffolk, and are currently working on Berkshire and Warwickshire.³¹ These exemption certificates are being made available through the E179 database.³²

3. Problems with the hearth tax in analysing the capital and its rural hinterland

With the publication of the London and Middlesex hearth tax volume, historians and genealogists will have access to the lists of the names of around 60000 householders, their taxable status, and the number of hearths in their homes and, for some City of London parishes, occupational data.³³ This data will raise a wide range of questions on the relationship between metropolitan London (comprising the Cities of London and Westminster and the suburbs defined by the Bills of Mortality), its immediate rural hinterland and county communities in the aftermath of the 1665 plague, capturing London on the eve of (and, in some parishes, at the time of) the Great Fire. The appeal of using the number of hearths per dwelling as a common denominator in understanding the social topography of Restoration London, on the cusp of its transition from a second-order medieval European city to one of the leading global capitals, will surely be recognised. London in the 1650s was expanding beyond its medieval boundaries—with new streets being laid out between the Strand and the Thames—and a large influx of capital being among the factors that led to England surpassing Italy, hitherto the wealthiest part of Europe, in terms of GDP per capita.³⁴ However, a number of problems will be encountered in moving, on the basis of the hearth tax, between analysis of fiscal demands in urban spaces and the countryside, and it is necessary to signal some of these.

Bands of wealth can be equated with particular social categories, in both urban or rural communities. Michael Power argued that in metropolitan London three-hearth

households could be identified as the households of semi-skilled workers; four-hearths were to be identified as the properties of skilled artisans; and that the homes of professionals and merchants had around six hearths and more.³⁵ In addition, he argued that mean calculations were well suited to comparing hearth tax data in restricted geographical areas, and on the whole this methodology has been preferred to the use of bands and the percentage of three or more hearths.³⁶ Power found settlement hierarchies and solidarities which differentiated the newly-built genteel western suburbs, such as Covent Garden with a mean of five hearths per dwelling, from East End parishes, such as Shadwell with a mean of 1.7 hearths per household, where residential patterns were characterised by short tenancies and extensive immigration.³⁷ Furthermore, within many parishes there was a micro-distinction between streets, lanes, yards and alleys: streets in selected areas of metropolitan London had a mean of 5.9 hearths per dwelling at the top of the hierarchy, while alleys at the bottom had a mean of 3.73 hearths per household.³⁸ Before the Great Fire, many of these dwellings in London would have been in subdivided houses, with a reduced likelihood of unusual properties skewing the data (for example, Hampton Court had 1700 hearths recorded in the Lady Day 1666 return).³⁹

Which system of analysis should be used cannot be easily decided when we are concerned with rural and urban environments on the basis of one hearth tax record. This was illustrated in Dorian Gerhold's study of *Putney and Roehampton in 1665*, which profiled these two neighbouring settlements primarily from the perspective of the hearth tax.⁴⁰ In parenthesis, even today there is a contrast between Putney and neighbouring Roehampton; the Thames footpath is only macadamised as you arrive in Putney from Barnes, and parts of Roehampton, backing onto Richmond Park, does not appear metropolitan. Between 1617 and 1665 the number of households in Putney doubled, with 222 households in 1665, and in Roehampton there was a similar increase from 30 to 64 households.⁴¹ In Putney and Roehampton as a whole the mean number of hearths per household was 5.4, placing it on a par with the richer parishes in the City of London and the West End. Unsurprisingly, when the percentage of households with three hearths and more is used as a comparator, the parish appears as very wealthy within the national framework.⁴² However, once the data for Putney and Roehampton are disaggregated, problems arise. Roehampton had a mean of 7.04 hearths per household, compared with 4.9 for Putney, but 45 per cent of households in Putney had three-hearths or more compared to 30 per cent in Roehampton.⁴³ In other words, depending upon which statistical method is used it can be argued that Putney was wealthier than Roehampton, or vice versa. The inversion of the wealth of Putney and Roehampton reflected the greater wealth of the rich in Roehampton and the greater poverty—and for that matter the geographical clustering of the poor—compared with their counterparts in Putney, and the more comfortable conditions of merchants and a broader middling sort in Putney compared to their equivalents in Roehampton.⁴⁴ A hearth-tax centred approach led Gerhold to differentiate between five social categories in Putney and Roehampton, ranging from the rich to those receiving poor relief, which related the numbers of hearths in their homes to occupational and other economic and social data.⁴⁵ Such studies are part of a longer-term project for local historians, in overcoming the division between the city and the countryside.

A second problem is posed by alehouses and inns. As Roger Leech has observed, the hearth tax does not generally indicate the presence of inns for travellers, many of which had ten hearths or more,⁴⁶ though this problem does not arise for the City of London parishes for which there is occupational data. The Bristol chimney book of 1665 can be used to identify the two central transpontine parishes as the wealthiest

ones in the city, with thirteen households having ten hearths or more, but the land surveys demonstrate that nine of these households were the properties of inn-holders and vintners.⁴⁷ In relation to the returns for City of London parishes, most of the dwellings with five and more hearths lay in parishes on the main roads into the metropolis.⁴⁸ Properties in Fleet Street had a mean average of 7.5 hearths, but it is a moot point whether this major route was lined with the large households of the rich, or whether many inns stood along this route.⁴⁹ Arguments in favour of a large number of inns are strengthened by analogy: households with the most hearths in the parishes in north London were concentrated where major roads ran in and out of the City, notably in Bishopsgate.⁵⁰

The third problem relates to a historiographical division between the capital and the countryside. Michael Power looked at twenty London parishes in order to assess the case for a transition from a medieval to a modern city.⁵¹ His observations showed that occupational clustering was still flourishing and that concentric zoning by wealth was limited in its extent in the City of London, thereby arguing against the social modernisation hypothesis set out in social science models;⁵² but he found evidence to support Sjoberg's view of an outer aggregation of poorer suburbs and neighbourhoods.⁵³ This debate on the social modernisation of the urban environment can be connected to the debates on standards of living in Stuart London,⁵⁴ which will benefit from a wider availability of more hearth tax data.

4. Empty property in London on the eve of the Great Fire

In book 29 of the Lady Day 1666 hearth tax return, it was recorded that the collector Edward Whitton, while on the west side of St Albans Street, came across 'Lord St Albans great house new built', from which no payment was made on account of the building work having been recently completed.⁵⁵ This was part of the St James Square development, undertaken in 1665 by Henry Jermyn, earl of St Albans, falling chronologically between the Bloomsbury estate (started in 1661) and the King's (later Soho) Square estate (1677) undertaken by the earl of Southampton and Robert Frith respectively.⁵⁶ After Whitton passed through fashionable Pall Mall, he made his way along the east side of Church Street, where he encountered three four-hearth households from which no collection was made on account of 'baudy houses let sometimes by the weeke', occupied by Mr Hume, Anne Houston and Dame Parmitter.⁵⁷ We cannot know the exchanges between these householders and Whitton, but encounters such as these provide insight into the social milieu of non-payment of the hearth tax, with empty properties providing a new area of analysis.

The information on empty properties was included in the second or final column in the Lady Day 1666 hearth tax return for London and Middlesex. The data can be scrutinised for the purposes of providing further information on the social and environmental issues that the capital faced during the mid-1660s, but in order to benefit fully from the data it is necessary to make comparisons with equivalent data in other hearth tax records. An interesting feature of the London and Middlesex hearth tax return is quickly illustrated by comparing its data on empty households with data recorded for the West Riding in the Lady Day 1672 and 1673 returns. In the latter,⁵⁸ nine-tenths of the listed householders were recorded as payers, with the remaining 10 per cent divided between the non-paying (2 per cent),⁵⁹ the exempted poor—that is, 'poor' is written by their names in the returns—(6.4 per cent) and empty property (1.6 per cent). The contrast with the data in the London and Middlesex 1666 hearth tax return is striking (see table 1): only 44 per cent of the

Table 1 Payment categories in the London and Middlesex Lady Day 1666 hearth tax return

	paying	paying (%)	non-paying	non-paying (%)	Empty	empty	total
City of London	5963	40.4	2999	20.7	5688	38.8	14650
City of Westminster	2941	64.9	889	19.6	700	15.4	4530
Brentford division	1020	62.6	280	17.4	327	20	1627
Holborn division	2319	52.6	658	14.9	1431	32.4	4408
Finsbury division	2404	29.8	3139	38.9	2531	31.3	8074
Tower division	3152	34.3	3262	35.5	2774	30.2	9188
Spelthorne hundred	500	54.0	408	44.0	18	1.9	926
Elthorne hundred	905	65.5	436	31.4	49	3.5	1390
Gore hundred	569	71.6	178	22.4	47	5.9	794
Edmonton hundred	987	65.4	403	26.7	117	7.8	1507
total	21136	44	13075	27.3	13747	28.7	47985

Note: further data for parishes and wards in the cities of London and Middlesex will be taken from the Lady Day 1663 and 1664 hearth tax returns in the forthcoming London and Middlesex hearth tax edition)

households fell into the category of paying, and 27 per cent comprised the non-paying (or exempt). The remaining 29 per cent were made up by empty properties. This differentiates the London and Middlesex hearth tax return from other hearth tax returns and assessments edited to date. The way in which empty properties encompassed a number of sub-categories makes comparisons with later taxation data on empty properties problematic. Nonetheless, some figures compiled by Craig Spence provide a guide: in the four shilling aid taxation (1693-4) around 3.7 per cent of properties lay empty (although not all were recorded); Gregory King (d.1712) estimated that 5.4 per cent of properties were vacant; while in the 1851 census 7 per cent of dwellings lay unoccupied.⁶⁰

Before turning to the significance of the data, it is helpful to look at an example of a return for a county which borders upon London and Middlesex, but which has numbers of empty properties in line with other county returns. In the Kent Lady Day 1664 assessment, only 497 households were empty out of a total of 27077, representing a mere 1.8 per cent, but there was a significant concentration in Blackheath hundred, where 8 per cent of the total number of properties in that hundred were so recorded.⁶¹ The latter entries were concentrated in the lists returned from the towns of Deptford, Greenwich and Woolwich, associated with the naval dockyards and Greenwich hospital. The 21 naval captains recorded as having properties in Blackheath hundred lived in Greenwich and Deptford, occupying households with between five and sixteen hearths, with two exceptions to this rule—a one-hearth property in Upper Deptford, of Captain Sackler, and a three-hearth property in Lower Deptford, of Captain Robert Kirby, both recorded as empty.⁶² The three-hearth property is especially interesting. The number of three-hearth households in Deptford comprised 131 households and accounted for 4 per cent more households when compared with the data for Blackheath hundred as a whole.⁶³ A new type of three-hearth brick house was put up during the late-seventeenth century as homes for artisans, including the twelve houses at 144a-162 Deptford High Street which were built with a hearth in each of the three upper floors, and were occupied a century later by shipwrights, a sailmaker and a carpenter.⁶⁴ Occupational clustering, typically associated with the pre-modern city, with an

emphasis upon social integration, can be found in areas such as Deptford and Greenwich, with the data on empty dwellings fitting into this framework.

When it comes to London and Middlesex Lady Day 1666 hearth tax return, the number of properties recorded as empty needs to be treated as a discrete category rather than being viewed as a sub-type of non-chargeable. We can commence with an administrative explanation. In order to speed up their work, agents may on many occasions have found it easier to record that a property was empty. The books for the Lady Day 1666 return were working books, with a wealth of fascinating detail on the process of collection, but administrative convenience cannot entirely explain the statistical significance of the empty dwellings. If collectors simply used empty as a code for recording absent data, one would expect this to be reasonably evenly distributed across the data. However, in rural areas the empty households only made up 10 per cent of the total number of properties, whereas in urban areas they accounted for a third. The general administrative problems under which the farmers' collectors operated can only be a partial explanation for the high number of empty properties.

In the summer of 1666 many of those who were able to leave their London homes may have done so on account of fears of the plague. When gentry and aristocratic families maintained second homes in London, it may have been viewed as a wiser course to leave their properties empty. Lord Cardigan's property of twenty hearths in Portugal Row at Lincoln's Inn Fields was recorded as empty, with the explanatory note that the 'Earle of Cardigan refused to pay because out of towne for that halfe yeare'.⁶⁵ To take this line of argument further, one would want to test numbers of plague deaths recorded for 1665 against the number of empty properties held by members of the aristocracy and gentry. Another way to gain purchase on these issues would be to compare the hearth tax books drawn up as part of the Lady Day 1666 return with those reflecting earlier conditions. The latter can be illustrated by the case of the parishes of St Bartholomew the Less and St Bartholomew the Great in the north-west corner of the City of London. Book 10/1 was dated to Lady Day 1666, which was copied in book 10/2, dated to Michaelmas, except that alterations were made where the names of householders had changed between March and September.⁶⁶ These two parishes were recorded as having respectively 38 and 32 per cent of their properties empty in Lady Day 1666, but it should be noted that no households were recorded as non-paying. In these circumstances it is difficult to know what percentage of empty households in the parishes of St Bartholomew the Less and St Bartholomew the Great had been abandoned on account of the fears of the plague and further deaths during the summer of 1666; and what proportion contained households which were exempt from the hearth tax but were recorded as empty. From a technical angle, it would be more accurate to refer to the empty category in books 10/1 and 10/2 as uncollected. From a social perspective, the levels of empty property reflected the environmental concerns of the mid-1660s, with the farmers, their agents and residents suffering together in the shadow of the plague.

Pessimistic environmental explanations should not be allowed to monopolise our perspective. In the list for Queen Street in Cock in Pye Fields (St Giles in the Field parish), twelve empty properties were listed after a short division line. None are given any hearth numbers, and a marginal note reads: 'all new built, but not inhabited'.⁶⁷ It is unclear whether this refers to only a selection or all twelve properties listed. A similar scenario may explain the pattern in the heart of Bloomsbury. For King Street and Southampton streets, lists of empty houses without hearth numbers are recorded among a few houses with between five and ten hearths.⁶⁸ The earl of Southampton's house, with fifty hearths, is preceded by five

properties and followed by four recorded as empty and without hearth numbers.⁶⁹ The collectors in these instances may have been accurately recording that earlier these properties had not existed, but could be viewed at the time of the collection, and hence were entered under the category of empty and newly-built. An alternative or complementary explanation—depending upon the nature and the progress of the buildings works at the time of the visit—was that collectors drew up the book in the expectation that these sites would be occupied by chargeable properties in Michaelmas 1666, when they would return to collect the monies owed. One suspects the spaces were deliberately left blank so that names and hearth numbers could be easily added, in much the same way as we might draw up a sheet of paper with general headings and then use photocopies to be able to track a series of changes over time. The descriptor ‘new built’ appears in marginal notes 173 times in this return, these entries being concentrated in the parishes of St Martin in the Fields (49), St Andrew Holborn (29), St Giles in the Fields (18) and Clerkenwell (17). This indicates the streets where new construction had been underway, but because of the use of brackets in the text—which cannot always be clearly interpreted—it is difficult to tell precisely how many of the empty properties recorded in the return fall within this sub-category.

Another approach is provided by social history which views resistance to the hearth tax from the perspective of popular protest. Three constables working in the East London parishes of Limehouse, Ratcliffe and Whitechapel were imprisoned because of their failure to collect the hearth taxes owed between Michaelmas 1662 and Lady Day 1663.⁷⁰ Michael Braddick has argued that riots and disorder directed against the hearth tax often coincided with attempts in parliament to regulate the tax by increasing the supervisory power of local office holders.⁷¹ Sara Pennell has discussed more modest assaults and affrays connected to the collection of the hearth tax during the mid-1660s, and has drawn attention to the way in which popular protest directed against popery meshed with deep-seated resentment against the hearth tax at the close of the later-Stuart period.⁷²

The process of evading the hearth tax in ways which fell short of open protest and riots may have involved a broad social spectrum. The well-off perhaps found ways of removing themselves from the clutches of the farmers’ agents. Perhaps diplomatic privilege played a role, analogous to the ways in which embassies in contemporary London had accrued £28 million in unpaid congestion charges by the summer of 2009.⁷³ In the Lady Day 1666 hearth tax return, it was recorded that around the corner from Lord Cardigan’s home (discussed above),⁷⁴ the Spanish ambassador occupied a nineteen-hearth property on the west side of Lincoln’s Inn Fields. It was recorded as empty, with the explanation that ‘he refuseth to pay’.⁷⁵ Legal and military men may have persuaded hearth tax agents to declare properties as empty as a discreet way of recording refusal. In Greyhound Court on the south side of Holborn, after the entries for two properties each assessed at eight hearths, there is a short division line, followed by three properties listed as empty with a dash where the hearth number would normally appear, and a note which recorded ‘three houses of Justes Wharton ther void’.⁷⁶ Around the corner in Gabbs Alley on the south side of St Giles, of Sir Richard Steddele’s property it was recorded ‘a large house voyd’ and entered under the unpaid column.⁷⁷ Perhaps over-faced hearth tax agents resorted to the device of empty, as shorthand for the refusal of powerful people to pay the tax. For the Royal Ordinance in Little Minories Precinct (in St Botolph Aldgate parish), Mr Bridges noted that ‘Collonell Legg refuseth to be veiued about 90 [hearths]’.⁷⁸ Legge’s stewardship of the armaments and his experience as wartime governor of Oxford complicated the situation, but his firmness on this matter may have contributed to his reputation for ‘good management and financial probity’.⁷⁹

Empty properties might thus be evidence of a metropolitan refusal to pay the hearth tax, favoured by members of the nobility, the middling sort and the mechanic class, who might have had the presence of mind and the resources to shut their doors to the collectors. The descriptor 'shut door' appears 978 times in relation to properties recorded as empty in the London and Middlesex Lady Day 1666 hearth tax return, but it is particularly concentrated in the parishes of St Giles without Cripplegate (614), St Botolph Aldgate (240) and St Katharine's by the Tower (66). It is difficult to tell how far collectors colluded with the residents, or whether the former were confronted by groups of angry occupants. A less exciting inference would be that access to groups of smaller properties might have been from a common entrance, and hence one shut door blocked entry to multiple households. This explanation could apply to St Katharine by Tower parish, in which all 66 properties with shut doors had five hearths or less, but in other parishes there was a much broader spectrum of properties linked to shut doors.

Several environmental and social explanations can be put forward to explain the large number of empty properties in the London and Middlesex Lady Day 1666 hearth tax return, and without detailed research on a parish-by-parish basis it is difficult to reach any firm conclusions. Nonetheless, this discussion aims to show that when a hearth tax return included a feature which is at variance from other hearth tax records, it is worth exploring its significance further.

Another way to look at these issues from a general perspective is to consider the geographical distribution of empty properties, as recorded in the London and Middlesex Lady Day 1666 return. No only were there remarkable concentrations of empty properties in metropolitan London, but the sheer range of the properties in terms of numbers of hearths per household is also noteworthy. In the Cities of London and Westminster the proportion of empty properties with between six and nineteen hearths was 18 and 16 per cent respectively. In the City over a quarter of empty houses have no hearth numbers recorded, with this figure rising to two-fifths in Westminster.

The record of c.1300 empty households in the Lady Day 1666 hearth tax return can be considered in terms of divergences between and within hundreds and divisions. In Finsbury and Tower divisions, within Ossulstone hundred, north and east of the City of London, there was a marked division between the numbers of empty properties in the parishes which lay in the metropolitan suburbs and their rural counterparts.⁸⁰ As one moves further west, a divergence in the numbers of empty properties in urban settlements—namely towns such as Staines and Uxbridge—cannot be contrasted with the patterns in rural parishes in Brentford division and Spelthorne, Gore and Elthorne hundreds, in part because numbers of empty properties were low in absolute terms. However, Old Brentford is an interesting case. It was the site of the Parliamentary victory over the Royalists in 1642, and 24 years later, from 57 households, ten were recorded as having shut doors; defiance of the Stuart administration was alive and well.

5. Conclusion

Work on unpublished hearth tax sources, as much as analysis of printed statistics and lists of names, offers a promising route forward for understanding and contextualising the hearth tax. Hence this article has not drawn much upon the BAHTP's published data, and instead has sought to relate the arguments on texts and the distributions of hearth numbers to new research perspectives. The article has three arguments; the first is related to method; the second concerns the historical

significance of empty properties; and the third draws upon these conclusions to make a historiographical comment upon local history as a subject of research.

For the present, distinctions between paying and non-paying are helpful in discussing distributions of wealth between social ranks and localities at county and parish levels, especially for statistical purposes in terms of bands of hearth numbers per household, the percentage of households with three or more hearths, and the mean number of hearths per parish (and smaller sub-divisions). Each tool reveals different points of contrast between social groupings and geographical sub-divisions, and depending upon the issue that is being investigated one will want to choose between methods, with adaptations required by the particular question. This leads into our second point. When considering a return or assessment in relation to a selected case study, we should consider the special features in terms of data presentation in the manuscript. The category of empty is best regarded as a form of non-paying for statistical purposes, but empty properties recorded in the London and Middlesex Lady Day 1666 hearth tax return were not necessarily equivalent to categories of non-paying (or if one prefers non-liable) in this manuscript, and were different from the non-paying data in the Kent assessment and the West Riding returns. Further work on unpublished manuscripts will lead to greater knowledge of this theme, as well as other applications of the hearth tax to address economic, social and environmental themes from a historical perspective.

A case can be made for regarding empty as a separate category in the London and Middlesex Lady Day 1666 hearth tax return. Doubtless patterns varied at the local level and were linked to wider themes, and we might want to test general factors at work in the metropolis as against the particular impact of the plague. This could be done by comparing the data for 39 City of London parishes for which there is also data in the (unpublished) Lady Day 1663 hearth tax return.⁸¹ Broadly similar levels of empty properties in the 1663 and 1666 returns would indicate that the plague, or for that matter a change in administration, had not contributed significantly to the high number of empty properties recorded for the capital. Divergent figures would, of course, open up both of these lines of enquiry.

We have followed collectors as they moved through the Pall Mall area, across Lincoln's Inn Fields, and through riverside parishes. In the city and its suburbs, where wealthy and less well-off neighbourhoods and households were occasionally physically juxtaposed, householders who negotiated with hearth tax agents may have had different mindsets about senses of community and obligations to pay when compared to their counterparts in rural areas, and perhaps took advantage of some of the capital's special features to evade assessment and payment. These experiences may have contributed to the observations made in a House of Commons debate during the late-1690s. When legislators sought to find ways of taxing unoccupied properties in the capital, they commented upon the undesirability of vacant homes from a range of social and environmental perspectives, as well as remarking upon lost revenues.⁸²

Economic historians interested in the relationship between state capacity and paths of growth towards the industrial revolution in early modern England could use the hearth tax.⁸³ Patrick O'Brien, in recently discussing the making of the English fiscal state between the early 1600s and the early 1800s within a comparative framework, observed that 'statistical evidence of the quantity and quality required may not be out there', and directed readers attention towards the pivotal role of indirect taxation in discussing the fiscal policies of Charles II (1660-85) and his advisers.⁸⁴ However, direct taxation on property and land featured prominently in the fiscal organization of pre-modern states, and data from the hearth tax could fill this research lacuna,

especially in relation to the institutional framework and legal regulations, which O'Brien viewed as being critical for explaining English exceptionalism. Work on the hearth tax would help also with further study of contemporary political economists' analysis of society and its relationships with what could be demanded in taxation locally during an era of fiscal and constitutional innovation.⁸⁵ By any of the measures which have been used to assess the wealth of localities in later-Stuart England, as recorded in the hearth tax, London and Middlesex was a wealthy region, but the monies collected from the capital for Charles II, as a replacement for domain revenues, were less than hoped for in the face of a range of exemptions, delays and obstacles. This is a rich research theme for local historians.

Our discussion of the Lady Day 1666 return could have been placed within a chronological framework, but the present writer has placed our discussion within a geographical framework. This can be connected to recent work on space and ritual, initially undertaken by archaeologists and geographers, but now being applied by historians. Medieval and early modern historians have emphasized the importance of studying material artefacts as a means to understanding the ways in which non-literate individuals and groups acted as participants in turning spaces into special places.⁸⁶ The contribution of these poorer and informal groups was no less important than that of artists, architects and historical narrators, who created the representations of place in the sources, with the needs of patrons, supporters and followers often weighing heavily upon their work. These approaches mesh with Leech's observation on the hearth tax as a street directory which 'provides new insights into urban culture and society'.⁸⁷ The Lady Day 1666 hearth tax, in addition to being a material artefact that fits into a large cardboard box, is a text that provides opportunities to investigate the interactions of agents with a full range of individuals and groups. Hearth tax research within the framework of local history can contribute to spatial understanding of the past, and we should hesitate before following the route recommended by John Beckett in *The Local Historian*.⁸⁸ If local historians move away from academic discussions concerned with method and debate in favour of connecting with their communities and their histories,⁸⁹ they will lose an opportunity to contribute to history more generally. As Kevin Schürer pointed out, it is vital for local history to continue to engage with current themes in history.⁹⁰ Public history will continue to flourish through teaching, museums and heritage, based in part upon historians' investigation of key issues—and complex sources—from a local perspective.

Acknowledgements

I am grateful to Dr Alan Crosby, Professor Trevor Dean, Peter Seaman and Elisabeth Wareham for helpful comments on this text; to Dr John Price, Dr Catherine Ferguson and Dr Elizabeth Parkinson for discussion of the hearth tax; and to Peter Seaman for access to work on the manuscript context in advance of publication. The research for this article was completed thanks to the support of the Arts and Humanities Research Council, the British Academy and the University of Roehampton. Any remaining errors are my responsibility.

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