

# ESSEX AND THE HEARTH TAX IN THE LATE SEVENTEENTH CENTURY

*by Henry French*

## **Topography of Essex**

Although it lacks the sharp topographical contrasts of Yorkshire, Devon or Kent, Essex exhibits a series of subtle variations, which influenced its development in the early modern period. The county's topography can be typified using John Hunter's classificatory scheme, which divides it into three regions.<sup>1</sup> The first of these was the coastal or maritime district, encompassing the alluvial soils and marshes in the hundreds of Rochford, Dengie, Thurstable, Winstree and Tendring. The second was a belt of acid soils zone running diagonally across the county, from south-west to north-east, extending from the modern Epping Forest, through areas that in the seventeenth century formed a swathe of heaths, extending from Heybridge (near the port of Maldon) up to Colchester, and on to the Suffolk border at Dedham. The third was the largest, and most characteristic, zone of the 'Essex till', the area created by the furthest extent of the East Anglian ice-sheet, which had overlaid a thick layer of boulder clay onto the natural chalk. This layer had been eroded in the river valleys, such as those of the Colne, Blackwater, Chelmer and the Pant, to reveal lighter, more fertile soils. The chalk layer was also exposed in the north-west corner of the county, in Uttlesford Hundred, where a 'Midland' system of open-field arable agriculture prevailed and almost 15,000 acres remained to be enclosed in the early nineteenth century.<sup>2</sup> Before then, more open-field strips were lost to consolidation than to

---

<sup>1</sup> J. Hunter, *The Essex Landscape. A study of its form and history* (Chelmsford, 1999), p. 13.

<sup>2</sup> Figure extrapolated from K. H. Burley, 'The economic development of Essex in the later seventeenth and early eighteenth centuries' (University of London Ph.D. thesis,

wholesale enclosure, with Hull noting a ‘general tendency of Essex open-fields to decay from within rather than be changed from without’.<sup>3</sup>

These variations in terrain, and the agrarian possibilities that they created, helped to delimit the patterns of settlement in each area. The coastal marshlands were areas of scattered settlement, of small, widely dispersed villages, where reclamation from the sea remained piecemeal in the seventeenth century, except at Canvey Island, where Dutch engineers were employed in a more concerted fashion. Pastoral farming predominated in the marshes, with a gradual shift in the seventeenth century from sheep to cattle, fattened for the London market. As noted below, farm sizes seem to have been increasing in this region, partly by consolidation of existing holdings, and partly by small-scale reclamation.<sup>4</sup> Incomes were also supplemented by inshore fishing, oyster cultivation, and (in the seventeenth century) by the construction of large numbers of decoy ponds for wild-fowling.<sup>5</sup>

The forests and heaths interspersed tenures in common and severalty, with ‘forests’ often consisting of heavily pollarded and coppiced woods, set in areas of scrubland, bordered by smallholdings and squatter communities, with the light soils of heaths offering similar rough grazing and fuel-rights. As is well known, the forest jurisdictions in Essex extended much further than the tree-cover. In 1641, the forest of Waltham was bounded by the River Lea to the west, as far north as Roydon Hamlet, and south to the main (London) road between Stratford and Romford, and incorporated the parishes of Leyton, Wanstead, Walthamstow and Woodford in

---

1957), p. 24. Burley calculated that 28,000 acres of land were dealt with by Parliamentary enclosure in Essex, of which 70 per cent was open-field arable, and three-quarters of this was in Uttlesford hundred.

<sup>3</sup> F. Hull, ‘Agriculture and rural society in Essex, 1560-1640’ (University of London Ph.D. thesis, 1950), p. 78.

<sup>4</sup> Burley, ‘Economic development’, p. 48.

<sup>5</sup> *Ibid.*, p. 83; Hunter, *Essex landscape*, p. 19.

Becontree Hundred, Chingford, Waltham and Nazeing in Waltham hundred, and Loughton, Chigwell, Stapleford Abbots, Theydon Bois, Epping and Aybridge in Ongar Hundred. The purlieu of the forest stretched into the liberty of Havering, encompassing Romford, Havering and Hornchurch).<sup>6</sup> Much of this land was actually common grazing and open-field arable, rather than woodland. There were approximately 350 acres of open-field land in Walthamstow in the eighteenth century, and there remained considerable acreages to be enclosed by Parliament: 700 acres in Chigwell, 350 acres in Chingford, 534 acres in Epping, 360 acres in Leyton, 667 acres in Wanstead and 396 acres in Woodford.<sup>7</sup> By the later seventeenth century, some of these areas had begun to be employed more intensively in market-gardening for the metropolis, notably in Stratford, Wanstead, Ilford and Woodford.<sup>8</sup> The heaths in the northern part of this belt were equally varied. The largest was Tiptree Heath, which stretched from Heybridge, on the Blackwater near Maldon, north and east through the parishes of Messing, Tolleshunt Darcy, Tolleshunt Knights, Great and Little Wigborough, so that in total 14 parishes shared rights of common.<sup>9</sup> Further east, Colchester was ringed by heaths. To the west were Stanway and Lexden Heaths; to the north, heaths in the parishes of West Bergholt, Mile End, Boxted and Dedham; to the east those in Ardleigh, Crockleford Heath, Wivenhoe, Elmstead and Alresford, and Layer and Donyland heaths to the south.

The 'Essex till' region was more regular in its settlement patterns, but these conformed to the norm for wood-pasture regions of Essex and Suffolk, and tended not to be neatly nucleated 'villages' gathered around a single focal point. Instead, the

---

<sup>6</sup> W. R. Fisher, *The Forest of Essex its history, laws, administration and ancient customs and the wild deer which lived in it* (London, 1887), pp. 50-1.

<sup>7</sup> *Ibid.*, pp. 270-1.

<sup>8</sup> Burley, 'Economic development', p. 57.

<sup>9</sup> Hunter, *Essex landscape*, pp. 32-3.

characteristic settlement pattern in these areas of long-standing (and possibly ancient) enclosure was often of a centre with several outlying hamlets or ‘greens’ or ‘ends’. Hunter gives the example of Felsted, which when mapped in 1777 had eleven outlying greens named within the parish, with others extending east into the parishes of Great and Little Leighs and north into Stebbing and Rayne.<sup>10</sup> Such sub-settlements probably multiplied as the population expanded before the Black Death, but the resultant settlement patterns may have been more a function of split or multiple lordships than of topography. This pattern has also produced a number of complications for this volume’s transcribers and cartographers, because it has thrown up settlements that are difficult to reconcile within nineteenth-century parish boundaries, and with current settlement names, notably in the hamlets and sub-settlements of Greenstead Green, Bobbingworth and Marden Hamlet around High and Chipping Ongar.<sup>11</sup>

In the seventeenth century, farming in most of central Essex was mixed, incorporating both arable and pastoral production (but with balance more towards the former than the latter), in order to spread risk and supply metropolitan demand for grain and malt, and for dairy produce and meat.<sup>12</sup> Although Burley found that farm sizes had increased between the later sixteenth and mid-seventeenth century, so that just over half of the farms included in his survey were now in excess of 50 acres, the county still conformed to Hull’s observation that ‘central and southern Essex had the bulk of the large farms while the north was a land of small holdings and of a large labouring class, whether agrarian or artisan’.<sup>13</sup> The river valleys of the Colne,

---

<sup>10</sup> *Ibid.*, pp. 103-4.

<sup>11</sup> *VCH Essex*, vol. 4, pp. 303-10.

<sup>12</sup> Burley, ‘Economic development’, pp. 42-3; H. R. French, *The middle sort of people in provincial England 1600-1750* (Oxford, 2007), pp. 52-3.

<sup>13</sup> Burley, ‘Economic development’, p. 36; Hull, ‘Agriculture and rural society’, p. 79.

Blackwater, Pant and Stour offered possibilities for variation, with cheese production and dairying on the gravel soils between Stambourne and Steeple Bumpstead near the Essex-Suffolk border, and hop cultivation in the mixed alluvial soils at Castle and Sible Hedingham, Great and Little Maplestead, Halstead, Earls Colne and Colne Engaine, Wethersfield, Finchingfield, Chelmsford, Moulsham, Shalford and Great Bardfield.<sup>14</sup> The generalist nature of cultivation practices in mid-Essex is illustrated by the evidence of Edward Stammers, a Finchingfield tenant farmer, who gave evidence in an Exchequer case in 1692.<sup>15</sup> Stammers had rented Ashwell Hall, a farm of 130 acres for seven or eight years, for £66 per annum. It consisted of 10 acres of meadow, 18 acres of pasture, 85 acres of arable and 5½ acres of hops. In 1689, the farm had been stocked with 66 sheep, 26 scotch cattle and 22 dry bullocks. Stammers' balanced approach is also reflected in probate inventories for Essex and Suffolk, in which production of cereals was accompanied by livestock rearing and some dairying.<sup>16</sup> In Stammers' case, though, while the arable and livestock kept the farm ticking over, the hops were the source of real profits. Another witness testified that in 1689 they had yielded a crop with the gross value of at least £99!<sup>17</sup>

## **Distribution of hearths in Essex, 1670: significant trends**

### **1) Density of households**

---

<sup>14</sup> W. Marshall, *The review and abstract of the county reports to the Board of Agriculture* (London, 1811), vol. 3, pp. 488, 525.

<sup>15</sup> TNA E 134/4 William and Mary Mich. 10, Mark de la Pla, clerk v. Sir Martin Lumley Bt. 1692, deposition of Edward Stammers, yeoman.

<sup>16</sup> French, *Middle sort*, table 1.6, p. 53.

<sup>17</sup> TNA E 134/4 William and Mary Mich. 10, deposition of Richard Morgan, Finchingfield, husbandman.

With these caveats in mind, the map of the density of households recorded in the 1670 county assessment per 1,000 acres illustrates some interesting patterns. The first of these is the lack of population density in the coastal region of Essex, particularly in the hundreds of Barstable, Rochford, Dengie, and Thurstable, south of a line that can be drawn between West Ham on the outskirts of London and the borough of Maldon. Here, household densities rarely exceeded 30 per 1,000, and were frequently half that figure. For example, in Dengie hundred 32 per cent of parishes had fewer than 20 households, while in Rochford 36 per cent were below this figure. In the mid-seventeenth century, particularly in Rochford and Dengie hundreds, much of the land area remained tidal marshland, used primarily for grazing sheep, and capable of supporting only relatively small populations. As numerous contemporaries, such as Defoe, also reported, the un-drained marshes also harboured malaria, further reducing their attractiveness to immigrants.<sup>18</sup> Indeed, recently Dobson has suggested that the mortality rates in coastal parishes due to malaria may have been at their highest in the seventeenth century.<sup>19</sup>

In other respects, household densities follow economic, rather than topographic, features. Outside the immediate hinterland of London, and the fairly densely populated heath and forest lands around Waltham, Epping, Hainault, Danbury and Woodham Walter, the densest areas of settlement were, predictably, in the urban parishes of Colchester, where nine parishes had settlement densities in excess of 1,000 households per acre, and the ports of Maldon, Harwich and Manningtree, which displayed similar concentrations. These centres were not far ahead of other, smaller cloth-producing towns of north-central Essex, such as Braintree, Great Coggeshall

---

<sup>18</sup> D. Defoe, *A Tour thro' the Whole Island of Great Britain* (facsimile ed., London, 1968), p. 55.

<sup>19</sup> M. J. Dobson, *The contours of death and disease in early modern England* (Cambridge, 1997), p. 324.

and Dedham all of which had over 100 households per acre, while the thoroughfare market towns of Brentwood and Billericay had densities of 276 and 511 households per acre respectively. Elsewhere, there were concentrations of population in the west of the county in the towns of Saffron Walden and Thaxted, and in the thoroughfare village of Newport, all of which register on the map in the top category in excess of 45 households per 1,000 acres, and in a few of the smaller ports and fishing communities, such as Salcot, Leigh, Rochford and Barking, as well as in those two stalwarts of the county's historiography, Terling and Earls Colne.

In general, therefore, the hearth tax suggests that the county's population was concentrated in the locations we would expect, clustered together most tightly in the largest towns and the London suburbs, with the northern manufacturing townships, the smaller ports, and some towns bordering the main roads from Cambridge and Colchester to London, being the next most densely populated settlements. The southern, marshland third of the county was much less densely settled than the county's agrarian core, on the 'Essex Till' in the portion of the county to the north of the London-Colchester road.

## **2) Spatial distribution of hearths**

Turning to the different densities in the numbers of hearths, three trends stand out immediately. The first and most obvious is the concentration of exempt households in the north-central hundreds of Hinckford and Lexden, and within the borough of Colchester. The maps illustrate this to a striking degree, but it is not a particularly new finding, being anticipated in the researches of Felix Hull and K. H. Burley over fifty years ago, not to mention the observations of Defoe in the 1720s. The second finding is equally striking. This is the concentration of households possessed of more than

five hearths, and particularly of more than ten hearths in the hundreds of Becontree, Barstable, Chafford, Havering Liberty and Ongar.

*i) The cloth-producing region of north-central Essex*

As indicated above, the first of these significant areas – the cloth producing region in the north-central area of the county – is well known to historians, as it was to contemporaries, not only for its distinctiveness in economic terms, but also because of its unique social character. Defoe noted that most of the north of the county was heavily employed in ‘the spinning of Wool for the Bay Trade of Colchester’ as well as for other centres of production, including ‘Kelvedon, Witham, Coggeshall, Braintree and Bocking’.<sup>20</sup> With manufacturing came relatively large populations. In the 1660s, Colchester had a total population of approximately 9,000 (with 2,222 households recorded in the 1670 hearth tax)<sup>21</sup>, while most of the smaller centres, such as Braintree, Bocking, Coggeshall and Dedham, had between 1,500 and 2,500 inhabitants (based on figures of 286, 361, 460 and 265 households respectively). For settlements that were, spatially and governmentally, little more than large villages, these were large populations by late seventeenth-century standards. This burden can be seen in the map of the proportion of exempt households, where these manufacturing towns are particularly notable for their remarkably high levels of exemption from the tax.

This phenomenon is well known. K. H. Burley showed in 1957 that the cloth-producing stood out from the rest of the county in terms of exemption rates. While

---

<sup>20</sup> Defoe, *Tour*, pp. 15, 37.

<sup>21</sup> Goose suggests that in the borough’s 1674 hearth tax assessment paupers omitted from the assessment might have increased the number of households by another 10 per cent, giving c. 2,400 households in 1670, and (using Laslett’s revised household multiplier of 3.75 persons per household) a total population of perhaps 9,000; see *VCH Essex*, vol. 9, pp. 97-8.

Arkell calculated that the average rate of exemption for the whole county in 1670 was 35 per cent, Burley found that Hinckford and Lexden had rates of exemption of 59 and 50 per cent respectively. In fact, looking across the 21 hundreds in Essex, we can identify two broad trends in exemption.

[TABLE 6]

The first is that hundreds in the southern half of the county tended to have rates of exemption below 25 per cent of all households. The second is that the higher rates of exemption, in excess of 25 per cent, were in a band running west to east from the Cambridgeshire border to Colchester, with the highest rates of exemption in Hinckford and Lexden, but also in the contiguous Freshwell and Harlow hundreds.

The first of these trends reflects the relatively low population density of the southern hundreds, in which employment opportunities for those in marginal poverty were probably relatively scarce outside some fishing communities, and the more densely settled smallholder communities surrounding the heath lands. Such parishes may well have exported any surplus population to London, to other seafaring ports along the East coast, and perhaps even to the cloth-producing region to the north.

The second trend is a direct reflection of the labour demands of the cloth industry. The trade was organised in the classic 'putting-out' system, where clothiers bought raw wool, largely from Stourbridge Fair in Cambridge, or directly from the 'wool country' of Lincolnshire or the East Midlands, and co-ordinated the subsequent processes through to the final sale of the finished cloth at Leadenhall Market in

London.<sup>22</sup> This required each clothier to parcel out wool to wool combers, to card and oil the raw wool, perhaps 100 or more (normally female) spinners, 25 to 50 weavers, plus fullers and millers to raise the nap and remove the oil, plus shearers, pressers and carriers.<sup>23</sup> Although in the mid-seventeenth century many of these trades remained largely 'self-employed', owning much of their own equipment and controlling at least part of their capital, there were already strong elements of the 'capitalist' concentration of ownership in the hands of the clothiers that marked the long, slow decline of the industry after 1710.<sup>24</sup> These developments had two consequences. The first was that more and more participants in the intermediary stages of production, particularly the most numerous spinners and weavers, worked directly for wages. The second was that, in classic 'proto-industrial' fashion, they became increasingly dependent on these wages for their livelihoods, particularly in Colchester and the larger towns such as Braintree, Bocking and Coggeshall, where there were comparatively few other opportunities for employment on the scale offered by the cloth industry.

The extent of the trade's dominance of the economy of these towns is difficult to gauge, because apart from Colchester (and Sudbury, Suffolk) most of these towns lacked a structure of corporate government, with no formal rights of freedom, and therefore, no systematic recording of apprenticeship. In Colchester, though, Goose has estimated from apprenticeship indentures that perhaps 38 per cent of the workforce was involved directly in cloth production, with a further 15-20 per cent involved in

---

<sup>22</sup> J. E. Pilgrim, 'The rise of the new draperies in Essex', *Birmingham Historical Journal*, 7 (1959-60), pp. 36-59.

<sup>23</sup> E. Kerridge, *Textile manufactures in early modern England* (Manchester, 1985), pp. 89-108.

<sup>24</sup> A. F. J. Brown, *Essex at work 1700-1815* (Chelmsford, 1969), pp. 17-24; K. H. Burley, 'An Essex clothier of the eighteenth century', *Economic History Review*, 2<sup>nd</sup> ser., 11 (1958), pp. 289-301.

ancillary trades, such as spinning, combing or shearing.<sup>25</sup> Colchester was a very large town, with a developed service and retail sector. By contrast smaller towns may have been more dependent on the trade. Certainly, in the smaller town of Sudbury, Suffolk, between 1656 and 1689, textile trades accounted for 59 per cent of all apprenticeships registered with the borough courts.<sup>26</sup> This left a large number of households heavily dependent on wage labour, in spinning and weaving. As the Deputy-Lieutenants of Essex reported to the Privy Council during the recession of the late 1620s, the ‘Multitude of people which live by these Manufactures’ was so great that there were ‘few or none that can subsist unlesse they bee paid every night’.<sup>27</sup>

This high dependence on wages also exposed these trades to the economic cycles that dominated the cloth industry in the seventeenth century. A substantial proportion of the region’s production was exported, through London, to French and Spanish markets. This left the trade vulnerable to disruptions in the London market, caused particularly by plague, and by the interruptions in international trade created by war. In addition, the demand for cloth was also reduced in the aftermath of harvest failures, when a greater proportion of disposable income was devoted to food rather than clothing. As the Reports to the Board of Agriculture on the area in the early nineteenth century continued to lament, ‘when one considers the heavy and almost insupportable burden, of innumerable poor falling upon the land, the instant a proclamation of war is heard, and see the rates rise to *three-fourths of the rent, and sometimes even exceeding it*, it seems to strike at the very root of the farmer’s

---

<sup>25</sup> *VCH Essex*, vol. 9, p. 77, table 1.

<sup>26</sup> French, *Middle sort*, p. 35.

<sup>27</sup> ‘A briefe declaration concerninge the state of the manufacture of woolls in the countie of Essex [1629]’, *The Essex Review*, 18 (1908), p. 206.

industry' while weavers became paupers, 'compelled to apply to their parish for relief'.<sup>28</sup>

As a result of these cycles, the Essex cloth industry underwent a series of periods of growth and recession in the seventeenth century, with downturns in the years 1629-32, 1637-8, 1648-52, and 1665-7.<sup>29</sup> The last of these, occurring in the era of the hearth tax was a particularly acute, but relatively brief, crisis, caused by a combination of plague, the Great Fire of London and the second Dutch War. These three problems disrupted production in Essex, dislocated the London market, and damaged international trade. Plague also caused very high levels of mortality in the county. For example, between September 1665 and December 1666, 4,526 people died of plague in Colchester.<sup>30</sup> Despite these disasters, though, in general the period between 1660 and 1689 was one of sustained prosperity in the cloth trade, as there were few interruptions by war or repeated harvest failures. As Goose notes, evidence from fines imposed for sealing 'English' bays at the Colchester Bay Hall, illustrate that despite the sudden (plague-induced) contraction of 1665-6, the 'long-term trend in production of new draperies in Colchester was decidedly upward' until the 1690s.<sup>31</sup>

This concentration of wage-dependent trades, who were exposed to the vagaries of national and international markets, was clearly reflected in the rates of exemption. As Table 7 illustrates, these could be very high by the standards of surrounding districts, and even in the context of particular hundreds as a whole. Of the 69 parishes in the county where more than 50 per cent of the assessed households were exempt from the tax, 52 (or 75 per cent) were in Hinckford and Lexden hundreds, or the Borough of Colchester. The highest percentages of exemption were

---

<sup>28</sup> Marshall, *County reports*, 3, p. 470.

<sup>29</sup> French, *Middle sort*, p. 34.

<sup>30</sup> *VCH Essex*, vol. 9, p. 68.

<sup>31</sup> *Ibid.*, pp. 82-3.

actually in the smaller centres, where the trade may have been more dominant. More than 65 per cent of assessed households were exempt in Bocking (where the figure of 80.9 seems unusually high) and Braintree, Halstead, and the Colchester suburb of Lexden. The proportions of exempt remained above 60 per cent in two large extra-mural parishes in Colchester (St. Giles' and St. Botolph's), where there were large concentrations of weavers, crammed into sub-divided houses, courts and alleys, their smaller neighbour on Magdalen Street down to the Hythe (the town's port on the River Colne), and the rural suburb of Greenstead east of the Colne. Earls Colne, seven miles north-west of Colchester on the highway to Halstead and Cambridge, also exhibited a similar level of exemption. Four other Colchester parishes had more than half their householders exempt from the tax, the northern suburb of St. Michael Mile End, and the three populous parishes of St. Nicholas', St. Leonard's and St. James'. They were accompanied by two other villages in the hinterland of the Colchester trade, West Bergholt, three miles north of the borough, and Langham, sandwiched between Mile End and Dedham. Other substantial centres of production, such as Great Coggeshall, Witham and Finchingfield also featured in this group, as did the satellite settlements of Rayne, Wethersfield and Toppesfield. Similarly, apart from Dedham, on the Essex-Suffolk border, the eight parishes with between 40 and 49 per cent of their households exempt were either within the borough of Colchester (Holy Trinity, St. Mary's At-The-Walls, St. Peter's, and St. Martin's) or were directly within its immediate sphere of influence such as Great Horkesley (immediately east of West Bergholt, north of the town), Stanway, (immediately to the west of Lexden) or Fordham (immediately west of West Bergholt).

Clearly, higher levels of exemption were associated with higher concentrations of households dependent on wage labour. Was this the same thing as higher levels of

outright 'poverty' though? This is difficult to determine, particularly in the light of the evidence from Newport, presented below. This suggests that although in any particular year relatively few householders exempt from parish rates paid the hearth tax, a greater proportion may have done so over the course of the life-cycle. Although Newport was not a cloth-producing parish, it was a medium-sized village, with exemption levels that placed it within the top quartile in the county. There may have been more opportunities in this agrarian, thoroughfare settlement for those outside the rate-paying section of the population to rent houses, or small plots of land, as opportunities arose, than was likely in towns such as Braintree or Bocking, where the wage-dependent population far exceeded the available agrarian resources, and where there were fewer openings in the retail or service sectors compared to the borough of Colchester. Even so, it may be better to think of the 'exempt' not as an unproblematic group of the 'poor', but as a very diverse category, extending from those dependent wholly or partly on parish relief, to those on the margins of being able to fund such relief in good years, and in need of it in times of trade decline.

*ii) The influence of London*

...all the Villages which may be called the Neighbourhood of the City of London on This, as well as on Other sides thereof... are increased in Buildings to a strange Degree, within the Compass of about 20 or 30 Years past at the most... This is indeed most visible, speaking of Stratford in Essex; but it is the same thing in Proportion in other Villages adjacent, especially on the Forest-side; as at Low-Layton, Layton-stone, Walthamstow, Woodford, Wansted, and the Towns of West-Ham, Plaistow, Upton, & c. ... being chiefly for the

Habitation of the richest Citizens; or for such as either are able to keep two Houses, one in the Country, and one in the City; or such Citizens as being rich, and having left off Trade, live altogether in these Neighbouring Villages.<sup>32</sup>

The start of Daniel Defoe's *Tour thro' the Whole Island of Great Britain* began at Bow-Bridge, and took him along the Harwich road, towards Colchester. His first observations were of the unusual prosperity of the villages immediately bordering the capital, a feature that was similar 'in the Counties of Middlesex, Surrey & c. where it is the same, only in a much greater Degree'.<sup>33</sup> This feature was also reflected in the hearth tax as Burley noted in 1957, observing that 'the most striking feature is the superiority of the south and south-west... both absolutely and relatively this region contained the highest number of large households in the county'.<sup>34</sup> The maps show that the incidence of households with more than five hearths, and in particular, with more than ten hearths, was most pronounced in the hundreds closest to the capital – Becontree, Barstable, Chafford, Havering Liberty and Ongar. The reason for this concentration seems to have been the early presence of a 'London' effect, that is, of these parishes containing the second-homes of wealthy London tradesmen and merchants, whose wealth was expressed, in part, in extra hearths.

Burley noted the trend as most pronounced in West Ham, Woodford and Wanstead, all within five miles of Bow Bridge. In Woodford, he observed that of 49 parish officials between 1660 and 1720, 19 were London merchants or scribes, two were Temple lawyers, two were MPs, and one was a Bank of England director (and

---

<sup>32</sup> Defoe, *Tour*, pp. 2-3.

<sup>33</sup> *Ibid.*, p. 4.

<sup>34</sup> Burley, 'Economic development', p. 349.

sometime sheriff of London).<sup>35</sup> In fact, the areas highlighted on the map in south-west Essex contain a few anomalies. For example, West Horndon in Barstable hundred yields the surprisingly high figure of 16.7 per cent of its households having ten or more hearths. However, when examined in more detail, it can be seen that this figure is produced by the presence of William, Lord Petre, whose 72 hearths dwarfed the remaining 6 households, in a community where there were only 90 hearths in total! The same statistical illusions are to be found in a number of other settlements, so that although six parishes in Barstable hundred had more than 25 per cent of households assessed with five or more hearths, three of these had fewer than 20 households. In Rochford hundred, only one (Leigh) out of eight parishes with this proportion assessed on 5 or more hearth had more than 20 households, while in sparsely populated Dengie hundred, only All Saints', Maldon, had more than 20 households.

If we ignore parishes in which the proportions can be skewed by the presence of one or two large houses, we find that the settlements with the highest number of households with five or more hearths were within a 15-mile radius of London, situated on the main roads out of the capital. As Defoe noted, this 'ribbon-development' had created a noticeable commuter-belt by the early eighteenth century, but the trend was already apparent a generation earlier in many of the settlements he cited.<sup>36</sup> These included East Ham, West Ham on the London road, Walthamstow, Leytonstone, Layton, Wanstead, Woodford, Lambourn and Theydon Garnon north of it on the road through Epping forest, and Dagenham, Rainham and Grays Thurrock on the Tilbury road, Cranham and Great Warley in Chafford hundred on the Rayleigh

---

<sup>35</sup> *Ibid.*, p. 185.

<sup>36</sup> These could have existed at least as early as c. 1600, on the evidence (albeit small sample) of surviving Walker maps. See A.C. Edwards and K.C. Newton, *The Walkers of Hanningfield. surveyors and mapmakers extraordinary* (London, 1984), tables 1-10. I am grateful to Dr. Chris Thornton for this information. See also the ten-plus hearth section below pp. ZZZZZZ

road, and Havering atte Bower, Harold Wood, Hornchurch and Northend bisected by these roads in the liberty of Havering. Slightly beyond this 15-mile radius, the Thameside settlements of West Tilbury and Stanford-le-Hope (in Barstable hundred) and the inland settlement of Kelvedon Hatch in Ongar also had the same proportion of such households. Some of these householders were extremely wealthy individuals. In Low Leyton, for example, in 1670 Sir William Hicks Bt. had 29 hearths, Lord Goring 23, Matthew Goodfellow 14, Diana Batten 13, Lawrence Mowyer and Sarah Hopkins 12 each, while Robert Harvey and Widow Miscoe had 10 each. Burley noted that four years later, Hicks was assessed on 20, while Sir William Humble had 14 hearths. Hicks died worth £15,000, while Humble was valued at £24,000.<sup>37</sup> This was mercantile wealth on a scale attained by few Essex businessmen. In fact, outside this London hinterland, only Sandon near Chelmsford, All Saints' Maldon, and the tiny central Colchester parish of St. Runwald's, had concentrations of 5-hearth households on a similar scale, and in substantial numbers. In the latter parish, for example, there were clusters of civic leaders and wealthy clothiers, such as Alderman Thomas Greene, assessed on 10 hearths in 1671, the rich woollen draper Joseph Thurston, assessed on 9 hearths, and the very wealthy Quaker cloth merchants, John Furley senior and junior, assessed on 10 and 5 hearths respectively.<sup>38</sup>

*iii) the Essex Marshlands*

---

<sup>37</sup> Burley, 'Economic development', p. 351.

<sup>38</sup> ERO D/P 177/8/5 St. Runwald's Parish Vestry Book, 1677-1856, churchwardens' rate, 7 Apr. 1684; *ibid.*, D/B5 Sb 2/9 Colchester Borough Quarter Sessions, Examination & Recognizance Book, 1646-87, information of Joseph Thurston, St. Runwald's, woollen draper, 20 Mar. 1672; *ibid.*, information of John Collier, 13 Dec. 1675, who reported that he heard Goodwife Bond say to Thomas Bayley's wife, 'goe toe lett us pull Furly that Rogue out of his Shop & pull him to pieces & pull downe his house', for refusing to pay 10s. per bay.

The third area in which the distribution of hearths was particularly distinctive was in the marshland hundreds of Dengie, Rochford and Thurstable. As has been observed above, these hundreds were distinctly under-populated, compared to other parts of the county. Partly as a consequence, they also possessed a distinctive social profile. This had two marked characteristics. The first was a relative absence of exempt households. In all three marshland hundreds, the proportion of exempt households was lower than the county mean, with Dengie recording only 13.9 per cent of households as exempt, approximately half the level of the county as a whole (26.7 per cent). Rochford had only 15.1 per cent of its households exempt, while Thurstable had 24.7 per cent. As Bronwen Cook has noted, this may reflect both the relative access to land in Dengie, in particular, as well as the relatively low levels of employment, labour competition and settlement size. ‘The coastal areas had not been subject to conventional enclosure nor had the inhabitants become industrial wage-earners, both factors which would have reduced the probability of a large class of near-destitute people’.<sup>39</sup>

The pastoral nature of the marshland economy in the seventeenth century, the district’s reputation as unhealthy, and the very limited opportunities for employment outside small-scale agriculture, combined with seasonal fishing and wild-fowling meant that many of these settlements were little more than scattered farmsteads and cottages. Creeksea and Hazeleigh, in Dengie hundred, for example, register as parishes with a high proportion of ten-hearth households, by virtue of a *single* large house – in the former Mr. Weston had 13 hearths out of only 35 in the whole village (in only eight households), with no exemptions; in the latter, Richard Pinnock had 11 hearths, out of only 25 in total (in nine households), and no exempt. The former parish

---

<sup>39</sup> B. Cook, ‘The reclaimed marshlands of the eastern Dengie hundred and their significance to the coastal parishes’ (University of Essex MA Thesis, 1995), p. 72.

consisted of 842.7 acres, the latter 1,012.2 acres, which emphasizes the extent of the under-population at this time.

Although Cook emphasizes the relative lack of households possessing three or more hearths in her sample of 19 marshland parishes, there is some evidence to suggest that, in fact, these parishes tended to be divided between a few small single-hearth cottages, and a few other, larger farmhouses.<sup>40</sup> Across the three marshland hundreds as a whole, the proportion of those with three or more hearths was higher than the mean for the county as whole (21.3 per cent), with just over a quarter of all payers being assessed at this level in Dengie and Rochford hundreds, and 22.2 per cent in Thurstable. Some of these three-hearth houses were substantial farmhouses, such as the property of John Yardley in Tillingham, which contained 3 hearths. In 1669, Yardley paid a rent of £155 10s for a property consisting of 40 acres of old enclosed marsh, 60 acres of newly enclosed marsh, 45 acres of upland and 195 acres of other land. In addition, he rented a duck decoy and 14 acres for £25 and 20 salt 'kettles' for £6 13s 4d per annum respectively.<sup>41</sup> The presence of such large farms is consistent with the findings of Burley, who noted the emergence of the largest farms in the pastoral districts of the south and south-east of the county in the seventeenth century.<sup>42</sup> Using samples drawn from leases, wills, quarter sessions records, sales and estate rentals, he found that in this area 77 per cent of farms in the sample were over 50 acres in size by the third quarter of the seventeenth century, compared to only 27 per cent a century earlier. This can be compared with a figure of 59 per cent of farms

---

<sup>40</sup> *Ibid.*, p. 63. Her marshland sample parishes are: Althorne, Asheldam, Bradwell-juxta-Mare, Burnham, Creeksea, Dengie, Mayland, Southminster, Tillingham, Barling, Foulness, Paglesham, Great Stambidge, Little Stambidge, Great Wakering, Little Wakering, Great Oakley, Little Oakley and St. Osyth.

<sup>41</sup> *Idem*, pp. 55-6.

<sup>42</sup> Burley, 'Economic development', p. 48.

exceeding 50 acres in the sample for the county as a whole in the later seventeenth century.

Similarly, Jane Pearson found that these trends were maintained for the mid-eighteenth century, when studying the population information contained in the diocesan returns by the clergy in 1766.<sup>43</sup> The coastal deaneries of Tendring, Witham, Rochford and Barstable, possessed the lowest population densities, with the smallest number of recorded houses also.<sup>44</sup> Their settlement patterns were also distinctive, with the five coastal deaneries having 111 houses to 100 cottages, 'in other words a dwelling on the pastoral coastal region was just as likely to be a farmhouse as a cottage; in the arable regions it was more than twice as likely to be a cottage or tenement'.<sup>45</sup> More generally, she notes that these replies depict 'a pastoral eastern seaboard and extensive deaneries that were sparsely populated, had few settlements and cottages', with fewest 'families of note' recorded in Barstable, Dengie, Hedingham and Tendring deaneries.<sup>46</sup>

In these ways, the marshes had their own social character, of very scattered settlement, isolated but large farms and farmsteads, as well as a smaller number of one-hearth householders, who may have subsisted on marshy small-holdings, supplemented by inshore fishing, perhaps oyster cultivation, and winter wild-fowling on the marshes.<sup>47</sup> Such householders may, in fact, have been as poor as those elsewhere who received relief, but in the tiny marshland settlements formal relief

---

<sup>43</sup> J. Pearson, 'Figures in a landscape: the County of Essex in 1766 through the eyes of its clergy', in *Essex Harvest. A collection of essays in memory of Arthur Brown*, ed. M. Holland and J. Cooper (Chelmsford, 2001), pp. 1-14.

<sup>44</sup> They were also described as particularly unhealthy by the clergy in this period. Dobson, *Death and disease*, pp. 296-7.

<sup>45</sup> Pearson, 'Figures', p. 6.

<sup>46</sup> *Ibid.*, p. 7.

<sup>47</sup> This distinct social character was also remarked upon by contemporaries. Dobson, *Death and Disease*, p. 301.

provision may have been scanty and informal methods of assistance could have been more common. Since there was so little to support any surplus population, sons in particular may literally have shipped out. The consolidation of marshland farms in the seventeenth century may also have favoured the largest owners and tenants, as they were the most likely to be able to afford the costs of the extensive piecemeal enclosure (by 'intakes') occurring on the marshes at this time. While this extension of the cultivated land area did not necessarily squeeze out the smallholder, such individuals may increasingly have been left behind as the large farms got larger through the century.

### **Collecting the hearth tax in Essex**

As Elizabeth Parkinson's recent work on the early years of the hearth tax has shown, Essex remained one of the counties in which arrears were relatively high.<sup>48</sup> In part, this may have been a consequence of its relatively high overall population, and the complexities of collecting the tax from densely settled cloth-producing parishes, and sparsely settled coastal regions. In part, too, it may have been because relatively large numbers of householders in the county were on the margins of exemption from the tax, and were either unable or unwilling to pay.

Despite the county's apparent tardiness in paying its full assessments, the recorded instances of opposition to the tax and its collectors were relatively few, and confined mainly to the verbal abuse of collectors in the years when the tax was administered by the Constables and local assessors. There were several instances of refusal to pay cited to the county Quarter Sessions from 1664. In January of that year, Thomas Chamberlaine, yeoman, of Little Oakley in Tendring hundred, alleged before

---

<sup>48</sup> E. Parkinson, *The establishment of the hearth tax 1662-66* (List and Index Society, special series, 43, 2008), pp. 54, 57, 116.

two Colchester Justices that when he had demanded payment of one shilling in 'Hearth Money' from John Barnes, of the same parish, Barnes had refused and stated that he 'car[e]d not a Fart' for the collectors.<sup>49</sup> Six months later, the Witham 'chirurgion' Jasper Mott was cited for obstructing and trying to prevent the distraint of goods in response to the Lady Day collection.<sup>50</sup> A year later, John Banson, the collector for Clavering, Freshwell, and Uttlesford Hundreds was roundly abused when attempting to collect arrears from Reuben Barker of Hempstead. Returning to Barker's house on 2<sup>nd</sup> June, to collect money due the previous Lady Day, Banson had again been refused payment. In response, he distrained a platter. This seizure provoked Barker to exclaim that the money was being used to maintain rogues and 'Shaggs'.<sup>51</sup> John Coe, the constable of Hempstead, who had accompanied Banson, added that Barker had also voiced the suspicion that the hearth tax was being levied primarily to maintain its collectors, notably 'you the said Banson'.<sup>52</sup> There were further disputes in June 1666, in response to the Lady Day collection. This time, though, the Justices called a collector, Edwin Walford, gent. of Black Notley, to account, for taking 'undue' distress for failure to pay by Richard Hudson of Braintree (assessed on two hearths in 1670).<sup>53</sup>

As Mike Braddick has suggested elsewhere, in Essex it appears that the period when the tax was farmed generated more serious incidents of opposition.<sup>54</sup> In

---

<sup>49</sup> ERO Q/SR 399/108 Quarter Sessions Rolls Epiphany 1664, information of Thomas Chamberlaine.

<sup>50</sup> ERO Q/SR 401/109 Quarter Sessions Rolls Midsummer 1664, recognizance of Jasper Mott.

<sup>51</sup> ERO Q/SR 405/149 Quarter Sessions Rolls Midsummer 1665, information of John Banson.

<sup>52</sup> ERO Q/SR 405/149, information of John Coe.

<sup>53</sup> ERO Q/SR 409/54 Quarter Sessions Rolls Midsummer 1666, recognizance of Edwin Walford.

<sup>54</sup> M. Braddick, *Parliamentary taxation in seventeenth-century England* (Woodbridge, 1994), pp. 252-66.

September 1667 John King, blacksmith, John Goodridge and Robert Butler, yeomen in the Thames estuary village of Prittlewell in Rochford hundred, were bound to appear to answer a charge of threatening the life of the collector William Taylour.<sup>55</sup> This incident was the prelude to a more serious altercation two years later in the neighbouring fishing community of Leigh, when John Osborne, a fisherman, and his sister, the widow Elizabeth Notley, were accused of threatening the collector Eustance Seymor.<sup>56</sup> Seymor alleged in his deposition that on the previous day he had accompanied the constables of Leigh to collect arrears from a number of householders. Elizabeth Notley had refused to admit Seymor, 'but kept her door shut against the said officers, violently opposing'. Eventually Seymor forced open the door and found a spit standing by the door, which Elizabeth said she would have used 'to spit Eustace Seymore'. She then seized a knife, and rushed upstairs 'in the chamber into which she had removed and placed her goods, saying if Eustace Seymor offered to go into the chamber, she would kill them all', after which Seymor decided that it might be prudent to 'desist'. The disturbance brought the neighbours out into the yard, including Elizabeth's brother John Osborne, who said that 'if others were of his mind, Eustace should collect no chimney money', and that if Seymor had behaved to him in his own home as he had his sister, 'he would have made him come short home and the constables likewise'. The Osbornes were clearly a family that resented the tax, because Seymor's next task was to tackle another brother, Thomas, whose house he approached with John Osborne at his heels, claiming that he would not 'do at Thomas Osborne's as he had before at the Widow Notley's'.

---

<sup>55</sup> ERO Q/SR 414/70 Quarter Sessions Rolls Michaelmas 1667, recognizances of John King, John Goodridge and Robert Butler.

<sup>56</sup> ERO Q/SR 421/12 Quarter Sessions Rolls Michaelmas 1669, information of Eustace Seymor, 19 Aug. 1669; Q/SR 421/58 Recognizance of John Osborne, William Emery and John Wood, Leigh.

The largest incident of popular discontent with the tax came a year earlier in Colchester, in March 1668, when the hearth tax collectors entered the populous, extra-mural cloth-making parish of St. Giles, in the south of the borough, to make a survey ahead of the next Lady Day collection. The collectors, William Stoakes, of Nantwich, Chester, and Henry Cressor of Westminster, walked into a trap.<sup>57</sup> As they crossed into the parish, by the church, a boy sounded a horn. The boy, a servant to John Lynne, followed them as they walked into Magdalen Street. By this time, approximately 100 people had gathered, and as Stoakes and Cressor reported later, 'whoe with stones and dirt assalted them and struck them divers blows and soo continued till theis informants for preservation of themselves were forced to desest'. The collectors beat a retreat, pursued by the 'rabble... hallowing and throwing stones and dirt' up St. Botolph's Lane, into the borough's High Street and sought out the Justices who were meeting in the town's largest inn, the King's Head. This was not the end of their problems. Later in the day, they resumed their work, demanding entrance to Thomas Carter's house in Holy Trinity parish. Carter obstructed the doorway, while one Thomas Hunt called the collectors 'a couple of sharks and Rogues and said such rogues should not goe into his house & would not suffer them to take their viewe'.

There was one more expression of opposition to the tax recorded in the Quarter Sessions, when John Poole of Great Waltham, three miles north of Chelmsford, threatened the assessor of the Michaelmas 1669 levy, James Naggs, by with the potentially treasonable words that the tax was 'uniust and if every one were of my minde they would fight upp to the eares in blood before they would pay it'.<sup>58</sup>

---

<sup>57</sup> ERO D/B5 Sb 2/9 Colchester Borough Quarter Sessions, Examination & Recognizance Book, 1646-87, examination of William Stoakes & Henry Cressor, 1<sup>st</sup> Mar. 1668.

<sup>58</sup> ERO T/A 418/170/3 Calendar of Essex Assize Records, indictment of John Poole, Great Waltham, 14 Mar 1670.

Poole denied the remark, and the jury found him not guilty. Thereafter, most of the complaints about the tax concerned the dangers of the intrusive nature of the collection and assessment. In August 1676 the Walthamstow Justice William Holcroft recorded in his memoranda book that John Stearns had complained against the collector, Simon Halladay, who was alleged to have hit Stearns' wife Mary in the stomach with two pewter dishes, presumably while seeking to distrain these items.<sup>59</sup> After the assault Mary Stearns went into labour and was delivered of twins, one of whom was dead, eight weeks prematurely. The midwife, Rose Crofton, also asserted that she believed that the child had died as a result of the assault by Halladay. The final accusation was made by Elizabeth Marchment of Saffron Walden in March 1685, who claimed that John Glascome of Walden had molested her in the course of his rounds to collect Hearth tax arrears.<sup>60</sup> Marchment claimed that when she had told Glascome that her master, George Archer, possessed only one hearth, he had called her 'whore and jade and several other ill names'. He demanded to search the house, so Elizabeth showed him to a chamber where 'he laid violent hands on her to kiss her', but Elizabeth made sufficient noise to alert a visitor downstairs, Mary Bush, who intervened.

All these incidents were relatively small scale, but each illustrates the intrusiveness of the assessment process. Although the generation upon whom the hearth tax was levied had grown accustomed to extra-Parliamentary levies raised with the threat of force, these cases illustrate the low level resentment created by a tax that empowered its assessors and collectors to force their way into houses and seize goods

---

<sup>59</sup> J. A. Sharpe, *William Holcroft his Booke. Local office-holding in late Stuart Essex*, Essex Historical Documents 2, Essex Record Office Publications 90 (Chelmsford, 1986), pp. 63-4.

<sup>60</sup> ERO Q/SR 447/109 Quarter Sessions Rolls Easter 1685, information of Elizabeth Marchment & Mary Bush.

in lieu of payments. Most of this resentment was expressed in words, rather than in deeds, and may have been no worse than that inspired by any other levy. However, the venom directed towards the collectors in Colchester in 1668 and Leigh the following year suggests that the hearth tax was particularly resented, and those charged with its collection regarded as unjustified in their demands and self-interested in their actions. It is difficult to determine how far isolated incidents of outright opposition were representative of wider sentiments, or whether they were translated into more widespread foot-dragging, under-assessment or non-payment. Dr. Parkinson's work on the early years of the tax suggests that either the efficiency of the county's collectors was consistently lower than elsewhere, or that they faced consistently greater local opposition. This point is worth bearing in mind both when considering the broader context in which these protests occurred, and in which the tax was assessed, recorded and collected.

### **Reliability of the hearth tax as an indicator of wealth: a case study**

Obviously, a central concern for historians using the hearth tax is the question of how reliable it is as an indicator of relative wealth or poverty, within and between particular settlements, localities or regions. This has been the subject of extensive, thorough and extremely rigorous research, which the discussion below seeks only to amplify, not to contest.<sup>61</sup>

---

<sup>61</sup> T. Arkell, 'Assessing the reliability of the Warwickshire hearth tax returns of 1662-74', *Warwickshire History*, 6 (1986-7), pp. 183-97; *idem*, 'Identifying regional variations from the hearth tax', *The Local Historian*, 33, 3 (2003), pp. 148-74; *idem*, 'Understanding exemption from the hearth tax', in *Houses and the hearth tax: the later Stuart house and society*, ed. P.S. Barnwell and M. Airs (CBA Research Report, 150, 2006), pp. 18-21; P. S. Barnwell, 'Houses, hearths and historical inquiry', in *Houses and the Hearth tax*, ed. Barnwell and Airs, pp. 177-83; C. Husbands, 'Hearths, wealth and occupations: an exploration of the hearth tax in the later seventeenth century', *Surveying the people: the interpretation and use of document*

It is difficult to assess these questions nationally, or even at the level of the county. The parish provides a better opportunity to link the tax to other assessments of wealth, and these can locate the tax in the context of these other assessments, in order both to test its consistency as an indicator of relative prosperity or poverty, and its reliability as a record of the tax-paying population. The main difficulties of parish-based analyses of this sort relate, of course, their wider applicability. Some parishes are far better documented than others, reflecting the fact that some were far better administered than others in the seventeenth century. Consequently, it is not entirely certain how far conclusions drawn from a single well-documented, apparently well-administered parish can be applied to others within the same county, whose social, spatial, and administrative characteristics were very different.

These difficulties may limit the value of the subsequent analysis, but the quality of the sources available does offer the possibility of some new insights into the reliability of the tax. The analysis is based on the parish of Newport, or Newport Pond. The parish is located in the northwest corner of the county, in Uttlesford hundred, on the main highway that ran between London and Cambridge, and more immediately between Bishop's Stortford and Saffron Walden. In terms of its agriculture and patterns of landholding it was not typical of the county as a whole. It was located on the eastern edge of the chalk escarpment, rather than on the more familiar Essex clays of the centre of the county. Perhaps as a consequence, it

---

*sources for the study of population in the later seventeenth century*, ed. T. Arkell and K. Schürer (Oxford, 1992), pp. 65-78; N. Evans, 'The hearth tax returns as a source for population size and the incidence of poverty in Suffolk during the reign of Charles II', *Proceedings of the Suffolk Institute of Archaeology & History*, 40, 4 (2004), pp. 455-59; N. Goose, 'How accurately do the hearth tax returns reflect wealth? A discussion of some urban evidence', *Local Population Studies*, 67 (2001), pp. 44-63; M. Spufford, 'The significance of the Cambridgeshire hearth tax', *Proceedings of the Cambridgeshire Antiquarian Society*, 55 (1962), pp. 53-65; *eadem*, 'The scope of local history and the potential of the hearth tax returns', *The Local Historian*, 30, 4 (2000), pp. 202-21.

continued to possess open fields, although these were subject to considerable piecemeal enclosure. Even so, the village's five irregular open fields were not finally enclosed until 1861.<sup>62</sup> This affected the settlement pattern in the parish. Unlike the parishes on the 'Essex till' noted above, with detached 'greens' and 'ends', Newport exhibited the classic 'nucleated' pattern of the open field settlement, with houses and farms gathered together on each side of the London road, with few outlying farm houses. Manorial jurisdiction in the settlement was divided, and although the manor of Newport encompassed much of the parish, a large medieval sub-manor, park and hall, called Shortgrove, had been carved out of the eastern side, adjoining the parish of Debden.

Newport was also unusual for the quality and quantity of its parish records. In particular, the 'parish book' kept between 1659 and 1706 contains a remarkable series of tax assessments for the settlement, that provide a unique context in which to view the hearth tax.<sup>63</sup> There were 143 such assessments between 1661 and 1705 (an average of more than three per annum), most of which were to reimburse expenditure by parish officers. This figure excludes other listings, such as hearth tax assessments for July 1662 and October 1663, and lists of those exempt by certificate in March 1668 and January 1672, as well as the 1690 poll tax and a series of land taxes after 1694. These parish assessments have been transcribed into an Excel spreadsheet, comprising some 12,500 entries. In addition, a number of hearth tax collectors' books have survived for Uttlesford hundred, so that there are listings for Newport in Lady Day 1664 and 1665, Michaelmas and Lady Day 1665, Michaelmas 1663, plus 1673 and 1675, with one other undated return, that appears (from internal evidence) to date

---

<sup>62</sup> B. Nurse, J. Pugh and I. Mollett, *A village in time: the history of Newport, Essex*, ed. A. Archer (Newport, 1999), p. 99.

<sup>63</sup> ERO D/P 15/8/1 Newport Parish Book, 1659-1706.

to 1663. With the materials in the parish book, this gives 10 listings of payers, plus the two lists of exempt, in addition to the 1670 return.

A comparison of the hearth tax return and the three parish rates for 1671 reveals that of the 47 persons assessed for the hearth tax, only six were not listed in the parish rates. By contrast, only 6 out of the 83 persons exempt by certificate in January 1672 were assessed in the parish rates of 1671. This suggests that the assessors of the hearth tax in Newport were applying the assessment criteria quite consistently, and excluding those deemed too poor to pay parish rates, in almost all cases. In this year, exemption *was* clearly associated in the minds of the parish assessors with a distinct threshold in the ability to pay, whether that was based on perceived annual income, property values or receipt of charitable relief.

However, the Newport rate series allow us to look beyond the confines of the situation in 1671. This produces a more complex picture. If we take the 1670 hearth tax cohort, we find that, predictably, 42 out of the 47 payers (89.4 per cent) occur in the parish rates at some point between 1661 and 1705. This number might be even higher in practice, but for one or two possible transcription errors in the original sources that make positive identifications impossible. In 1673 all those who paid the tax were listed as ratepayers (46). Reassuringly, when we examine the rate payments by the 1670 group, we see that they are at, or above the mean for the parish. Taking a 'lifetime' figure,<sup>64</sup> the payers paid rates that averaged 122 per cent of the parish mean through their rate-paying careers, with a median of 80 per cent. They also paid rates in an average of 26 years, and a median of 25 years. So, in Newport, the rates show that

---

<sup>64</sup> This is produced in the following manner: 1) each individual rate payment is indexed as a percentage of the parish mean for that particular rate, in order to render rate payments directly comparable between rates; 2) these individual indexed figures are summed for each person, and divided by the number of rates in which that individual was listed, to produce a 'lifetime' mean figure.

hearth tax payers were drawn from the solidly prosperous and well-established section of the village.

The difficulty is that many of the exempt in 1670 also featured in the parish rates, in *other* years during their lives in the village. 50 out of the 83 exempt (60 per cent) were recorded on rates in the parish at some point in their lives between 1661 and 1705. The proportion was the same among those exempt in the 1673 cohort, with 39 out of 65 exempt appearing in rates. So, while it appears that the assessors in Newport were quite consistent in excluding those who did not pay rates *during* the half-year covered by the hearth tax assessment, this does not necessarily imply that such people were always outside the ranks of the ratepayers. However, the amounts they paid suggest that they *were* in a more marginal wealth category than hearth tax payers. Their 'lifetime' payments amounted on average to only 25 per cent of the parish mean, with a median of only 16 per cent, under a quarter of the figures for the hearth tax paying cohort. Similarly, they paid rates in many fewer years between 1661 and 1705, a mean of only 7.4 years, median 4.5 years. These findings suggest that although many of those exempt from the tax were sometimes required to contribute to the parish rates, they did so to a lesser extent, and less consistently than those due to pay the hearth tax.

This conclusion can be reinforced by a further analysis. As noted above, the parish contains exemption lists for Lady Day 1668, January 1672 and on the 1673 assessment, totalling 104 persons. Of these, 64 (or 61.5 per cent) were also listed as recipients of charitable payments from Lettice Mitchell's Charity between 1662 and 1668, and from another dole under the will of John Stretton in 1670. This was not quite the same as the exemption criteria of receiving *parish* relief (i.e. payments raised directly by parochial rates), but it indicates that many of those exempt from the

hearth taxes were regarded as sufficiently needy to be entitled to charitable assistance outside the rates. That this was probably a larger group than the usual cohort of parish pensioners is indicated by the fact that 33 of the group (31.7 per cent) were *both* recipients of this money *and* rate payers at some point in their lives in the village! In other respects, this cohort of the exempt match the profile of those recorded in 1670. At some point in their lives, 61 (or 59 per cent) were recorded as rate payers, paying a 'lifetime' average of 26.7 per cent of the parish mean, median 16 per cent. They paid rates in an average of 7 years, median 4 years.

The evidence from Newport in 1670 implies that while assessors *were* fairly clear about who should pay, and who should be exempt, it also indicates that historians should be wary of treating exemption as an invariable badge of poverty. As Arkell has demonstrated, the exempt were a broad group, containing a few in outright poverty, and many whose fortunes fluctuated, bringing them up to, and beyond the threshold of liability for rate-paying. This reflected the blurred edges of the threshold for exemption. In the Michaelmas 1665 assessment, the unfortunate John Banson, a resident of Newport, noted that although John Barber was assessed on two hearths, he was 'not worth much above 20s. p.a.', while John Parish was 'not now rated to church or poor, nor worth much above 20s. p.a.', along with the widow Joan Mathews, William Webb and Edward Scott.<sup>65</sup> Across their lives in the village it seems that almost two-thirds of those exempt from the tax fell into this marginal category, depending on their immediate circumstances and the pressing needs of the overseers, surveyors, or constables in any particular year. Even so, it is evident that as a *group* the exempt were generally in possession of rateable assets that were regarded as distinctly less valuable than those occupied by hearth tax payers, and that they seem

---

<sup>65</sup> TNA E 179/246/16 Collector's Book for Uttlesford, Clavering and Freshwell hundreds, Essex, Mich. 1665.

not to have been regarded as *permanently* able to pay rates, in the way that Hearth tax payers were.

The extent of this turnover is illustrated in Graph 1. This shows the percentages payers and exempt among the 1670 hearth tax cohort remaining in parish rates in the years between 1661 and 1705. Perhaps the most important feature is the shapes described by the two data sets. The proportion of payers remaining declines steadily, reflecting the *consistency* of this group among the population of ratepayers. Hearth tax payers tended not to jump into and out of the ranks of the rate-paying population. By contrast, the pattern described by the Exempt dataset is much more variable over time, and the dramatic peaks and troughs highlight the extent to which their inclusion within the ranks of ratepayers was not continuous. These contrasting contours may shed a little light onto the hidden local knowledge employed by assessors and collectors as they drew distinctions between those deemed capable of paying the tax, and those for whom the burden was too great.

So far, we have considered the Newport hearth taxes simply in terms of those who were assessed and those who were exempt. However, the number of assessments available for the parish allows us to consider whether the balance shifted over time, either between those assessed and those exempt, or within categories of payers. Analysis of the 11 Newport assessments reveals consistency and changes over time. Initially there was some variation, because the Michaelmas 1663 listing was an unusually comprehensive one, including 30 individuals who are not recorded as payers in any of the other assessments. This may have been either because the assessors included people from a neighbouring settlement in their listing, or the names of a number of inhabitants who were subsequently recorded consistently as exempt. Thereafter through the 1660s the numbers settled down, so that between 72

and 81 residents were listed, with between 42 and 46 per cent of inhabitants assessed on one or two hearths in the five listings between Lady Day 1664 and Michaelmas 1666. Similarly, between 20 and 25 per cent of residents were assessed on five or more hearths. It does appear, therefore, that in these years, the tax burden was relatively heavy, generally above £26 per assessment, and it was shouldered quite widely, with almost half being assessed on fewer than three hearths – if we can be sure that all those listed in these years were liable to pay the assessment.

The situation was quite different when the tax emerges out of the era of farming, between 1666 and 1669. From this point, the total yield was lower, at around £20, and the number of payers was substantially reduced, to fewer than 50. Obviously, too, the exempt were now a major feature of the listings, always exceeding the numbers of payers. In addition, the balance of payment had now shifted further along the scale of assessment. After 1670, those assessed on one or two hearths comprised less than 10 per cent of the total, while those assessed on five or more hearths made up over 40 per cent of payers in 1670, and more than half in 1673 and 1675.

This dramatic alteration is hard to explain. One clue might be in the surviving exemption list from Lady Day 1668, during the period when the tax was farmed. This lists 75 persons exempt by certificate, a figure comparable to the 83 exempt in January 1672 and the 65 in 1673. It may be that in this period the collectors had become less ambitious, or more concerned to secure a quick return. It is worth considering that the primary purpose of the hearth tax was to raise revenue, not to measure relative ‘wealth’, however much we as historians might wish otherwise. Therefore, it may simply have been easier administratively for assessors and collectors to confine their attentions to a smaller group of householders who were

more likely (and ready) to pay the tax, than extend it to a larger group, with whom there was a diminishing rate of return. Collecting around £20 from just under 50 more prosperous households was surely easier than chasing a further £6 or £7 from the remaining 20, who might be much more reluctant to pay. The majority of these seem to have been placed among the ranks of the exempt after 1668, which reinforces the findings above about the diversity of this group.

How effective was the hearth tax as a relative measure of wealth? We can compare it with the parish rates in Newport to gain an external reference point. However, before we do, it is worth remembering that the categories available to hearth tax assessors were much less finely grained than they were to those setting parish rates. If, by 1670, most of those who paid the tax were assessed on between three and ten hearths, that gave the assessors only eight possible wealth bands to choose from (from three to ten hearths inclusive). Parish rates could be much more finely calibrated. For example, in Newport the rate levied on 28Nov. 1673 was assessed at a nominal 4d per £ valuation. When we re-inflate the payments in order to get the nominal poundage per person, we discover that the range of variation in assessments extended from £1 to £140, that is, a scale of 142 possible valuations in units of £1, never mind the fractional ones in shillings or pence (although, in fact, only 33 different valuations were actually employed). As a result, the hearth tax was always a rather blunt instrument compared to the parish rates, albeit (hopefully) one in which the assessment criteria were more obvious.

[TABLE 3]

More generally, it is possible to establish the relationship between parish rates and the hearth tax. For 24 parish rates in Newport between 1663 and 1675 the assessors noted the nominal value in pence per pound at which the rate was assessed. This allows us to multiply the rate values accordingly, to get some kind of total annual rateable 'real estate' valuation. These vary somewhat from rate to rate, so the mean for the 24 rates has been taken, and compared with the means recorded for payers in the 11 hearth taxes in the village between 1662 and 1675, and the results shown in Table 3. In general, only 101 out of 187 ratepayers were recorded in the hearth taxes, primarily because these results do not include the exempt. Perhaps predictably, the number recorded in the hearth taxes increases with the value of the rating assessment. More significantly, the mean and median numbers of hearths per ratepayer also increases fairly smoothly with the size of the rateable assessment. This reflects the broadly positive correlation coefficient of 0.64 between the two datasets, but also illustrates that the hearth tax was a relatively approximate as an indicator of 'wealth'. Ratepayers assessed on nominal valuations below £3 per annum seem to have been in a marginally different bracket to those whose properties were valued at between £3 and £10 per annum, as were those whose rateable values were estimated at between £10 and £50 per annum. The small number of ratepayers whose properties were assessed as being worth over £50 a year was clearly in a different league by any measure of 'wealth'. Most of the village's more prosperous inhabitants seem to have possessed, on average, between 3 and 5 hearths, although such an assessment could conceal more than a ten-fold variation in rateable valuation. Despite this, though, the hearth tax seems to offer a fairly consistent, if also fairly imprecise, indication of relative prosperity judged by this other measure.

Even so, these rateable sums are purely nominal values. Since we do not know exactly *how* either hearth tax assessments or parish rates related to an absolute valuation of individual ‘wealth’, one way to determine the consistency between the two measures is to compare them as *relative* measures of perceived substance. We can do this by comparing individual hearth tax assessments or rates against the parish mean in order to establish the person’s relative position in relation to the mean for each listing, expressed as a percentage of this index figure. Across all 11 hearth taxes in Newport, the mean for all payers was 3.1 hearths per person. So, James Coe, who was assessed on a mean of two hearths, had an assessment that was 64.5 per cent of the parish mean, while Thomas Brett, assessed on five hearths, would equate to 161.3 per cent of that mean.

[TABLE 4]

In general, the correlation in relative position in relation to the parish mean between the hearth taxes and the parish rates was relatively high, with a correlation coefficient of 0.60 between the two datasets. The relationship is broken down in more detail in Table 4. This shows that between most categories of hearth tax payer between 1662 and 1675 were assessed for parish rates at figures beneath the parish mean. Only those assessed at 150 per cent or more of the mean hearth tax assessment (that is, on approximately 5 or more hearths) paid 100 per cent or more of the mean parish rate assessment across their lifetimes in Newport.

[TABLE 5]

Table 5 confirms this finding, by depicting the distribution of ratepayers per hearth tax category. All 20 ratepayers assessed at less than 50 per cent of the mean hearth tax assessment between 1662 and 1675 (that is under 1.55 hearths) paid rates of less than the parish mean across their lifetimes. By contrast eight out of twelve ratepayers assessed at more than 200 percent of the mean hearth tax assessment (that is, over 6.2 hearths) paid rates in excess of the parish mean, with five having ‘lifetime’ means in excess of six times the parish mean.

These slight discrepancies suggest that while the hearth tax and parish rates follow each other in reflecting *positive* movements in relative wealth (hence the positive correlation in the two datasets as a whole), the hearth tax may overstate these movements in comparison with parish rate assessments. In the latter, a majority of all hearth tax payers below the level of 6 hearths seem to have been firmly among the below-average ratepayers, and it was only above this level that rate assessments soared significantly. These discrepancies may have two possible causes. Firstly, there was always a significant minority of ratepayers who were not resident in Newport and so not liable there for the hearth tax. For example in 1671, 37 out of 84 ratepayers (44 per cent) were not assessed in the parish’s 1670 hearth tax. Their assessments may have tipped the balance against the resident group – in 1670 rates 12 out of the 37 non-resident ratepayers were assessed on valuations that exceeded the median for the parish as a whole, with 5 exceeding the mean by several times. Secondly, as has been suggested above, the hearth tax was a relatively inexact measure. Over two-thirds of those who were assessed at less than 100 per cent of the median hearth assessment (3.1 hearths) between 1662 and 1675 had ‘lifetime’ parish rate assessments *lower* than the minimum figure (of 39.8 per cent of the mean) registered by those with hearth tax assessments in excess of 200 per cent of the parish mean (or 6.2 hearths). In other

words, there may not have been much to choose between the 'wealth' (that is, the visible assets, trade stock, rateable value, and land-rents) of those assessed on one, two, three or even four hearths, even if the disparity between those assessed on one hearth, and those assessed on six may well have been more apparent and consistent.

This brief case study of the reliability of the hearth tax within a single village probably raises more questions than it answers. Certainly, it is difficult to suggest that Newport was particularly representative of Essex, even if it may have had more similarities in agriculture and settlement patterns with central and Midland England. Even so, the extended comparisons offered by the Newport parish rates illustrate the strengths and weaknesses of the hearth tax. On the positive side, it is clear that at its extremes, between those paying or exempt on one hearth, and those assessed on six or more hearths, there was a real, tangible gulf in material prosperity, that the hearth tax illustrates quite effectively and reliably. While we may remain equivocal about the forms of 'wealth' represented by the hearth tax, it does appear possible to assert with confidence that in general householders assessed on six hearths were *richer* than those with one or two hearths, by whatever measure of 'wealth' we care to choose.

With a few more qualifications, we can also suggest that those exempt from the hearth tax were of less secure prosperity than those who paid on more than three or five hearths. The interesting features of the Newport Rates are, firstly, the sheer number of people in the 'exempt' category who ended up paying rates at some point on their lives, but secondly, how much the chances of this varied over time. This variation is less important than the fact that it highlights a material divide, between those who were securely prosperous householders, and therefore liable to be rated every year, and those whose fortunes fluctuated, as they shifted repeatedly between properties, often simply trying to make ends meet. While such activity raises

substantial doubts about the reliability of exemption as a marker of a well-defined notion of 'poverty', it does confirm exemption as an important threshold, albeit one that could be crossed and re-crossed in the course of a lifetime. This barrier may have been steeper, and was perhaps crossed less often, in the manufacturing hundreds of Hinckford, Lexden and Witham, than in open-field Newport.<sup>66</sup>

However, the other Newport evidence is much less clear cut. While the comparison with the rates confirms that the hearth tax tracks rising levels of rateable value quite consistently across the whole scale of valuations, it does not appear to be particularly effective in indicating the *difference* in material prosperity between households with two hearths and those with four, or those with three hearths and those with five. In terms of the rates that they paid, and the nominal valuations in pounds on which they paid, it seems difficult to distinguish clearly or consistently between these categories of payers. Of course, inequities such as these were the reason why the tax was resented as unfair by many of those who had to pay it. This leads to the other conclusion from this Newport evidence, about the changing balance of assessment between payers and exempt. The evidence of the eleven assessments of the village indicates strongly that at some point during the period when the tax was farmed, the collectors decided that it was easier to cut down the assessment to those who were most likely to pay it, rather than to chase a further £6 or £7 from the more economically marginal householders, who might be most likely to default or delay. This shift is interesting, and while it does not render the tax any less reliable as a measure of relative 'wealth', it should give us further pause for thought before we draw simple connections between exemption levels (particularly *rising percentages* of exempt households) and levels of outright 'poverty'. It seems that we will need to

---

<sup>66</sup> The social structure and extent of poverty in Newport is analysed in more detail in Nurse, Pugh and Mollet, *A village in time*, pp. 35-50.

know much more about local practices of assessment and collection before we can be confident in making statements of this kind.