GLOUCESTERSHIRE'S MEDIEVAL TAXPAYERS

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Introduction

This report summarises the results of a project which examined some aspects of the usefulness of the Lay Subsidy Rolls from the period 1290-1332 as sources for demographic, economic and social history. The project involved making and publishing a new edition of the complete text of the Gloucestershire Lay Subsidy Roll of 1327, and undertaking a comparative study of a group of 126 medieval taxpayers from the manor of Thornbury in that county.¹ It was made possible by generous financial support from the Local Population Studies Research Fund.

The Lay Subsidies of 1290-1332

For a long period after the Norman Conquest taxation was something rare and strange. The ordinary Englishman was burdened with a whole series of payments to the lord of the manor and to the church, but it was only on the rarest of occasions that the crown required him to pay any tax.² Those halcyon days ended halfway through the reign of Edward I, when the king, having conquered the Welsh, set out to do the same thing to the Scots and French in a series of campaigns which were almost incredibly expensive. The normal annual income of Edward’s government was about £27,000 but the cost of the campaigns of the second half of his reign has been estimated at about £800,000.³ The king’s Jewish moneylenders had already been ruined and expelled, and his Italian bankers could never raise such huge sums. The only solution was to tax many of his subjects, and to do so on a fairly frequent basis. One of the great turning-points in English history had been reached.

The first of these frequent taxes was raised in 1290 and was a great success, producing well over £100,000. In later years they produced much less, usually between £30,000 and £40,000, but they were raised 16 times between 1290 and 1332. These taxes were ‘Lay Subsidies’ – not levies on landed property nor poll taxes, but assessments of fractions of the value of people’s personal property, of their ‘movables’. In practice this meant that country people (whether lords or peasants) were taxed on their livestock and corn, and townsmen on a wider range of possessions, including their best clothes and the tools of their trades.

The amount of tax to be paid by each person was set at a particular fraction of the value of his or her movables. It was established later, in 1334, that those who lived in taxation boroughs and on ancient demesne estates should pay one-tenth of this value and those living elsewhere should pay one-fifteenth.⁴
This is the origin of the name ‘Tenths and Fifteenths’ by which these taxes came to be known in their later days. But before 1334 they were levied at all kinds of different rates, and often no distinction was made according to where taxpayers lived. The name ‘Lay Subsidy’ underlines the fact that the clergy were supposed to be taxed separately, but this worked better in theory than in practice. The amounts paid by the clergy had become fixed after the Taxation of Pope Nicholas in the 1290s and clergymen do appear in the Lay Subsidy Rolls, being assessed on movables found on land acquired since that date.

The Exchequer looked upon this new revenue as a special source of income, and the senior officers from each county who collected it (the ‘chief taxers’) were required to make special records, listings which contained the names of all those who paid. The numbers of taxpayers’ names recorded in each of these county Lay Subsidy Rolls ranged from 2,500 in Lancashire to 16,000 in Kent. Their names were arranged according to the hundreds and vills where their property was (which usually means those where they lived), and the sum to be paid by each person was noted. Two copies of each roll were made, of which one was sent to Westminster for approval and the other was retained by the chief taxers as an aid in collecting the money.

Lay Subsidies were assessed and collected in this way for more than four decades, and this makes the years 1290-1332 a special period in the history of taxation. The instructions issued to the local taxmen (the ‘subtaxers’) required them to undertake a lot of work to produce a new assessment for every taxpayer each time the tax was raised, and in 1334 the system was simplified when the subtaxers were ordered to collect money from each vill and to leave the actual apportioning and raising of it to the vill’s inhabitants.

**The Gloucestershire Lay Subsidy Roll of 1327**

The 1327 Gloucestershire Lay Subsidy Roll in the Public Record Office is the only roll of this kind to survive for that county. It divides the county into 33 divisions, most of which are hundreds, and then into 516 separate lists of taxpayers’ and subtaxers’ names. The document is, in the main, clearly-written and well-preserved, and 8,934 names are still readable out of an original total of c.9,094 (or more than 98 per cent).

The text of the roll occupies 28 parchment membranes which are sewn together at the head. The lengths of these vary between about 25 and 34.5 inches, and their widths between about 9.5 and 10.5 inches. The text is written in a number of small, clear hands, characteristic of the early fourteenth century. There are signs that the clerks were working at speed, but no evidence of sloppiness.

Readers may wonder why I was anxious to put a new edition of this document into print when one was already available. It was published some time in the 1850s by Sir Thomas Phillipps, the renowned collector of manuscripts and books. I have to say ‘some time in the 1850s’, because Sir Thomas did not bother to put dates of publication on his works. Nor, alas, did he equip them with contents pages or indices. These last omissions have made it awkward for anyone in a hurry to locate whichever one of the 516 local lists of names they
seek. And anyone trying to find the name of a particular taxpayer faces a long haul indeed. To compound these faults, Sir Thomas printed very few copies of his works, and it may well be that there were never more than 25 copies of his edition in existence.\(^5\)

In his own day, Phillipps was criticised for rushing poor editions into print, so I was interested to take the opportunity to compare the original document with his printed text. My comparison revealed that his book reproduces the text of the tax roll very well within the conventions of the mid-nineteenth century. There are minor errors which a proof-reader should have spotted, but only a few of the 9,000 names have been completely misread, and only two have been omitted. If what we are told of his own palaeographical shortcomings is true, then the text must be the work of some of the transcribers he is known to have employed – indeed, differences in the conventions used suggest that it is the work of two hands. The book’s main failing, by far, is its lack of those aids which would help the reader to find things within it.

**The demographic potential of the earlier Lay Subsidy Rolls**

The new system of tax collecting introduced in 1334 produced simpler records giving the names of places but not those of taxpayers. Their lack of detail made it possible for the British Academy to publish the returns for the whole country in a single volume,\(^6\) and economic historians and historical geographers have made much use of these data as a guide to the distribution of wealth and population in pre-plague England. In contrast, though many of the rolls of the period 1290-1332 have been published, usually by county record societies, much less attention has been given to their evidence.\(^7\)

The truth is that historians have treated the Lay Subsidy Rolls of the earlier period with a good deal of suspicion. Medieval tax records have had a bad press at least since Sir Charles Oman pointed out some of the shortcomings of the Poll Tax returns of 1381 for Essex.\(^8\) The Lay Subsidies of 1290-1332 are not known to have sparked off any popular uprisings in England,\(^9\) but medievalists have long been aware that the numbers of people who paid them tended to fall as the years passed. It has usually been suspected that this marked growing corruption or evasion, although the amount of evidence put forward in support of this thesis has always been limited and there is plenty of scope for other solutions.\(^10\) We are talking of the difficult two generations before the Black Death when Professor Postan and his supporters have argued that many of the English peasantry were in grave economic difficulties, and when Postan himself believed that there was extremely high mortality on the Bishop of Winchester’s estates.\(^11\) Could the falling numbers of taxpayers actually reflect a shrinking population? Many historians now believe that England’s medieval population reached its maximum size not on the eve of the Black Death in 1348, but sometime prior to the onset of the Great Famine in 1315, or even back in the 1290s.

Or could it be that (population size apart) those economic difficulties were progressively reducing the numbers of people who could afford to pay tax? Each time these taxes were raised, Parliament issued instructions that those
whose possessions were worth less than a minimum sum (usually 6s 8d or 10s) were to be exempt from paying because of their poverty.

There is also a more general suspicion: historians normally prefer to work with the earliest records of any particular kind, but Lay Subsidy Rolls from the 1290s are rare. It was not until 1323 that the Exchequer made any provision for them to be preserved, and most of those which survive date from 1327 or 1332. Are these late rolls not likely to be the poorest in quality?

Because of this lack of interest we still know far more about the administrative history of the earlier Lay Subsidy Rolls – thanks to J.F. Willard’s great study, published sixty years ago – than about their potential as sources for demographic and economic history.

Two basic questions

When I undertook my comparative study of part of rural Gloucestershire, I hoped to find answers to two very basic questions, namely (1) who were the taxpayers?, and (2) what proportion of the population did they form? Earlier attempts had been made to find answers to these questions using tax rolls and local records from parts of other counties, but some of the methods used are open to question. The most detailed attempt to identify taxpayers was made by Edward Britton in his study of Ramsey Abbey’s Manor of Broughton, Huntingdonshire. Britton analysed the contents of the manorial court rolls, and then compared the names found there with those which appeared in the Huntingdonshire Lay Subsidy Rolls of 1327 and 1332. He believed that he had traced 52 of the 58 Broughton taxpayers of those years in the court rolls, and concluded that most of them came from the wealthiest stratum of the peasantry. Some less well-off Broughton peasants did pay, but their numbers were very limited. Members of the ruling class, nobles and gentry, were also liable to pay the taxes, but no laymen of this kind lived or had property in Broughton.

If these results were correct and could be applied to the country as a whole, then the great innovation of this period was to introduce a tax system which tapped the wealth of the rich peasants. Most of their poorer neighbours would seem to have been left outside the system, at least until local management of the tax burden was introduced in 1334 - when we cannot tell who paid and who did not - and perhaps until the Poll Tax of 1377, when nearly all adults were required to pay.

This was pioneering work of considerable interest, but the division of the peasantry which Britton used was of questionable value. It is probably best to divide peasants into three groups on the basis of their involvement in the markets for agricultural produce and for labour. ‘Rich peasants’ may be defined as those with plenty of land who were regularly producing corn and other goods for sale in the market place and regularly employing wage labour. ‘Middle peasants’ may be defined as those who were not regularly engaged in such activities, but who were basically self-sufficient with enough land to support their families. ‘Poor peasants’ may be defined as those with very little
land who regularly bought food and regularly worked for wages. These definitions owe much to work done on the late-nineteenth century Russian peasantry with which the names of V.I. Lenin and I.A. Hourwich are most readily associated. It should, perhaps, be stated that the validity of this approach was accepted by nearly all shades of political opinion.

Historians of medieval England have no records of how much produce rich peasants sent to market nor of how often poor peasants worked as day labourers, but they are usually able to divide the peasantry into three groups on the basis of how much land people held. Unfortunately, the Broughton court rolls have little to say about landholding, and Britton classified peasant families according to how many manor-court jury seats and local offices their members held and the lengths of time for which they seemed to have lived in the area. While there was a general tendency in the medieval village for rich peasants to have more influence than others, this approach is not satisfactory. There is always the risk that less well-off peasants who played a large part in local affairs might be put down as rich, while rich peasants who did not hold office or stay long in the village might be mis-classified as poor.

All students of the tax rolls have agreed that only tenants paid tax, but their estimates of what proportions of them paid are also open to question because of the methods used. Britton calculated that 40 per cent of Broughton tenants had paid, but the true total numbers of both taxpayers and tenants in the manor remain unclear. As we have seen, he reckoned that the 1327 and 1332 rolls together named 58 taxpayers, but J.A. Raftis and M.P. Hogan published those lists independently and suggested that there were a total of 65 taxpayers. Britton estimated the number of tenants from the numbers of surnames appearing in the court rolls, but Z. Razi took him (and other historians) to task for this faulty method which ignores the complicated behaviour of medieval surnames.

Other attempts have been made to calculate the proportions of tenants who paid these taxes, without analysing them in detail. Edwin DeWindt worked out that 44 per cent of tenants on Ramsey Abbey’s Manor of Holywell-cum-Needingworth (also in Huntingdonshire) had paid the 1327 and 1332 taxes, but he also tried to calculate numbers of tenants from numbers of surnames. Barbara Harvey compared sections of the 1332 Lincolnshire Lay Subsidy Roll with parts of the Prior of Spalding’s detailed surveys of his estates to argue that only c.26 per cent of Spalding householders and c.35 per cent of Pinchbeck ones paid tax. She assumed that the numbers of householders ‘had not changed significantly’ in the period between the surveys and the tax roll, but, as they are separated by 45 years of what may have been the most dramatic period of medieval demographic history before the advent of the great Black Death of 1348-1349, this seems rather a big assumption to make and the value of such figures must be questioned. Christopher Dyer’s method invites the same criticism, for he compared the 1327 Worcestershire Lay Subsidy Roll’s sections for the Bishop of Worcester’s manors of Alvechurch, Hampton, Hanbury and Hartlebury with the Bishop’s own surveys of 1299, again in the hope that the
numbers of tenants would not have changed much in the intervening years. His conclusion was that 41 per cent of tenants had paid tax.

My comparative study of the Thornbury taxpayers

I aimed to address the questions of who the taxpayers were and of what proportion of the tenant population they formed by making a comparative study of those on the Earl of Gloucester’s Manor of Thornbury in southern Gloucestershire. Some readers of this journal will be aware that I have made a study of this estate in the early fourteenth century. It has the best surviving collection of medieval records in that county, and by pure chance these begin in the year 1327, so that direct comparisons can be made with the Lay Subsidy Roll. None of the manorial surveys which survive provide a detailed and comprehensive list of local tenants, but there is an excellent series of manorial court rolls which are strongly concerned with landholding. They record many deaths of tenants and the transfers of land which followed these, and, in addition, c.650 other land transfers over a period of about twenty years. The approximate number of tenants was worked out and their names were recovered by following the histories of individual tenements in these records.

As noted at the start of this paper, the tax roll listed the names of 126 Thornbury taxpayers. I set out to follow these up in the manorial records, and found that no fewer than 109 of the 126 complete names could be traced there along with the surnames of a further 10 taxpayers.

This exercise produced some surprises. The taxpayers included the lord of the manor and plenty of rich peasants, as expected, but no fewer than 20 per cent of them were middle peasants and 27 per cent were poor ones. Also, the proportion of local tenants who paid tax was much higher than previous estimates from other estates, at c.63 per cent.

A sceptical reader might suggest that the proportion of tenants listed as taxpayers at Thornbury was higher than that at Broughton simply because substantial numbers of middle and poor peasants were taxed on one manor and not on the other. But is it likely that the Gloucestershire taxmen had discovered that there was money to be got out of such people while the Huntingdonshire ones had not? And, as mentioned earlier, the true social make-up of the Broughton taxpayers and the proportion of local tenants which they formed remain unclear.

Low tax and no tax

In fact, the detailed comparison revealed a complicated situation at Thornbury. Local taxpayers were drawn from all three peasant groups, but within each group there were many members who were not paying tax. These people could be identified clearly in the manorial records. Those who were poor peasants might have been exempt on the grounds that their movables were worth very little, but could this really have got sizeable numbers of rich and middle peasants out of paying?
Some readers may believe that this was simply the result of bribery and evasion, but I came to suspect that something more interesting was going on, and that the very low level of local tax assessments provided the key to it. Cases in the court rolls show that local people were well-equipped with livestock, and leave little doubt that corn production for the market was one of the rich peasants’ major activities. We might have expected them to pay substantial sums in tax. But in this year, when taxpayers were supposed to contribute a full one-twentieth of the value of their goods, only six Thornbury peasants paid 3s or more, and half of all the local taxpayers paid less than 12d!

Nor were such figures unusual at the time. By 1327, at least, taxpayers in the rest of Gloucestershire and in other counties were paying similar amounts. But it must be stressed that the peasants were not always let off lightly. Their tax assessments must have been far higher in the early 1290s, and J.R. Maddicott believes that the heaviest period of medieval taxation came in the late 1330s, by which time the record of individual payments was no longer made. At times the Lay Subsidies placed a great burden upon the peasantry. We must ask how that burden was distributed. And we must bear in mind that the payments which look very small would not have been insignificant in poor peasants’ terms.

To return to Thornbury, we must ask how it was that many local taxpayers came to pay suspiciously small sums. Only the lord of the manor’s movables can be valued with much claim to accuracy, because many of them are listed and valued in the 1327-1328 manorial account roll. His livestock and the corn which he had for sale must have been worth more than £50. As the 1327 tax was set at one-twentieth of the value of each person’s movables, he should have paid more than 50s to the Exchequer. But he was actually assessed to pay only 20s 2½d, and there is nothing in the account roll to suggest that his officials had bribed the taxmen.

Local rich peasants’ assessments were ridiculously small. Their average payment of 1s 9½d indicated a mean taxable wealth of twenty times that sum, i.e. of 36s. The manorial records provide many local prices, and that 36s would represent (say) two oxen and a good cow, allowing nothing for the value of their other livestock nor of the corn which they would have had for sale. Other peasants’ assessments were also certainly on the low side. Middle peasants had a mean tax assessment of 10½d, indicating mean taxable wealth of 17s 6d. That sum would represent (say) one ox and a farm horse. The poor peasants’ mean assessment of 10d would indicate mean taxable wealth of 16s 8d, representing (say) a horse and a dozen sheep.

It is not possible to show just how the subtaxers arrived at such low valuations. Most likely they were using the combination of conventional valuation, low valuation and the ignoring of some possessions which other taxmen are known to have employed elsewhere in this period. A rare set of detailed assessments from the West Riding shows that Yorkshire taxmen had not valued each taxpayer’s animals separately, as they should have done, but had gone round the dales counting most of the oxen as worth a standard 4s or 5s, most of the sheep as worth a standard 6d, and so on. They saved themselves a great deal
of work by employing these conventional values. And, as those figures indicate, the conventional values were also low values which kept down their neighbours’ tax bills.

No evidence has been found that these practices were ever authorised in England, but when a Lay Subsidy was collected in Gwynedd in 1292-3 the Exchequer actually issued a list of conventional values for the taxmen to use. The rare surviving sets of detailed local assessments also sometimes show that very few of the inhabitants of a place paid any tax on corn for sale or on young animals, which suggests that substantial quantities of movables were simply being ignored.

The under-assessment of Thornbury taxpayers’ goods suggests how the taxmen may have decided who would not be required to pay. Parliament had set 10s as the minimum value of goods to be taxed, and anyone worth less was to be let off. We may imagine the taxmen visiting the house and barn of a peasant who was less well-equipped than his neighbours or whose harvest had been less successful, and proceeding to value his taxable goods at conventional values, at low values, while also ignoring the existence of some of his things. If this process valued many of his neighbours’ goods at only 15s or 20s (which we know was the case), might it not value his at less than 10s, making him exempt from paying any tax?

The question of rich peasants’ taxable goods poses the strongest objection to this argument. One or two individual rich peasants may have suffered murrrain among their animals or disaster to their crops, so that their goods really were worth very little. But there are a substantial number of rich peasants who appear in the court rolls but who cannot be traced in the tax roll. Why had they not paid? I suspect that the answer lies in members of the different groups being underassessed to very different degrees.

This is hard to prove properly, yet the figures are very suggestive. As stated above, the payments from taxpayers of each group indicated that the taxable goods of a poor peasant were worth a mean 16s 8d, those of a middle peasant a mean 17s 6d, and those of a rich peasant a mean 36s. Cases in the court rolls show that one of the better-off members of the poor peasant group (by ‘better-off’ I mean one of those who paid tax) might have a horse for draught work and a small flock of sheep. Smaller stock such as poultry and bees rarely appear in such sources and were not, in any case, usually taxed. Such a person would have been very unlikely to own an ox, which was expensive to buy, and would not have grown any corn for sale. His (or her) taxable goods might not have been worth much more than 20s in all honesty, so that an assessment of 16s 8d would represent 80 per cent or more of that value.

Middle peasants usually had oxen and often seem to have owned pairs of them. Whether they would have ploughed with two oxen or joined together with their neighbours to form larger teams is unclear. They sometimes had a horse and a cow, a few sheep and perhaps some pigs, though the numbers of these were always very limited. They would, again, have had smaller stock but probably no corn for sale. Such a person’s taxable goods would clearly have
been worth much more than those of a poor peasant neighbour – perhaps nearer to 40s than 20s – so that the mean assessment of 17s 6d might represent only 50 per cent of their true value.

Rich peasants often appear to have owned four oxen or a full ploughteam of six (the local size), together with one or two horses. It was common for them to have one or two cows, but no more as these were kept largely to breed more oxen. Some had flocks of sheep, though the numbers of animals in these were counted in dozens rather than in hundreds, and small herds of swine. They also had smaller stock, but they were marked out from the other groups by the fact that they had corn for sale in the market. Unfortunately it is very difficult to estimate what quantities of the wheat, barley, oats, beans and peas which they grew would have been set aside for sale rather than for consumption by the peasant family and would thus have been taxable, but it is quite reasonable to estimate the value of the average rich peasant taxpayer’s livestock alone at 100s or more. The mean assessment of 36s made by the taxmen represents less than 40 per cent of that value, and an allowance for corn would probably reduce that figure considerably.

In short, it is likely that the taxpayers in each group were being under-assessed, but that they were under-assessed at very different rates. All of the figures above are speculative, and some readers may doubt their value. But, while recognising their limitations, I believe that they are useful in showing that the taxmen did treat different kinds of person in different ways. Rich peasants’ goods were under-assessed to a massive degree (more than those of the lord of the manor!) with the result that they paid very little tax. Readers will not be surprised to learn that the subtaxers, who were all amateurs, were often recruited from the ranks of the rich peasants. This may also explain why some members of that group paid no tax at all. Middle and poor peasants were under-assessed to lesser degrees.

Thus it may be that some members of each group did not pay tax because they were genuinely worse off than other group members, and after the taxmen had under-assessed the values of their goods the results came out as less than the magic figure of 10s. I tried to test this by comparing what the manorial records have to say about the taxpayers and non-payers in each group, but these do not provide lists of peasants’ animals and corn, so the task is difficult and the results are not so clear as one would wish. The rich peasants who paid the 1327 tax do appear to have been better off than the rich peasants who did not, but as one goes down the social scale it becomes progressively more difficult to spot any difference between taxpayers and non-payers.

Conclusion

The earlier Lay Subsidy Rolls – those from the years 1290-1332 – provide us with lists of thousands of names of taxpayers from each county, broken down by the places where their ‘movables’ were and which were, in practice, usually their places of residence.
The question of the demographic potential of these listings is a complicated one, to which a single study of this kind can provide only a partial answer. The Thornbury comparative study confirmed that nearly all of the taxpayers listed for a particular area can be found in the appropriate manorial records. For the first time, it was possible to show accurately just who these taxpayers were, and it was found that while many were rich peasants (as we might have expected) substantial numbers of middle and poor peasants were also paying tax. Results from a single estate must, of course, be treated with proper caution. But it is hard to believe that the Thornbury taxmen were the only ones who had discovered that it was worthwhile raising money from middle and poor peasants, and, in the absence of good evidence to the contrary, we can assume that it was the normal practice for many such people to pay tax. I would suggest that the great innovation of the period 1290-1332 was not merely that the crown had found a way to tap into the wealth of the rich peasants by means of these new and frequent taxes, but that it could tap into the resources of all three peasant groups.

The proportion of Thornbury tenants who paid tax was much higher than the figures which have been produced for other estates in Huntingdonshire, Lincolnshire and Worcestershire. The shortcomings in the methodologies of these earlier studies may be serious, yet it may be questioned whether they are severe enough to explain away the enormous differences in results between (say) Thornbury and the Prior of Spalding’s estates. The proportion of Thornbury tenants paying tax probably was substantially higher, reflecting the prosperity of this area. Because of this, it must be concluded that we cannot use the numbers of taxpayers listed in these tax rolls as a basis for estimating or comparing the sizes of local populations, except within very wide limits.

The picture of who paid tax and who did not is complicated and difficult to resolve without detailed local assessments of the kind which rarely survive. The low payments demanded at Thornbury (and elsewhere) leave no real doubt that there was under-assessment on a massive scale. Although they include a speculative element, the figures which I have given make it very likely that members of the different peasant economic groups were being under-assessed to very different degrees. And, although proof is difficult, it may be that this was the means by which substantial numbers of rich and middle peasants were able to avoid paying any tax at all. It is very hard to believe that the Exchequer did not know what was going on, and I have suggested elsewhere that it may have regarded the lost revenue as a price worth paying in return for the speedy collection of the Lay Subsidies and the lack of violent opposition to them.  

NOTES

4. Just what made a town into a taxation borough remains obscure, see J.F. Willard, 'Taxation boroughs and parliamentary boroughs, 1294-1336', in J.G. Edwards et al., eds Historical essays in honour of James Tait, (Manchester, 1933), 417-35. It is now recognised that the traditional definition of ancient demesne as land held by the crown when Edward the Confessor died was not always adhered to: M.A. Barg, 'The villeins of the "ancient demesne"', in L. de Rosa ed. Studi in Memoria di Federigo Melis, (Rome, 1978), i, 213-37.

5. Sir T. Phillipps, Gloucestershire subsidy roll, 1 Edward III. A.D. 1327, (Middle Hill Press, n.d.). I used the copy in Gloucester Central Library, and would like again to express my thanks to the library's staff for making me a photocopy of the complete book.


10. Events on Merton College's manor of Cuxham, Oxfordshire, where the manorial account rolls record payments made by the reeve in connection with the taxman's visits, are often cited as clear proof of corruption, but some at least of these may have been legitimate contributions towards the taxman's expenses, a matter about which we still know little. P.D.A. Harvey, A medieval Oxfordshire village. Cuxham 1240 to 1400, (Oxford, 1965), 104-9.


19. J.A. Raftis and M.P. Hogan, Early Huntingdonshire lay subsidy rolls, (Toronto, 1976), 23 Table III, 69-70, 95-4. Readers may like to compare their transcripts of the lists.


25. Staffordshire Record Office (SRO), D641/1/4C/11(iii), D641/1/4C/2.

26. The Lay Subsidy Roll divided Thornbury Manor into eight sections, namely Hope and Buckover, Kington, Morton, Woolford's Mill, Oldbury on Severn with the Marsh, Coalhill, Falfield, and Sibland and Oldland. The list headed 'Thornbury' covers the borough and so its names were not included, except for that of the lord of the manor which appeared at its head.

27. 121 Thornbury peasants paid tax, the other taxpayers being the lord and four gentry, and I estimate the number of tenants at c.190-195.

28. Reflected in the figures in Franklin, 'Heriots and deaths', 72 Table 1.


26
30. For details see Franklin, Taxpayers of medieval Gloucestershire, 17-18, Table 4.
31. See note 10 above.
32. Good oxen were worth a mark (13s 4d), cows from 6s 8d to 10s, horses only a few shillings, sheep and pigs about 1s; a quarter of wheat was worth 4s or 5s, barley 3s or 4s, oats 2s to 2s 8d, beans and peas 2s to 3s.
33. W. Brown ed. Yorkshire lay subsidy being a ninth collected in 25 Edward I (1297)', Yorkshire Archaeological Society Record Series, 16 (1894), xxiv-xxvii. Corn was valued in the same way.
34. Williams-Jones, Merioneth lay subsidy roll, xiv.
35. Thornbury manorial records suggest that a good recovery had been made from the effects of the Great Famine which had begun in 1315 (see I. Kershaw, 'The great famine and agrarian crisis in England 1315-1322', Past and Present, 59 (1973), 3-50). It would be dangerous to connect low 1327 tax payments in any county with the Famine.
36. It could always be argued that particular people had not been taxed at Thornbury in 1327 because they were in-migrants who arrived after that date. I have recognised a group of 19 rich peasants who did not pay tax. A slightly higher proportion of them than of the rich peasants who paid taxes appeared in the defective extent of the manor which was made for the crown in 1322 (26 per cent as against 22 per cent). The surviving manorial court rolls begin in October 1328 and these non-payers were only a little slower in appearing in those records than were the payers. At the end of two years, 89 per cent of the non-payers and 90 per cent of the taxpayers had appeared.
37. The lord of the manor's goods should have been worth £20 4s 2d, as he paid 20s 2.5d tax on them.
38. Taxpayers were assessed on the amount of corn they had had at the previous Michaelmas, i.e. when the harvest was in and barns were at their fullest.
39. Say 4 oxen at 13s 4d; 1 cow at 6s 8d; 1 horse at 5s; 30 sheep at 1s; 10 swine at 1s; total 105s.
40. Fuller results of this project will be found in Franklin, Taxpayers of medieval Gloucestershire.