

HIGH LITTLETON HEARTH TAX

Hearth Tax

An Act of 19th May 1662 saw the introduction of Hearth Money or Hearth Tax. The first collection was made at Michaelmas 1662 and was levied twice a year on all houses having a yearly value in excess of 20 shillings. The tax amounted to 1s. per hearth or stove each half year and was payable by the occupier of the house. There were various exemptions, which included industrial hearths (but not bakers' ovens and smiths' forges), persons who did not pay Poor or Church Rates, those with an income of less than £10 p.a. and charitable institutions. Collection of Hearth Tax was the responsibility of county authorities and only those people who paid hearth tax were included in the returns. In 1663 a new Act specified that all hearths should be included on the returns, including those exempt from tax.

From 1664 collection of the tax was made the responsibility of Receivers appointed by the Treasury. A Revisory Act stipulated that all those with more than 2 chimneys should pay and furthermore, if poor tenants were unable to pay, the landlord had to pay.

From Michaelmas 1666 collection was "farmed out" but this was reversed in 1669, when the Treasury Receivers assumed responsibility again. From 1674-84 collection was once again farmed out. In 1684 the Treasury appointed a Commission to manage collection. The last collection of tax was for Lady Day 1689, following which Hearth tax was abolished as it was considered "a great oppression to the poorer sort" and also because it allowed every man's house to be entered and searched by the collectors. The tax never yielded as much as was estimated originally.

No records survive for the period in which collections were farmed out nor during the Commission's time. Returns for 1662-66 and 1669-74 may be found at the National Archives under class E179. The information shown on assessments can vary but generally consists of names of householders, numbers of hearths and tax payable. Many surviving returns are damaged or incomplete.

Two returns for High Littleton for 1670 and 1674 and neighbouring parishes for 1670 have been transcribed below:

High Littleton – Hearth Tax – 29 Nov. 1670

Joseph EDWARDS
Thomas TYLEY sen'r 2
Gabriel MARCHANT
Richard MAGGS 2
widdow BEDFORD
widow LANSDON
widdow AMOR
widdow EDWARDS
William HEDGES [*The name HODGES was frequently written as HEDGES*]
John HEDGES
Nathaniel HEDGES
John TYLER & one forge
Wm. TYLER 2
John ROGERS
Eliza'th SAUNDERS
James PHELPS
Wm. HARRIS
Simon COTTON, Minister
Michael WEEKS }
Francis TYLER } Ch. Wardens
Thomas HODGES }
Thomas TYLER } Overseers of the poor
Allowed by Jo. BUCKLAND & P. ROYNON. [*JPs*]

Paulton – Hearth Tax – 28 Nov. 1670

Abraham BAILEY 2
Roger CONDICKE 2
John CARTER
William JENNINGS 2

HIGH LITTLETON HEARTH TAX

John COLLINS
Marmaduke VOWLES 2
Pheinehas WATTS & 1 forge
Abraham WOODALL
William DANDO senior
William DANDO jun.
Thomas MOODIE
James DANDO senior
James COLLINS
widdowe HOWELL
George HEALE
William CHILTON
Richard WEBB
William MATHALEN
John HEDGES 2
Richard BOURNE
Simon COTTON, minister
John JAMES }
William MAINEx } Churchwardens
Robert JAMES }
William MAINEx } Overseers of the poor
Allowed by Jo. BUCKLAND & P. ROYNON

Farrington [Farrington Gurney] – Hearth Tax - 1670

Alexander BURCHILL 2
Richard REDMAN 2
Christopher BEANE senior 2
Christopher BEANE jun'r 2
John BEANE
Mary BATH, widow 2
John COOMBES 2
Giles BEANE
John PALMER
Richard NAISH }
Thomas NAISH } Overseers for the poor
Abraham HEATHFIELD vicker
John PAYNE }
Henery BARRATT } Churchwardens
Allowed by Jo. BUCKLAND & P. ROYNON

Timsbury – Hearth Tax – 22 Dec 1670

Jeffery COX
Humphry CORNISH
John BARNES
Richard COURTISE
William COTTENS
John POOLE
John TEMPLAR
Gideon DANDO 2
widow HILL jn.
Thomas HEALE
James CRASSON 2
William HARDING
William PURNELL
Thomas HILL
Richard HILL
William DANDO 2
John VINCENT
Widow NICOLLS 2
John GULLOCKE 2

HIGH LITTLETON HEARTH TAX

Robert PAMSER
John BOTTOCKE 2
Geo. JAMES 2
Edward BABER, rect.
Richard LANSDON }
Giles ROBBING } Churchw.
William ALLING }
John CHILTON } Overseers
Allowed by Jo. BUCKLAND & P. ROYNON

Cameley – Hearth Tax – 28 Dec 1670

John BUCKE 2
Anthony TANNER 2
John DAGGER
Joane DAGGER
William SPERRING
James MAGGES 2
Thomas DOWLAS jun. 2
William HEAL
Samuell VOWLS
Thomas DOWLAS sen.
Rebecca HINAM
James HEAL
John LUFFE 2
Tobias TANNER
Agnes ALLEN 2
John ALLEN
William ALLEN 2
Edeph FREEMAN 2
John QUARMAN 2
Arthur HEARNE, minister
Thomas HIPPISELY }
William COBBLE } Churchwarden
John BOWDICH }
Samuel SAGE } Overseers
Allowed by Jo. BUCKLAND & P. ROYNON

Clutton – Hearth Tax - 29 Dec 1670

John PERRY 2
Ral. GREENE
Rich. HADLY
John GOOLD
Nico. GOOLD 2
John BUSH 2
Will. ADAMS
Rob't VATER
Eliz. ADAMS
Moses LOCKEYER
Will. ADAMS 2
Tho's ROGERS
Nicho. ROGERS 2
Will. LOCKYER 2
Rich'd CHALLENGOR 2
John BAYLY
John LOCKYER 2
Elenor GARMENT
Tho. FEYLYE 2
Rob't FEYLE
Will. BALL 2
John MAGGS

HIGH LITTLETON HEARTH TAX

Margery OBORN
John ADAMS 2
John FRANCIS
John MAGS sen.
Tho's NASH
John TOWNSEND
Geo. BLACKER
Alce. BLACKER 2
George BRICE, Rector
John COOKE }
Rich. COOKE } Churchwardens
Allowed by Jo. BUCKLAND & P. ROYNON

High Littleton - Hearth Tax 1674

John HODGES
widd. EDWARD(S)
widd AMY (*AMOR*)
Nathan. HODGES
Rich. MAGGS
Will'm HODGES
widd. LANSDON
Joseph EDWARDS
Gabrill MARCHANT
John TYLER
John ROGERS
Jonathan TYLER
Tho. EMBLAN
Will. TYLER 2
Elizabeth SANDERS
James PHELPS
Willi. HARRISE
Tho. TYLER 2
Simon COTTON minister
John TUTHAR)
John BAILY) churchwardens
Rich. TUTHAR)
Tho. MARCHANT) overseers
Allowed by Jo. BUCKLAND & P. ROYNON