

HIGH LITTLETON LAY SUBSIDIES

Lay Subsidies

Up until the end of the 12th century taxes had been levied against holders of land. However, land was not the only indication of a person's wealth and as a means of raising more revenue a new tax was levied on income and moveable property of more prosperous individuals. The earliest surviving lay subsidy record was the fifteenth levied in 1225.

The method of collecting the tax was fairly simple. Assessors were appointed for each district and they in turn appointed local collectors. Items regarded as necessary to a person's livelihood, such as a knight's horse and armour or a merchant's investment capital, were exempt from tax. Clerical property was assessed under a separate Clerical Subsidy. Apart from the very poor, who did not have enough to be taxed, most householders or landowners should have been included in the Subsidy returns.

The original Lay Subsidy Rolls may be found at the National Archives under Class E.179 but lists for certain years for certain counties have been published in book form.

Exchequer Lay Subsidy 1327

Hundredum de Chiwtone (*Hundred of Chewton*)

Loutletone at Halghetre (*High Littleton & Hallatrow*)

	s. d.
De (<i>from</i>) Joceus de BAHUSE	3. 4
Abbate de CHAYNNESHAM (<i>Abbot of Keynsham</i>)	2. 0
Johanne UPPEHULLE	1. 0
Roberto UPPEHULLE	1. 0
Editha UPPEHULLE	1. 0
Roberto de MOLDUSHAM	6
Roberto BROUNYNG	6
Adam PUSTED	6
Willelmo INGELOND	6
Elya le SMYTH	1. 0
Johanne PUSTOD	1. 0
David LANGTERS	<u>1. 0</u>
Summa 20 ^e villate predicte	<u>13. 4</u>

The lay subsidies ceased to be assessed directly on individuals in 1334 and were replaced by fixed quotas paid by individual tax units (hundreds or parishes), charged at a fifteenth for most of the country. Over the next two centuries a number of experiments took place in the field of taxation but most were short lived. An example was the Poll Tax introduced in 1377, which was discontinued following the Peasants' Revolt in 1381.

Lists of individuals and the tax they paid were few and far between until the Great Subsidy of 1542-5, which listed everyone over the age of 16 with income from land or with taxable goods worth £2 p.a. or with wages of £1 p.a. or more. The old medieval form of subsidy, the fifteenth, finally disappeared after 1623.

Subsidy Roll 16 Charles I (1641/2)

To be collected in the hundred of Chewton [*Taxed on Land (t.) or Goods (bon.)*]

High Littleton

[*practically unreadable*]

	Assessment (£)	
Joh'es BRITTEN in t.	4	32s.
? vid. Thomas HODGES in t.	3	24s.
Ric'us HILL in t.	2	16s.
? <i>Signed</i> Tho. BRIDGES		
..... vi. In t.	2	16s.
cert. Rob'tus et occupator terries ejus in t.		
Francis in t.	1	8s.
Will'us in t.	1	8s.
Will'us C..... in bon.	3	16s.
Alic. BLANDON in bon.	3	16s.