The following Work would be attended with much more utility as well as entertainment, were it possible to premise any tolerable Account of the Crown Demesnes, & of the methods practic'd in raising Taxes for the Support of Government, during the mild Reigns in the Saxon Line, & the short though turbulent period of the Danish Invasion; but an almost total silence reigns in our old Authors upon this subject; many pages are fill'd with the wise regulations of Alfred & Canute; but in these Branches History & Tradition fail us.

We

We are told in general that the Saxon Kings had Levys of money & Personal Services towards repairing Citys, Castles, Bridges, & for Military Expeditions, such Levys were call'd Burghbote, Brigbote & Heregeld.

We find the Danes levying great sums in the Reigns of Ethelred & Ina, upon Hides of Land call'd Hidaquin, the name given to all Taxes & Subsidys upon Land; we meet at this time also with a Duty upon Cattle or Horngeld.

In the time of the Anglo Saxons the tax of Danegeld was first laid, & continu'd many Years after the Norman Invasion, Authors

differ

The History of the various Taxes,
and Impositions ~~&c~~
From the Norman Invasion to the Revolution,
with a Short Introduction explaining
some Antient terms made use of in
the business of the Revenue

Introduction

The following Work would be attended with much more utility as well entertainment, were it possible to premise any tolerable Account of the Crown Demesnes, and of the method practised in raising Taxes for the support of Government during the mild Reigns of the Saxon line, and the short though turbulent period of the Danish Invasion; but an almost total silence reigns in our Antient Authors upon this Subject; many pages are filled with the wise Regulations of Alfred and Canute; but in these branches, History and Tradition fail us.

We

We learn in general that the Saxon Kings had levies of money and personal services, towards repairing Cities, Castles, Bridges and for Military Expeditions; Such levies were called Burghbote, Brigbote and Heregeld.

The Danes levied great sums in the Reigns of Ethelred and Ina, upon Hides of Land called Hidaguia, the name given to all Taxes and Subsidies upon Land; we meet at this time also with a Duty upon Cattle or Horngeld.

Taxes and Tallages were Norman words applied to most Impositions, though levied in a very different manner from what they are at present, for we read of the Ninth Fleece, and Ninth Sheaf, long after the Norman Invasion.

The right of laying Impositions has

been

been affirmed by some to have made formerly part of the Prerogative, while others deny it; but by an Act of the 25th Edw. I. no Tax can be laid upon the Subject, without the consent of the Lords and Commons in Parliament.

As to the Work before us, we shall meet with most imperfect guides till the Reign of Queen Elizabeth, for till that period the value of Taxes, the number of Aids, Subsidies &c. raised in each Reign, are very differently stated in our Old Authors; besides several of the English Monarchs have had recourse to illegal and Arbitrary methods of levying money, and the produce of such Taxes is either totally unknown, or variously represented, according to the passions

and

and prejudices of the several Historians; from these however we draw our Chief materials, they must be followed though with caution; and the value of money, and the price of provisions compared at different periods, and examined by the present standard, will not only prevent gross errors in calculations of these old times, but give us also more just ideas of the power of the Prince, and Wealth of the Nation during the dark Aeras of our History.

Taxes have in this Country not only varied in their nature, their number, and their produce, but they have also changed their names according to the different Nations that possessed the Crown, to prevent therefore frequent repetitions and great obscurity in the following pages, we shall here premise a short account of the Revenue of

the

the Crown, and explain the different terms made use of for the many various Impositions laid upon the People.

The Revenue of the Crown may be divided into Ordinary, or Extraordinary, the first was of two sorts Ecclesiastical or Civil,

1.° Ecclesiastical Revenue

The first species of Ecclesiastical Revenue, is the Custody of the Temporalities that is the Lay Revenues, Lands and Tenements belonging to an Archbishop, or Bishop's See upon a Vacancy, as also the Custody of the Temporalities of all Abbies & Priories Royal Foundation during the Vacancy.

This Revenue is at present reduced to nothing, though formerly very great, for during the first Reigns after the Norman Invasion, the Bishopricks were kept long Vacant, the Woods & Estates Wasted, the Temporalities Seized, for the most trifling reasons, even during the Life of the Incumbent, & neither granted at first, nor restored again without an extravagant price paid for them.

A second Ecclesiastical Revenue is the Corody out of every Bishoprick, this is a power Vested in the King of sending one of his Chaplains into every Bishoprick, Abbey, or Priory of Royal foundation, to be maintained,

or to have a provision allowed him, untill he Bishop, Abbot, or Prior, promoted him to a benefice; but this is fallen into disuse.

The third Branch are the Tythes the King is entitled to from Extra Parochial places, though indeed these being held under trust that the King might distribute them for the Good of the Clergy, hardly comes within the Idea of Revenue, any more than the last Article, which was intended for the support of his Chaplains.

One other Branch of Ecclesiastical Revenue belongs at present to the Crown that before the Reformation was levied by the Popes viz. the First Fruits and Tenths, they were first instituted by the Legate Randolph in the reign of Norwich during the Reigns of John and Henry III. and attempted to be made universal by Clement V. & John XXII. in the beginning of the XIV.th Century, but this ever met with great resistance from Parliament, and notwithstanding many Acts passed against it, the Clergy either openly, or in private continued to levy it.

The first Fruits or Annates, were the profits of the first Year ~~the~~ ~~profit~~ of the Spiritual preferment according to a rate made in the 5th. of Henry III. this was afterwards
1292. encreased in the 20th. of Edward I. These were computed in Henry VIII. time to have amounted in the compass of 50. Years to 600,000. Ducats.

The tenths or Decima, were part of the Annual profits of each living by the same Valuation.

*. C. 3. By the 26th. * Henry VIII. this Revenue was annexed to the Crown, which Act was confirmed by
C. 4. the 1st. of Elizabeth, at the same time a new rate was made which the Clergy have gone by ever since.

By these Statutes all Vicarages under 10. £ a Year, & all Rectorys under 10. Marks, are exempted from
A. 2d. C. 11. payment of First Fruits or Tenths. Queen Anne also vested the Revenue of First Fruits and Tenths in Trustees forever, to form a perpetual Fund for encreasing poor Livings, this goes commonly by the name of Queen Anne's Bounty.

~~We now come to the Ordinary Civil Revenue of our~~

11. The Ordinary Civil Revenue of our Kings.

~~Kings~~, which during the Reign of the Norman and several of His Successors, appeared to have been composed of the following Articles.

1. The Demesne Lands which were either the share received to the Crown at the first distribution of Lands, or accrued to it afterwards by forfeitures &c. these as appears by Doomsday Book were formerly very large, comprehending many Manours, Lordships &c. of which at present there are very trifling remains, having been almost entirely granted away to their Children, Favorites &c. Parliament had frequently endeavoured to prevent the dissipation of this Branch of the Revenue, & at last after the extravagant Grants of William III. had shewn the absolute necessity of putting a stop to it, an Act passed in the beginning of Queen Anne's Reign declaring all future Grants or Leases from the Crown for more than 31. Years or 3. Lives Void, except in the case of Houses, the Grants of which were limited to 50. Years; but the remedy came too late to be of any immediate use, most of the Valuable possessions of the Crown being upon long leases, whenever they fall in, distract posterity

+ 1 A. 1st C. 7.

indeed may reap some benefit from these regulations.

2. Feudal and other profits such as Reliefs, Wardships, Marriages &c. these were of two kinds, either belonging to the King immediately as Superior, or they arose from Escheats, Baronys &c. in the King's hands at the time; these were all in great measure abolished by the 12th of Charles II.

+C. 24.

3. Certain Fees due to the Crown in a variety of Civil instances, such as Fees for applying the Great Seal to Charters, and other Legal proceedings, for permitting the levying Fines upon Lands, to dock Entails, secure titles &c.

The profits arising from all these, have been long ago granted out to Favorites, or appropriated to certain particular uses, our Law proceedings remain subject to them without any advantage arising to the King, for whose support they were originally intended; it is however provided by the 1st of Anne that no Prince for the future can make such grants longer than for his own life.

+C. 7.

4. Forfeitures of Lands and Goods for Offences of various kinds.

5. Another Branch arises from Escheats of Lands, happening upon the defect of Heirs to succeed to the Inheritance, when they revert to the King, extended by the

Law, the original Proprietor of all Lands.

6. The custody of Idiots and Lunatics, of whom the King has the Ward, & profits arising from their Estates during their Lives, by the 17th of Edward II.

+ C.9.

7. Farms of the different Counties &c. the Counties, Boroughs, Guilds and Corporations used to be farmed out by William & his Successors, for a yearly stipulated rent; thus in Henry II. time the London Weavers paid £12, the Bakers £6. per Annum for the Farms of their Guilds.

8. We shall apply this to Purveyance and Preemption, the Crown having a Right immemorial of directing the Purveyors to buy up Provisions &c. for the Use of the Royal Household at a fixed value, in preference to all others, and even contrary to the Will of the Owner; also of pressing Carriages and Horses from the Subject, upon paying a settled price, for the King's service; but this Branch was also remov'd by the 12th of Charles II.

9. Profits arising from Forests.

10. Profits arising from the King's Ordinary Courts of Justice, these consisted in Fines imposed upon Offenders, Forfeitures of Recognizances, and Amerciaments levied upon Defaulters.

11. Another Branch of the Royal Revenue is the right to Royal Fish; these are Whales, and Sturgeon, thrown on shore, or caught near the Coasts.

12. The Revenue arising from Shipwrecks, which by the 3d. of Edward I. was explained to be Goods cast away upon the Shore without any living Animal escaping, and the property not claimed for a Year and day after the Shipwreck; for by that Statute if a Cat, or Dog was saved, it was no Wreck; and the Owners making good their Claim within a Year and day were put in possession; before this Reign the barbarous custom prevailed of plundering Poor Shipwrecked persons, notwithstanding the Ordinances of Henry I. Richard I. & Henry III. to the Contrary.

+C.

13. This is the Right of Mines which has its origine from the King's Prerogative of Coinage, for to that end all Gold & Silver is the King's, & formerly Mines of baser Metals mixed with the two others made the whole a Royal Mine, but by the 1st. & 5th. of William & Mary, No Mines of Copper, Tin, Iron, or Lead, are Royal Mines, tho' Gold or Silver may be extracted from them, but the King may have the Ore, paying the price for it stated in the Act.

#C.30.

#C.6.

14. The Revenue of Treasure-Trove from the French Word trouvé to find, this consists of Money, Gold, Silver, Plate or Bullion, found hidden, the owners thereof unknown.

15. This Branch is Waifs, bona Waviata, which are Goods stolen & waved or thrown away by the Thief in his flight, for fear of being taken; these are given to the King by Law to punish the Owner for not pursuing the Thief himself.

16. This Consists of Estrays, or Creatures wandering in any Manour, the owner unknown, they now commonly belong to the Lord of the Manour by Patient Grants.

N. B. Forfeitures in General, Royal Fish, Rex, Treasure Trove, Waifs, Mines, & Estrays, have been for the Most part granted to the Lords of the Manours, or other Liberties contrary to their original design, & to the Impoverishment of the Revenue of the Crown.

The Extraordinary Revenue of Our Kings

The Hereditary Revenue of the Crown having been by many Grants and Alienations transfered into the hands of private Subjects, it became necessary for private Contributions to supply the place of it, besides War, Marriages of the Royal Family and Various things of the same nature demanded extraordinary supplys from the Subject, the Patrimony of the Crown not being sufficient to answer these demands even in good Reigns, and never enough to satiate the desires of Avaricious and Tyrannical Monarchs.

Innumerable were the Taxes formerly levied in this Kingdom to produce these extraordinary supplies, two of which are at present in use, many of them unintelligible, and unknown to us both with regard to the mode of Collecting, and the Summarising from them; We shall touch upon all these in their proper Order, but first premise whatever We have met with Valuable in Antient Writers relating to the

Division, and measures of Land, with the Value of Mullion, and species of Coin in this Country.

There does not appear to have been any Certain measure for Land in England before the Danish Aera, Walter Whitesey the Monk of Peterborough tellous, that King Ethelred offered a Tribute to the Danes for the levying which the Realm was measured, and the money raised by Hides; We find in some Antient Writers, that the Kingdom had been divided into 33. Shires.

By Dunstable Book, Westsex Law contain'd 9. Shires, & 60,600. Hides.

Dopelaw contain'd 10. Shires & 32 00. Hides

Merchlaw contain'd 6. Shires & 11,600. Hides, all these are said by Doomsday to have paid Danegeld according to their Hides.

N.B. Here seems an immence disproportion, as the first Division of 9. Shires contains above 26. times more Hides than the second, that had double number of Shires, besides the number of Counties are at first mentioned to be 32. yet these altogether make 35.

In a Book belonging to St. Edmondsbury quoted by Gearn in his Antiquities, England is divided into 32. Shires, of these Westsex lege contains 9.

viz. Kent, Sussex, Surrey, Berkshire, Wiltshire, divided into 1900. Hides, with Southampton shire, Somersetshire, Dorsetshire, and Devonshire.

Danelege containing 15. Shires, viz. Everwick, Nottingham, Derby, Leicester, Lincoln, Northampton, Bedford, Buckingham, Hertford, Essex, Middlesex, Norfolk, Suffolk, Cambridge, Stafford.

Lastly Merchenlege containing 9. Shires.

Glocester.....1300. Hides
Worcester.....1200. Hides
Hereford.....1200. Hides
Warwick.....1200. Hides
Oxford.....1400. Hides
Chester.....1200. Hides
Stamford.....5. Hides, so various and uncertain are these old Accounts.

We find by Doomsday Book that all the Counties were not measured by Hides, Solin was used instead of it in Kent, Carucata in Lincolnshire, and in some other Counties.

Several other terms are made use of in our old Books as Jugum, Virgata, Ferlin, &c. of all which in their Order.

Solin by Doomsday contained 216. Acres English, 160. Norman.

N. B. before the Norman Invasion the English reckoned 6. Score to the Hundred, the Normans only 5. Score.

Hida and Carrecata generally implied the same measure, about 96. Acres, and in some places they ranked with a plough Land, which contained 60. Acres, in Horns Antiquities we have an extract from an Antient book ascertaining the Number of Cattle proper to stock one Carrecata or Hide, viz. 6. Oxen, 2. Horses, 6. Cows, 60. Sheep and 15. Acres.

Jugum contained 30, or 34. Acres.

Yergata consisted of the same number, though we have examples of that name being given to 15, 20, and 60. Acres, but a Yerge of Land was in the 4th of Edward II. said to consist of 60. Acres, and that 20. such Yerges viz. 1, 600. made a Knights fee, but this is very uncertain.

Ferling or Ferlingata contained about 10. Acres, and seems to have been a measure belonging to the Western Counties.

Bovata contained different measures in different Counties as 10, 12, 15, 24. Acres, tho' 15. was the Ordinary number, 7. of these are said to compose one Carrecata.

A Hood contained by the 5th and 6th of Edward III. 20, 24, and 30. Acres.

An Acre by the 31st of ~~Edward II~~ Edward I. and by the 12th of Henry VIII. contains 160. Poles or perches, and we find that in Henry III. and ~~Edward~~ Edward I. time Forest Ground was measured by a Pole of 20. foot.

A Selion by the 9th of ~~Edward II.~~ Edward III. is half an Acre.

A Yard of Land contained in many places the fourth of an Acre.

William the Norman divided the Kingdom into 60,000. Knights fees, every Knights fee containing 5. Hides, which were generaly estimated at 480. Acres, which makes the total of Acres in the Kingdom to be 28,896,000. whereas England at present is supposed to contain above 40,000,000. of Acres. this great difference must have proceeded from Wales and some of the Northern Counties not being included in the Norman admeasurement.

This is all we find worth mentioning with regard to the measure of Ground, the Value of Bullion and Coin comes next to be consider'd.

There appears to have been very little money in this Country at the Norman Invasion, and during the Reigns of several of the succeeding Princes, the Common payments were made by Personal Service, Work, provisions &c. the Crown Rents were exhausted in necessaries for the Household, but in Henry V. Reign, these Services &c. were converted into Money, and they have ever since been made in Gold, Silver, Dogs, ~~Hawks~~, &c.

The pound often mentioned in Doomsday book, was the weight of a pound in Silver, consisting of twelve ounces, equal in weight to £3 2s. of our present money; the same pound weight in Gold was worth forty eight pound.

In the Saxon times the pound consisted of forty eight Shillings, each Shilling of five pence, and their penny was equal to our three pence; the Shilling therefore made fifteen of our pence, and consequently Sixty of our Shillings went to their pound.

The Shilling mentioned in Doomsday consisted of twelve pence, of which there were twenty to the pound, and equal in weight to three Shillings of our Money; Shillings were of very different Value according as the Government thought fit to alter them; No such piece of money was ever coined till the Year 1504. in the end of the Reign of Henry VIII.

Silver Pence were anciently the only Silver Current Coin in England; it remained the greatest piece of Silver Coin till 1353. When Edward III. Coined Groats, so called from Gros signifying great.

Crowns and half Crowns were first Coined in 1551. in the Reign of Edward VI.

Silver half pence, and Silver farthings were introduced about the Reign of King John.

The Rate of necessarys subservient to life is the true Estimate of Money, and as Wheat Corn seems of all them the most important, our best method of valuing Coin will be by the price of Wheat in the several Ages.

Thus a Bushel of Wheat soon after the Norman Invasion was worth a penny equal to our three pence, at present a Bushel of Wheat one Year with another may be valu'd at four Shillings, sixteen times as much as it was 600. Years ago; from whence we infer a person might live at that time on twenty Shillings a Year of our Money, as well as upon sixteen pounds a Year at present.

'Tis remarkable that the salaries at present of Curates follow this proportion in several Ages, for tho they were in the earliest times a Norman Mark a Year, equal to forty of our Shillings, and their present allowance is about thirty two pounds a Year.

Nothing is more common than the Idea of Labour being cheap 600. Years ago, whereas in truth Wages were much higher then, than at present; a day Labourer had then a penny a day when Wheat was at a

penny a Bushel, whereas now they have a Shilling a Day, when Wheat is at four Shillings a Bushel, which reduces the Wages to the fourth part of what they had formerly; the reason is plain; where a Nation is barbarous and thinly peopled the poor can live without Work, and will therefore insist upon high Wages, as we see in our Plantations, but in a populous trading Country, the Poor must either Starve, or be contented with a little.

Extraordinary Taxes

The most Antient Tax we meet with, was the Hidage of the Saxons, which the Normans called Tallage, and in later days went under the name of fifteenths, and became to be a fixed sum in every Parish; the Word Tallage was indeed by the Normans used for various Impositions, as we shall see hereafter.

Danegeld

This Tax began in times of the Anglo Saxons & continued many Years after the Conquest, Authors differ about the duration of it, the best Writers think it was annual before the Conquest, and only levied occasionally afterwards, it was generally 1s. on every
+ Q.p Hide of Land, from which however Church Lands were exempted; Maddocks is of opinion that this was a settled Revenue and accounted for like the Yearly Farms of the Counties till after the 2d. of Henry II. in this King's Reign the Danegeld

	£
In Middlesex was	85 11 1 6
In Surrey	106 5 11 6 0
In Essex	252 11 6 0
In Huntingtonshire	70 11 5 0.

* The Danegelt in 1012. was near £50,000. which answers in weight to £150,000. of our money, making in proportion to the price of Corn now and at that time £2,400,000. an incredible sum for that time of day.

N.B. in most Accounts of the Danegeld we find large deductions made under the name of Waits. *

Scutage or Escuage

This was a Duty or Service arising out of Baronies or Knights Fees; for Antiently personal service attended every Tenant holding in Capite, thus the Service of a Knight was due for a Knight's fee, half a Knights Service for half a Knights fee and so on; the same held with regard to Baronies, the King's had also a right to the Fees of Honours, Escheats in His hands, and those of His Wards; some Serjeanties paid also Escuage.

This personal service was frequently commuted into money and rated at so much per fee.

William the Norman divided England into thirty thousand Baronies or Manors, the Lords of whom were the only Freeholders in the Land, and were stiled Barons, these again were divided into the greater Barons called Earls, and the lesser one's who were simply Barons.

A Baron's Estate was 13. Knights Fees and the third of a Fee, each of these Valued at £20. a Year equal to £60. of our present Money, and estimated according to the Rate of Corn will come to sixteen times as much at a present Estimate viz. £12,600. a Year for the Barony.

An Earldom included 20. Knights and upwards, which valued according to the preceeding calculation made £19,000. a Year for the ~~smallest~~ Estate an Earl could have.

The first Scutage mentioned in the Rolls of the Pipe was in Henry II. Reign, tho' there is mention made of it in a Writ of Henry I.

The Scutage in Henry II. was 20s. two Marks, &c. per fee.

. . . . . in Richard I. 20s.
in John's 20s., two Marks
in Henry III. 10s, 40s, 3 Marks &c.

As the Knights fee was Valued at £20. a Year, a 20s. Tax came to 1s. in the pound.

Aids

There were originally of three kinds paid by all holding of the King in Capite 1°, 2°, Towns and 3°, by Monors holding of him in Demesne.

The first sort of Aid was granted at Making the King's Son a Knight.

The Second at Marrying his Daughter.

and the third paid his ransom when taken in War.

Of all these we have several examples but one will be sufficient to illustrate each Case.

For the first, Henry III. took 40s. per Knights fee on making his Eldest Son a Knight.

For the second, Henry II. levied a mark per Knights fee for marrying his Daughter, at which time the Barons and Tenants in Capite were obliged to certify the number of their Fees, and of whom held, in failure of which they were charged according to the King's Records.

For the third Richard I. levied an Aid of 20s. per Knights fee to pay his ransom under the name of Scutage.

The Word Aid came to be used indiscriminately for all kinds of taxes levied upon the Subject and was in length of time changed into the word Subsidy.

Subsidies in the more confined sense of the Word were of a certain Value, being the Rates upon Persons in respect to their property, and not upon Towns, Ships &c. they were fixed by an Assessment, the nominal proportion thereof to Estates was after the Rate of 4s. in the pound for Lands, and 2s. 8d. for Goods, Alliens being taxed in a double proportion; but these were in all times much underrated; for one of these Subsidies according to Lord Coke did not amount to 70,000.

+ 4th Inst. 33.

For Ancestors made it a Rule never to Grant above one Subsidy at a time, which was broke through for the first time in 12 Eliz. when Queen Elizabeth received two Subsidies; the number afterwards encreased as money sunk in Value; In 1640. the King demanded twelve Subsidies to be paid him in 3 Years, which We shall find upon Calculation so great sum, indeed less than a 2s. Land tax raised in one Year; The Grant of a Subsidy by the Commons did not extend to Ecclesiastical Preferments, they being usualy taxed at the same time by the Clergy in Convocation; but however the confirmation

of Parliament was necessary to make these Grants Legal.

A Subsidy thus Given by the Clergy was at the rate of 4s. in the pound, according to the Valuation of their Livings in the King's Books, which amounted according to Lord Coke in the place above cited to about £20,000.

The last Subsidies thus given by the Clergy were those confirmed by Charles II. since which the Public Taxes have been equally levied upon the Laity and Clergy, and the power of Taxing themselves has been commuted into the privilege of Voting for Members of Parliament.

+ C. 10.

Tallage

This Tax was raised upon the King's Demesnes, Escheats, Lordships, Boroughs, and Towns of the Realm, it formerly went under the name of Donum and Assisa.

Donum was at first the general name for Various Taxes.

It signify'd Aidage when paid out of Lands exempt from Military Service.

Scutage when Out of Knights fees.

Tallage when laid on Towns & Boroughs.

But it came to be ~~restricted~~ restricted principally to this last Imposition.

Assisa seems to have been only another term for the same thing.

In Stephen's Reign the Bishoprick of Durham paid of £ 56 " 6 " 8 d. for the Knights of the Bishoprick.

The Burgesses of Grayham a Donum of £ 1 d 6:

In Henry II. time Rutland paid 40. Marks of Silver de Opsia

The Town of Gipeswitz 5. Marks of Silver de Opsia.

In Henry II. Reign we meet with the following Donums.

	£
Kent	10 " 6 " 0.
	40 " 0 " 0.
Cambridgeshire	53 " 6 " 8.
Lincolnshire	160 " 0 " 0.
	200 " 0 " 0.
Hertfordshire	60. Marks.
Wiltshire	60 — M.
Cumberland	50 — M.
Somersetshire	100 " 0 " 0.
Berkshire	400 " 0 " 0.
Essex	200 — M.
Yorkshire	500 — M.
Middlesex	40 — M.

In like manner Donums paid by Citys & Boroughs were as follow.

	£
London	1043 " 0 " 0.
York	444 " 0 " 0 — 1. M.
Canterbury	20 — M.
Carlisle	20 " 0 " 0.
Lincoln	66 " 0 " 0 — 1. M.

Dorcester - - - - - - - - - - - 60 — M.
Oxford - - - - - - - - - - - 117 — M.
The Moneyers of Oxford - - - - - 14 " 0 " 0.
The Jews of Oxford - - - - - - 20 — M.
Colchester - - - - - - - - - - 20 — M.

The Abbots also paid for the Knights

Abbot of St. Albans - - - - - - - 100 — M.
Sheriff of Hertfordshire for the Abbots of that County - - - } - - - 12 — M.
& for the Knights of that County - - - - 22 — M.
The Bishop of Bath - - - - - - - 500 — M.

We have chosen several Examples of this Doomsday, on purpose to shew comparatively the Assessment of the different Counties and Towns, if we could have met with the like instances in other Reigns, some tolerable Guess might have been formed of the produce arising from this kind of Tax, and also of the State each City was in at this remote period.

Under the Name of Tallage some other Taxes are mentioned by Old Writers, that must however have differed from it as they were levied at the same time.

Thus Carucage, Carucage, or Carvage, a Duty paid to the King, for a certain quantity of Land held by inferior Tenants.

+ 2
77.
33.

In the 10th of Henry III. the Carucage of Surrey was £25 6s 2.
and we read in Stow that Henry III. took Carucage viz. 2. Marks of Silver from every Knights Fee for the Marriage of his Sister.

Under the head of Tallage came also Tone, Disme, Fairzieme, Tentieme, called as the names import, according to the proportion Goods, &c. were to pay.

Tones and Dismes were in the general acceptation payments made to the Church, also the portion of spiritual Livings reserved for the Prince; but in old times they were also Taxes levied upon the Temporality.

The most antient instance of a Tallage called by the name of Decima is in the 6th of Richard I. when it was levied upon some Towns in Devonshire.

In the 6th of Edward III the tenths, which were 2s in the pound were raised upon Trading Citizens and Burroughs, and the fifteenths, that were 1s 6d in the pound, were levied upon the Counties.

Tenths and Fifteenths according to Lord Coke were temporary aids granted to the King by Parliament, they were formerly the tenth & fifteenth part of all Moveables belonging to the Subject; Fifteenths were more usualy granted than tenths, and the amount of this Tax was uncertain, being levied by a assessment made at every fresh Grant, but at last it was

+ 2d Inst 77. & 4th Inst 33.

reduced to a certainty by the 16th ~~Edward III~~ Edward III when by the King's Commission Taxations were made of every Town, Borough and City, and Recorded in the Exchequer, which Rate was at that time the fifteenth part of the Value of every Township, the whole amounting to £29,000. therefore when things came to be different by the Alteration of Money and property, this Tax kept up the name of a fifteenth, and being a fixed sum, every Parish in England knew their proportion, and raised it by a Rate amongst themselves, and returned it to the Exchequer.

We meet with Tenths raised in the 25th of ~~Edward~~ Edward I.

Examples of Vintieme and Trentieme are found in the 24th of Edward I.

The Quinzieme is affirmed by many to have been a fifteenth part of Lands and Goods, others are of opinion that it was levied upon Goods only, and in the 14th of Edward I. we find the Citizens and Burgesses granting a fifteenth of their Goods and Movables.

Customs

These were Duties payable to the Crown upon Goods Imported and Exported, they may be properly distinguished into two kinds.

1. Custuma Magna et Antiqua, payed upon our Commodities

such as Wool, Wool Fells, and Leather.

2. Custuma Parva, payable by Merchants Strangers, and Denizens, these last began in the Reign of Edward I.

Prisage was also a part of Customs, this Word signifies a Capture, and in that sense is applied to the tenth part of Captures taken in War, which belong to the King; but also comprehends an Antient Duty upon Wines, the King having a claim on every Ship of 20. Tun and upwards laden with Wine, of 2. Tun Wine at his own price, which was commonly 20s. per Tun; but as this Duty was received by the King's Butler, the name Prisage was chang'd into Butlerage.

Tiemes and Quinzeimes were also Branches of the Customs imposed upon Merchants trading upon the Thames, and this Tax was called Avaladium.

We may add to these the Duties paid the Chamberlain of London for the King's Use.

The Duties at Billingsgate Market,

That of Tonnage from Weighing of Wool at the King's Beam.

We have thus run over the several Taxes met with in our Antient Writers, the great Uncertainty of them appears too plainly and yet they are the only Beacons left to direct us in our future Enquiries