THE FAILURE OF THE LAY SUBSIDY IN ELIZABETHAN ENGLAND

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It has been appreciated that the parliamentary lay subsidy raised far smaller sums as the sixteenth century progressed. This paper offers an account of the failure of the subsidy as an effective system of taxation. Detailed figures are presented for its decline. An emphasis is placed on the declining numbers of taxpayers and the tendency for them to contribute on the minimum, threshold valuations. Attempts by the privy council to improve revenue were undermined by the reluctance to risk breaches of the social peace by raising individual assessments. It is also suggested that reports from late in the century that the subsidy was burdensome to the poor may contain elements of truth. The crown's inability to enforce its will reflects flaws in the process of assessment: but it is also suggested that the decision taken in 1558 to charge the subsidy at very high percentage rates was fatal to government income, for it forced taxpayers to collapse their assessments so their individual liquidity could meet the demands placed on them.

The parliamentary subsidy was the prime form of direct taxation available to sixteenth century English government: its fortunes are therefore of interest to historians of government and public finance and its records to economic and social historians concerned with the distribution of population and wealth within society. From the subsidy granted in 1523 onwards, it was levied according to well understood principles.[1] It was charged on a roll of taxpayers who possessed more than the minimum laid down in the statute in either taxable income from lands or fees, or in goods. A taxpayer paid a single assessment made at his normal place of residence (a rule which was later exploited by tax evaders) for all his lands and goods wherever they lay in the country. Over the sixteenth century the qualifying threshold was sometimes set very high (£50 in incomes in 1526, £50 in goods in 1527) or low (£1 in either incomes or goods in the subsidies levied under the 1543 statute). Taxpayers paid a proportion of their wealth according to a scale in the statute.[2]

In his study of Elizabeth's earlier parliaments, the late Sir Geoffrey Elton offer the opinion that 'by 1581 the peacetime subsidy had become pure routine, in step with the

[1] For accounts of the subsidy and its operation, R. W. Hoyle, *Tudor Taxation records. A guide for users* (London, 1994); Roger Schofield, 'Taxation and the political limits of the Tudor state', in C. Cross, D. Loades and J. J. Scarisbrick (eds), *Law and government under the Tudors* (Cambridge, 1988); M. J. Braddick, *Parliamentary taxation in seventeenth-century England* (Woodbridge, 1994), ch. 2, and, for the economic consequences of the subsidy, R. W. Hoyle, 'Taxation and the mid-Tudor crisis', *Economic History Review* 51 (1998), pp. 649-75.

routinizing of its yield at a level so low that it could not be regarded as a serious burden to tax-payers'.[3] On an earlier occasion I have cast doubt on some of the elements in Elton's formulation.[4] It is questionable whether the subsidy in Elizabeth's reign was a peacetime subsidy: collected at a time of formal peace certainly, but the justifications employed to secure its grant in the Commons were couched in terms of military need. The subsidy did not make a contribution towards the costs of peacetime government so much as it funded defensive and covert military activity. Nor can the subsidy be considered to be a matter of pure routine. Whilst it was collected in most years of the latter part of Elizabeth's reign, its grant by parliament was never routine, but in the last decade of the Queen's reign at least, was made reluctantly and after much heart searching by the commons. At least some MPs were willing to argue that the subsidy was a serious charge on the poor. In 1601, an attempt was made to make the cost of the subsidy more acceptable to taxpayers by having a subsidy of 2s 8d in the pound paid in two unequal instalments of 1s 8d in the pound and 1s in the pound due in February and June respectively.[5]

Elton was quite right to say that the yield of the subsidy was falling: the purpose of this paper is to ask why. By the 1590s it could be complained in the commons that 'these subsidies, which are granted now adays to her Majesty, they are less by half than they were in King Henry 8th's time'.[6] As table 1 shows, this assessment was broadly correct: the yield of the individual subsidy more than halved between the early 1560s and the beginning of James I's reign. If we factor in inflation, then the decline in real terms is even greater. This is quite contrary to our expectations. As each subsidy was made on a fresh assessment, the yield of the tax (an indirect measure of the taxable wealth discovered) should have reflected the rising income and wealth of at least a sizeable part of the English population. Read on its own, the falling yield of the subsidy would suggest an increasingly impoverished society, which is clearly not the case.

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[2] The rates are conveniently given in Schofield, 'Taxation and the political limits', table 1. The statutes are abstracted in M. Jurkowski, C. L. Smith and D. Crook, *Lay Taxes in England and Wales, 1188-1688* (1998). These rates might be spread over several years.
[3] G. R. Elton, *The Parliament of England, 1559-1581* (1986), p. 168.
[4] R. W. Hoyle, 'Crown, parliament and taxation in sixteenth century England', *English Historical Rev.,* 109 (1994), pp. 1174-96.
[5] Jurkowski et al., *Lay taxes*, p. 169.
[6] David Dean, *Law-making and society in late Elizabethan England. The parliament of England, 1584-1601* (Cambridge, 1996), p. 43.

The declining yield of the individual subsidy was, to a degree, mitigated by the more frequent granting of subsidies. As a form of taxation, the parliamentary subsidy continued to make a considerable contribution to government finance, forming about 13% of all government income in the final period of Elizabeth's reign, 1589-1603.[7] Even so, capital had to be realised to make good the shortfall in taxation income. It was, as Sir Robert Johnson remarked in 1602, a peculiar situation in which 'to maintain defensive war our gracious sovereign should be forced to sell her subjects the princely ornaments of a crown whilst they remain sufficiently able to be the purchasers'.[8] So whilst it would be wrong to argue that the subsidy was a total failure, it plainly failed in one of the key tasks of a successful taxation system, to expropriate a constant proportion of national taxable wealth.

The establishment of the subsidy has been read as one the great achievements of the early sixteenth century. It gave Henry VIII the means to access the private wealth of the nation but by the 1590s the subsidy had plainly atrophied. The reasons for this progressive failure are of the importance in achieving an understanding of both state finance and political culture in later sixteenth century England. They also form a useful corrective to the usual account of early modern state formation with its concentration on the extension of taxation systems over jurisdictions or legal groups previously exempt.

[7] Computed from F. C. Dietz, 'The Exchequer in Elizabeth's reign', *Smith College Studies in History* 8 (1923), pp. 86-9.
[8] Oxford, Bodleian Library, Ms Perrot 7 fo. 68v. For the scale of the sale of crown lands in Elizabeth's reign and after, R. W. Hoyle, 'Introduction', in R. W. Hoyle (ed.), *The estates of the English Crown, 1558-1640* (Cambridge, 1992), 'Place and Public Finance', *Transactions of the Royal Historical Society* 7 (1997), pp. 210-1 and Hoyle, 'A simple model of Elizabethan public finance' (projected paper). If the yield of the subsidy had been approximately double, the need to sell land would have been avoided.

I

The decline of the yield of the individual subsidy began about mid-century. Figures for gross yields need to be carefully compiled because, as we explained before, subsidies are not the same, but we can directly compare the subsidies for two periods in the sixteenth century when the same scale and thresholds applied (table one). The scales and thresholds instituted in the two subsidies granted in 1545 were re-enacted in the two granted in 1555. The mean yield of the two subsidies granted to Henry was about £104,500, of those granted to his daughter about £72,500. From 1563 the threshold and scales remained unaltered for the remainder of the century. A subsidy of 4s in the pound on lands worth £1 and more and 2s 8d on goods worth £3 and more produced an income of £150,000 in 1563-4, slightly over £100,000 at the end of the 1580s, around £80,000 at the end of the century, but only £67,000 when the last Elizabethan subsidies were collected after the accession of James I. Whilst there was a tendency for yields to sag subsidy by subsidy over the whole Elizabethan period, the fall in yields was particularly marked after 1589 when taxation became both frequent and regular. Between 1563-4 and 1585-6 the loss was in the region of 30%; but between 1585-6 and the collection of the last subsidies granted to Elizabeth in 1604-5, there was a further loss of 40%. By the early years of James's reign (and without making any allowance for inflation), the subsidy was worth only about 45% of its early Elizabethan predecessor.[9]

The most remarked upon symptom of decline is the divergence of real wealth and assessed value. Some years ago Miss Miller showed how the assessments charged on the nobility fell from an average of around £900 in Henry VIII's lifetime to less than £500 in the early years of Elizabeth and a little under £300 by the time of her death. [10] A similar rot affected the assessments for the city of London. In 1541 89 people were assessed at £1,000 or

[9] F. C. Dietz, *English Public Finance, 1558-1641* (New York, 1932), pp. 392-3; Schofield, 'Taxation and the political limits', table one. The only available figures for yields are drawn from an early Jacobean document with gives gross figures for subsidies and fifteenths combined. There is an urgent need for the yields to be properly calculated from the enrolled subsidy accounts (Public Record Office [hereafter PRO], E359) and until this is done, the abberant figure for 1567-8 should be ignored. It must be remembered that the yield of the subsidy is not the same as the cost of warfare falling on local communities. Many of the costs of furnishing, equipping and transporting troops were carried by local rates. Taking a broad definition of taxation, Archer has estimated that the burden placed on London was on average £12,246 per annum between 1585-1603 (£15,778 in 1594-8), of which only £6,553 took the form of parliamentary taxation. (I. W. Archer, *The pursuit of stability. Social relations in Elizabethan London* (Cambridge, 1991), pp. 10, 35.) The fall in the yield in the subsidy may be compensated for by an increase in the burden of military expenditure carried locally, but the progressive collapse of the subsidy obviously limited the money available to central government for the conduct of war.

[10] H. Miller, 'Subsidy Assessments of the peerage in the sixteenth century', *Bulletin of the Institute of Historical Research* 28 (1955), pp. 23, 31-2.

more. In 1593 the city claimed, in a defensive statement to the commons, that 148 people were assessed at more than £100.[11] By the 1590s the severe undervaluation of the nobility and gentry was a matter of widespread comment, Sir Walter Raleigh telling the house of commons in 1601 that the estates of its members were charged at only one-hundreth of their true value.[12] There is much anecdotal evidence to confirm Raleigh's view, for instance, the Gloucestershire man said to be worth £500 in money and goods who in 1604 was assessed on £3 in goods. The commissioners refused to accept this estimation and he was then raised to an equally miserable £6.[13] Another dimension of the same problem was the struggle to ensure that JPs were assessed at a modest £20 in lands. The Privy Council was insisting on this by 1592, but in the early 1620s some Lincolnshire JPs were indicating that they would rather resign the commission than be rated at £20, thinking it 'too burdensome for their small estates to be so rated, considering the daily charge they undergo by their pains in His Majesty's several services'.[14] By the end of Elizabeth's reign, the assessments were entirely notional and had ceased to be based on any real assessment of wealth. The divergence between real wealth and reported taxable wealth began before mid-century. When Dr Schofield compared subsidy assessments with the contemporaneous valuations of the same individuals found in feodary's surveys and probate inventories, he found the subsidy assessments on income to be tolerably reliable in the light of the surveys for Henry VIII's reign, but on the evidence of only a few cases discovered that the quality of assessment declined abruptly after Henry VIII's death. There was likewise a substantial decline in the accuracy of subsidy assessments on goods which Schofield suggested began about 1543.[15]

The declining reliability of individual assessments was not the only sign of decay. By the end of Elizabeth's reign considerably fewer individuals were contributing to the subsidy. In 1563 there were 7,123 taxpayers in London and 5,900 in 1582, but only 4,968 in 1605. Over this same period, the population of London may have doubled.[16] As will appear, London's was not an untypical experience. The decline in assessments and decline in numbers need to

[11] R. G. Lang (ed.), 'Two Tudor subsidy assessment rolls for the City of London, 1541 and 1582', *London Record Soc.*, 29 (1993), p. lxxvi; T. E. Hartley, *Proceedings in the parliament of Elizabeth I* (3 vols, 1981-1995), III, p. 115.
[12] Hartley (ed.), *Proceedings*, III, p. 338.
[13] W. B. Willcox, *Gloucestershire, a study in local government, 1590-1640* (New Haven, 1940), p. 114.
[14] Braddick, *Parliamentary taxation*, pp. 106-7; Joan Thirsk and J. P. Cooper (eds.), *Seventeenth-century Economic Documents* (Oxford, 1972), pp. 608-9.
[15] Schofield, 'Taxation and the political limits', pp. 241-254.
[16] Lang (ed.), 'Two Tudor subsidy assessments', p. xli.

be treated as dimensions of the same problem, the elucidation of which requires an understanding of both the character of the subsidy after 1547 and the way in which it was administered.

II

Earlier it was shown how the number taxed was determined by the thresholds laid down in the statutes. The last mass subsidies were those of 1543 which charged all taxpayers with £1 or more in lands or goods. But the rates were very low; 2d in the pound in 1543, 1d in the pound in 1544 and 1545. The 1545 statute excluded those with less that £5 in goods. The relief of 1548 (which was quite deliberately not described as a subsidy), was withdrawn after the disturbances of 1549 and replaced with a conventional subsidy of 1s in the pound on those with goods of £10 and over. Subsequent subsidies (1552, 1557-8) made a point of not taxing those with less than £5 in goods. Although no source says so explicitly, this may be a response to a growing war weariness and the realisation that hostility to the war could be minimised by restricting taxation to a relatively narrow segment of society. Nonetheless, the 1556-7 subsidies brought the Exchequer considerably less than those of the 1540s.

This may explain the desperate Marian statute of 1558 which established the pattern for future subsidies. Again those with less than £5 in goods were excluded, but they were charged at the highest rate of any subsidy since 1512 (2s 8d in the pound on goods, 4s 0d in the pound on lands), to be paid in a single payment. The first Elizabethan statute adopted these same rates but, apparently as a concession, broke them into two uneven parts, to be collected in successive years. Needing to increase revenue still further in 1563 (or, possibly to maintain it at previous levels), the threshold on goods was lowered to £3. This then became the standard Elizabethan subsidy until 1589; a levy of 20% on the assessed value of lands and 13.3% on goods, in two payments. The burden was not graduated; the rich paid the same proportion as the poor. The minimum payment to the subsidy was of 4s 0d for a taxpayer assessed on £1 on lands or 8s 0d for a taxpayer assessed on £3 in goods.

It retrospect, it was a terrible mistake. Not only were these substantial sums for poorer taxpayers, in a period when the circulating currency was relatively small, payments on this scale must have placed an enormous strain on individual liquidity. [17] The obvious response

[17] See Hoyle, 'Taxation and the mid-Tudor crisis' for a discussion of this problem before mid-century.

was for taxpayers to attempt to reduce their valuations to secure an assessment which they could reasonably pay. It is no coincidence that the reduction of the threshold to £3 in 1563 was accompanied by the striking out of the statute of the assessors' oath, the disappearance of which placed the commissioners at a disadvantage in their dealings with both assessors and taxpayers.[18]

At the same time, the government completely failed to negotiate the peril of monetary inflation in mid-century. (It is no coincidence that Schofield found that the debasing of the subsidy began around 1543). The consequences of inflation ought to have been a period of self adjustment. Peoples' goods were worth more in nominal terms; assessments ought to have increased, taxpayers should have paid more tax and so the real value of the subsidy should have been maintained. At the same time, substantially larger numbers ought to have been caught within the thresholds. None of this happened, as we shall see, but this serves to explain why the profits of the subsidy failed to grow; it does not explain why they actually fell.

III

The reasons for the failure of the subsidy can only be understood at the local level, but the explanatory power of any single closely dissected example must be tempered by the knowledge that it may not be representative of national trends. In any case the possibilities for detailed investigation are limited by the loss of nominal rolls from the Exchequer's archives and the damaged state of many of those that remain. The evidence presented below for the Isle of Wight and Winchester, based as it is on all extant returns, typifies the poor quality of the statistics which can normally be drawn from the surviving returns.[19] We are more fortunate in that there survives in the archives of the city of York a long run of lay subsidy returns for the city itself and the adjacent rural wapentake of the Ainsty. This material allows the historian to probe beyond the gross yield to examine the numbers assessed, the total value of the lands or goods assessed and the distribution of assessments. Given that the surviving nominal returns could tax the declared income or capital value of goods at one of a number of

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[18] Elton, *Parliament of England*, pp. 161-2 and below, p. 000.
[19] The full York evidence shows the way in which there is a degree of volatility between returns: reliance on single isolated returns could be misleading. Braddick, *Parliamentary taxation*, ch. 2 provides similar figures for Cheshire and Norfolk for the later sixteenth and seventeenth centuries: his chronological focus is rather different to mine.

different rates, it is more convenient to analyse the lay subsidies in terms of the value of the income or chattels declared. The evidence for Winchester, the Isle of Wight, York and the Ainsty is presented in tables two to four.

Taken together, the tables reveal strongly the generality of the collapse in yields. Studied more closely, they also indicate the individuality of the experience of each town or rural locality. In each town the number paying tax was reduced over the reign, by about a fifth in York and a third in Winchester (comparing 1563 with *c*.1600) and 15% in Southampton (1571-1598). In all three places the loss is especially marked amongst taxpayers assessed on goods, the numbers paying on lands remaining broadly stable. The value of the goods declared falls markedly in all cases but far from evenly. In York and Winchester the reduction in the total goods valued was in the order of 40% from 1563 to *c*.1600, the greater part of which occurred in the 1560s. In Southampton there was a decline on a similar scale in the thirty years after 1571 at a time when the goods valuation of the other towns was declining at a much gentler rate. The history of the Ainsty reveals a similar sort of pattern, but with a 30% reduction in the number of taxpayers between 1563 and 1600. Whilst the number of assessments on lands slightly increased, the value of the lands assessed was more then halved where the goods assessed declined by nearly 60%.

The collapse in the quantities of lands and goods declared was not even over time. On the contrary; the more finely-grained York and Ainsty material reveals the way in which decline could be checked and reversed for short periods. This can be seen in the figures for the Ainsty, 1563-1571 and York, 1581-87. Visible in all the sources is a collapse of some size in the numbers assessed and yields in the 1560s. In Winchester the numbers assessed fell by 28% in the eight years after 1563 but were then broadly stable. The value of the goods assessed fell by a similar proportion but then continued to decline in the longer term. At Southampton no evidence is available; but at York, 20% of taxpayers and 25% of the goods valuation were lost between the subsidies of 1563 and 1567. In the Ainsty the loss is more severe still; 30% of assessments and 40% of goods valuation (although the numbers subsequently rallied).

The eight years after 1563 may well have a special place in the history of the decline of the subsidy, but in a slightly longer perspective they were but a sharpening of a longer fall in numbers assessed and valuations. The 1546 subsidy for York was levied on 355 individuals, of whom 317 paid on goods with a capital value of £4,817.[20] The directly comparable subsidies granted in 1555 could not begin to match this in terms of either numbers or the value of goods assessed. The extension of the subsidy in 1563 to include those worth £3-5 in goods was obviously enough an attempt to raise yields by instituting a more inclusive tax. The York and Ainsty evidence shows that it succeeded in widening the taxable base, but that overall the income or goods taxed remained static, so falling in per capita terms. The problem of a declining subsidy did not begin in the 1560s, but in the 1550s, and we might reflect that given the scale of the collapse in the 1560s, the privy council (and their men in the localities, the commissioners) deserve some credit for curbing the decline of the subsidy after 1571.

The internal dynamics of that decline remain to be investigated, but two features are clear enough. One, which has been frequently remarked upon, was the disappearance of large assessments on both lands and goods. The York evidence illustrates this trend. In 1524 62 taxpayers had £20 or more in goods, in 1546 81, but the number then falls to 16 in 1563 and a mere six in 1601. The general decline in assessments was matched by the proliferation of assessments on the lowest point of the scales. In Winchester about a third of all taxpayers contributed on the minimum goods assessment in 1563, two-fifths in 1608. In Southampton, around half the taxpayers contributed at that level by the end of the century.[21] Similar proportions are found in the Ainsty, although in York itself the proportion never exceeded a third of all assessments.

It must be insisted that this decline reflects the progressive decline of the political will to make a system of taxation function rather than poverty. When York drew up a list of contributors to a poor rate in 1592, it included 476 persons where the subsidy of the previous year named 265. But the sums paid were all very small: the mayor was rated at 18d and the majority of rate payers ½d or 1d. In April 1596 the City was compelled to raise £800 to furnish a ship for the navy. (The gravity of this demand may be illustrated by the fact that the three subsidies granted in 1593 had only raised £584 gross for the Exchequer.) The burden was spread amongst a larger body - 677 persons - and the sums they paid were considerably greater. Indeed, a comparison of the assessment and the following subsidy assessment shows some aldermen paying more towards the ships that their *capital assessment* for the subsidy. So William Robinson paid £30 when his subsidy assessment was £25. More typically, the

[20] Palliser, *Tudor York* (Oxford, 1979), p. 136 and table 2.
[21] Calculated from PRO, E179/124/446 (1598).

mayor paid £10 when his subsidy assessment was £25, the sheriff £6 when his subsidy assessment was £7. It may be argued that such sums could not be repeatedly levied: but this instance does show how making the subsidy work was a matter of political will.[22]

IV

The subsidy was therefore failing for two reasons: individual assessments were increasingly unrealistic and the number of individuals assessed at all was falling at a time when both inflation and the general rise in prosperity meant that it ought to have been increasing sharply. As the Northamptonshire assessors were told in 1589, 'let me warn you of that which may hinder this good work being much used in former taxations. The things be the omitting of men that be chargeable to the payment being so small a value, for who is not worth £3?, and valuing of men far under their substance'.[23] These problems were outside the privy council's capacity to control, for responsibility for the organisation and oversight of the levying of the subsidy was delegated to gentry in each shire or governors of every borough.[24] The collection of a subsidy was initiated by the dispatch of commissions from Chancery together with a copy of the statute and the council's letters offering further instructions to the commissioners. Within the commission was a quorum of more experienced or highly regarded members who were trusted to organize and oversee the work of the others and divide the whole into working groups charged with the oversight of a hundred or wapentake.[25] When the Cambridgeshire commissioners for the relief of 1548 gathered at Cambridge on 22 March 1549, they read the commission and the supporting letters from Protector Somerset and the council before dividing themselves into subcommissions. The commissioners for each wapentake then issued precepts for all township constables to attend on them on the following Monday with five of the 'most honest and substantial inhabitants of every town'. When this sizeable body of men gathered before the commissioners for the hundreds of Cheveley, Radfield, Whittleford and Chilford, their charge was read to them by Sir Edward North, three assessors

[22] York City Archives, M30:18 (unfoliated); E86 compared with E59A fos 187v-193r.
[23] Northamptonshire RO, F (M) C 90.
[24] The fullest accounts of the processes of collection as laid down in the statutes is to be found in R. S. Schofield, 'Parliamentary Lay Taxation, 1485-1547' (Ph.D thesis, Cambridge, 1963), ch. 5 and Braddick, *Parliamentary Taxation*, pp. 65-78. For a contemporary account of the seventeenth century practice, D. M. Woodward (ed.), *The farming and memorandum books of Henry Best of Elmswell, 1642* (British Academy records of social and economic history, new ser., 8, 1984), pp. 90-3. The present account is a general one and makes no allowance for minor changes over time.

for each township were chosen from those present and the date set for the return of their assessment.[26] We see eexactly the same procedures being used in Nottinghamshire fifty years later.[27]

It must be emphasised that it was the nominated assessors for each township and not the commissioners who viewed the goods and lands of potential taxpayers and returned the names of those liable. The only set of Elizabethan township returns known to survive, for Radlow hundred, Herefordshire, for 1589, shows that each township submitted a list (on paper) of persons qualified to pay the tax, with a note of their substance together with the names of the assessors. The commissioners assessed the assessors, sometimes varied the assessments of other taxpayers (a practice which was the subject of much complaint) and occasionally added additional names to the return. [28] The amended paper would then have been engrossed as a pair of paper indentures, one of which was returned to the township to form the collectors' list and the other retained on file by the commissioners. From later evidence it seems not unlikely that the work of collecting the subsidy fell to the constable of each township.[29]

How the assessors went about the task of valuing their neighbours' lands and goods is largely mysterious. There is no evidence assessors in the sixteenth century ever made inventories or calculated the overall liability on the basis of categories of goods. In this respect, sixteenth-century practice was a retreat from the methods used c.1300. Assessments, we must assume, were made by eye and increasingly reputation. As the numbers of individuals named in the subsidy rolls decreases, it becomes less obvious that they were the wealthiest members of their communities, rather than nominated individuals who either took turns to appear in the list or had their assessment shared amongst their neighbours, the 'bearers' of whom complaints are occasionally heard. Little is known about the prevalence of rotation systems. Many years ago, S. A. Peyton showed that in Nottinghamshire in the early seventeenth century, some villages contributed the same sum to successive subsidies whilst

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[25] R. W. Hoyle, 'Letters of the Cliffords, Lord Clifford and earls of Cumberland, *c*.1500-*c*.1565', *Camden Miscellany* 31 (Camden, fourth ser., 44, 1992), pp. 68-9.
[26] Bodleian Library, Oxford, Ms North a.1 fos 28-30. For an examples of charges, see C. R. Davey (ed.), *The Hampshire Lay Subsidy Rolls, 1586*, (Hampshire Record Ser. 4, 1981, pp. 122-4; A.H. Smith and G. M. Baker (eds.), *The Papers of Nathaniel Bacon of Stiffkey*, II, (Norfolk Record Soc. 49, 1983), pp. 181-4.
[27] Below p. 000.
[28] PRO, C115/72 (formerly I29/6676).
[29] Joan R. Kent, *The English Village Constable, 1580-1642* (1986) pp. 155-6; Woodward (ed.), *Farming Books of Henry Best*, p. 92.

redistributing the tax amongst villagers. Anthony Fletcher reports similar findings from Sussex.[30] As for bearers, the privy council thought that even the subsidy commissioners themselves had bearers.[31] Henry Best, writing on the eve of the Civil War, held that the 'the richest and ablest men in every town are or should always be subsidymen, and the poorer and more insufficient sort only bearers'. Best also saw the subsidy as a quota tax: he held that the assessment of his village in the East Riding was £10 in goods: that is that it paid a quota which bore no resemblance to the real wealth of its inhabitants.[32]

It is clear enough that the later returns are severely defective and that the commissioners were complicit in this. Of course, the removal of the assessor's oath made their task more difficult. Lord North wrote to Burghley in 1589 reflecting on the subsidy in Cambridgeshire: 'there is no man assessed before me but is known to be worth at least in goods ten times as much as he is set at, and six times more in lands than his assessment; and many 20 times and some 30, and some much more than they be set at, which the commissioner cannot without oath help',[33] but as early as 1548 Paget had told Somerset that men would pay 'as they list at liberty' and he was surely right.[34]

Whilst the deletion of the commissioner's oath from the statute undermined the subsidy, another loophole in the statute which was exploited by Elizabethan tax evaders was the rule about double assessment. Before 1558 the simple rule applied that any taxpayer who was assessed in two locations paid on whichever of the two assessments brought the greatest profit to the crown. (This was a simple extension of the principle that each taxpayer was assessed on both lands and goods, but paid on which ever category brought the larger tax payment.) The 1558 subsidy statute removed this provision: in 1563 a procedure was established where the taxpayer assessed twice secured a certificate of residence from the commissioners of the district in which he wished to be taxed, and this allowed him to pay the lower of the two assessments. In London the habit of London residents paying the subsidy in the village in which they kept a house or estate outside the city became extremely common by the end of the century. Of 5,900 subsidymen assessed in London in 1582, 385 were

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[30] S. A. Peyton, 'The village population in the Tudor subsidy rolls', *English Historical Rev.* 30 (1915). A. J. Fletcher, *A county community in peace and war: Sussex 1600-1640* (London, 1975), p. 204.
[31] Letter of 1598, cited by Braddick, *Parliamentary Taxation*, p. 107.
[32] Woodward (ed.), *Farming books of Henry Best*, p. 93. It is possible that townships undertook to pay the tax placed on the assessors given that they served on part of the township.
[33] HMC *Salisbury* III, p. 429.

discharged from paying there by the certificate of residence procedure, and of these, 264 paid a lower assessment elsewhere. Archer has offered figures for 1596 when 312 taxpayers exhibited certificates, of whom 212 ultimately paid on a lower assessment outside the city. Archer suggests that if they had paid in London, then the city's contribution to the subsidy would have been increased by 29%.[35] These people did not evade payment entirely, but paid on a lower assessment. The council tried to stamp on this practice in a letter of 1581, and Burghley at least considered reintroducing the principle that double-assessed taxpayers paid the larger assessment, but the practice was never eradicated.[36] The residence rule, why ever it was introduced, further handicapped the fair administration of the subsidy although its contribution to reducing the total yield was probably unimportant compared to the collapse in the numbers assessed and their individual subsidy assessments.

V

The privy council was aware of and alarmed by the decline in the yields of the subsidy from the very beginning of the reign.[37] In its letter accompanying the 1559 subsidy commission, it requested that

> if ye cannot devise in many parts to amend this subsidy (which we hope ye will propose) yet to foresee in anywise, that it be not less than hath been, and for that behalf we think you shall do well to call for the former books of the subsidies in the time of Queen Mary, and thereby so direct your doings as ye may provide that although in some places and persons, there may appear some decays from that substance which they had, yet either in some amendments may be found to recompense the others lack, or else the parties supposed to be decayed may be perceived not less worth at this present then they were before assessed.[38]

In subsequent letters it becomes plain that the council blamed the commissioners for setting a poor example through their own underassessment and partiality to their social equals. The letter circulated in June 1571 referred to the underassessment of the previous subsidy and 'the defrauding of the intention of Parliament'. A year later the council wrote anew to all subsidy

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[34] B. L. Beer. 'A critique of the Protectorate: an unpublished letter of Sir William Paget to the Duke of Somerset', *Huntingdon Library Q.*, 34 (1970-1), p. 281.

[35] For full accounts of this problem, Lang, 'Two Tudor subsidy assessments', pp. xlii-li; Ian Archer, 'Counting the costs. The burden of taxation on sixteenth-century London' (unpublished paper).

[36] British Library (hereafter BL), Stowe 160, fo. 145r-v; Lang, 'Two Tudor subsidy assessments', p. xlviii, n. 134.

[37] Schofield, 'Taxation and the political limits' pp. 238-40 reviews the concilliar injunctions of the period.

[38] E. Lodge, *Illustrations of British History* (3 vols, London, 1791 ed.), I, pp. 304-6; (printing Lambeth Palace, Talbot Papers E fo. 25.)

commissioners, telling them that receipts were again reduced 'whereby no probable cause appearing why any such abatement should be, Her Majesty hath cause to doubt least you have not employed your care and diligence in that service according to your expectation and her special trust reposed in her'.[39] In 1575 the remedy for underassessment was the honest taxation of the commissioners themselves.[40] In 1581 the blame was placed firmly on the principal commissioners, 'who, setting themselves at too low rate cannot, for shame, assess others according to their just value ... and so have been the cause that Her Majesty hath not been answered so much as was fit and appertained unto her ...'. A certificate of the assessment placed on every commissioner was to be forwarded for the Queen's perusal.[41] But to no avail. In 1582 the council declared the Queen's intention to have anyone not assessed at more than £20 in lands barred from serving as a special commissioner. The same letter announced that it had also been noticed that many subsidy commissioners were underassessed. It had been intended to call them before the Queen to be reprimanded; but this had been deferred.[42] In 1587 the problem was identified as the partiality of the commissioners when they came to tax themselves, their tenants and friends.[43] At the opening of the 1593 parliament Lord Keeper Puckering complained that the last subsidy had been 'promised with a full mouth and paid with no more than half empty hands'.

> And this abuse falleth out most commonly in the valuations of them that be of the better sort who (to ease themselves) are seen to throw the burden upon inferior subjects, whose small rates cannot raise any great total, in which doing they oppress their neighbours by abuse of their authority.[44]

It was this analysis which led to repeated threats to exclude underassesed JPs from the Commissions of the Peace. The assessment of JPs on £8 or £10 was unfavourably commented on in the commons in 1601.[45] However, by identifying the reduced individual assessments of commissioners and justices as lying at the root of the subsidy's problems, it treated only one symptom of decay. Neither the council nor subsequent historians have ever come to terms with the equally significant fall in the number of persons assessed.

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[39] BL, Add Ms 48018, fols 152v-153r.
[40] SP12/107, no. 97, printed in G. D. Ramsey (ed.), *Two Sixteenth Century Taxation lists, 1545 and 1576* (Wiltshire Record. Ser., 10, 1954), App. 2.
[41] BL, Stowe 160, fols. 143v, 145v.
[42] F. Peck, *Desiderata Curiosa*, (1779 ed.), pp. 122-4. See also *Acts of the Privy Council* (hereafter *APC*) *1589*, pp. 414-5 for expressions of similar concerns.
[43] HMC *Rutland* I, p. 224.
[44] Hartley, *Proceedings*, III, p. 18 (and compare the diarist's account, pp. 63-4).
[45] *APC 1592-3*, pp. 378, 514; HMC *Rutland*, I, p. 316; Hartley, *Proceedings*, III, p. 338.

IV

These various problems were articulated in a tract by the Dean of Lichfield, William Tucker or Tooker, which may be broadly dated to the first decade of the seventeenth century.[46] The commissioners themselves were partly to blame for the subsidy's poor performance. Some commissioners courted popularity; they spared themselves and others when they might have increased the subsidy and so filled up the subsidy rolls with £3 men rather than the wealthy or able. The commissioners were also at fault for their gentle handling of the assessors. The assessors were 'untractable for they will move by their internal motion and not by any external agitation or commotion'. The commissioners needed to 'add a spur to the slouthful or unfaithful assessors'. The assessors were 'insensible and unfeeling' of the 'necessity and utility of the service to His Majesty and to the state'. Commissioners were unwilling to punish the assessors for the inadequate performance their duties. Only once in eight years had he seen an assessor fined, and even then the penalty was later rescinded. Assessors, Tucker explained, had their own rules which prevented them from raising men in the subsidy book although they rose in wealth. Indeed, some commissioners and assessors would not raise people, for to do so was 'to loose the love of the country'. 'To raise any man rich or poor whatsoever is not only [a] matter of unkindness but [an] action of injury and revengeful injury also'. Hence they were 'besotted with the humour of popularity'; like the comperta of episcopal visitations, it was thought enough to return omnia bene. If the commissioners and assessors failed to perform to the best of their abilities, 'the people or country are evil or hardly disposed to the payment of a subsidy and not only thereunto but all other solutions and payments whatsoever.....'. '[T]he people are accustomed and inured to this practice to make, mock or defeat the service of the subsidy'. Moreover, wealthier men were afraid that if the true size of their estates became known, they would be served with privy seals and required to lend money to the Queen. The subsidy though could only be made to work if extremes were avoided. Taxpayers should not be rated according to their acreage of land (as had been suggested in the parliament of 1593), nor should the estimates offered to the commissioners be accepted without enquiry. To rate all men according to the extent of their lands without making allowance for their children and hospitality would be over rigorous. But the problem could also be redressed if the assessors and their bills were more closely scrutinised, the

[46] BL, Harl. Ms 188. Tucker was Dean from 1605-1621; the tract is addressed to the earl of Northampton (cr. 1604, d. 1614).

assessors themselves were assessed by the commissioners and a greater willingness found to punish them. In a letter quoted by Tucker, an unnamed subsidy commissioner looked for a wholesale upwards revision in assessments. No knight should be assessed at less than £30, no commissioner at less than £20. Individuals assessed on £1 in lands should be raised to £3 in goods, those on £3 in goods to £5 or £6 and thereafter a doubling. A more stringent assessment should be imposed; but Tucker also urged that the people should be made more amenable to paying tax by 'congruent persuasions and other good causes'.

The key problem identified by Tucker was that those appointed to assess and oversee the subsidy were the neighbours of the very persons they were instructed to tax. They were therefore exposed to innumerable pressures to be partial or favourable and courted personal hostility or ostracism if they were not. In 1586 a Northamptonshire gentleman, Robert Wingfield, wrote a furious letter to his 'cousin' and 'kinsman' William Fitzwilliam, bitterly complaining of his lack of good will towards him. Wingfield's father and grandfather (who had both had more land than he) had been assessed at £12. When Wingfield had been assessed at £20, Fitzwilliam had agreed to have his assessment reduced, but now he, or some other, had increased it further, and a very angry Wingfield wanted it abated. A breech of social relations was clearly threatened.[47]

At the beginning of the new century, a Gloucestershire man who was assessed by his neighbours at £3, but who was placed in the subsidy roll by Sir Edward Winter at £6, was furious at Winter's display of malice towards him: 'such dealing did stink or savour before the face of God and men, adding further that if he [the subsidyman] had one worn one of the complainant's pied cloaks, the said complainant had not dealt so badly with this defendant as he had done'.[48] Three or four years later, the feud between the Leicestershire landowners Sir Thomas Beaumont and Sir Henry Hastings began when Hastings was assessed for the subsidy on his newly acquired estates. Hastings saw this as an act of hostility by the assessors and used his father's position as a subsidy commissioner to have his name struck from the roll. One of the yeomen whose assessment was raised to compensate for the Hasting's exclusion lodged a complaint and Beaumont persuaded the subsidy commissioners to reinstate Hastings, an act which Hastings read as malicious.[49]

[47] Northamptonshire Record Office, F (M) C 86.
[48] Willcox, *Gloucestershire*, p. 115.
[49] Richard Cust, 'Honour and politics in early Stuart England. The case of Beaumont v Hastings', *Past and Present* 149 (1995), pp. 66-7.

The pressures placed on commissioners may be further illustrated by events at a meeting for the assessment of the subsidy held at Nottingham in September 1599, where an attempt to suborn the commissioners resulted in a Star Chamber prosecution.[50] On September 22, the two commissioners, Henry Chaworth (then sheriff) and Richard Whalley (a former sheriff and one of the incumbent MPs for Nottinghamshire), met with a large crowd of township assessors in the County Hall in Nottingham. The Queen's commission was read, then selected parts of the statute (doubtless the preamble and rates) and finally letters to the commissioners from the privy council. The senior commissioner, Chaworth, then expounded on the need for all present to advance the Queen's service.

> you have heard the statute which concerneth your charge and duty touching this service and also the council's letters sent unto us earnestly charging and commanding us to advance Her Majesty's service at this time as we are all bound to do, and therefore I wish you and pray you all to have great care and regard of your duties accordingly as I doubt not you will.

Whalley then spoke:

> that although Mr Sheriff [Chaworth] had said very well unto them, yet he thought good to say something also and said that he was lately come from London where he had understanding what great charges Her Majesty had been at in making great preparations against the force of the Spaniard being descried upon the coast, besides Her Majesties great charges in Ireland. Nevertheless, he would not have any man to think therefore that [he,] Richard Whalley, came purposefully down from London to raise any man in the subsidy book though the lords of the council their letters were very earnest and vehement in that behalf, but rather wished that the books might be made as good as they had before time. And that would serve well enough .....,

ending with a challenge that he was not concerned that his words might endanger him in Star Chamber.[51] Nowhere can the tension between the council's urgings and the search for 'popularity' be more clearly encapsulated. Having been given their charge, the assessors departed, to reconvene before the assessors two days later.

In the event it was not Whalley's declaration that brought the proceedings at Nottingham into Star Chamber, but a dispute between the commissioners and one Luke Gonaston, a former under-sheriff who acted as solicitor to Sir Percival Willoughby of Middleton (Warwickshire) and Wollaton (Nottinghamshire). Willoughby had lately inherited the rump of the estates of his father-in-law, Sir Francis Willoughby, and appears to have been trying to

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[50] The papers relating to the case are held at a number of references; PRO, STAC5/A15/24, A1/27, A27/32, A9/40. There is relatively little conflict about what actually happened. My attention was drawn to the case by Mr Chris Duggan, to whose kindness I am deeply indebted.
[51] Reported in STAC5/A1/27 (from which the text is taken).

ease his way into Nottinghamshire gentry society.[52] In the extensive depositions which arose from the Star Chamber case, both Willoughby and Gonaston agreed that Gonaston's purpose in attending the commissioners' meeting had been to seek their favour on behalf of a poor man on a Willoughby manor who had expressed fears that his father would be added to the subsidy in place of one who had recently died. There had also been a conversation between the two men in which Sir Percival complained that the late Sir Francis Willoughby had been assessed on £100 whilst Sir Percival, although he had only a sixth of Sir Francis's lands and was burdened with debts and unpaid portions totalling £13,000, was assessed on £60. Willoughby blamed this assessment on Whalley,

> And you know Mr Whalley's malicious inclination towards me and mine, for that it was by his means that I was raised to so high a rate at the last assessment, and I pray you therefore use all the good persuasions you can to draw me down, and if Mr Whalley will not yield unto it, tell him that I force not of his malice, he may assess me as high as it pleaseth him and do his worst.[53]

Gonaston then wrote the assessors' return for Wollaton (at their request, he explained, they being illiterate) and persuaded them to reduce Willoughby's assessment to £40. He was then present when the assessors delivered their bill to Richard Whalley. Chaworth, who was sat besides Whalley checking each return against the roll of the previous subsidy to ensure that there were no reductions (as the council had ordered), drew Whalley's attention to the reduced valuation, and when he queried it with the assessors, Gonaston stood forward and insisted that the assessment should stand. When the commissioners pressed the assessors, a bitter altercation developed between Whalley and Gonaston in which the latter delivered (before the bench) the words alleging malice which Willoughby had used of Whalley, adding a threat that in the future Willoughby would mistreat Whalley as Whalley now mistreated him.[54]

The commissioners were finally obliged to let the assessment stand, but Whalley reported the consequence that where the commissioners had increased their own assessments and those

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[52] For Sir Francis Willoughby, see A. T. Friedman, *House and Household in Elizabethan England. Wollaton Hall and the Willoughby Family* (Chicago, 1989), *passim*. Gonaston was quoted as saying that 'My master desireth to be a county man amongst you and desireth to be used as other gentlemen are, but whereas heretofore he hath been rated at £60 land in Nottinghamshire, in Warwickshire he was not rated above £40 and he had a certificate from thence directed to the coimmissioners in Nottinghamshire and thereby discharged from the payment of their assessment in Nottinghamshire'. STAC5/A15/24, examination of Henry Chaworth, answer to dfts' Q.4.

[53] STAC5/A27/32, Gonaston's recollections of the conversation. Willoughby's recollection (at the same reference) is broadly similar.

[54] The fullest account of the argument is Whalley's draft examination, STAC5/A9/40

of other gentry in accordance with the council's letter, these heightened assessments were revoked when it became known that Willoughby's assessment had been reduced by a third.[55] Willoughby was subsequently fined £100 and Gonaston £50 by Star Chamber.[56]

It might be recalled that Gonaston's first purpose in attending the commissioners was to speak on the behalf of a tenant, but he was prosecuted for suborning the assessors, making the claim of that Willoughby was victimised and promising revenge. Whilst this affair shows how the work of the commissioners could become caught up in the feuds and tensions of gentry society, it also reveals just how hard it was to be fair to each taxpayer when individual assessments were based on reputation rather than any actual measurement of income or wealth. Gonaston was there on behalf of a poor man who feared his father was to be unreasonably taxed. Willoughby argued that he was much reduced from his father-in-law; Whalley pointed out that Wollaton alone must be worth 1,000 marks per annum. What separated the two was not simply an assessment of £20; it was the gulf between Willoughby's sense of equitable dealing and the public reputation of a man who was perceived to be far from poor.[57] It was because the system lacked any independent bureaucracy for assessment, responsibility being assigned to the judgement of local men, that such accusations were allowed to flourish. In these circumstances it was inevitable that the subsidy should progressively decline in value, for to press for the increase of individual assessments was to invite the disruption of local societies for the sake of relatively small sums of money.

VII

Unless the commissioners and assessors were to focus upon themselves a whole gamut of hostilities, conciliar instructions to raise (or maintain) the yield of the subsidy were, in practice, unenforceable. It might also be suggested that the Elizabethan council made considerable difficulties for the commissioners by abandoning the Henrician practice of supplying its agents with the materials with which to make a persuasive case. An earlier paper argued that the preambles to the subsidy Henrician statutes offered a description of policy and a justification for the recourse to the nation for taxation which could be circulated and form the basis of an address by the commissioners to the subsidy assessors. The Elizabethan

[55] STAC5/A9/40, examination of Whalley, response to Q. 12.
[56] T. G. Barnes (comp.), *Fines in Star Chamber 1596-1640* (ts in the Public Record Office), p. 14.
[57] See also the application of 'common opinion' to Sir Horatio Palavicino in 1598. HMC *Salisbury* VIII, pp. 547-8.

preambles contained nothing of substance but rather soapy praise for the queen.[58] The Henrician commissions for loans, benevolences and other extra-parliamentary subventions also contain preambles of varying lengths in which were rehearsed the king's needs, often placed in the context of foreign policy. The intention was that these reasons should be used to encourage willing compliance with the king's demands by educating and manipulating opinion. The most elaborate attempt to do this may be found in the instructions for the levying of the Amicable Grant of 1525. Here the commissioners were told to prepare opinion for the grant by organizing celebrations - bonfires, processions - of the defeat of Francis I at Pavia and using 'all good policy ... to divulge and spread amongst the people the comfortable news and prosperous successes ensued [ie following] [the] overthrow and destruction of the French king's army in Italy ...'. The substantial review of foreign policy and justification for the proposed invasion with which the commission opened was to be declared to the people at the time of their appearance before the commissioners.[59]

It was also the Henrician and mid-sixteenth century practice for the preambles to be backed up by letters to the commissioners in which they were urged to present the king's needs to his subjects and given guidelines as to how this should be done. In August 1544 the commissioners were told that 'it should very necessary that you after a wise and discrete sort do not only make open and plain unto them the grounds and causes which moved his highness good and loving subjects to offer the grant ...' and similar instructions were sent out the month after Henry's death.[60] The letter sent to the commissioners of the relief in March 1549 gave commissioners a whole series of justifications to 'divulge and set forth', starting with the war, but continuing;

> and to the intent that the people may with the better will be quietly induced to the payment thereof in such sort as it is granted, his majesty's will is that you shall also cause to be at good length opened unto them the great benefits that they and all the realm have received at this present parliament of the only liberality and clemency of his majesty

after which five advantageous statutes were listed.[61] In 1557 the commissioners were, 'for the better doing thereof and specially for the satisfying of the common sort of our said subjects

[58] Hoyle, 'Crown, parliament and taxation', pp. 1191-6.
[59] G. W. Bernard and R. W. Hoyle, 'The commission for the Amicable Grant, March 1525', *Historical Research* 67 (1994), pp. 190-202.
[60] Lincolnshire Archives Office, L1/1/1/2 fols 25v, 43v (which I owe to Schofield, 'Parliamentary Lay Taxation').
[61] R. C. Anderson (ed.), *Letters of the fifteenth and sixteenth centuries from the archives of Southampton* (Southampton Record Soc., 12, 1921), pp. 62-6.

that shall be contributory to this payment' given a list of points to be made to advance the subsidy.[62] The letter to the commissioners in May 1559 also gave a series of justifications for the subsidy, but thereafter this propagandist element was lost and later letters merely lambaste the commissioners for the inadequacy of their previous work. Dr Cogswell's observation that the Henrician government employed propaganda techniques which Caroline government had lost applies equally well to Elizabeth.[63]

The lack of propaganda left the commissioners without a great deal to say. Comments were made on the international situation at Nottingham in 1599 but only by a renegade justice who articulated both the queen's needs and his unwillingness to help meet them. Charges to the subsidy assessors normally seem to have been as anodyne as the preambles. In a charge of 1588, Nathaniel Bacon could only tell his audience of the 'good considerations' mentioned in the subsidy preamble and remind them that the statute bound every person within the realm. The commissioners' reserve powers were noted, with the caveat that he trusted that the powers would not be needed. Neither this nor the charge delivered at Peterborough the following year make any mention of the English intervention in the Low Countries. The Peterborough charge concentrates on the great advantages the Queen's rule had brought her people by maintaining peace and saving them from the civil strife which had afflicted their neighbours. A later charge, probably from the last years of the reign, is a general exhortation to the assessors containing all the usual ingredients, but in so unspecific a fashion as to be undatable from internal evidence. There was little to stir the heart in these largely repetitious speeches: a focus on the personality of the Queen, on peace, on the costs of defence against a generalised external enemy.[64]

The failure of the Elizabethan lay subsidy is, in part, a failure of propaganda, of persuasion. The preambles loose their educative purpose, the council ceased to inculcate eagerness through the circulation of informative letters to be opened to the queen's subjects. Why was this apparently retrogressive step taken?

In part it reflects the problem of seeking public subventions towards defensive war and the repayment of debts resulting from earlier wars. Prudence, the need to have a reserve with which the face the unexpected, which features prominently in the Elizabethan subsidy

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[62] Bodleian Library, Rawlinson Ms D 1087 fo. 21v-23r.
[63] T. Cogswell, 'The politics of propoganda. Charles I and the people', *J. British Studies* (1990), pp. 190-1.
[64] Smith and Baker (eds.) *The papers of Nathaniel Bacon*, II, pp. 181-4; Northamptonshire RO, F (M) C 90; Hampshire RO, Jervoise Mss 0.21 (notice of which I owe to the Earl Russell and Dr Richard Cust).

preambles, was hardly enough to electrify the nation into opening their purses. Yet there also seems to be a reluctance to make the best advantage of such war as there was. There was perhaps little mileage to be made out of the continuing theatre of warfare in Ireland, given that Ireland has rarely caught the imagination of the English, but little was made of the English intervention in the Low Countries, nor was the religious character of these wars ever stressed.[65] There may have been some hesitation about playing on the conflict with Spain given that England was not formally at war with her.[66] Overall, one senses that the Crown had more cards to play than it ever used and that it largely abandoned the attempt to mobilise people through propaganda.

VII

This makes sense if we appreciate a larger failure of will. There was amongst the Elizabethans a fear that heavy taxation would lead to disorder. When the council discussed whether to sue for peace with Spain in 1598, it was Burghley himself who saw the spectre of rebellion because it was 'the nature of the common people of England [to be] inclinable to sedition if they be oppressed with extraordinary payments'.[67] Twelve years previously, Walsingham had urged Sir John Perrot not to introduce a more thorough-going system of taxation in Ireland 'least it should breed a general discontent throughout the whole realm [of Ireland] as it hath often times fallen out here in this realm that like charges laid upon our people bred very dangerous tumults'.[68] Bacon wrote in an early work, his 'Discourse in praise of his sovereign', that the queen preferred to sell land rather than be 'grievous and burdensome to the people'.[69] In his speech to the commons in 1592, when a proposal for three subsidies was before it, Bacon argued that 'we [shall] breed discontentment in the people and in a cause jeopardy her majesty's safety, [which] must consist more in the love of the people than in their wealth ..... and in histories it is to be observed, that of all nations the English are not to be subject, base or taxable'.[70] The older Bacon identified taxes as one of the 'causes and motives of sedition'. This was the lesson which history taught; it was held by no less a

[65] A note by Burghley of the steps to be taken to raise a loan or benevolence (of 1588?) suggests that a religious justification could be used to mobilise the clergy but not the laity. HMC *Salisbury* XIII, pp. 391-2.
[66] Hoyle, 'Crown, parliament and taxation', p. 1193.
[67] W. Camden, *A history of the most renowed and victorious princess Elizabeth* (1675 ed.), p. 555.
[68] *Calendar of State Papers Ireland, 1586-8*, p. 35.
[69] James Spedding (ed.), *The lettesr and life of Francis Bacon*, (7 vols, London, 1861-74) I, p. 130.
[70] Hartley, *Proceedings*, III, p. 110.

figure than Sir Edward Coke who reminded the commons in 1625 that ‘pressing the people above their abilities’ by parliamentary grant had led to rebellion in 1381, 1489 and 1525.[71]

Surely, such a tenderness towards the lower orders was misplaced when the taxation system was gradually undergoing a process of atrophy? A reading of the reports of late Elizabethan subsidy debates in the house of commons does suggest that members were aware of and concerned by the dislocation and distress which taxation brought. The record of the debates is that some members, by no means all of them backwoodsmen, sought to voice their anxieties. At least one member may have criticised the 1589 bill on its third reading for the burden it placed on the nation.[72] In 1593 the whole issue was aired at much greater length when the commons were compelled to decide whether to accede to the lords’ demand for the grant of a third subsidy with sharply telescoped days of payment for all. Reporting on the common’s conference with the lords, Sir Robert Cecil conceded that the return from recent subsidies had been diminished and that they had been (for the most part) imposed mostly upon the meaner sort of the Queen’s subjects. Sir Henry Unton reminded the house that they must have regard for those they represented and their estates. Sir George Cary answered that their constituents would think them better for taking their money than leaving them open to invasion. Later in the same series of debates Sir Fulke Greville argued that the country was not poor. ‘Our sumptuousness in apparel, in plate and in all things argueth our riches. And our dearth of everything [ie high prices] amongst us showeth plenty of money. But it is said, our counties are poor and we must respect them that sent us hither’. The poor, he admitted, were overcharged with subsidies. The burden on them must be relieved by increasing the charge members placed on themselves, ‘otherwise the weak feet will complain of too heavy a body’. And he expressed a fear of the commons. ‘If the feet knew their strength as we do their highness, they would not bear us as they do’.[73]

The notion that the poor were indeed over charged appears to have been generally accepted by the house, and subsequent debates turned on proposals to alleviate that burden whilst maintaining the crown’s revenue. Sir Thomas Cecil advocated the exclusion of all with less than £10 (whether in goods or lands is never made clear). Sir Henry Knyvett acknowledged the poverty of the country (due, he argued, to the excess of imports over

[71] Cited by C. Russell, *Parliaments and English Politics, 1621-1629* (Oxford, 1979), p. 245.
[72] J. E. Neale, *Elizabeth I and her parliaments, 1584-1601*, p. 206-7.
[73] Hartley (ed.), *Proceedings*, III, pp. 92-4, 102, Neale, *Elizabeth and her parliaments, 1584-1601*, p. 307.

exports) and urged that all mens' lands and goods should be surveyed and a tax of £100,000 per annum be levied. (Raleigh denounced this; knowledge of mens' wealth would destroy their credit.) Sir Francis Hastings wanted three subsidies, the first on men with £5 lands and goods worth £3 6s 8d and upwards, the second £12 lands and £8 goods, and the third a normal subsidy. Raleigh, at the end of a long speech on the state of the country, wanted £3 men discharged and their contributions added to those assessed on £10 and upwards. Sir Henry Unton wanted normal subsidies, but assessed with greater care. Serjeant Harris urged normal subsidies and argued that if £3 men were excused, 'every man would labour by his friends to be set under £3'. Sir Robert Cecil argued that it was impractical to exempt £3 men as they formed half the payers of a subsidy. Sir Thomas Henneage reported the queen's distaste for innovations in the subsidy, but that she wanted it administered more justly. It was on the following day that Francis Bacon made his notorious speech against three subsidies being collected in three years, arguing that the poor would be unable to pay it, gentlemen would be forced to sell their plate and farmers their brass pots.[74] The subsidy which emerged was conventional in its rates and thresholds, but the debates show an appreciation that all was not well.[75]

In 1601 there were again proposals to spare the smaller tax payers, either by reducing the rate charged on those with less than £3 in lands or excusing them altogether. Sir Francis Hastings spoke of the poor having to pawn their pots and pans to pay their subsidy, a notion that Sir Robert Cecil took care to deny.[76] That such considerations were weighed outside the commons can be seen from a letter of Sir Francis Hastings of June 1604. His opinion whether the commons would grant a subsidy had been sought by the king. The house, he thought, would decline, not out of ill-will towards the king, but because of the reaction of the country;

> the remainder of a whole subsidy lying still on the people to be paid, the continuing of them long in payment of late years without small intermission and the poverty the country is generally grown into thereby causeth the [house of] commons to be loath to hear of a subsidy yet and fearful to grant any of this time, least the people generally should distaste, whose feelings are not least in this matter ...[77]

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[74] Neale, *Elizabeth I and her parliaments, 1584-1601*, pp. 309-10.
[75] There appears to have been a speech warning of the dangers of discontent in the country in 1597 by one John Hare although its text does not survive; Neale, *Elizabeth I and her parliaments, 1584-1601*, p. 361.
[76] Neale, *Elizabeth I and her parliaments*, II, pp. 412-6.
[77] Claire Cross (ed.), *The Letters of Sir Francis Hastings, 1574-1609* (Somerset Record Ser., 59, 1969), pp. 85-6.

These exchanges over the floor of the commons should not persuade us that the opinion that the subsidy fell particularly heavily on the poor was denied by councillors. Indeed, they made exactly the same complaint in a circular letter to the subsidy commissioners in 1598, 'that this burden is laid on the meaner sort, who though they contribute small sums, yet they are less able indeed to bear the burden and the wealthier and best able to spare the same are too favourably dealt with ...'.[78]

IX

How are we to read these complaints that the poor were taxed in the subsidy? First, we need to consider the possibility that the poor were merely being employed as a stalking horse behind which the wealthy could vocalise their own rejection of taxation. One must admit that at the rates demanded, it is all too understandable why men of genuine wealth wished to avoid payment. As I argued in an earlier paper, taxpayers may have found it extremely difficult to achieve the liquidity needed to raise large percentages of their assessed wealth and cheating may have been a necessary accommodation.[79] Some of the comment presented in this paper, notably the opinion of the Lincolnshire JPs who thought that taxation on £20 worth of lands (which would cost them £4 per subsidy) may be read as supporting this view. Secondly we might need read the poverty of the poor as arising out of local economic circumstances. People may indeed have been forced to sell their brass pots because of a combination of successive taxes (and not merely the subsidy) and difficulties in trade and agriculture. Again, it is possible to adduce some evidence to support this. The Berkshire commissioners of 1589 (who we quoted earlier) also reported that the dearth of the previous two years had brought 'a general and great decay'. The clothiers reported a weak market for cloth, the 'pasture men' claimed to be unable to sell their wool at a reasonable price and the 'corn men' argued that despite the rise in grain prices, their crops had failed by two-thirds and so it had been 'rather hurtful than commodious unto them'.[80] There is some evidence that the general ability to pay taxation remained depressed in the years following the desperately hard years of the later 1590s. A group of Norfolk gentry, charged in February and March 1602 with raising a voluntary contribution towards the support of the navy, reported that they found the people

[78] *APC 1595-6*, pp. 625-7, cited by Braddick, *Parliamentary taxation*, p. 107.
[79] Hoyle, 'Taxation and the mid-Tudor crisis'
[80] BL, Lansd. Ms 59, fol. 156v.

willing to contribute but unable to do so because of the weight of other taxation, the failure of the previous corn harvest and despondency over the success of the next.[81] The poverty into which the country had grown through persistent taxation was offered by Sir Francis Hastings in mid-1604 as a reason why no new subsidy should be granted. In the autumn of that year the Archbishop of York explained the paltry sums raised in his diocese for Geneva partly in terms of its payment of subsidies, tenths and outstanding loans.[82] Even if it is conceded that the fall in values reflects prevailing economic circumstances, it must also be acknowledged that the decline was not reversed by the return of better times. The machinery of assessment acted as a ratchet. A third possibility is that once a man was named in the subsidy rolls, he became liable for other sorts of taxation. [83]

None of these possibilities is entirely convincing and we might turn to consider another. This is simply that the relatively poor were indeed taxed but that the wealthy largely escaped taxation. One way in which this may have come about is through the practice of 'bearing' which we encountered before, in which the individual named in the subsidy return spread his assessment over his neighbours.[84] What, though, of the possibility that the poor were named in the subsidy and the wealthy omitted, that the subsidy returns reveal not that the rich paid at much reduced rates, but that they are not there at all? Braddick has pointed out a Jacobean case from Huntingdonshire in which it was alleged that a brewer and maltster of Earith had used their position to take bribes to exclude the wealthiest men of the town and padded out the subsidy return with the poor and those who refused to pay their 'tribute money'.[85] An apparently similar instance comes from Warfield in Berkshire. In March 1599 Sir John Norris, a JP, wrote an open letter to the inhabitants of Warfield. He had been approached by some of the poorer inhabitants of Warfield who claimed to be overcharged 'by those that do usually determine and agree of the taxes and compositions to be collected within the parish,

[81] Holkham Hall, Norfolk, Ms 684, nos. 34, 35 (= Bodleian Library, Oxford, Ms Film 489 and abstracted in HMC, *Ninth Report* (ii), p. 370).
[82] Cross (ed.), 'Letters of Sir Francis Hastings', pp. 85-6 (and see below p. 000); HMC *Salisbury* XVI, p. 327.
[83] This was complained of by an unknown speaker in the 1593 commons, Hartley, *Proceedings*, III, p. 111. Cf a letter of the earl of Huntingdon to the JPs of the West Riding of 1586 for the levying of footmen, in which he specifically says that the subsidy books are not to form the basis of the muster, 'for I doubt not but that many that are not in the subsidy books are of ability to bear part of this service'. M. Chadwick, 'Defence measures for the West Riding, 1586', *Yorkshire Archaeological J*., 40 (1962), p. 220. See also A. H. Smith, 'Militia Rates and Militia Statutes, 1559-1663', in P. Clark, A. G. R. Smith and N. Tyacke (eds.), *The English Commonwealth, 1547-1640* (Leicester, 1979), pp. 96, 98.
[84] See above, p. 000.
[85] Braddick, *Parliamentary taxation*, pp. 119.

who, as it seemeth, are of the wealthier persons and to favour themselves, do little regard their said poverty'. Norris had seen 'bills of ratements' made by the constable and was persuaded that his petitioners had a fair grievance. The whole parish was to meet to undertake a reassessment, 'respecting all differences between the poor tenants sitting at rack rents and their landlords so that every man may bear a burden according to his strength'. The tax was to be reassessed from time to time 'as you know that men every year upon sundry accidents do both rise and fall in wealth and poverty'. At the end of December 1606, Norris was again instructing the inhabitants to sort out an unequal distribution of taxes 'for the rich owner pays not the equal with racked lands and tenements'.[86] This case is not as clear cut as one would like. It is not certain which taxes were unjustly distributed: parish rates are probably intended rather than the subsidy. What we see though is of relevance: that we have a parish in which the weight of taxation had apparently been shifted onto rack-rented tenants and the poor.

Ultimately we may have to acknowledge that by the end of Elizabeth's reign the whole system of taxation was hopelessly corrupt. The assessments in the subsidy rolls grossly underestimated the real value of lands or goods of all taxpayers and had come to employ a wholly notional scale. Some of those named in the rolls may not have paid their assessment, but have passed some or all of it on to neighbours. The number of people contributing to the subsidy was probably much larger than the rolls indicate. Others may have occasionally taken their turn as taxpayers in an informal system of rotation. Moreover, some of the names in the roll may, if the evidence of Earith and Warfield is to be believed, have been those of comparatively poor men, put there by richer inhabitants who completely evaded the payment of subsidies. Like the proverbial fish, the whole system had rotted from the head. The assessments of the JPs and gentry were no more honest than those of the great multitude of poor men.

[86] Berkshire RO, D/EN/O7/11, 12.

X

The failure of the subsidy must be attributed to range of failures and not any single one. Grants of subsidy taxation were negotiated between the Privy Council and the commons for limited terms according to the government's demonstrable need. In 1563 the commons destroyed the coercive basis of the subsidy by deleting the assessor's oath from the statute: from then on, it was subsidy by self-assessment. This, perhaps any other single event, ensured the final failure of the subsidy. From this moment, there was no longer any machinery to compel nobles, JPs and gentry to pay the subsidy at a reasonable rate even on the notional scale which had emerged by the end of the century. At the same moment, a loophole was created, whether untentionally or not is uncertain, which allowed tax payers who were assessed twice to pay on the lesser assessment, and so encouraged them to seek multiple assessments as a device to evade rigorous assessment. The council was well aware of these problems but its exhortations plainly lacked bite: it has yet to be shown that any JPs suffered the indignity of expulsion from the bench. For the commissioners themselves, as the number of names in the subsidy roll diminished, to include an individual in the subsidy roll came to be seen as a hostile act: to advance him from his expected assessment might bring complaints of victimisation. Inclusion or exclusion in the subsidy roll became a form of patronage. Richard Whalley's comments at Nottingham shows how the commissioners could not increase either the numbers of taxpayers or the level of subsidy they paid without forfeiting their public standing. There was little the commissioners could do to ensure that parish or townships commissioners went about their task fairly. Dean Tucker of Lichfield drew a comparison between the subsidy assessors and the presenters to the ecclesiastical courts who reported *omnia bene*; as with constables, overseers of the poor and others who acted as mediators between the state and their neighbours, it was hard for the former to penetrate into the world if the gatekeepers were unwilling to let them in. Without the ready acquiescence of these officers in the aims of the state, the state was impotent to implement its policies.

The whole structure of the subsidy was rotten. The centre could not control the subsidy commissioners, the commissioners the township assessors. These were multiple faults of enforcement which show the Tudor regime as its weakest. But in concluding, we must return to a point made earlier. The reason why the subsidy was worth evading was because of the very high rate at which it was demanded. The decision to tax lands at 13.3% and goods at 20% was fatal and established levels of taxation could not be indefinitely supported. Having employed them in the mid-1540s, the decision to retain them throughout Elizabeth's reign and to charge them on taxpayers worth as little as £1 in lands and £3 in goods forced taxpayers to collapse their assessments to survive. In doing so they discovered that the system of taxation lacked teeth. The failure of the subsidy was a crisis of compliance and enforcement, inflicted by government upon its own body. Whilst this placed the English state under great financial pressures, it brought two important compensations. The first was that the failure of the subsidy and the general reluctance to tax the English contributed to a period of unparalleled prosperity, and second, that the state's lack of coercive powers to make its taxation systems produce an honest return made for a century of domestic peace, ended by the crisis of government finance of the early 1640s.

Table One

Yields of selected lay subsidies, 1547-1604

	£'000	index (1563-4 = 100)
Subsidy of 2s in the pound on incomes and graduated payments on goods		
1545	110	
1547	97	
1556	68	
1557	77	
Subsidy of 4s/£ on lands and 2s 8d/£ goods above £5		
1558	134	
1559-60	137	
Subsidy of 4s/£ on lands and 2s 8d goods above £3		
1563-4	150	100.0
1571-2	117	78.0
1576-7	115	76.7
1581-2	110	73.3
1585-6	106	70.1
1588-9	105	70.0
1590-1	103	68.6
1592-3	97	64.7
1594	95	63.3
1595	91	60.1
1596-7	87	58.0
1599	83	55.3
1600	81	54.0
1601	NI	
1602	76	50.6
1602-3	76	50.6
1603-4	67	44.7
1604-5	67	44.7

Note: all figures are net sums payable to the crown after assessment, and have been rounded to the nearest thousand pounds.
Source: Roger Schofield, 'Taxation and the political limits of the Tudor state', in Cross et al. (eds), *Law and government under the Tudors* (Cambridge, 1988), p. 232, table 1.

Table 2
Statistical breakdown of extant lay subsidy returns for Winchester and the Isle of Wight, 1563-1608

	Numbers assessed			Value of assessments		Percentage of all assessments on minimum values	
	Total	lands	goods	lands (£)	goods (£)	lands	goods
				Winchester			
1563	94	14	80	72.0	557.0	3.2	29.7
1571	68	15	53	178.0	396.0	7.3	25.0
1584	91	16	75	97.0	372.0	9.9	38.5
1594	66	11	55	95.0	294.0	6.1	25.8
1598	62	15	47	84.0	262.0	9.7	17.7
1600	68	16	52	127.0	335.0	4.4	20.5
1608	75	11	64	114.0	330.0	4.0	38.7
				Isle of Wight			
1571	585	24	561	435.5	3,227.0		33.3
1594	400	26	374	274.7	1,625.0		39.8
1598	346	30	316	264.0	1,348.0		45.9
1607	296	37	259	258.0	897.0		53.7

Source: Winchester, all save 1588 printed by D. F. Vick (ed.), *Central Hampshire Lay Subsidy Assessments, 1558-1603* (priv. pub., Farnham, 1987), from PRO E179/174/273; 272/3; 174/415A; 174/431; 174/440; 175/480; 1588, Hampshire RO, W/F4/12;
Isle of Wight, all printed in Vick, pp. 41-62 from E179/174/388; 174/414;174/433; 175/466.

Table 3
Statistical breakdown of York lay subsidy returns, 1546-1609

	Numbers assessed			Value of assessments		Percentage of all assessments on minimum values	
	Total	lands	goods	lands (£)	goods (£)	lands	goods
1546	357	28	329	499.2	5,069.1	0	41.0
1555	259	19	240	361.0	2,239.0	1.5	37.4
1557	250	21	229	115.7	2,331.7	3.2	36.4
1559	214	25	189	132.4	1,729.0	2.3	39.2
1563	322	42	280	173.2	1,870.1	3.4	34.0
1567	260	48	222	264.5	1,412.4	8.4	20.0
1571	253	48	205	310.2	1,313.0	9.8	23.3
1576	246	52	194	258.7	1,076.0	12.2	24.9
1581	250	49	201	137.4	1,124.0	10.4	30.4
1585	272	58	214	178.3	1,130.0	10.2	28.3
1587	275	54	221	211.3	1,466.0	6.2	21.0
1589	257	37	220	135.7	1,393.0	5.8	29.7
1590-1	265	50	215	135.0	1,316.0	8.8	30.2
35 Elizabeth I	252	50	202	116.0	1,234.0	13.0	34.5
35 Elizabeth II	260	49	211	131.0	1,270.0	11.9	31.5
35 Elizabeth III	268	58	210	175.7	1,213.0	14.1	30.6
1598	257	47	210	122.0	1,198.5	11.6	29.6
1599	256	47	219	123.0	1,178.0	14.0	35.5
1600	259	52	207	139.5	1,104.0	20.1	35.5
1609	201	43	158	151.0	806.0	13.4	38.8

Source: York City Archives, E48-51, 59, 59A.

Table 4

Statistical breakdown of lay subsidy returns for the wapentake of the Ainsty, 1546-1610

	Numbers assessed			Value of assessments		Percentage of all assessments on minimum values	
	Total	lands	goods	lands (£)	goods (£)	lands	goods
1546	144	32	112	619.9	1,091.5	4.1	26.3
1555	131	22	109	543.9	864.0	0.8	35.1
1557	156	22	134	346.5	1,114.0	2.6	30.7
1559	147	26	121	261.1	1,090.0	3.4	34.0
1563	222	24	198	224.8	1,097.5	2.2	30.6
1567	157	21	136	184.9	667.0	1.2	33.7
1571	191	23	168	184.3	842.0	3.1	40.8
1576	181	27	154	192.7	748.0	3.3	35.3
1581	189	15	174	135.0	759.0	1.1	37.0
1585	178	20	158	126.9	673.0	3.9	42.3
1587	172	22	150	93.0	613.0	5.8	41.9
1589	166	23	143	75.3	576.0	7.8	45.8
1590-1	158	24	134	75.0	544.0	9.5	48.1
35 Elizabeth I	159	28	131	90.3	532.0	8.8	46.5
35 Elizabeth II	157	31	126	105.0	504.0	11.5	52.2
35 Elizabeth III	158	27	131	95.7	498.0	7.2	48.7
1598	156	24	132	95.3	488.0	7.0	53.8
1599	154	23	131	85.3	492.0	6.4	57.8
1600	160	30	130	108.3	478.0	8.1	58.8
1610	150	47	103	154.0	354.0	17.3	68.6

Source: York City Archives, E48-51, 59, 59A.