

DEVON & CORNWALL RECORD SOCIETY

NEW SERIES, VOL. 14

THE DEVONSHIRE LAY
SUBSIDY OF 1332

Edited with an Introduction by

AUDREY M. ERSKINE

Archivist to the Dean and Chapter of Exeter

1969

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(founded 1904)

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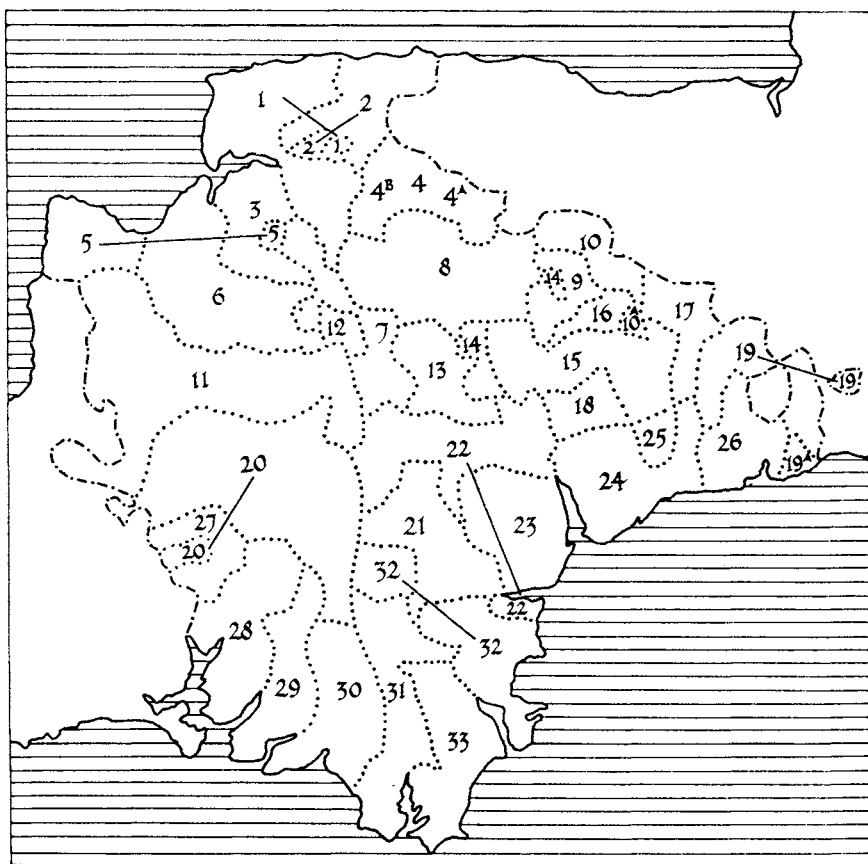
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(The Roman figures refer to the order of the Hundreds in the text of the Subsidy)

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ABBREVIATIONS

DA	Devonshire Association.
Ewen, <i>1334 Subsidy</i>	C. L'Estrange Ewen, <i>Devon Taxation Returns in 1334</i> , 1939.
PND	<i>The Place-Names of Devon</i> , ed. G. E. B. Gover, A. Mawer and F. M. Stenton, English Place-Name Society, vol. VIII, 1931.
Pole	Sir W. Pole, <i>Collections towards a description of the county of Devon</i> , 1791.
PRO	Public Record Office.
Reg.	<i>The Episcopal Registers of the Diocese of Exeter</i> , ed. F. C. Hingeston Randolph, 1886-1915.

INTRODUCTION

The documents generally known as Lay Subsidy Rolls are, more precisely, the particulars of account compiled by local assessors who presented to the Exchequer the details of the sums which individual taxpayers of a single county, excluding ecclesiastics (unless they had temporal property), were to pay as their contributions to a general levy on movable goods.¹ Though the system changed in 1334, up to that date the names of taxpayers were arranged by tithings, hamlets, vills, boroughs and ancient demesne, and each county systematically covered hundred by hundred or wapentake by wapentake. These county rolls are the fullest documents surviving from the whole taxation process of raising lay subsidies. In view of their considerable value for many aspects of local studies, a number of them have been published for individual counties.² None, however, has hitherto been published for the county of Devon, and that of 1332 which is here edited is the most complete roll of the period surviving for that county.

LAY SUBSIDIES BEFORE 1334

It was in the late twelfth century that personal wealth which could be distinguished as *movables*, that is, to the exclusion of land and buildings, began to be used as a standard of tax assessment. This type of tax, commonly called a subsidy, and levied on every individual with personal property above a fixed value, unless he was specially exempt, emerged during Henry III's reign as an extraordinary levy, kept apart from the remainder of the royal income. However, from 1290, taxation upon movables was placed under the direct control of the Exchequer, whose officers were given charge of the oversight and collection of the taxes, which were granted by Parliament, and assessed and collected county by county. They were levied at a variable rate, such as a tenth, twentieth, sixth or fifteenth. Thus it was the business of assessors first to estimate the total value of a man's movable property, then work out the appropriate amount which he had to pay according to the fraction levied. After 1294 it became usual to levy the tax at a different rate in urban and rural areas. For instance, when in 1332 the fraction was set at a fifteenth and tenth, the fifteenth applied to the rural tithings and vills, the tenth to the boroughs and ancient Crown demesne. The clergy were differently treated, and taxed on *temporalia* as laymen, but on *spiritualia* they were subject to taxes imposed by the provinces in Convocation, based on the *Taxatio* of Pope Nicholas IV in 1291, usually at a tenth.

There was a minimum limit set on the value of taxable movables, so that

¹A short general introduction to the subject is given by M. W. Beresford, *Lay Subsidies and Poll Taxes*, Phillimore, 1963. The standard work on the period is by J. F. Willard, *Parliamentary Taxes on Personal Property, 1290-1334*, Cambridge, Mass., 1934.

²For lists of those published, see E. L. C. Mullins, *Texts and Calendars*, Royal Historical Society, 1958. One of the most thorough editions is in *Surrey Taxation Returns*, ed. J. F. Willard and H. C. Johnson, Surrey Record Society, xi, 1932.

the poor were not liable for the subsidy. The minimum limit varied from time to time; by a statute of Edward III, no payment was demanded of inhabitants of cities and boroughs, or ancient demesne, possessing movables assessed at less than six shillings, or of those dwelling in rural areas at less than ten shillings, and these figures were observed in the 1332 subsidy.¹ The definition of 'movables' for the purposes of assessment was also limited, as certain classes of personal property were exempt. These of course also varied to some extent according to the specific instructions given for the collection of a particular subsidy. In 1290, the goods to be exempted in rural areas were listed as armour, riding horses, jewels or vessels of precious metal belonging to knights, gentlemen and their wives, though these exemptions were not to apply in urban areas to merchants, and this list with variations was usually thereafter applied. In rural areas rents and services due from a villein to his lord were to be deducted before an assessment was made, and it seems that tools of trade and many articles of daily domestic use were exempt;² household goods, butter, cheese, food in the larder, farming implements and poultry were not assessed, so that in practice in the countryside movable goods were taken to mean domestic animals and crops. In urban areas, gowns for man and wife, their bed and household articles were exempted, though it appears that in these areas more precise inventories were made than those for the goods of country people.

There were also exemptions of particular individuals or particular classes of persons, either by direct royal favour or for special services.³ Such privileges were accorded to the men of the Cinque Ports in consideration of the charges to which they were put in order to keep up the King's fleet; the moneyers of the royal mints in London and Canterbury were exempt, though they were subject to so-called free-will offerings; and so were the workers in the tin mines of Devon and Cornwall, who received this immunity by a charter of 1305; and in time of war, such as between 1294 and 1297, tenants-in-chief serving with the armies in Gascony and Wales were not assessed. Sometimes, too, a single institution or individual might be excused by letters patent on particular grounds, such as particularly useful service, or a single vill which had been ravaged by the Scots. But these special exemptions were usually of short duration; even among religious houses, the Premonstratensian order was the only one to receive permanent exemption from lay taxation. Property on the demesne of manors in the king's hand because of the minority of a tenant were often also exempt, and sometimes it was possible for a community to make a particular agreement and composition with the assessors.

The procedure in levying a subsidy has been fully discussed elsewhere,⁴ so a brief outline will suffice here. The first stage after a subsidy had been authorised by Parliament was the appointment by letters patent of chief taxers and collectors, with occasionally an additional supervisor, for each county, and writs reciting the occasion for the necessity of the tax, the terms and days of payment, the names of the persons appointed county taxers, and commanding

¹Statute of 14 Edw. III, i, c.20, 'the poor *cotiers* and others that live of their bodily travail shall not be taxed'. The limits of 6s and 10s mean that in 1332 no one in a borough should pay less than 7½d or in the country 8d. See also *Rot. Parl.*, i. 446, 451, 452, ii. 426.

²*Parl. Writs*, ii, ii, 15.

³See Willard, *op. cit.*, pp. 110 ff.

⁴*Ibid.*, pp. 183 ff.

their attendance, were issued. The chief taxers for each county were usually sworn and instructed at the Exchequer, and when they took up their appointments they selected from each hundred or borough within their counties two or more freemen as assessors, to value the movable property of the inhabitants on a specified day (generally Michaelmas last past) and to collect and record the amounts. Full inventories were made, but have not survived in any great quantity. The inventories and assessments having been scheduled and examined locally under the local divisions within the counties, they were abstracted, copied and indented. The chief taxers, on receipt of the money or part of it, conveyed it to the Treasurer of the Exchequer with one copy of the assessment schedule. The taxers retained the other copy for reference and to complete the collection, but the task of making collection seems to have been fraught with difficulty, and many royal writs were directed to the sheriffs of counties to distrain or arrest the collectors for failure to return the sums due. The county totals, the names of the taxers together with the record of any arrears or concessions made at the Exchequer, appear again in the rolls of Enrolled Subsidies¹ made in the Exchequer.

LAY SUBSIDIES AFTER 1334

There were many complaints about corruption and extortion after the collection of the subsidy of 1332, and as a result, it was the last of the old method of assessment. The next subsidy was assessed by a new method, which, although it may not have been intended to be permanent at the time, became the standard for the next three hundred years or more. From 1334, the Crown found it expedient and more efficient to cease to be concerned with the wealth of individuals, and instead its officers negotiated with local communities on a collective basis for a payment from each tithing, hamlet, borough or demesne, though imposing the condition that the assessed sums were to be at least those of 1332. The local people in the district were left to apportion the sum in a manner that seemed equitable to themselves; so the assessment rolls of 1334 and after no longer have names of individuals, they are lists of place-names arranged within the hundreds of the county, and against each tithing, hamlet, vill, borough and demesne a sum of money is entered as its quota as agreed in 1334.² But of course the new form of these lists is still closely linked with the rolls of the last of the old assessment, for the tithings, hamlets, boroughs and demesnes of the 1332 lists provided the basic units for the negotiations in 1334,³ so the place-names found in 1332 within the hundreds are almost exactly the units of taxation of the next three hundred years, with interesting results, since places which had practically disappeared by the 16th century were still at that time being used as such units.

The 1334 schedules remained very little altered until subsidy levies ended in the seventeenth century, and through this long period boroughs and demesnes continued to be assessed at a tenth and the rural areas at a fifteenth, though sometimes Parliament granted more or less than the whole—for instance, one and a half fifteenths and tenths were granted in 1380, and a double fifteenth

¹Beresford, *op. cit.*, pp. 1–2.

²The 1334 return for Devon provides a typical example, see C. L'Estrange Ewen, *Devon Taxation Returns in 1334*, 1939.

³W. G. Hoskins, 'The Wealth of Medieval Devon', in *Devonshire Studies*, 1952, pp. 212 ff.

and tenth in 1404. Other attempts were also made to vary the nature of the subsidy, for as early as 1338 there was an effort to collect in kind, at the rate of a stone of wool for two shillings of tax. And certainly the sums assessed were far from invariable, they could be and were reduced from time to time in cases of hardship and impoverishment. In 1349 and after, following the effect of the Black Death, many adjustments had to be made, and again in 1445 reductions of assessments were so widespread following a long period of economic depression that they almost amounted to a new assessment.¹ In this year the total reductions amounted to £6,000 and in Devon they were a reduction of about fifteen per cent of the county total, though this does not indicate that the same percentage of reduction was allowed uniformly. Four hundred and fifty-five places showed no reduction, and of the 277 places which were allowed lower assessments, the percentage varied greatly among them. Unfortunately it is rarely possible to find out any information about how the quota for an individual community was divided among its inhabitants. There may have been redistribution of liability at intervals among them, or, which is most likely, the obligation to pay may have remained linked to individual tenements. Some evidence does, however, exist; some assessment rolls for the borough of Totnes in 1449 and 1450 show larger numbers of persons assessed for smaller sums than appear in the last of the personal assessments in 1332.²

The utilization of the 1334 return as a basis had the long term effect of making lay subsidies a stereotyped form of taxation. Lowered assessments granted to the whole country were in general maintained, as for example the general overall reductions in 1445 and again in 1489-90, but thereafter until the whole system of Parliamentary grants of fifteenths and tenths came to an end in 1641, all such lay subsidies brought in a general return from the whole country of about £30,000. From the fourteenth century onwards, direct taxation was not increased by changing the subsidies, but rather by the imposition of new taxes, of which the outstanding innovation was the poll tax, first levied in 1377 at the flat rate of a groat a head, though later graduated, with exemptions only for those under 14 years of age or those who were regular mendicants, so that it is in fact poll tax returns from this date which are the best guide to population distribution statistics. Indeed it is obvious even in the period when individual names are entered into the assessment rolls, that lay subsidy returns are not guides to actual population distribution, since exemptions are so many and varied. Nor, since the 1334 assessments were never in fact increased, do they adequately indicate the development of some communities at the expense of others. But certainly up to the period of the depression occasioned by the Black Death they provide an invaluable indication of the distribution of taxable wealth through the various English counties and within the bounds of each.

DEVON LAY SUBSIDIES OF THE EARLY 14th CENTURY

Seventeen lay subsidies were levied between 1290 and 1334,³ and Devon's contribution to these was a fluctuating fraction of the yield from the whole country. The fifteenth of 1290 raised the large sum of about £117,000, of

¹The 1445 assessment is discussed fully by Hoskins, *ibid.*, pp. 228-33.

²See H. R. Watkin, *Totnes Priory and Medieval Town*, 1914, pp. 402-3, for a Totnes assessment of half a tenth and fifteenth in 1449.

³In 1290, 1294, 1295, 1296, 1297, 1301, 1306, 1307, 1309, 1315, 1316, 1319, 1322, 1327, 1332, 1334. Beresford, *op. cit.*, p. 1.

which Devon contributed £1,839, or roughly a sixty-third part of the whole,¹ and at this date 26 counties had higher assessments than Devon. Then as subsidies became more frequent, the amounts raised by each levy declined. The sums raised from Devon in the early part of the next century, up to the point at which the figures became standardised, can be given in round figures as follows:²

<i>Subsidy</i>	<i>Devon levy</i>	<i>Devon total assessment</i>
Fifteenth of 1301	£657	£9855
Twentieth and thirteenth of 1306	£513	£13520
Twentieth and fifteenth of 1307	£516	£10250
Twenty-fifth of 1309	£742	£18550
Twentieth and fifteenth of 1313	£892	£17085
Twentieth and fifteenth of 1315	£892	£17195
Sixteenth and fifteenth of 1316	£879	£13883
Eighteenth and twelfth of 1319	£1017	£17010
Tenth and sixth of 1322	£994	£8908
Twentieth of 1327	£587	£11740
Fifteenth and tenth of 1332	£753	£10365
Fifteenth and tenth of 1334	£954	£13105

Over this period Devon's contribution to the total levied from the whole country appreciably increased. In 1301 Devon's payment was about a seventy-sixth part of the whole total,³ but by 1334 it had gone up to about one-fortieth part of the total yield of £37,000, and Devon stood sixteenth among the counties in contribution. In this year Norfolk, which was by far the richest of all the English counties, paid £3,487, and Devon's payment is almost exactly equal to that of the Kesteven part of Lincolnshire.⁴ Since Devon was the largest county in area, as Yorkshire and Lincolnshire were each divided into their constituent parts for the assessment, this indicates a very low taxable capacity for the county, which has been worked out as only 15 shillings per thousand acres in 1334,⁵ less than one-fifth of the assessment of such rich counties as Norfolk, Oxfordshire and Cambridgeshire, and this of course was correspondingly lower at the beginning of the century. Unless Devon was very much under-assessed, which seems unlikely since the taxers were government servants, the comparative poverty of the area indicates a backward condition of agriculture to a surprising extent, though the very large area of agricultural waste represented by Dartmoor must to some extent modify the picture of poverty in the rest of Devon. It may perhaps be argued that to set a figure against acreage may be misleading since the lay subsidy is not a land tax, but the wealth, illustrated by their movables, of the people living on the land, is relevant to the value of the land itself.

The distribution of wealth within the county, and the relative prosperity

¹PRO E372, 140, mm. 24-5.

²County totals are listed by J. F. Willard, *English Historical Review*, xxviii (1913), 517-21, xxix (1914), 317-21, xxx (1915), 69-74, from PRO Enrolled Subsidy Accounts. Those for Devon are included in E372 and E359.

³PRO E372, 152b, m. 27.

⁴Hoskins, *op. cit.*, pp. 215-16.

⁵F. W. Morgan, 'The Domesday Geography of Devon', *Trans. Devonshire Association*, lxxii, 1940, 320-1.

of the places judged as 'boroughs' for the purpose of the assessment, is best considered in relation to the two fullest assessment lists for Devon surviving, those of 1332 and of 1327, in relation also to the standardisation of figures in 1334. A tabulation of the returns for these three separate years is given in Appendix II. The 1327 return¹ is the only roll for Devon comparable in fullness with that of 1332; in fact it contains rather more individual names—about 11,390 as against about 10,600—but it is not so well preserved, so that upwards of 200 of them are lost or doubtful, and it also lacks the tithing and vill headings which are so valuable a feature of the 1332 return, so comparisons can only be made on the hundred basis. This levy of 1327 was a general twentieth granted by Parliament for funds to carry on the war with Scotland, and the taxers for the county were the same as those in 1332, namely James de Cokington and Matthew de Crauthorne, so, although the fraction levied differed, the conditions of collection were similar. A comparison between these two subsidies would seem to indicate a drop in yield. The fifteenth and tenth of 1332 produced an overall total of £33,192, that is, about one-third more than the twentieth of five years earlier, and a number of counties paid correspondingly more, but Devon was not among them, for the twentieth of 1327 produced £587, so that in 1332 a fifteenth and tenth would surely be expected to produce more than the £753 actually paid from the county. A reason for this may in part at least be found in the reduction in the number of persons actually listed, but this is not enough to be more than a partial explanation, and is less explicable in relation to the fact that there was an increased number of payments at the higher rate of tenths from boroughs and demesnes; which in turn is partly to be accounted for by the treatment of Ottery St. Mary and South Tawton, both counted as hundreds in 1327 but accounted ancient demesne in 1332.

There are a few other notable differences in the schedules of 1327 and 1332. There was a decrease in the payments for Exminster hundred, and an increase in those for North Tawton and Coleridge, and, turning to boroughs, the return from Dodbrook fell, and Newport disappeared as a borough in 1332. In comparison, the 1334 figures were of course negotiated and based on the 1332 returns as a minimum, so, as might be expected, every payment whether from hundred or borough (except the borough of Bradninch) was increased, and the total return of fifteenths and tenths show an overall increase of £201 over the 1332 figure.

Exemptions

When considering the total sums raised in Devon for lay subsidies, it must be remembered that they were in practice reduced by the exemptions from taxation of the tin miners of the Stannaries. Other special exemptions of individuals from time to time there may have been, but this was the only group of persons with a general exemption, as by a charter of 1305² they were released from all taxation as long as they continued to operate the mines, and were similarly exempt from all jurisdiction, saving in matters relating to land, life and limb, except that of the stannary courts. There were four stannary areas in Devon, namely Chagford, Tavistock, Ashburton and Plym-

¹PRO E179, 95/6.

²G. R. Lewis, *The Stannaries: A Study of the English Tin Miner*, Boston, 1908, pp. 239-41.

ton, and, drawing twenty-five jurors from each of these areas, courts were held at Crockern Tor on Dartmoor.

These exemptions from the lay subsidy are not in fact reflected in the rolls of assessment, for taxers included their names in the ordinary way on the rolls, but delivered to the Treasury a schedule containing the names of the exempt persons and their assessments, to be deducted from the totals shown on the rolls. The first taxation affected by the charter was the levy of 1306, and the tin miners were at first assessed in error, at £25 16s 6¾d, but the assessors withdrew the charges and were allowed the sum on their account. A similar difficulty occurred in 1315, when the assessors asked for an allowance of £78 11s 11½d, charged against the stannary men, which they had been ordered by writ not to collect, and after this there appears to have been no difficulty for some time.¹ In consequence the amounts of money involved before 1334 have to be inferred from slightly later documents. One of the two levies of 1336 show the movables of the stannary men as assessed at about £46, and in the three following years the assessments of about four hundred and fifty tin miners were respectively £54 3s, £55 4d, and £44 15s 4d.²

Illustration of the difficulties inherent in such a system is provided by the disputes about the stannary men between 1337 and 1345. The arrangements seem to have worked smoothly up to 1337, according to the testimony of the tin-miners themselves, but complaints from the Exchequer of lack of diligence in the collection of the 1336 subsidy resulted in the arrest of Matthew de Crauthorne, who was once again one of the chief taxers. He claimed that his difficulty in collecting full totals was because certain persons had fraudulently made themselves tinnars,³ and the miners themselves in reply complained of levies contrary to their charter, and went on strike in consequence.⁴ The king ordered an inquisition by the sheriff of Devon, but not until 1345/6 is there a record that the matter was resolved, but then by an inquisition held at Exeter all the four hundred and fifty alleged false tinnars except six (named as Stephen de Tauton, Roger Tautefer, Henry Manning, John Daumarle, William Stevene and Robert Drieu) were found *veros stannatores* and accordingly a refund of their contributions was granted to them.⁵ This matter shows the weaknesses of the method of collection, for it was extremely difficult for the assessors to establish who were in fact entitled to exemption, particularly since tin miners tended to be people who moved from one place to another, so that a general and unspecific exemption must have added considerably to their labours.

THE MANUSCRIPT

The importance of the lay subsidy assessments of 1332 as being the last to contain the roll of taxpayers' names and as providing the basis for negotiating the new system of assessment of 1334 has already been indicated. The subsidy itself was of a fifteenth and tenth granted by Parliament at Westminster on 9 September 1332 to provide funds for 'great and arduous affairs in Ireland and elsewhere'. The writ dated 16 September recites this grant, demanding

¹Willard, *Parl. Taxes*, pp. 118-19.

²PRO E179 95/12, mm. 9d, 12d, and 95/15 m. 10d.

³*Cal. Close Rolls, 1337-9*, pp. 196-7.

⁴*Ibid.*, p. 585.

⁵PRO E179, 95/12 m. 12.

the discharge of one moiety on the morrow of the Purification of the Blessed Virgin (3 February 1332/3) and the other on the morrow of Holy Trinity (31 May 1333) next following,¹ appointing the day for the assessment as Michaelmas (29 September 1332). The chief taxers appointed for the county of Devon were James de Cokyngton and Matthew de Crauthorne, who were both employed on several other occasions on such duties. The Devon roll of assessment (PRO E179 95/7) consists of twenty-seven parchment membranes each about thirty inches long by nine to ten inches wide, and each with five or six indentations on the right hand side, sewn together at the foot. The roll is in a good state of preservation, being a little damaged only at the head of m. 13, with consequent illegibility of a few names on the front and dorse of that membrane, and there is some staining at the foot of a few membranes, notably m. 16. The membranes are ruled into two columns and the names entered in this arrangement; as the clerk finished the face of a skin he turned and continued on the dorse, so the whole roll continues through consecutively. Membranes 1–22 contain all the assessments of fifteenths, that is, they proceed through all the hundreds of the county, with the exception of a short section within the hundred of Braunton which is marked off as being tenths paid from the ancient demesne of Braunton. The assessments of tenths, that is, from the city of Exeter, the boroughs and the ancient demesnes, complete the roll from m. 23 to the end on m. 27, though Modbury appears to have been omitted in error from its place among the boroughs and added on the last membrane as an afterthought after the demesnes and after one attempt had been made to make up a total of tenths. Though the whole roll is stitched up as one, the section of tenths is treated as a completely separate portion, and m. 23 begins with a note *primus rotulus R' de civitatis et burgis*.

The roll appears to be the work of one clerk throughout, only the *marginalia* are in markedly different hands added later, as are also the final additions at the end of the roll recording its receipt into the Exchequer. It is important for the correct interpretation of the entries to determine the method of this clerk in writing his columns of names. It is evident from numerous indications that the names were not written down the membranes column by column but written directly across the roll in pairs. One example² out of many showing this may be quoted: under S. Tawton demesne, two of the names reading across the membrane are William atte Thorne and Walter Benet, and the next entry in the left hand column reads William servant of the same Walter, so the sequence is clear. At least one may say that the original compiler of the roll proceeded in this manner, and even though the existing roll may be a fair copy made to present to the Exchequer, the clerk of this followed his predecessor in arrangement, as is indicated by the occasional insertion of an omitted whole line across both columns. Unless this method of copying is established, it is not possible to interpret the recurring phrase *de eadem* correctly, which, to save repetition, is often used for the name of the second, and sometimes also the third, person in sequence from the same place. When in the left hand column, *de eadem* therefore refers to the place mentioned in the right hand column of the line above, and when in the right hand column it refers to the place name immediately to its left. In editing the text the correct meaning of *de eadem* is suggested throughout in square brackets.

¹*Foedera*, ed. Rymer etc., 1827, ii, ii, 845; *Rot. Parl.*, ii, 447.

²See p. 121.

The main divisions of the roll into hundreds, the city, boroughs, and ancient demesnes are shown throughout in bold clear headings written in by the clerk as the roll was copied in the same hand as the body of the text. But the headings and tithings and vills are quite another matter, since they were inserted later as rough notes in a highly abbreviated manner in minutely cramped spaces, sometimes incompletely and nearly always proving very difficult to decipher correctly. They are crammed into either the left hand margin, the right hand margin or the central margin between the two columns, so that it is often far from easy to determine where each tithing begins and ends. Sometimes the person most highly assessed in a tithing heads the list, but this practice is not sufficiently consistently followed for it to be taken as a reliable guide to the beginning of a tithing list, and although some groupings of names seem to be obviously incorrect these must be accepted as errors of the clerk making the insertions. In transcribing the text the practice has been consistently followed of assuming that a tithing begins with the name next immediately following the tithing heading, since this is clearly the basic system followed by the clerk adding the headings, and the roll has been printed to indicate this, so that the names on the printed page remain in pairs in the two columns exactly as in the original. No tithing headings were inserted at all in the hundreds of Crediton, West Budleigh, Colyton, Axmouth or Tavistock, and only one in South Molton, which adds to the general impression that these insertions were an afterthought so that some hundreds were carelessly omitted. As has already been mentioned, the 1332 assessment was made under very similar tithing groupings as that of 1334, so the 1334 list has proved very useful as a guide to the reading of some of the semi-illegible entries, but definite identification has never been made without good evidence of the name form on the 1332 roll, though the suggested identification of some quite illegible tithing headings has been based on the 1334 headings taken in conjunction with the localities of the names themselves. In 1334 there were in all 682 headings under which the assessment was listed—one city (Exeter), 19 boroughs, 11 ancient demesnes, 502 tithings, 49 hamlets, 10 manors, one parish, four vills and five groups of tenants,¹ but the deficiencies of the 1332 roll are such that it is not possible to hazard a comparable estimate. Although in some counties the term 'borough' might have been used rather loosely for the purpose of subsidy rating, merely meaning places with a sufficient number of craftsmen and tradesmen to qualify for a higher rate of tax, in Devon even the obscurer of the places under the heading of boroughs had been reputed to be so before this date and at least had a market or some record of tenements held in free burgage.² It may, however, be noted that Kenton is here accounted a manor in ancient demesne, though it had been taxed as a borough in 1313,³ and Newport had been taxed as a borough in 1327, but in 1332 may be assumed to be included in the hundred of South Molton.⁴ Newport, near Barnstaple, provides an illustration of the fact that the location of some of the tithings within the hundreds are unexpected, which makes it apparent that some revision of the accepted hundred boundaries at this period would be justified. Nor are the hundreds

¹Ewen, *op. cit.*, p. 2.

²See H. P. R. Finberg, 'The Boroughs of Devon', *Devon and Cornwall Notes and Queries*, xxiv, 1951, 203-9.

³J. F. Willard in *Historical Essays in Honour of James Tail*, 1933, pp. 422, 431.

⁴Only one tithing heading is given under S. Molton hundred in 1332, but in 1334 *Newport* is included in this hundred.

invariably so classified, at least for taxation purposes, for it has already been mentioned that Ottery St. Mary and South Tawton were not treated as hundred in 1332, and at the same time West Budleigh emerged for the first time as a separate hundred instead of being included as part of East Budleigh hundred.¹

There are about nine thousand taxpayers assessed for fifteenths, the remaining two and a half thousand or thereabouts are assessed at tenths within the boroughs and demesnes. The total of individual taxpayers must, however, be reduced by exemptions noted in the margins as excused by royal writ (*per breve* entered by the names, usually of clerics) and by the fact that a number of persons appear to have been assessed in more than one place. For instance, the name of Hugh de Courtenay appears seventeen times, though it may well refer to at least two distinct people but the eight references to Alice de Moelis are very probably to only one individual. Moreover, the total is not entirely of lay persons, for some clergy were assessed on their temporal movables, and indeed the name of John de Grandisson, bishop of Exeter, is the opening entry for the whole roll, distinguished by the fact that this entry is placed in the hundred of Haytor but not set under a particular tithing heading. Apart, however, from the consideration of personal individuals, the very considerable collection of Devon personal names entered in the assessment provides a good deal of data for study of both place- and personal-name elements. Numerous trade and professional descriptions are given, the majority of them in English, though some are given in Latin. As can be appreciated in relation to so extensive a list, difficulties of correct translation necessarily face the editor in deciphering some unfamiliar names, or indeed some familiar ones which are ambiguous and can be read in more than one way. All names derived from west-country places have been carefully compared with known place-name forms to determine their reading, but the reader must be warned that the c/t and u/n confusions may have resulted in an occasional misreading when a name appears only once in the whole document so that there is no basis for comparison. These have been noted as queries by the editor.

It has already been pointed out that the inevitable question of what proportion of the population is represented in the subsidy assessment is impossible to answer, since the number of persons with special exemptions or not possessing enough taxable property to qualify for payment cannot be determined. But it must be remembered that the people untaxed were not necessarily by any means paupers merely because their movables did not fall into the specific categories defined by the terms of the tax, and it is a reasonable assumption that the untaxed were a fairly large proportion of the population, though what proportion it is not safe to guess. In the case of the 1332 subsidy, since there were many complaints about the unfairness of the 1332 assessment and collection, there is also the possible suspicion that for one reason or another some persons who ought to have been taxed escaped the subsidy—though in fairness it should be said that the complaints were mainly concerning over-assessment and concealment of collections rather than the escaping of the tax by neighbours. As much data for making comparisons or providing background information about the population is very hard to find, it is perhaps worth making a tentative check on a small group of names in the Devon roll concerning which there is some other information to be discovered. There are 53 names assessed

¹PND p. 414. See Appendix I, p. 129.

for the borough of Totnes in 1332,¹ and it happens that the archives of that borough contain merchant gild rolls for the years 1301-22, 1331, 1333 and 1334.² Within this span of dates all but four of the 53 names appear in the gild rolls, most of them either as entrants to the gild or standing as surety for entrants in the matter of their fees and good repute as merchants. Of the four who do not—John Rule, William Johan, Sorina Bastard and Agatha Rondel—all have surnames which frequently appear in the records, and may be assumed to have probably made entry during the period 1323-30 for which there is a gap in the records. As might be expected, some of the persons assessed held high office from time to time in Totnes: Nicholas Tou(n)man was provost in 1332, Henry de Alborne in 1333, Stephen Strete in 1331; many were stewards or wardens of the gild—William Mouner in 1331, John de Esse in 1319, John de Hoddesdon in 1319 and 1320, Robert Laverans in 1320, William of Cobeton in 1321, Geoffrey Scoteveale in 1322, 1313, 1334, 1342, and later.³ This is quite sufficient corroboration that the assessed persons were all or nearly all members of Totnes merchant gild, but what is perhaps more significant is the question of the persons who might have been expected to appear in the assessment but who do not—what, for instance, of John Gilbert (or Gilberd), warden of the gild in 1333 and 1334 and repeatedly a surety for gild entrants? To take a very limited example indeed, and consider only those persons acting as sureties for gild entrants in 1331 and 1333-4, none of whom were new entrants at that time and all of whom might be held to be of some substance since some among them frequently stood surety for several entrants at a time, the following names may be found, none of them in the 1332 assessment: Thomas of Cobeton (he had been gild steward in 1331), John Mayon, Richard Toker, Walter King potter, Stephen Frie, Thomas Baroun, Nicholas Kynd, William Attwood, Adam de Langhetre, John Attewilleweye, John Attelak, William Colyn, John Pers, John Jon, Richard Rugg, Michael Soz, Vincent Date, Benedict Beria, John Wymund, Stephen Moryng, and Martin Pokoc. It may be argued that some of these were assessed in other places, for there are examples of entrants to Totnes gild who were said to be of places other than Totnes; and some may well have been quite substantial citizens whose goods were not specifically taxable. But can these explanations be true of all these persons? Surely not all of them.⁴ This is obviously not a large enough sample from which to draw any conclusions, nor may the Totnes conditions of life be at all typical—no one would claim that fifty or so out of more than 10,000 names could constitute a fair example, but it is stressed that it is only discussed here to indicate that where it is possible to make some sort of comparison, omissions may become apparent for one reason or another.

In conclusion, something must be said about the totals in the assessment roll. As in most medieval accounts, the arithmetic displayed is far from flawless, and a number of the totals of individual hundreds, boroughs or demesnes are a little inaccurate. No instance has been noted, however, of a total being more than slightly incorrect, the errors are chiefly of a few pence and but rarely

¹See p. 111.

²Watkin, *op. cit.*, pp. 194-251.

³*Ibid.*, pp. 925-30.

⁴Hoskins, *op. cit.*, p. 126, estimates the number of burgesses in 1334 as about three hundred and fifty.