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# Landownership and the Land Tax Returns

By J. M. MARTIN

FOR many years now, certainly since A. H. Johnson's Ford Lectures of 1909,<sup>1</sup> the land tax assessments have formed a major source for the investigation of changes in landed society during the period of the Industrial Revolution. Nevertheless, students of the land tax have not been unaware of serious difficulties in their use. Up to very recently these were not, however, considered to be insurmountable, and a number of detailed investigations of different classes of landowner have been made on the strength of land tax returns.<sup>2</sup>

Now, however, two recent articles have introduced new criticisms of the land tax as a source for agrarian history. If upheld in entirety, they must invalidate any but the most vague and general conclusions drawn from them about the state of landownership in rural England at this time.<sup>3</sup> They would further compel the conclusion that investigation of land tax assessments in any detail is simply not worth while.<sup>4</sup>

Criticism of the land tax returns as a source for the study of landownership falls into two parts. A number of problems listed by Mingay are familiar and can be smoothed out once the user has a knowledge of the manner in which the return was drawn up, and of the different items commonly included therein. Thus the frequent inclusion of some names two or three times in the same return because an owner was paying separately for individual parcels of land,<sup>5</sup> and the fact that returns may have been made yearly, or half-yearly,

<sup>1</sup> A. H. Johnson, *The Disappearance of the Small Landowner*, Oxford, 1909. New edition with Introduction by Joan Thirsk, 1963.

<sup>2</sup> For example, E. Davies's well known article 'The Small Landowner, 1780-1832, in the Light of the Land Tax Assessments', *Econ. Hist. Rev.*, I, 1927, pp. 87-113; also more recently J. D. Chambers, 'Enclosure and the Small Landowner', *Econ. Hist. Rev.*, x, 1940; H. G. Hunt, 'Landownership and Enclosure, 1750-1830', *Econ. Hist. Rev.*, 2nd ser., xi, 1957-9, pp. 497-505.

<sup>3</sup> The most detailed criticism of the land tax as a source is contained in an article by G. E. Mingay, 'The Land Tax Assessments and the Small Landowner', *Econ. Hist. Rev.*, 2nd series, xvii, no. 2, December 1964, pp. 381-8. One of Mingay's main lines of criticisms was foreshadowed in an article by D. B. Grigg, 'The Land Tax Returns', *Agric. Hist. Rev.*, xi, 1963, pp. 83-8.

<sup>4</sup> The conclusion arrived at by Mingay, *op. cit.*, p. 388.

<sup>5</sup> Mingay, *op. cit.*, p. 388, for this and following problems connected with use of the land tax returns.

are problems which can easily be coped with, once the student is aware of the dangers. The difficulty of dealing with small cottagers who suddenly made their appearance after an enclosure, and just as abruptly disappeared following the legislation of 1798, is well known, and is commonly taken into account by students.

Other familiar problems can be effectively dealt with if the student of the returns already possesses a thorough knowledge of the social and agrarian structure of the locality with which he is dealing. Thus land tax returns are best used in conjunction with enclosure awards, parliamentary poll lists, and manorial and other landowning records.

This precaution enables the student to go a long way in solving the problems of distinguishing landowners from leaseholders in those few cases where this is not clear, and of classifying landowners socially. Furthermore, he will have a good idea when a payment is being made on woods or industrial property, on tithe, or a piece of land granted in compensation for its loss. It should be added, however, that in Warwickshire, at least, payment on such items is usually distinguished by the assessor. In any case the land tax returns are of most value in describing entirely rural localities; in areas where industry was emerging on a significant scale in the later eighteenth century, the problems of interpretation prohibit their use.

It will be clear that, in handling land tax assessments, the familiar problems mentioned so far are by no means impossible to overcome. Nor does Mingay disagree.<sup>1</sup> There are, however, some new and far graver objections made to the use of land tax returns in constructing a detailed picture of landownership. At the base of calculations founded on land tax returns are two fundamental assumptions. One is that the return is a fairly complete record of all landowners and occupiers in a given parish, at a given point of time. The other is that there is some measurable relationship between the tax paid and the land on which the money was due. Mingay claims that both of these assumptions are false. He considers, in the first place, that the list of owners and occupiers is incomplete, for three main reasons: a number of owner-occupiers avoided paying tax, so that changes in their numbers may be due to nothing more than variations in the comprehensiveness of the returns; large owners in some cases paid no tax at all; and most important of all, voluntary redemption of the tax introduced in 1798 drastically affected the accuracy of the returns.

How do these claims size up with the evidence of the Warwickshire assessments? Were it true that owner-occupiers occasionally avoided the payment of tax, then this would surely show up in the form of discrepancies in the

<sup>1</sup> Mingay, *op. cit.*, p. 384.

returns made by parishes at various dates. A comparison of tax payments made by various categories of owner in groups of parishes in the 1780's and in 1825 reveals no such discrepancies, as we see from the following table of payments made by 34 Warwickshire villages.

Date	Total Villages	Total Contribution Made by Owners Paying	Over	£25-£10	£10-£5	£5-4s.	Total Net Payment
			£25	£	£	£	£
1780	34		1,570	1,126	693	958	4,377
1825	34		1,861	1,076	668	770	4,375

Furthermore, this writer, in a scrutiny of most surviving Warwickshire assessments, has met with no instances of big landowners who avoided making a contribution to the land tax, or who secured a reduction in their assessment between 1780 and 1825. Such cases would be very quickly detected by users who take the precaution of calculating the acreage equivalent for each parish examined.<sup>1</sup> Finally, although it is true that redemption of the tax was as widespread in Warwickshire, as elsewhere, after 1798, this involves no problem since assessors continued to record all landowners and occupiers as meticulously as before redemption; invariably two separate lists were made, headed "redeemed" and "unredeemed" assessments. Thus, so far as Warwickshire is concerned, there is no reason to think that the list of owners and occupiers is in any way incomplete between 1780 and 1825.

Mingay's final objection to the use of the land tax as a source for estimating landownership structure was that it was not equitably distributed even *within* individual parishes. He goes further and claims that "the old inequalities (in the assessment to the land tax) had been considerably aggravated, in all probability by the reassessments which were made in parishes where much land was enclosed or otherwise improved, while the assessments in other parishes remained undisturbed."<sup>2</sup>

However, looking again at the evidence of the Warwickshire returns, all the indications are that reassessments during the course of the later eighteenth century were very rare. For example, there survives a land tax assess-

<sup>1</sup> As a further safeguard it is as well to ensure that total individual contributions correspond to the total sum given at the end of the assessment.

<sup>2</sup> Mingay claims that "reassessments of the tax to allow for changes in the area and *value* of holdings . . . appear to have become established practice where parishes were enclosed by Act of Parliament."—*Op. cit.*, p. 386.

ment for the parish of Avon Dassett dated 1747, in which the total tax collected was £91 4s. 9d.<sup>1</sup> It remained unchanged in 1800 and 1825, despite the parliamentary enclosure of the whole parish in 1780. This brings us to another point. Mingay seems quite wrong in thinking that enclosure, even where this involved the whole parish area, prompted revaluation and re-assessment of landowners' property to the land tax. The present writer has found no instance of reassessment following enclosure, either of parish totals or of individual contributions. A few random illustrations of this point are given below:

<i>Parish</i>	<i>Enclosure Date</i>	<i>Landowner</i>	<i>Contribution 1780</i>	<i>Contribution 1825</i>
Oxhill	1792	W. Bromley, Esq.	£ s. d. 32 7 0	£ s. d. 32 7 0
Burton Dassett	1792	J. Blencom, Esq.	34 19 8	35 1 3
		R. Ladbrooke, Esq.	21 17 3	21 17 3
Shuttington	1804	T. Burditt, Esq.	100 0 0	102 8 0
		Earl of Essex	42 0 0	41 12 0

Enclosure would certainly affect the relationship between the tax assessment and the *true* value of the land, but would leave that between the former and the acreage unchanged (except in so far as it was slightly affected by the intake of common or exclusion of land granted in lieu of tithe).<sup>2</sup>

Let us turn now to the final objection raised against the use of the land tax as a source, that there was no constant relationship between tax and acreage within a parish. It can be readily conceded that there could be no precise relationship. However, while we agree with Mingay that it is difficult to discover from other sources (for the purpose of comparison with estimates based on the land tax) the actual acreage in the possession of landowners,<sup>3</sup> we feel it is essential to go much further than he did in establishing how significant was this inconsistency between tax and acreage, and in particular to measure the likely error in estimating the size of holdings from land tax returns.

It is possible to compare the size of estates allotted in enclosure awards

<sup>1</sup> Contained in Parish Register 1772-9, deposited in Warwickshire County Record Office, Ref. D.R.O. 66, Vol. 2.

<sup>2</sup> Small differences can be accounted for by the addition of common or subtraction of land in lieu of tithe.

<sup>3</sup> Mingay, *op. cit.*, p. 385.



## 19 ESTATES OF OVER 100 ACRES IN EXTENT

<i>Actual Acreage</i>	<i>Estimated Acreage</i>	<i>Error Involved</i>
4,836 acres	4,927 acres	91 acres or 1.9%

Of the 44 small landowners in possession of under 100 acres, only three marginal landowners would have been classified in the wrong category, i.e. placed with landowners in possession of 1–200 acres.

A survey of the old-enclosed manor of Claverdon<sup>1</sup> covering the whole parish indicates that here the margin of error in estimating the size of estates from the land tax would be even smaller than in the parishes noted above. The acreage represented by the 4s. tax on the eight estates comprising the manorial lands varied only between 2.5 and 3.7 acres, as follows:

## SURVEY OF MANOR OF CLAVERDON, 1792

The Lodge Farm	268 acres	Paid £22	Land Tax	2.5 Acres rep. by 4s. tax
Claverdon Park Farm	272 "	" £18.10	" "	2.8 " " "
Ganaway Farm	135 "	" £8.7.6	" "	3.0 " " "
Morrison Farm	94 "	" £5.2.0	" "	3.7 " " "
Kemps Farm	36 "	" £3.1.0	" "	2.4 " " "
Readings Farm	142 "	" £8.7.6	" "	3.3 " " "
The Breach Farm	141 "	" £8.7.6	" "	3.3 " " "
Upper Hercules Farm	48 "	" £2.11.3	" "	3.7 " " "

This variable was smaller than in three out of the five parishes described above. We can thus say, in conclusion, that in certain parishes where contrasting soil and cultivation make it impossible to arrive at an accurate acreage equivalent to represent the whole parish, or where urban or industrial property abound, calculations on the basis of the land tax assessments are probably exposed to a measure of error, which make their use impracticable. But, on the strength of the evidence of assessments relating to rural Warwickshire, the record of owners and occupiers is a complete one, and, furthermore, if an acreage equivalent is worked out separately for each parish, it is possible, in most rural villages, to use the land tax returns to build up a picture of the structure of landownership with an acceptable degree of accuracy.

<sup>1</sup> Survey of Manor, 1792, in Warwick County Record Office, Ref. H.R./93.



## THE AGRICULTURAL HISTORY REVIEW

## A COMPARISON OF THE ENCLOSURE AWARD AND LAND TAX ASSESSMENT

## IN TWO WARWICKSHIRE PARISHES

## CUBBINGTON (FELDEN: AVON VALLEY ARABLE)

<i>Holdings in Award 1768</i>		<i>Land Tax Payment 1781</i>	<i>Estimated Acreage</i>	<i>% Error</i>	<i>Tax per Acre</i>	<i>Acreage Rep. by 4s. tax</i>
<i>Landowner</i>	<i>Acreage</i>	<i>£ s. d.</i>				
Lord Leigh	374	14 13 0	366	Negligible	0·8s.	5·0
J. Dodson (Vicar)	121	4 4 0	105	13	0·7s.	5·7 Variable
J. Blissett	168	6 10 8	163	Negligible	0·8s.	5·0 from
E. Wise	386	15 10 0	387	None	0·8s.	5·0 3·6
T. W. Knightley	96	4 9 8	111	15	0·9s.	4·4 to
Wm Murcott	197	9 11 2	238	20	1·0s.	4·0 6·6
M. Ambers	16	9 0	11	31	0·6s.	6·6 acres
S. Elkington	21	1 3 4	28	33	1·1s.	3·6
<i>Total Parish Acreage</i>		<i>Enclosure Award Acreage</i>		<i>Total Land Tax Paid 1781</i>		<i>Tax per Acre for Parish</i>
2,112		1,894		£87 17s. 0d.		0·8s.

## HARBURY (FELDEN: PASTURE)

<i>Holdings in Award 1780</i>		<i>Land Tax Payment 1781</i>	<i>Estimated Acreage</i>	<i>% Error</i>	<i>Tax per Acre</i>	<i>Acreage Rep. by 4s. tax</i>
<i>Landowner</i>	<i>Acreage</i>	<i>£ s. d.</i>				
A. Classon	382	21 14 6	394	Negligible	1·1s.	3·6
T. Abbots	164	9 7 6	170	„	1·1s.	3·6
R. Campion	56	2 7 3	44	21	1·0s.	4·0
R. Childs	94	5 2 1	93	Negligible	1·1s.	3·6
B. Grimes	182	10 5 6	186	„	1·1s.	3·6
T. Mann	196	10 11 9	192	„	1·1s.	3·6
T. Thompson	41	1 18 9	36	12	1·0s.	4·0
Ed. Mann, Sn.	40	2 4 8	41	Negligible	1·1s.	3·6
C. Palmer, Esq.	48	2 17 0	52	„	1·1s.	3·6
T. Sabin	59	2 5 9	42	27	0·8s.	5·0
E. Sabin	76	3 19 3	72	Negligible	1·1s.	3·6 Variable
W. Palmer	34	2 3 0	39	14	1·2s.	3·3 from
R. Watts	28	1 4 5	22	21	0·9s.	4·4 2·7
H. G. Lewis	113	7 5 11	131	15	1·3s.	3·1 to
P. Newcomb	56	2 5 0	41	26	0·8s.	5·0 5·0



HARBURY (FELDEN: PASTURE)—*continued.*

<i>Holdings in Award 1780</i>		<i>Land Tax Payment 1781</i>	<i>Estimated Acreage</i>	<i>% Error</i>	<i>Tax per Acre</i>	<i>Acreage Rep. by 4s. tax</i>	
<i>Landowner</i>	<i>Acreage</i>	<i>£ s. d.</i>					
T. Cattell	18	1 7 0	24	33	1·5s.	2·7 acres	
J. Coates	22	15 2	14	36	0·8s.	5·0	
J. Butterfield	40	2 6 4	41	Negligible	1·1s.	3·6	
R. Cole	22	1 7 0	24	„	1·1s.	3·6	
T. Horley	20	1 5 3	22	„	1·1s.	3·6	
H. Jenhcott	21	1 8 8	25	19	1·3s.	3·1	
W. Radford	13	14 2	13	Negligible	1·1s.	3·6	
J. Mann	45	2 19 0	53	17	1·3s.	3·1	
E. Mann, Jr	50	3 8 4	61	22	1·3s.	3·1	
J. Flecknoe	19	18 6	17	Negligible	1·1s.	3·6	
J. Biddle	10	10 1	9	„	1·1s.	3·6	
<i>Total Parish Acreage</i>	<i>3,397</i>	<i>Enclosure Award Acreage</i>	<i>3,180</i>	<i>Total Land Tax Paid 1781</i>	<i>£167 17s. 0d.</i>	<i>Tax per Acre for Parish</i>	<i>1·1s.</i>

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