

## Poverty and the Single hearth in Huntingdonshire

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In every hearth tax assessment for England and Wales the majority of tax-payers were assessed on one hearth. Huntingdonshire was no exception to this. In the 1674 Lady Day hearth tax assessment 54.7% of potential tax-payers were assessed with one hearth.<sup>1</sup> This can be compared to a range of 30% to 70% for Cambridgeshire in 1664, with Whittlesey in the north of the county and parishes in south west corner of that county where it joins Huntingdonshire assessed at over 70% for one hearth, plus a cumulative percentage of 67.2% for those parishes in Bedfordshire neighbouring Huntingdonshire in a return of 1671.<sup>2</sup> The three Huntingdonshire parishes adjoining Whittlesey, Farcet, Stanground and Ramsey were assessed on 58%, 67%, and 63% one hearth respectively, Little Staughton in Bedfordshire, neighbour to Great Staughton, in Huntingdonshire had 75% assessments for one hearth compared to 62.9% in Great Staughton.<sup>3</sup> When the one hearths for Huntingdonshire are mapped variations appear, with a range of from 16.6% of assessments for one hearths at Conington on the fens and a preponderance of one hearth houses below the mean in the north and east of the county, but a clutch of parishes on the western border of the shire with a mean of between 61-70% with Morborne in the north-west containing 81.2% of one hearth assessments.<sup>4</sup>

Huntingdonshire was a small county dominated by agriculture.<sup>5</sup> Geographically it divides into two divisions; low-lying peat fens in the north and east and slightly higher uplands in the centre and west. In the late 17<sup>th</sup> century the majority of parishes were farmed as open fields, with about 20 parishes having some enclosure. Of these Hamerton with 50% of its assessments for one hearth and Keyston 67.3% one hearth assessments both in the west of the county were fully enclosed by 1660, as was Abbots Ripton with 36.6% one hearth assessments in the centre of the shire, and Conington was enclosed and drained in 1618.<sup>6</sup> The western edge of the shire was an area of heavy clay and after enclosure arable was put down to grassland. On the fens the Middle Level drainage was deemed complete by 1658 and by the time of the hearth tax some of peat fen was under the plough.

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<sup>1</sup> TNA E 179/145/2

<sup>2</sup> N. Evans & S. Rose, *Cambridgeshire Hearth Tax Returns Michaelmas 1664*, (The British Record Society and the Cambridgeshire Records Society, 2000) p. lxiv; L.M. Marshall, *The Rural Population of Bedfordshire, 1671 to 1921*, (The Bedfordshire Historical Record Society, Volume XVI, 1934) pp. 65-69, 77, 89, 133, 137, 138. The Cambridgeshire return does not include exemption certificates, but the 1671 Bedfordshire return transcribed in this volume includes those taken off by certificate as well as those taking collection or on poor relief.

<sup>3</sup> Bedfordshire 1671 Hearth Tax Return pp. 137,138; TNA E 179/145/2.

<sup>4</sup> TNA E 179/145/2; These figures are for the 1674 assessment which includes the exemptions which are also on the exemption certificates. The mean one hearth houses for 1665 was 43.74, but as the East Riding volume points out, this is higher once the exemption certificates are added.

<sup>5</sup> All mentions of Huntingdonshire refer to the ancient county which no longer exists, having been subsumed into Cambridgeshire by the 1972 Local Government Act.

<sup>6</sup> S. Porter 'Changes in the Huntingdonshire Landscape, 1550-1750, *Proceedings of the Cambridge Antiquarian Society*, (Vol. LXXXII, 1992) pp. 81.83.

Was assessment for one hearth necessarily a badge of poverty, and a worse standard of living than neighbours with 2 plus hearths? Evidence that this might be the case comes from Sir William Petty, one of the draughtsmen of the 1662 Hearth Tax Bill who described it as ‘natural justice with each Man paying for what he enjoys...’<sup>7</sup> Some twentieth-century commentators on the hearth tax have accepted that the hearth tax is a record of social structure and the distribution of wealth. In the West Riding volume of the hearth tax series C. Giles writes that ‘it is a reasonable assumption that the proportion and numbers of hearths represent a fair view of the distribution of wealth in a township and a broad view of its social structure.’<sup>8</sup> This has been challenged by other commentators. Chris Husbands for example suggested ‘that the extent to which hearth totals are a reliable indicator of personal wealth is somewhat questionable,’ and Tom Arkell urged caution when using the hearth tax as a surrogate for economic conditions.<sup>9</sup> It has to be admitted that if used with caution the hearth tax is an attractive source by which to examine the extent of poverty in post-Restoration England, but to answer the question as to whether assessment on a single hearth was a badge of poverty, the number of exemptions in a settlement is a better guide to this than those assessed with one hearth.

In theory exemption from the tax was enshrined in the Hearth Tax Acts, but only one clause gave exemptions on the grounds of poverty. ‘No persons who by reason of his poverty, or the smallness of his estate, is exempted from the usual taxes, payments or contributions to church or poor, shall be charged or chargeable with any duties by this act imposed.’<sup>10</sup> This clause was removed in 1664 but two other clauses remained. Exemption was available to anyone living in a house with a value of not more than 20s p.a. on the full improved rent nor having land, tenements, good and chattels to the value of £10, and a further clause exempted hospitals and alms houses worth less than £100 p.a. and commercial hearths such as kilns, and restricted exemption to those with only one or two hearths. The definition of poverty in the hearth tax is a social construct which makes no reference to social or economic conditions or a subsistence standard of living. It was based on property qualifications, and this included the rateable clause, as church and poor rates were levied on the value of property. It makes no reference to those on poor relief or taking church collection; they were the needy and deprived without the means to feed, clothe and house themselves, the actual poor.<sup>11</sup> In practice in the early stages of the tax when it was being administered locally the Huntingdonshire assessment and return of 1662 and 1665 shows that the exemption clauses of the Act were either misinterpreted or ignored.

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<sup>7</sup> C. Hunt ed., *The Economic Writings of Sir William Petty* (Cambridge: Cambridge University Press, 1899). Vol. 1, p. 39.

<sup>8</sup> D. Hey, C. Giles & A. Wareham eds., *Yorkshire West Riding Hearth Tax Assessment 1672* (The British Record Society, 2007), p. 61.

<sup>9</sup> C. Husbands, ‘Hearths, wealth and occupations, an exploration of the Hearth Tax in the later seventeenth century’ in K. Schurer & T. Arkell eds., *Surveying the People* (LPS Supplement, The Leopard’s Head Press, 1992) pp. 65, 76,77; T. Arkell ‘The incidence of poverty in England in the later seventeenth-century’ *Social History*, (12, 1987) pp. 23-47.

<sup>10</sup> 11. Car c 10, quoted in T. Arkell, ‘Printed instructions for administering the hearth tax’ in K. Schurer & T. Arkell eds., *Surveying the People*, (LPS Supplement, The Leopard’s Head Press 1992) p. 39.

<sup>11</sup> For a discussion on the difference between poverty and the poor see K.A. Van Til ‘Poverty and Morality in Christianity’ in W.A. Galston & P.H. Hoffenberg eds., *Poverty and Morality*, (Cambridge University Press, 2010) pp. 62-82.

Apart from the statutory clauses reasons for exemption included on the earlier exemption certificates include ‘takes collection’, ‘he is poor and not chargeable’, ‘not able to pay’, ‘houses suspected to be visited by the plague’, ‘not worth anything’, ‘poor and in prison.’<sup>12</sup> The petty constable compiling the list may have had personal knowledge of the circumstances of those who could not pay the tax, and perhaps here we see some unusual late-seventeenth compassion, or collusion against an unpopular levy.<sup>13</sup> By 1674 ‘taken off by certificate’ is the common cause for exemption.

What is missing from the earlier hearth tax returns is as important as what is included, and in the case of Huntingdonshire this was those who were exempt whose names were contained on exemption certificates, but absent from the assessment or return. Fortunately, the certificates for Huntingdonshire have recently been catalogued, and can be used to add to the numbers, names and hearths of those on the returns.<sup>14</sup> The return for 1665 shows 18% of tax payers were exempt, but when those on the exemption certificates are added this rises to 25% of all tax-payers and 51.6% of those assessed on one hearth. This can be compared to 33% exemptions for Norfolk once certificates where available have been added to the return.<sup>15</sup> However, for the later assessment of 1674 where the exemption certificates and the assessment match this had fallen to 41.6% of one hearth assessments. By this time the clause on the rates had been removed which might account for the fall, but apart from death where did the 10% extra exempt in 1665 go? One hundred and thirty five tax-payers exempt in 1665 paid the tax in 1674, this was 3.8% of one hearth households in 1674.<sup>16</sup>

It is probable that these short-term exemptions were seasonal. A statute sent by the JPs to the petty constables and copied into the Great Gransden’s Petty Constables’ Accounts in 1675 shows the daily rates for agricultural labourers, and indicates that it would have been easier to pay the Michaelmas assessment coming after harvest and haymaking when wage rates were between 1s 6d and 1s 8d a day, but difficult to pay the Lady Day assessment at the end of winter when wage rates were as low as 1d a day. The hearth tax returns and assessments mask any seasonal trends, and Overseers of the Poor Accounts are the obvious source to show seasonality, but apart from Kimbolton there are no Huntingdonshire accounts for the hearth tax period.<sup>17</sup> My colleague Liz Ford has been working on Kimbolton, and has concluded that people who received poor relief were automatically excluded from the earlier hearth tax assessments and returns, and the hearth tax returns are an unreliable guide to the extent of poverty in Kimbolton.<sup>18</sup>

In order to examine exemptions in more detail three geographical regions of the county have been chosen; the Fens, the Ouse Valley and the Western Approaches to the county an area of

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<sup>12</sup> TNA E 179/122/226

<sup>13</sup> Evidence in the Huntingdonshire 1665 return suggest collusion between the constable and the tax-payer, which cannot be discussed here. Similarly, the manner in which the original assessment and collection of the tax was made needs to be explored further.

<sup>14</sup> TNA E 179/122/231 ff. 1-192. Many thanks to Peter Seaman who sorted these and compiled the catalogue.

<sup>15</sup> A Green, ‘Heartless and Unhomely? Dwellings of the Poor in East Anglia and North-East England’ in J. McEwan and P. Sharpe eds., *Accommodating Poverty*, (Palgrave, 2011) p.71.

<sup>16</sup> TNA E 179/122/226; TNA E179/145/2

<sup>17</sup> HA HP 36/5/1 Constables’ Accounts for Great Gransden.

<sup>18</sup> L. Ford ‘Under-registration of the Hearth Tax and the extent of poverty in Kimbolton between 1662 and 1674.’ Unpublished to be included in the introduction of the Huntingdonshire Hearth Tax volume to be published jointly by The British Record Society and the Cambridgeshire Records Society 2018/19.

heavy clay and including old enclosed parishes. In 1674 on the fens 21% of tax-payers were exempt, but there was a wide range of exemptions from 12.1% of tax payers at Bury to 33.3% at Woodston on the Nene. The Ouse Valley was the most commercialised and developed area of the county, with improved navigation on the river connecting it with King's Lynn and the coast and creating an avenue for imports such as Baltic timber and the export of grain. The mean level of exemption was 25.3% tax-payers but apart from Hartford, a parish next to Huntingdon which had 8% exemptions, the range was between 20-39%. The Bedfordshire Ouse Valley villages had a mean of 27% exemptions in 1671 with a range of 18% at Tempsford to 42% at Little Barford.<sup>19</sup> The western approaches had a mean of 30%. Two parishes Molesworth and Winwick did not record any exemptions, but the range for other parishes was 30-38%, and the old enclosed parish of Keyston had 38.7% exemptions. The map of one hearths shows that the western approaches were where the percentage of one hearth assessment was highest, so the relation between exemption and one hearths would suggest that assessment for one hearth was a badge or poverty.

Between 1662 and 1666 this was not always the case. The exemption certificates reveal 52 exemptions for assessments of two hearths, 4 with 3 hearths, 1 with 4 hearths and 1 with 5 hearths, showing that more substantial houses could be exempted from paying the tax in its early stages.<sup>20 21</sup> It is with exemptions for more substantial houses that collusion between the occupiers and the constable, minister, and churchwardens might be seen.

However, it could still be argued that a high assessment of single hearths would predispose to a high level of exemptions. The 1674 assessment shows that there were 14 parishes with single hearth assessments of over 60%. Eight of these had exemption levels of between 14-23% (the county level for exemptions in 1674 was 22.7%). The remaining six had an exemption rate of 31-38%. These were in the west, south west and north-west of the county, and these settlements do indeed demonstrate that a high level of single hearth assessments is related to the percentage of exemptions; but other elements come into play. Five of the eight parishes with high single hearth assessments but low exemption levels were on the fens. Two factors might account for this, loose manorial control and access to land. At Holme for example 64% of assessments were for single hearths, but only 14% were exempt. Holme cottagers had access to grazing on Holme common, and a similar situation existed at Woodhurst, and Ramsey, while at Stanground on the fens cottagers had access not only to grazing land on the commons and fens, but to arable on drained land as well. On the Western Approaches Keyston with 67.3% of single hearth assessments and 39% exemptions, was fully enclosed by 1674, arable had been converted into pasture, and there was strong manorial control. Offord Darcy with 66% single hearth assessments and 38% exemptions was a Throckmorton manor with a resident landlord. Local circumstances played a part in the relation of single hearth assessments and exemptions from the tax.

In terms of the hearth tax what did one hearth represent to the assessors? Adrian Green suggests that many exempt cottages would have had wattle and daub chimney hoods rather

<sup>19</sup> Marshall, Bedfordshire hearth tax Returns 1671, pp.67, 68, 79, 80, 124.

<sup>20</sup> TNA E 179/122/231 ff. 5,8,11,16,19,23,26,42,47,59,65,77,94,113,120,125,134,137, 156, 163, 169,173,177,187,189,195.

<sup>21</sup> The exemption for five hearths does not appear on the assessment or return for 1662/65. The original exemption certificate has been re-checked and it does refer to five hearths. More research is needed to trace the exemptee William Barker and why he was exempt from paying the tax in 1665.

than projecting chimneys, and may have been accounted ‘poor’ by the petty constable making the early assessments.<sup>22</sup> There are references in 4 Huntingdonshire exemption certificates 1662-1666 to ‘chimneys’ and in 2 from 1673 and 1674 to chimneys and hearths, but there is no evidence that lack of a chimney merited an exemption.<sup>23</sup> However, the use of the word cottage in relation to a one hearth house may be significant, as it appears from the Huntingdonshire exemption certificates that a cottage had one hearth, a house 2 plus. For example a certificate from Thurning refers to ‘a house with two hearths. Now being used as a cottage with one hearth’, or from Kimbolton ‘Mary Davis widow two hearths ‘the house standing upon the lord’s waste...’<sup>24</sup> These are individual examples, and of course the hearth tax is composed of a list of individuals, and hidden in the hearth tax assessments and returns are individual householders assessed for one hearth juggling their personal economies to pay the 2s a year.

By 1674 58.4% of one hearth assessments managed to pay at least 1s, and other sources suggest that not all one hearth households were on a subsistence economy. Despite their limitations probate inventories have been used with good effect to flesh out the information on the hearth tax, and it is in the inventories that some of the individuals entered in the hearth tax assessments and returns start to appear from the shadows.

A sample of one hundred and eight inventories that can be securely matched to entries on the hearth tax have been used for this paper. This is close to the 101 inventories Margaret Spufford matched to the Cambridgeshire Hearth Tax and 103 in East Riding; of the 108 Huntingdonshire inventories 53 were for one hearth assessments which compares favourably with the 52 one hearth inventories for the East Riding, but exceeds the 38 one hearth inventories identified for Cambridgeshire.<sup>25</sup> Four one hearth inventories were from householders who were exempt from paying the tax. Three were ‘not rated’ and one exempt by certificate. Their goods were valued at death as £25-11.8, £19-9-0, £13.-10-3 and £12-5-9 all--over the £10 ceiling for exemption. Robert Bavin of Bluntisham on the fens whose inventory was worth the most of this group did not mention any occupation or rooms, but Thomas Bedford a labourer from Ramsey a fenland town was appraised on two rooms with goods worth £19-9-0 which included livestock worth £11-0-0, John Becket of Broughton a shepherd had goods at death worth £13-10-3. These three were exempted as they did not pay church or poor rates, but the fourth Elizabeth Archdeacon of Godmanchester was exempted by certificate. She was a widow whose inventory lists four rooms. Her living space included a shop and a stock of wool and stockings, which suggests that she might have been a hosier.<sup>26</sup> Two further inventories were for those exempted with two hearths, Owen Conquest a shepherd of Somersham living in a ‘town house’ was valued with goods worth £73-1-0 and William Barley of Ramsey was exempt in 1665, but paid the tax on two hearths in 1674.

There is one final one hearth exemption and inventory from the 1674 L assessment. Widow Richmond of Great Gransden whose inventory was not taken at death, but by the Overseers

<sup>22</sup> A. Green ‘Heartless and Unhomely? Dwellings of the poor in East Anglia and North East England, in J. McEwan and P. Sharpe eds., *Accommodating Poverty*, (Palgrave, 2011), p. 71.

<sup>23</sup> TNA E 179/122/231 ff. 1,5,19,42, 47,189.

<sup>24</sup> TNA E 179/122/231 ff. 76, 89, 91,

<sup>25</sup> East Riding Hearth Tax p. 27; N.Evans & S. Rose eds, *Cambridgeshire Hearth Tax Returns Michaelmas 1664*, (The British Record Society and Cambridgeshire Records Society, 2000) pp. xxxi, xxxii.

<sup>26</sup> HA AH 18/1/16; HA AH 18/2/80; HA 18/2/83; HA AH 18/2/226

of Poor in 1673, when she was on poor relief. Her goods were worth £3-10-3 and included the basics of a table, chairs beds and bedding and cooking utensils. Two other recipients of poor relief had inventories of their possessions taken at the same time, they do not appear in the 1674 assessment or on any exemption certificates.<sup>27</sup>

The range of values for one hearth inventories was between £5-12-4 Francis Beadnell of Somersham to £277-0-6 John Barriffe of Woodwalton grazier, but most were between £11 and £30. These figures coincide with the 19 inventories identified for those assessed with two hearths in Huntingdonshire, and for inventories for one hearths in Cambridgeshire.<sup>28</sup> Where the inventories mention actual rooms, seven refer to only one room, probably where the testator died, the chamber, the parlour, or in one case ‘the house’. Twenty-four were assessed on three to four rooms. Where three rooms were mentioned these were usually the hall, a chamber or parlour and a buttery or milk house, four rooms included a hall, chamber, parlour and a kitchen, while seven inventories for one hearth assessments mentioned five to seven rooms. The location of the hearth was mentioned in ten cases, in seven this was the hall, with two in the kitchen and one in the parlour. The inventories suggest that a one hearth assessment did not always mean a one room dwelling, with cooking pots, clothes drying and occupants of huddled round it, but where three to four rooms are listed in the inventory this suggests a single-storey dwelling with heat permeating from the one hearth to the neighbouring rooms.<sup>29</sup>

The bulk of appraised values in one hearth inventories was in crops and livestock rather than material possessions, and apart from ‘gentlemen’s’ inventories this was the case in all 2 plus inventories, but the inventories of ‘gentlemen’ were often worth less than those for graziers and yeomen with two of the one hearth inventories worth over £200. Both of these inventories came from the fens, and absent from most fen settlements were houses with 4+ hearths, and those that were assessed were usually clergy houses.<sup>30</sup>

The final part of this paper examines one hearth assessments on the fens concentrating on two settlements, Farcet and Stanground where the survival of rate books which list land rented on the fens help to establish further the personal economies of one hearth assessments.

It was on the Fens that the biggest changes in late seventeenth landscape and society took place. The drainage of the Great Level started in the 1630s and despite riots and a pause during the Civil War was deemed complete by 1653. Changes to the landscape are illustrated in Jonas Moore’s 1658 ‘Mapp of the Great Levell of the Fenns’. This shows that Farcet Fen

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<sup>27</sup> The Overseers accounts for this period for Great Gransden have disappeared, but a nineteenth-century vicar copied them into a book on the village, *A History of Great Gransden in the County of Huntingdonshire* by the present vicar (St. Neots: C. Tomson, 1892) pp. 127, 150.

<sup>28</sup> HA AH 18/1/10,16; HA AH 18/2/80,85,87,88, 90,91,93,95, 103,108,139,191,192, 200,201,204, 209, 22-222, 248,255,260,262,278, 283,289, 209, 305, 393; HA AH 18/3/ 298, 304, 313, 321,332,; HA Ah 18/2/4 87, 88, 91, 92,97, 109, 110, 118. 125, 126,136; Cambridgeshire Hearth Tax p. xxxii; One hearth inventories for East Riding show a wider a range of under £10 to £40.; East Riding Hearth Tax p.30

<sup>29</sup> This is supported by work on vernacular architecture by John and Jane Penoyre who state that the typical Huntingdonshire house was long and low. This is still evident from villages such as Fenstanton. J.&J. Penoyre, *Houses in the Landscape* (Faber and Faber, 1984) p. 74, illustration 46.

<sup>30</sup> This lack of larger houses on the fens may be due to the difficulty of building on the fens. Today new houses on the fens are built on extensive piling, but evidence from the Cambridgeshire fens around March compiled by Extra-Mural student showed that what might have been more substantial yeoman farmhouses on the fens were abandoned, almost cracked in half and sunk.

where the inhabitants of Farct and Stanground had grazing rights head been divided into ‘severals’ with 940 acres allotted to Adventurers.<sup>31</sup> [Illust]

The 1665 hearth tax return for Farct recorded 45 taxable households and 77 for Stanground. However, this does not include exemption certificate of 21 for Farct and 4 for Stanground, with a further 6 for Stanground included on the Farct certificate. The adjusted figure of households for Farct should be 66 and 87 for Stanground, which are closer to the 1674 assessment figures of 56+8 fen houses for Farct and 99+10 fen houses for Stanground, with 23% exemptions on the 1674 L assessment in Farct and 24.7% in Stanground. The majority of assessments for 1674 were for one hearths; 50% at Farct and 66% at Stanground.<sup>32</sup>

The hearth tax return for 1665 and the 1674 assessments show a remarkably itinerant population for both villages. Forty-four tax payers on the 1665 return for Stanground are not on the 1674 assessment, with a further 40 assessed in 1674 but absent in 1665. This suggests a pool of about 40 dwellings available for incomers, but the 1665 return which is based on the assessment for 1662 shows that there was a great deal of movement within the villages, with 27 moves within Stanground between 1662 and 1665. For example Giles Bonham assessed with 2 hearths in 1662 had moved into a one hearth house occupied by John Lane by 1665, and was assessed for one hearth in 1674. Bonham’s inventory taken in 1681 was valued at £30-13-4.<sup>33</sup> William Dickinson moved into Bonham’s house and paid for 2 hearths in 1665 and 1674.<sup>34</sup> At Farct there were 20 moves within the village between 1662 and 1665, and there is also the problems of 15 strangers with exemption certificates for 1666 who do not appear in any other records for the village, or the 1665 return or 1674 assessment.

There are some fragmentary Poor Law accounts for Stanground, but only two from the hearth tax period. One for 1675 shows weekly payments to seven recipients, three of whom have exemption certificates. The same three were still receiving relief in 1681.

In 1674 Stanground was farmed as four open fields of ‘tilled land’, plus 464 plots on the King’s Land, 590 acres and 118 doles of grazing and common rights on Northey meadow and the King’s Delph, as well as grazing on the Wash along the channel of the Nene, where water could be held in a flood.<sup>35</sup> A levy for the Poor Rate of 4d in the pound gives the value of the acre or dole of land, the name of the rate-payer, and the land rented for the period 1673-1693. Arable land and the rate-payers’ homesteads was valued at 6s 8d an acre, pasture land at 15s an acre, each dole on the King’s Delph at 10s, and the Northey doles at 15s an acre, grazing on the Wash was valued at 10s an acre and 6s 8d on the King’s land.<sup>36</sup> 84 homesteaders and rate-payers are listed of which 23 can be identified as being assessed with one hearth in the 1674 assessment. Most were renting 3-4 and a half acres plus their homestead, but at the other end of the scale John Wildbore with one hearth rented 96 acres. Eight of those assessed with one hearth rented a mix of tilled land and grazing either on one of the doles or The Wash. They included Scarlet Vonnas who was exempted from paying the tax in 1674 but

<sup>31</sup> F. Willmoth & E. Stazicker eds., *Jonas Moore’s Mapp of the Fenns*, 1658, (Cambridgeshire Record Society, facsimile edition 2017).

<sup>32</sup> TNA E 179/122/236; TNA E 179/249/2; TNA E 179/122,231 ff. 145,146.

<sup>33</sup> HA AH 18/2/98

<sup>34</sup> TNA E 179/122/236; TNA E 179/249/2,

<sup>35</sup> W. Page, G. Proby and S. Inskip Ladds, *The Victoria History of the Counties of England: Huntingdonshire* (Institute of Historical Research, 1936 Dawson Reprint 1974) Vol. III, pp. 212,275

<sup>36</sup> HA HP 80/11/2/1 Stanground Rate Books. By 1693 fenland was valued at £4 an acre HA HP 80/11/2/2.

rented 12 acres of tilled land and 17 doles on King's Delph, and Thomas Shuttlewood and Thomas Tompson also exempt who rented three acres apiece.

Giles Bonham was paying £4-10 a year for 5 acres of tilled land, 6 acres of grazing on The Wash and 5 acres on South Side. On average those with one hearth were paying rent for land of £1-5 a year, but Peter Vonnas paid 5s for 3 doles of common grazing, and Widow Harrison whose husband died in 1674 rented one dole on King's Delph. John Harrison's inventory was valued at £31-8-4 and includes blacksmith's tools and iron. Robert Swanland senior assessed for one hearth paid £38-12-6 in rent for 73.5 acres of tilled land, doles on the King's Delph and the King's Lands and 12 acres of grazing on The Wash. His distribution of grazing and tilled land was worth more than John Wildbore's 96 acres of tilled land for which he paid £24.0.0 a year.<sup>37</sup> In the late seventeenth century grazing was worth more than tilled land, and livestock were a better crop on the fens than wheat.<sup>38</sup>

One hearth assessments and the distribution of land in Stanground can be compared to one hearth assessments and the distribution of town land in St Ives, a town in the Ouse Valley. Only 4 out of 61 people who are listed in the 1673 Survey of Town Lands were assessed with one hearth. Two of them were renting cottages sub-let by those with substantial holdings of town land, and two others were renting half an acre each and paying £1-0-0.<sup>39</sup> There was less land available in St Ives, and there would be less opportunity for one hearth tax payers to obtain a share. The rest of those renting town land were either absentee freeholders such as Alderman Tifford of Cambridge, or were resident in the town and assessed for at least 3 hearths with the majority with 4-5 and two with 9 and 10 hearths. Perhaps it is no coincidence that exemptions for St Ives in 1674 came to 31% one of the highest in the county.

In conclusion pulling these strands together, it is clear from the Huntingdonshire hearth tax assessments and returns that one hearth could be a badge of poverty. But the narrative of poverty as shown in the hearth tax was not the same as being poor or pauperised. As poor relief accounts are mostly missing from Huntingdonshire we lose part of the under-belly of the disadvantaged receiving relief, and we also lose the transitory population which appear in sources such as constables' accounts, the vagrants, vagabonds, Egyptians and large bellied women who pass through the county in the period that the hearth tax was active.

At the other end of the scale inventories from one hearth assessments show that many of those assessed were above the poverty line, and even those exempt above the £10 ceiling for exemption. On the fens those with one hearth were able to rent land and make a living. It is also clear that excellent resource as it is, the hearth tax does have its limitation, and that to understand it fully it is necessary to investigate other contemporary sources. The hearth tax was a tax return, a record of the income that the government could expect to receive, and the multiplicity of documents surrounding it, assessments, returns, exemption certificates, lists of arrears, entries in the Exchequer and Treasury Books are all connected with this revenue.

What did one hearth assessments in Huntingdonshire mean to the overall collection of the tax and the government's revenue? In 1674 those assessed with one hearth in Huntingdonshire

<sup>37</sup> HA AH 18/2/ HA HP 80/11/2/1.

<sup>38</sup> In 1678 fenland was not valued, by 1693 it was valued at £4-0-0 a 'parcel' HA HP 80/11/2/2. Livestock was a better option than arable as despite Moore's map claiming to show that the Huntingdonshire Middle level completely drained the late 18<sup>th</sup> century County Agricultural Report describes it as too wet for cultivation.

<sup>39</sup> M. Carter ed., *Edmund Pettis Survey of St Ives, 1728*, (Cambridgeshire Records Society, 2002) pp. 59-69.

paid £102 of tax 18% of the £578 tax collected, only exceeded by those with two hearths who paid £160, 28% of the tax. In 1674 the government lost £80-14s from one hearth exemptions, but the assessment shows that the burden of tax fell on those with fewer hearths and less able to afford, and did not fulfil Sir William Petty's conception of the tax as 'natural justice.'