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'New representations of wealth distribution in Restoration England'

The Restoration hearth tax was the first Parliamentary tax to impose a direct levy upon householders in Britain and Ireland, which did not unleash major political unrest and/or a regime change (e.g. Poll Taxes of the late 1370s). Because of its success at the fiscal level (though not at the political level), there are a remarkable number of extant records in national and local archives on taxpayers, locations, numbers of hearths, and whether they were charged/uncharged (assessments) or paid/did not pay (returns). But it is only in the last decade that these records have been available in a digital format, and only since 2019, with the launch of *Hearth Tax Digital*, that the records can be fully visualized and analyzed. Part I will discuss why it is useful to have hearth tax records in a digital format; and part II will present some preliminary research on distributions of wealth and poverty, drawing upon GIS.

Hearth Tax Digital, uses the methods of an assertive digital edition to achieve 5 aims (Stigler and Steiner, 2018; Vogeler 2018):

1. digital archiving and long-term preservation of hearth tax records
2. access to the digital transcripts in the original order in which they were written
3. manipulation of the statistical data
4. depiction and research enquiries in GIS formats
5. searching based upon extraneous data on social conditions/rank/occupations etc.

In addition to acting as a repository both for long-term archiving and digital publication, it can also be used to open up new perspectives on a range of issues of interest to social and economic historians. By adding the geographical information on county/parish boundaries (GML, Shapefiles) to the database, we can visualize almost every statistic projected onto various different background maps (e.g. Open Street Map). Ranges and parameters therefore can be manipulated by the users, offering a vast playground for research beyond the standard parameters.

This resource will be used to consider the effects of urban area and major lines of communication upon patterns of wealth distribution in Restoration England, using hearth numbers per household as a proxy for wealth. The paper will have two case studies: namely (a) London and the south-east; and (b) Yorkshire and its main towns. The paper will both build upon existing arguments on wealth distribution on the basis of the hearth tax returns (e.g. Arkell 2003; Spufford 2000), and consider how new digital approaches can deepen our understanding of social and economic conditions in Restoration England by enabling us to change the parameters of analysis and to move from the national to the micro, depending upon the results generated by GIS.

Hearth Tax Digital, which currently (August 2020) has 175,311 taxation entries, combines data from assessments, returns and exemption certificates, with more data to follow in 2020-21. This means that for the first time it is possible to study the hearth tax so as to move across county boundaries and returns between the mid 1660s and early 1670s, thereby providing the means to reassess distributions of wealth and poverty in both rural and urban England.