

INTRODUCTION(1) WHAT THE HEARTH TAX WAS.

The Hearth Tax was granted to the Crown as a perpetual revenue in 1662, by Act 14 Charles II c. 10, to help meet a deficit of some £200,000 in the existing Crown revenue. The Tax was abolished in 1689, by Act 1 William & Mary c. 10, because it was unpopular not only among the people, but among Whig politicians who resented a perpetual revenue that enabled the Crown to be independent of parliamentary supply.

The Tax consisted of a half-yearly payment of one shilling for each hearth in the occupation of each person whose house was worth more than 20s. a year, and who was a local ratepayer of church and poor rates.

Exempt from the Tax were:

- (i) persons who paid neither church nor poor rate (i.e. paupers were automatically exempt).
- (ii) persons inhabiting a house worth under 20s. a year and not having any other property exceeding that value, nor an annual income of more than £10. Such persons could be certified as unable to pay by the Minister, Churchwardens and Overseers of the Poor, and the exemption certificate was to be signed by two Justices. Paupers were not necessarily included on these certificates.
- (iii) charitable institutions with an annual endowed income of under £100, such as hospitals, almshouses and free schools.
- (iv) industrial hearths, such as kilns, stamps, furnaces and blowing-houses (but smiths and bakers do not appear to have been exempt).

The Tax was paid by the occupier of a house, not by the landlord. But the second revising Act of 1664 (16 Charles II c. 3), which became law on 17 May 1664, ensured that landlords of exempt leaseholders were liable to pay the Tax. The same Act ensured that all persons who had more than two hearths were liable to pay.

The Tax of a shilling per hearth was payable twice a year, at Michaelmas (29 September) and Lady Day (25 March). It was collected from Michaelmas 1662 to Lady Day 1689, so there were in all 54 collections of the Tax. A fresh Assessment was not drawn up for each collection, however, and Assessments frequently served for more than one collection.

A Hearth Tax Assessment is a list of persons, arranged by townships or parishes, which shows against each name the number of hearths in that person's occupation (or, in the case of landlords of exempt leaseholders, ownership), or the amount of money payable by that person. In the