

Norfolk and Norwich Assessment for Lady Day 1666 the amount in shillings is normally given against each name; and, as each hearth was taxed one shilling, the number of shillings is the same as the number of hearths.

Initially only taxable persons were listed in the Assessments, but the first revising Act of 1663 (15 Charles II c. 13), which became law on 27 July 1663, established that future Assessments should record both 'Chargeable' and 'Not Chargeable' persons. The surviving papers of the Norfolk and Norwich Assessment for Lady Day 1666 do not include lists of exempt persons, however.

(2) HOW THE HEARTH TAX WAS ADMINISTERED.

The history of the administration of the Hearth Tax can be divided into seven distinct phases:

- (i) From Michaelmas 1662 to Lady Day 1664 the Tax was administered by Sheriffs through high and petty constables; the Sheriffs appointed special deputies for this purpose.
- (ii) From Michaelmas 1664 to Michaelmas 1665 the Tax was administered by Receivers appointed by patent, with staffs of subcollectors and help from petty constables.
- (iii) The Assessment for Lady Day 1666 was administered by subfarmers who acted as Receivers; they had staffs of subcollectors and some help from petty constables.
- (iv) From Michaelmas 1666 to Lady Day 1669 the Tax was farmed.
- (v) From Michaelmas 1669 to Lady Day 1674 the Tax was again administered by Receivers appointed by patent, with staffs of subcollectors and help from petty constables.
- (vi) From Michaelmas 1674 to Lady Day 1684 the Tax was farmed.
- (vii) From Michaelmas 1684 to Lady Day 1689 the Tax was administered by Commissioners.

For only two periods in the history of the Tax, Assessments had to be sent first to Quarter Sessions and then to the Exchequer, to be audited by the Exchequer auditors: these periods were Michaelmas 1662 to Lady Day 1666, and Michaelmas 1669 to Lady Day 1674. It is only for these two periods that Hearth Tax records will be found at the Public Record Office (among Exchequer records) and preserved locally (among Quarter Sessions records).