

Avon Dassett and the Hearth Tax of 1670

After the Restoration of Charles II in 1660 new forms of revenue raising were essential for the solvency of the national government. A proposal was put forward to introduce a house tax which would be scaled according to the number of hearths each house contained. The plan was to tax each hearth at a rate of one shilling every six months to be paid at Michaelmas (29th September) and Lady Day (25th March). The tax was to be paid by the occupier rather than the owner of the house and there were exemptions for those too poor to pay. Initially the tax was levied and collected by the Sheriffs of each county relying on petty constables. However, this proved unworkable – Warwickshire arrears amounted to £450 in 1663-4 for example – so the government tried different schemes including dedicated tax collectors/receivers and a system of ‘farming out’ the administration of the tax. The tax was abolished in 1689 by William and Mary.

Hearth Tax records survive for Kineton hundred (which included Avon Dassett) for 1662, 1663, 1664, 1665, 1666, 1669, 1670, 1671, 1672, 1673, 1674, 1679, 1680, 1682 and 1684. Exemption certificates also exist for 1662-4 and 1670-4. In 1670 the receiver for Warwickshire, John Newsham, tried to remove five people from the exemption list for Avon Dassett (and a further six parishes) but deadlock ensued when the rector, Francis Staunton, and other village officials (a churchwarden and overseer of the poor) refused.

Table 1: Total Householders and Estimated Population

Year	Total Householders	Estimated Population
1663	21	90
1664	34	146
1665	32	137
1666	23	99
1670	34	146
1671	36	155
1673	35	151
1674	34	146

Source: *Warwickshire Heath Tax Returns, 1670*

The administrative problems involved in recording and collecting the tax are demonstrated by the fluctuating totals for Avon Dassett. It is unlikely that the numbers of householders in the village rose or fell by more than 10 per year and more likely that there were flaws in those recorded. Using the generally accepted mean household size (4.3) the estimated population of the village in the 1660s and 1670s was between 90 and 155. Thus a tentative figure for the population of Avon Dassett in the seventeenth century is around 140-50.

Table 2: Percentages of Hearth Tax Groups in 1670

% households with 1 hearth	56
% households with 2 hearths	18
% households with 3-4 hearths	15
% households with 5-9 hearths	12
% households with 10+ hearths	0
% households with 3+ hearths	26
% households not chargeable	24

Source: *Warwickshire Heath Tax Returns, 1670*

Avon Dassett was wealthier than the average Warwickshire village in 1670. The county norm was that 15 per cent of households had 3 or more hearths – in Avon Dassett the figure was 26 per cent. Similarly, the county average was that 37 per cent of households were not charged. In Avon Dassett there were only 24 per cent of households exempt from the tax.

Exemption Certificate for Avon Dassett, 13 October 1670

The certificate with 13 names was signed by the rector, a churchwarden and overseer of the poor but was rejected by the receiver, John Newsham, who deleted five names and wrote out a second list, which the rector and parish officers refused to sign. The disputed names are highlighted in the first list.

First List	Second List
Thomas Gibes	Tho Gibes
William Round	Will Round
Joh Smith	Jon Smith
Elisha Smith	Elizabeth Smith
John Rawlings jun	Widow Walker
Richard Glover	Widow Phipps
Widdow Walker	Richard Handcox
Wid Phips	Tho Petipher
Richard Hancox	
Thomas Petipher	
John Tinsell	
John Bachehler	
William Sharpe	

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Title	First Name	Surname	Extra	Number of Hearths
Mr	Richard	Woodward	Senior	8
Mr		Staunton	Rector	8
Mr		Woodward		1
	John	Batchelor		1
	Daniell	Neale		4
	John	Batchelor		2
	John	Batcheler		1
		Dod	Widow	2
	Tho	Dod		2
	John	Dod		1
	Edward	Kinnell	et Widow Perkin	5
	Tho	Rose		3
	John	Rawlins	Senior	1
	John	Batchelor	Senior	2
	Richard	Kinnell		2
	Francis	Perkins		2
	Henrie	Lynnett		3
	Phillip	Perkins		3
	Robert	Renall		1
	John	Stickley		1
	Henrie	Dod		3
	Richard	Glover		1
	Jon	Rawlins	Junior	1
	Leonard	Perkins	a forge	1
Mr	Richard	Woodward	Junior	5
	John	Tynsil		1
	Will	Sharpe		1
		Walker	Widow - Discharged by legal certificate	1
	Tho	Petipher		1
	Richard	Hancock		1
		Phipps	Widow	1
	Elizabeth	Smith		1
	Jon	Smith		1
	Tho	Gibbs		1
	Will	Round		1

Further Reading

Tom Arkell and Nat Alcock (eds), *Warwickshire Hearth Tax Returns: Michaelmas 1670 with Coventry Lady Day 1666* (London: Dugdale Society, 2010)

K. Schurer and T. Arkell (eds), *Surveying the People* (Oxford: Oxford University Press, 1992)

Philip Styles, *Studies in Seventeenth-century West Midlands History* (Kineton, 1978)