

BRADWELL HISTORICAL SOCIETY



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Up-coming events

Due to the indisposition of Brian Salisbury he will not be able to give his talk this month. To allow Brian more time to recover, John Monahan has agreed to move his talk entitled 'Gibbet Rock' forward from October to Tuesday 19th April at 8 pm. **But please note that the talk will be given in the Methodist Chapel.**

After our delve into the Domesday book we come a little more up to date in looking into who in 'Bradwall' was liable to pay Hearth Tax between 1662-1670.

Derbyshire Hearth Tax Assessment for Bradwall 1662 - 70

This Hearth Tax Assessment is an extract from 'Derbyshire Hearth Tax Assessments 1662 - 70.' edited by David G. Edwards and published by the Derbyshire Record Society of Chesterfield. The names are reproduced here exactly as recorded in the book. Thus for example all of the Bradwells are given as Bradwalls including the village name.

Martin Briddocke	1	Ellis Morten	1	Andrew Hallam	1
Robert Eyre	1	Mary Bramwell (Widow)	1	Anne Marshall (Widow)	1
John Downing	1	Mich. Hill	1	Hugh Bradwall	1
John Wild	1	Mary Marshall (Widow)	1	Widow Chalsworth	1
Tho. Slacke	1	George Andrew	1	Geo. Hallam	1
William Jackson	1	Tho. Barbar	1	George Trickett	1
George Slacke	1	Edw. Wright	3	Edw. Marshall	1
George Briddocke	1	Stephen Marshall (house)	?1	Ellis Midleton	1
Edw Slacke	1	Hugh Bradwall Sen	1	Widow Ashton	1
Tho Milward	1	Robert Bradwall	1	Robert Offerton	N
John Hurler	1	Robert Burrowes (Ret)	1	Adam Furnesse	1
Edw Barber	1	Ellis Bradwall	1	Godfrey Marshall	1
Robert Hall	1	Tho. Bradwall	4	William Hall Jun.	1
Bagott (Hadfield House)	1	Hugh Bradwall	2	Joanne Hallom (Widow)	1
Ellis Sinderland	1	Anne Bradwall (Widow)	1	Edw. Outfield	1

Henry How Sen.	1	Thomas Eyre	1	Math. Thornhill	1
Henry How Jun.	1	Ottiuell Smith	1	Humphrey Midleton	1
Robert Middleton	1	Widow Morten	1	Robert Barber	1
Tho Jackson	1	Edw Dernely	1	Humphrey Hallom	1
Rich Middleton	1	Robert Hallom	1	John Hallom	1
Ellis Middleton	1	Robert Hall	1	Tho. Bray	1
Mary Middleton (Widow)	1	Widow Hallom	1	Robert Hallom	1
Dennis Bradwall	1	Martin Middleton	1	Nich. Sickes	1
		Adam Thornhill	1		

In England, hearth tax, also known as hearth money, chimney tax, or chimney money, was a [tax](#) imposed by Parliament in 1662 to support the Royal Purse of King Charles II. Following the Restoration of the Monarchy in 1660, Parliament calculated that the Royal Household needed an annual income of £1,200,000. The hearth tax was therefore a supplemental tax to make up some of the shortfall that was expected. It was considered easier to establish the number of hearths than the number of heads, hearths forming a more stationary subject for taxation than people. Its introduction occasioned considerable debate, but was piloted through the Commons by the influential West Country member Sir Courtenay Pole, 2nd Baronet (whose enemies nicknamed him "Sir Chimney Poll" as a result). The bill received Royal Assent (as it would) on 19 May 1662 with the first payment due in September that year.

As it was drafted the bill required that one shilling was liable to be paid for every fire, hearth or stove, in all dwellings, houses, edifices or lodgings and was payable at Michaelmas, 29th September and on Lady Day, 25th March. The tax thus amounted to two shillings per hearth or stove per year. The original bill contained a clear shortcoming in that it did not distinguish between owners and occupiers and was potentially a major burden on the poor (as are most taxation schemes) as there were no exemptions. The bill was subsequently amended so that the tax was paid by the occupier. Further amendments introduced a range of exemptions that ensured that a substantial proportion of the poorer people did not have to pay the tax. Exemption certificates had to be signed by a minister of the church, a churchwarden, or an overseer of the poor and two Justices of the Peace. From 1664, everybody whose home had more than two hearths was liable to pay the tax, even if otherwise exempt, and changes were made to reduce the scope for tax avoidance.

Revenue generated in the first year was less than expected, so from 1663, the names and number of hearths were required to be listed even if non-liable. So Robert Offerton (N in the table) appears to have been exempted but his name was still listed.. This additional detail has made the relevant hearth tax documents particularly useful to modern historians and other researchers. However, details of householders who were not liable to pay the tax were not recorded for all years of its operation, as they were not needed for audit purposes when the right to collect the tax was "farmed" for collection by contractors in return for their payment of a fixed premium.

The arrangements for collecting the hearth tax varied during its lifetime:

- 1662 to 1664: The tax was collected by petty constables, with supervision and administration through the existing machinery of local government.

- 1664 to 1665: Receivers (commonly known as "chimney-men") were appointed specifically to collect the tax.
- 1666 to 1669: The right to collect the tax was leased or "farmed out" (privatised) to three City of London merchants, in exchange for a premium.
- 1669 to 1674: A central government office called "Agents for the Hearth Tax" supervised collection by directly employed receivers.
- 1674 to 1684: The tax was again farmed out.
- 1684 to 1689: A special government commission collected both the excise and hearth tax.

The tax fell most heavily on those who occupied the houses with the greatest number of hearths. For instance, in 1673-4 the Earl of Exeter had to pay for 70 hearths at Burghley House. In contrast, most householders who were liable to pay tax had only one or two hearths and a significant proportion of householders were not liable to pay at all.

The hearth tax was much resented because it often entailed inspection of the interior of dwellings by the sub-collectors and petty constables, who had legal authority to enter every property to check on the number of hearths. Some people stopped up their chimneys so that the tax was not due on them, but where this was discovered by the assessors the tax was doubled. On 31st July 1684, a fire in Churchill, Oxfordshire, destroyed 20 houses and many other buildings, and killed four people. It was apparently caused by a baker who, to avoid chimney tax, had knocked through the wall from her oven to her neighbour's chimney. Sir Courtenay Pole, its principal author, was attacked for having devised "the most vexatious tax on the people that ever was known" (up to that time).

This piece has been adapted from an article on Wikipedia.