

Hearth Tax Returns

The Hearth Tax was introduced in 1662 as a means of raising additional revenue. Householders were required to pay two shillings for each fire-hearth, one shilling at Michaelmas and one at Ladyday (25 March). Only those whose house was worth more than 20 shillings a year and who paid church and poor rates were liable for hearth tax. The tax-collectors had to collect an exemption certificate from those who were not eligible to pay. The certificate had to be signed by the incumbent, churchwardens and overseers of the poor, and counter-signed by two Justices of the Peace.

The tax was imposed between 1662 and 1688. Only tax returns for 1662-1666 and 1669-1674 were sent in to the Exchequer. Outside these dates, the tax was farmed out to private collectors who paid a fixed sum to the government in return for the right to collect the tax. These collectors did not have to send returns to the Exchequer. The most complete return for the country which survives is that of 1664.

The occupier of every house in the parish had to submit a written statement of the number of hearths in his house to the parish constable. The constable made out a parish assessment and collected in the tax half-yearly. He then drew up a return of the money collected, or made notes on the assessment that the money had been paid.

These parish returns were submitted to the Clerk of the Peace who made a county roll which was sent to the Exchequer. These county rolls are now held at The National Archives at Kew. See their **Research Guides** webpage at <http://www.nationalarchives.gov.uk/help-with-your-research/research-guides/> and choose **Taxation before 1689**. However, if they survive, the original copies made by the constables and held locally, are likely to be the most accurate, because the constable was familiar with the names of local people.

The return for Devon for 1662 held at The National Archives is very incomplete. A small part of the Ladyday 1664 return survives, and no returns survive for Michaelmas 1664, nor for 1665. The most complete return for Devon held at the National Archives is for Ladyday 1674, and this was edited and published by T. L. Stoate in 1982 (see the printed reference list below). It includes an introduction discussing and analysing the records of the hearth tax surviving for the county of Devon. There is a copy of this publication on the searchroom library shelves in the Devon Heritage Centre, and copies at the North Devon Local Studies Library in Barnstaple. A microfilm of hearth tax returns held at The National Archives exists in the local studies collection at the Devon Heritage Centre.

There are original hearth tax returns for the city of Exeter in the Exeter City Archives collection, held at the Devon Heritage Centre. See the printed reference by W. G. Hoskins, listed below, for more detail. It is indexed and includes the 1671 hearth tax which is found in Exeter City Archives Miscellaneous Rolls, no. 74. However, the Exeter City Archives also includes hearth tax returns for Exeter in 1672, 1673 and 1674. The Devon and Cornwall Record Society collection at Devon Heritage Centre includes a transcript of these Exeter hearth tax returns for 1671 to 1674.

There are also partial returns for the county in the Devon County Quarter Sessions records, held at the Devon Heritage Centre. These are original constables' returns for 1662, and cover about 36 parishes only.

The Hearth Tax, other later Stuart Tax Lists, and the Association Oath Rolls, edited by Jeremy Gibson, includes a list of the surviving Devon hearth tax returns held at The National Archives and in the former Devon Record Office (the latter are now held at Devon Heritage Centre).

Printed References

- *The Hearth Tax, other later Stuart Tax Lists, and the Association Oath Rolls*, Jeremy Gibson, Federation of Family History Societies.
- *Devon Hearth Tax, 1674*, T. L. Stoate (1982)
- *Exeter in the Seventeenth Century: Tax and rate assessments, 1602-1699* (includes Hearth Tax 1671), ed. W. G. Hoskins, Devon & Cornwall Record Society, vol. 2.

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