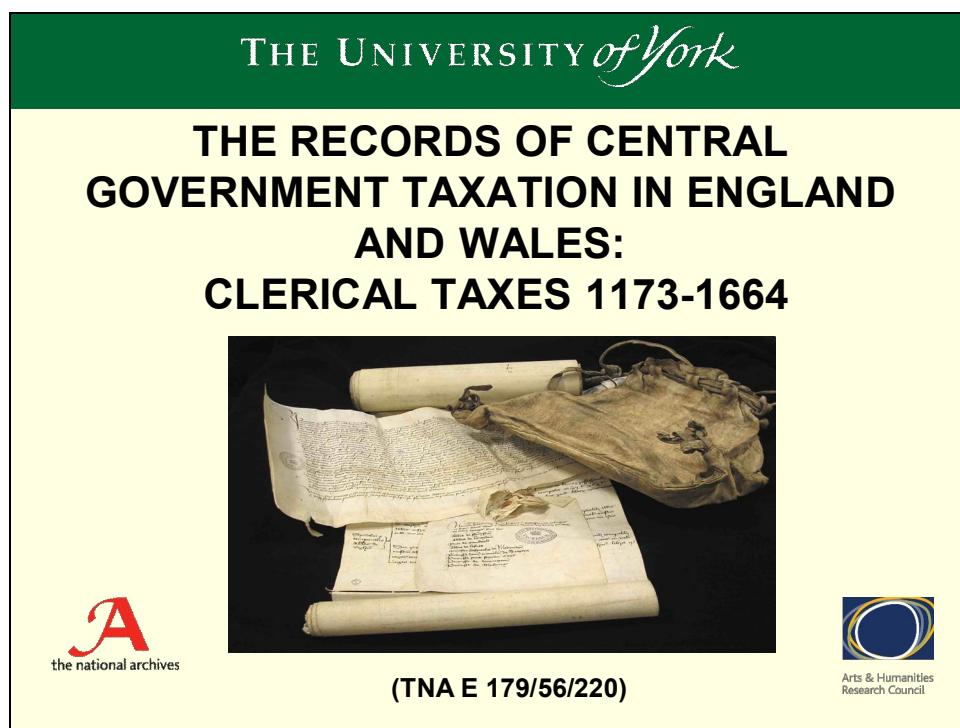




'The Records of Central Government Taxation in England and Wales: Clerical Taxes 1173-1664ⁱ: Introducing a newly-accessible source for the history of the Welsh Medieval Church'

Helen Watt and Rosemary C. E. Hayes



This is an introduction to a source for historical research which it is hoped will not only enrich knowledge of the medieval Welsh church in general, but also shed new light on individual churches, such as St Teilo's, in particular.ⁱⁱ It should assist researchers to set the medieval Welsh church in context; the context being in this case the taxation of the church and how a grant of clerical taxation, made in the Convocation of the Province of Canterbury,ⁱⁱⁱ usually held in London, was put into effect in each diocese in that Province, and how it filtered down to the parishes and chapelries in the various localities. The source to be outlined comprises the records created by that process; these are the records of clerical taxation, held in series E 179 in The National Archives in Kew.

THE MEDIEVAL EXCHEQUER

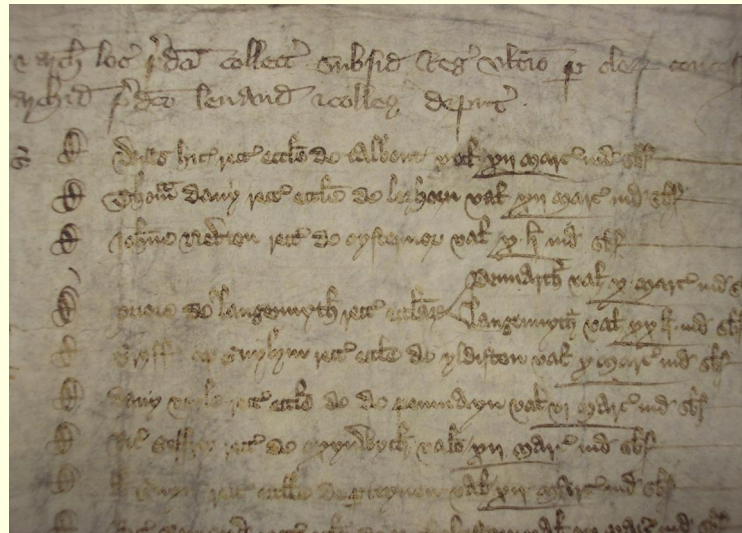
(*Archaeologia*, vol. 39, Part II (1863), p. 362, plate XIX (detail))



This part of the archive of the ancient Exchequer makes up one of the largest and perhaps most informative series for historical research into the medieval and early modern period. The series contains many different types of document, offering a wide variety of information about the assessment, collection and accounting of medieval taxation. It is divided into two main groups, records of lay and clerical taxation, reflecting the fact that the laity and clergy were taxed separately until the 1660s. Because the assessment and collection of taxes was carried out using the lay administrative units of county, hundred, parish and township, and the clerical administrative units of diocese, archdeaconry, deanery and parish, many of the records show taxable, and sometimes also non-taxable, communities or churches in the local areas. Some taxes, such as the fourteenth-century lay and clerical poll taxes, demanded more detailed lists,

THE INCUMBENT OF ST TEILO'S IN 1379

(TNA E 179/21/16 (detail))



so that documents sometimes also show the taxpayers themselves, named laymen or clergy. The first on the list illustrated here is the rector of Llandeilo Tal-y-bont.^{iv}

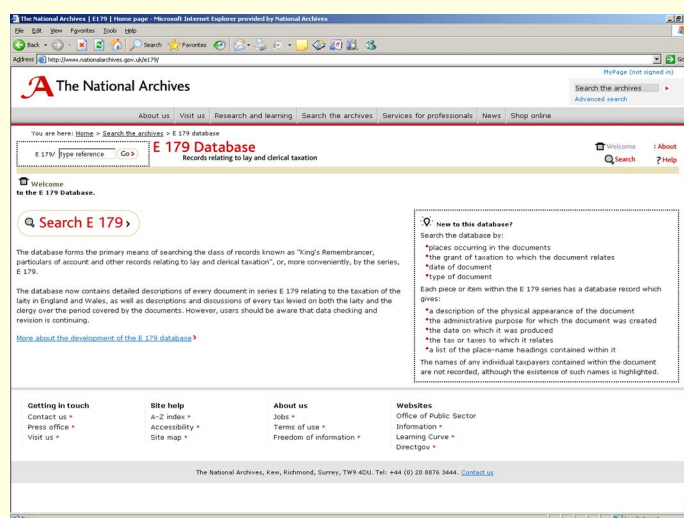
Since the lay documents often record those liable to pay taxes together with amounts payable or amounts on which they were assessed, or both, this allows the user to derive from the documents the comparative wealth of settlements and also chart the rise and fall of that wealth over time. The clerical documents often provide valuations of benefices, and fluctuations in these, together with the varying types of exemptions allowed under tax grants at different times can also be used to provide evidence of the comparative wealth or otherwise of those benefices.

Thanks to a huge research and cataloguing project, the records of taxation are now more accessible than ever before. In the past, the main means of reference to the documents were lists completed in the nineteenth century, containing only very basic details of each document. Greater use of the records highlighted deficiencies and limitations in these lists, and they were soon known to contain many types of inaccuracy. To give just one example: a document for St David's diocese which was listed under Charles I's reign, was actually discovered to date from the reign of Henry V, two hundred years earlier!^v

In the early 1990s, the Public Record Office (now The National Archives) and a number of academic historians came together to search for a solution to these problems. From this emerged the E 179 project, intended not just to correct errors in the original lists, but also to undertake the complete re-examination of every document within series E 179, and to provide in electronic format

THE E 179 DATABASE

<http://www.nationalarchives.gov.uk/e179/>

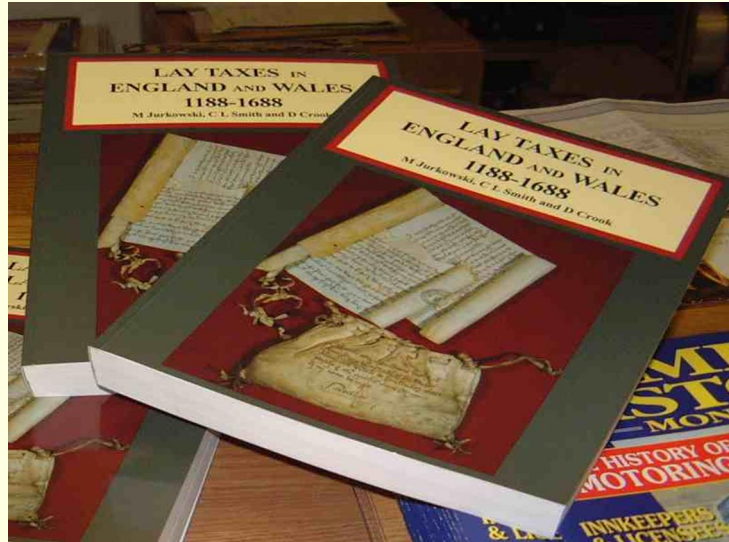


a whole variety of details about the physical nature, content and context of each document. Over the last few years, the project has reviewed all the documents in the series relating to lay taxation, firstly for England, then for Wales, finally turning its attention to the records of clerical taxation for both countries, and this part of the project is now in progress.

One of the key aspects of the entire project has been to carry out research into the various taxes levied upon the laity and clergy of England and Wales during the period covered by the documents. This work has resulted in the compilation of details of all known taxes, and the most recent research will form the basis for a published guide to clerical tax grants, to be issued together with a new edition of the existing guide to lay taxation, *Lay Taxes in England and Wales, 1188 - 1688*.^{vi}

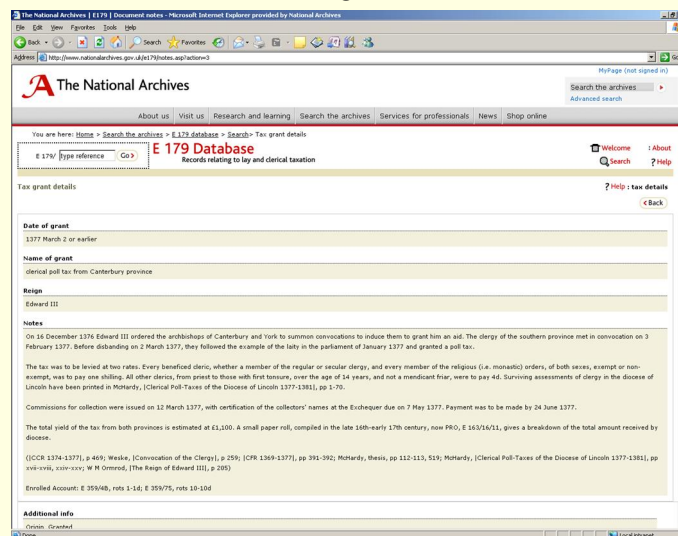
Lay Taxes in England and Wales, 1188-1688

(Image reproduced by kind permission of TNA; photo by Hugh Alexander)



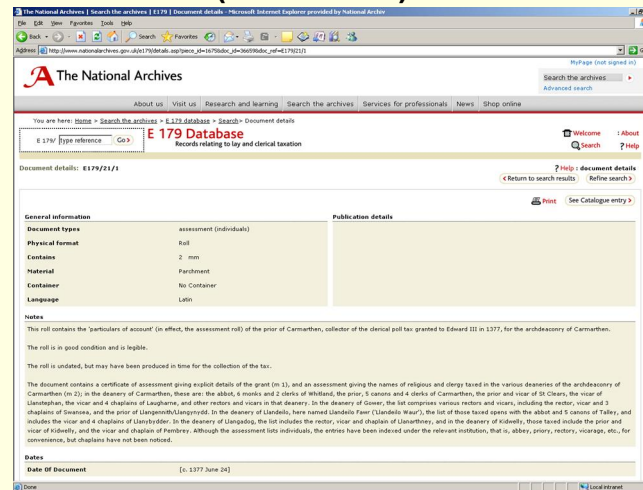
This guide, first published in 1998, is now in need of updating to reflect amendments and discoveries made during the project and to incorporate greater knowledge of the taxation history of Wales, acquired since the completion of work on the Welsh records.

THE DATABASE OF TAXES: DETAILS OF THE CLERICAL POLL TAX OF 1377



The results of this research into taxes, both lay and clerical, are also held in the project's database, found in one of three subsidiary databases compiled to accommodate work on the documents. The database of taxes allows each document to be linked with the correct tax or taxes for the first time, and searches can now be made for all surviving documents associated with each tax.

THE DATABASE OF DOCUMENTS: THE CLERICAL POLL TAX OF 1377 FOR ST DAVID'S (E 179/21/1)



The second is a database of details of each piece, often consisting of one or more documents; names of individuals appearing in the documents are not indexed, although the database gives an indication of whether the documents contain nominal lists or not. Searches can now be made on a variety of other criteria besides tax, including date and document type, and also place,

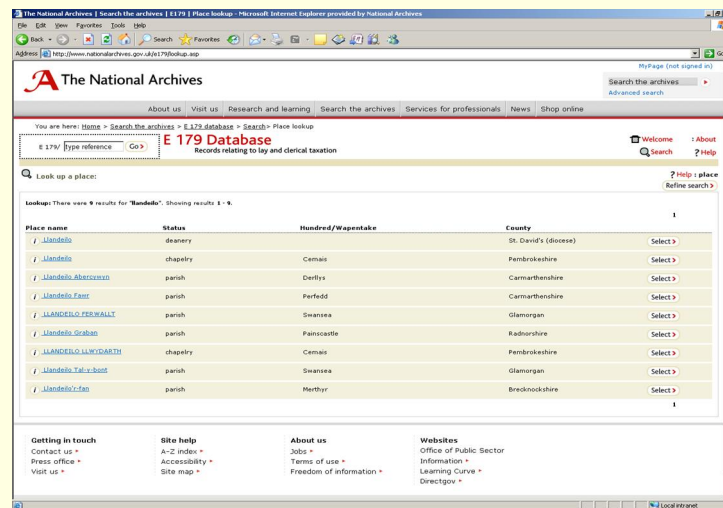
THE DATABASE OF DOCUMENTS: PLACES IN ST DAVID'S LISTED IN 1377 (E 179/21/1)

The screenshot shows the "Places" section of the document details page. It contains a table with two columns: "Name" and "Reference".

Name	Reference
[St. David's Diocese]	m 1
Carmarthen archdeaconry	m 1
Carmarthen deanery	m 2
Whitland Abbey	m 2
Carmarthen Priory	m 2
St. Clears Priory	m 2
St. Clears vicarage	m 2
Llanedipha vicarage	m 2
Laugharne vicarage	m 2
Llanedipha rectory	m 2
Llan-dawg rectory	m 2
Llanidloes rectory	m 2
Lampeter vicarage	m 2
[Llanidloes] rectory	m 2
Llanidloes East vicarage	m 2
Llan-gan vicarage	m 2
Tre-lech a'y Bafes vicarage	m 2
Merthyr rectory	m 2
Meldrum vicarage	m 2
Clynnau rectory	m 2
Carmarthen vicarage	m 2
Hertan Amgoed rectory	m 2
Llanbryd rectory	m 2
Gower deanery	m 2
Llanidloes rectory	m 2
Llanidloes Tal-y-bont rectory	m 2

as the third database holds details of place-name headings found in the documents, and entered into the database in their hierarchy of lay and clerical administrative units.

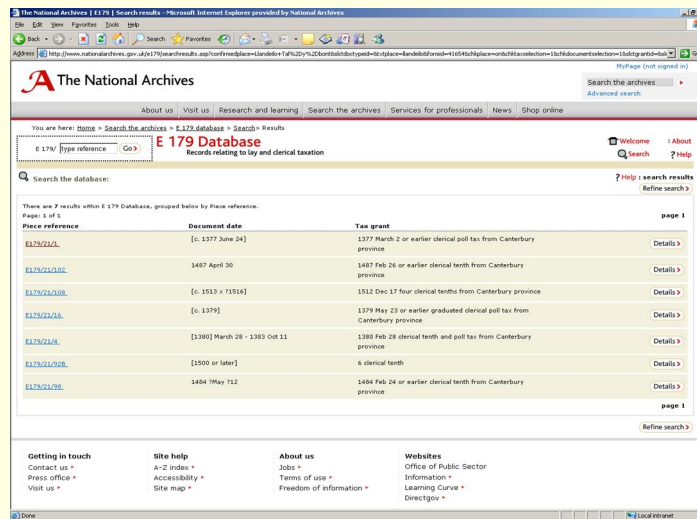
THE DATABASE OF PLACE-NAMES: SELECTING LLANDEILO TAL-Y-BONT



The database now holds around 3,100 place-names appearing as tax units in Wales, including variants, and the attempt to create the hierarchy of standardised Welsh place-names has been made using authorities such as *Welsh Administrative and Territorial Units*^{vii}, *The Gazetteer of Welsh Place-Names*^{viii}, *Parochiale Wallicanum*^{ix} and other gazetteers, county histories and works of reference. Besides this, a special feature of the database of Welsh place-names is that dated examples of forms of names as found in the documents, together with references, have been included in the notes field corresponding to each place-name.

The creation of this part of the database has allowed all the place-names in each document to be displayed in order for the first time, and allows users to search for all the documents for a given place, also for the first time. For example, a search on 'Llandeilo Tal-y-bont' brings up a list of 34 documents, both lay and clerical,

DOCUMENTS FOR LLANDEILO TAL-Y-BONT, 1272-1539



The screenshot shows a web browser displaying the National Archives website. The search results for 'E 179 Database' are shown, listing records related to lay and clerical taxation. The results are grouped by reference and include document dates and tax grants.

Document date	Tax grant
[c. 1377 June 24]	1377 March 2 or earlier clerical poll tax from Canterbury province
1487 April 30	1487 Feb 26 or earlier clerical tenth from Canterbury province
[c. 1513 x 1516]	1512 Dec 17 four clerical tenths from Canterbury province
[c. 1379]	1379 May 23 or earlier graduated clerical poll tax from Canterbury province
[1380] March 28 - 1383 Oct 11	1380 Feb 28 clerical tenth and poll tax from Canterbury province
[1500 or later]	6 clerical tenths
1484 May 12	1484 Feb 24 or earlier clerical tenth from Canterbury province

but the list here shows the seven documents in the database for Llandeilo Tal-y-bont for the period 1272-1539, from the reign of Edward I roughly to the Reformation, all for clerical taxation.

Searches such as this now enable researchers to discover the full extent of material for a given place for lay taxation for England and lay and clerical taxation for Wales, as work on the lay tax records is complete, and work on the records of clerical taxation for Wales is all but complete. Since the database can now help to provide a much better idea of what records exist and what they contain, it is possible to highlight some of the similarities and differences in the way in which taxes were raised in England and Wales during the medieval and early modern era.

TAXATION IN ENGLAND AND WALES

(TNA E 179/222/359 m 1)



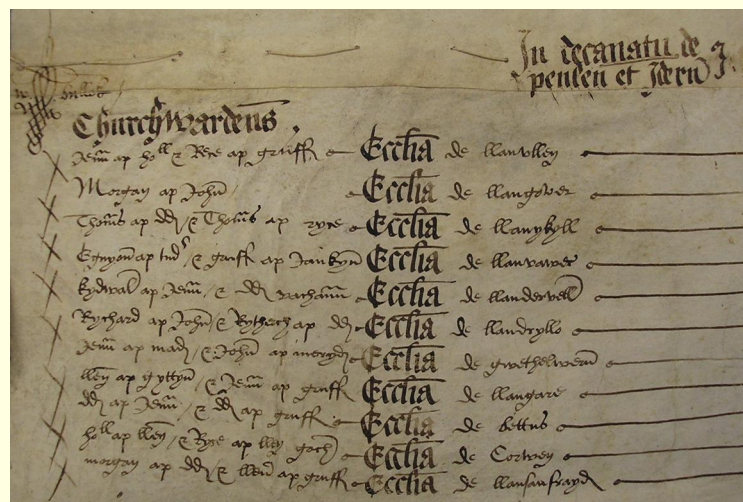
Central government taxes on lay people were raised in England on a regular basis from the end of the twelfth century onwards, but the history of taxation of lay people in Wales for the same period is not so straightforward. It was only generally after the 'Acts of Union of England and Wales' of 1536 to 1543, under which Wales was shired and represented in Parliament, that similar taxation of the laity was possible, and before 1543, it is thought that there were only two Parliamentary grants of subsidies affecting Wales and the Marches, those of 1450 and 1489.^x

*Before 1543, the fragmented and changing pattern of landholding in Wales meant that Marcher lords and the Crown each imposed a variety of different levies on their own possessions. Despite the fact that Parliamentary taxation was not generally raised in Wales before 1543, surviving royal enrolments and other documents from the late thirteenth century and later ministers' accounts show attempts made by the Crown after the Edwardian conquest to tax Wales or parts of it, between 1291 and 1543. Some of these taxes appear to have been raised in Crown lands in quasi-Parliamentary style, being granted to the monarch by consent of the various communities, and sometimes alongside non-Parliamentary taxation in England,^{xi} and collectors for many of these taxes have been listed by Professor Ralph Griffiths in *The Principality of Wales in the Later Middle Ages*.^{xii}*

With regard to taxation of the clergy in Wales, the situation appears to have been much simpler, and Wales was taxed in more or less the same way as any other diocese in the Province of Canterbury, paying papal and then royal taxes from the late twelfth century until 1663, the last grant under which the clergy were taxed separately. However, clerical tax collection in Wales may have met with varying success over the centuries for various reasons, as will now be explained.

THE RAISING OF CLERICAL TAXATION IN WALES, 1272-1539

(TNA E 179/1/34F mm 1-2 (detail))



The second half of this paper attempts to trace the process of raising clerical taxation in the medieval period from the reign of Edward I, when the surviving records for Wales begin.^{xiii} The procedure is traced by describing the major kinds of document analysed in the data base and what

they may be used to tell us about medieval church history, particularly in Wales. As far as possible, illustrative examples are used from Llandeilo Tal-y-bont and the diocese of St David's, in which it lay.

Between 1272 and 1534, when the clergy became liable to yearly tenths, there were 99 grants of taxation of multiples (or fractions) of tenths of the values of church holdings recorded in the assessments made for the *Taxatio* of 1291.^{xiv} That the rectory of Llandeilo Tal-y-bont was not one of the ten churches in the Gower deanery listed in the *Taxatio* immediately tells us that it was valued at £4 or less in 1291.^{xv} So one should not expect to find anything relating to it in records of taxes based on the *Taxatio*. However, one might hope to find something in the thirty taxes raised between 1404 and 1514 on benefices not assessed in the *Taxatio* and in the eleven poll-type taxes raised between 1377 and 1512. Between 1371 and 1540 there were also nine 'subsides' where the church was expected to raise specific sums.

SURVIVAL OF RECORDS RELATING TO ST DAVID'S, 1272-1539											
	Ed I	Ed II	Ed III	Ric II	Hen IV	Hen V	Hen VI	Ed IV	Ric III	Hen VII	Hen VIII
St David's Diocese	2	1	3	20	7	34	56	5	4	9	5
Carmarthen Arch- deaconry	2		2	2		9	12	4	1	2	4
Gower Deanery	2		1	2			1	2	1	2	3
Llandeilo Tal-y-bont			1	2					1	2	1

Of the 7,677 records relating to clerical taxation in E 179, about 270 relate to the Welsh medieval church: 37 each for the dioceses of Llandaff and Bangor, 55 for St Asaph, and 144 for St David's of which 39 relate to the archdeaconry of Carmarthen, 14 to the Gower deanery and 7 to the parish of Llandeilo Tal-y-bont.^{xvi}

These bald figures disguise the striking fact that for the years 1399 to 1422, the entire reigns of Henry IV and Henry V, three of the four Welsh dioceses between them have left us only two documents: nothing from Bangor, from St Asaph only an account for the tax granted in 1401;^{xvii} and from Llandaff a return from Bishop Zouche to the king's commission to appoint collectors in 1421. This states that no collectors have been appointed because nothing can be collected in the diocese but assures the king of the bishop and clergy's prayers.^{xviii} – Perhaps not as effective as he had hoped as Henry was dead within a year! This dearth of documents from all but the St David's diocese reflects the damage done by the wars against Owain Glyn Dŵr, also evidenced in English lay and clerical tax records, explored further in an article by Helen Watt.^{xix}

As outlined above, the back bone of the E179 data base is the data on tax grants, which gives details of the relevant decisions made in the Convocation, to which the Welsh church sent representatives. Any part they played in Convocation can now be traced thanks to Gerald Bray's mammoth work.^{xx} For example, Thomas Rodburn, bishop of St David's clearly took an active part in the convocations of 1437-9.^{xxi}

In granting taxes, the clergy sought to impose conditions on the king, including an ever-growing list of exemptions, which applied to Wales as elsewhere.^{xxii} Occasionally, individual Welsh churches were exempt from taxation, for example Llan-faes Church 'burned during the Welsh war' in 1309 and Whitland Abbey in 1478. Blanket exemptions granted between 1403 and 1421^{xxiii} for the possessions of religious orders, and incumbents in Wales and the Marches, destroyed or diminished by flood or war, are another vivid illustration of the perceived damage wreaked by Owain Glyn Dŵr's rising and its suppression. From 1425 these specifically Welsh exemptions were probably subsumed in more general exemptions for 'poor religious' or rectors holding benefices worth less than twelve marks a year.^{xxiv}

The clergy not only granted and paid taxes but also, as a result of hard fought battles,^{xxv} were responsible for their collection. Thus, the first documents^{xxvi} for any tax are the copies of royal writs instructing bishops and the abbot of the great exempt abbey of St Albans to appoint collectors in their dioceses. A 1416 enrolled copy of such commissions is the only document relating to the dioceses of Bangor and St Asaph (and one of only two for Llandaff) from the reign of Henry V.^{xxvii}

A diocesan would next write to his chosen sub-collectors.^{xxviii} These letters of appointment and instruction are found in E 179 together with the, more common, certificates of appointment by which bishops informed the Exchequer of whom they had appointed. Incidentally, such certificates and other documents in the series are useful additions to the *acta* of Welsh bishops whose registers are lost.

The fact that Bishop Houghton of St David's had to certify in 1382 that his nominated collectors refused to collect arrears owing from Edward III's reign^{xxix} and that Bishop Nicholls acted as sole collector in the same diocese in 1426^{xxx} reflects the difficulty in finding willing collectors that conditions imposed on fifteenth-century tax grants sought to address.^{xxxi} Nevertheless, the records in E 179 tell us who were appointed as collectors in the archdeaconry of Carmarthen (where Llandeilo Tal-y-bont was situated) for 25 taxes between 1377 and 1514.

COLLECTORS IN THE ARCHDEACONRY OF CARMARTHEN, 1377-1514

- **Prior and convent of Carmarthen:** 1377, 1379, 1380, 1382 (arrears), 1414, 1417, 1419, 1421, 1431, 1433, 1446, 1491, 1514
- **Archdeacon of Carmarthen:** 1379, 1380
- **Abbot and convent of Talley:** 1382 (arrears), 1383, 1415, 1428, 1444, 1449, 1514
- **Prior and convent of Kidwelly:** 1416
- **Abbot and convent of Strata Florida:** 1417, 1497
- **Benedict [Nichols], bishop of St. David's:** 1426
- **Abbot and convent of Whitland:** 1429
- **Abbot and convent of Neath:** 1481

For a more detailed analysis of attorneys and collectors, see Appendix V.

During this period, the prior and convent of Carmarthen collected 12 times (1377- 1514), the abbot and convent of Talley 8 times (1382-1514), the abbot and convent of Strata Florida twice (1417, 1497) and the prior and convent of Kidwelly (1416) and the abbot and convent of Whitland (1429) once each.^{xxxii} This confirms Alison McHardy's view that the job of collection was usually spread between a relatively few trusted religious houses. The personnel of collegiate churches rarely appear, although the bishop of St David's did appoint the precentor of his cathedral to collect in the archdeaconry of St David's in 1401.^{xxxiii} This pattern applied generally for taxes granted according to the *Taxatio* of 1291. Nevertheless, it seems that where a tax was novel in some way, either in applying to benefices or temporalities not usually taxed or to individuals, the bishops usually went beyond the religious houses of their dioceses to the traditional diocesan officials – the archdeacons, their officials (or deputies) and, less often, the rural deans in other parts of Wales. And this is confirmed by the appointment of the archdeacon of Carmarthen to collect the poll taxes of 1379 and 1380. Archdeacons had, of course, ecclesiastical jurisdiction over those they were assessing and collecting from. They also knew them already through administrative and disciplinary contact As McHardy has said 'the religious were not the most appropriate agents to administer these grants, which were being levied on the most mobile section of the clerical community'. However, the evidence of the records looked at so far indicates that this was not a later development, as she claims, but the norm from the beginning of the poll taxes.^{xxxiv} A nice illustration of the fact that a collector's responsibility lasted beyond the grave is given by the particulars of account returned in 1395 by the executors of the archdeacon of Bangor, deceased collector of the clerical tenth and poll tax of 1380 – fifteen years earlier.^{xxxv}

With certificates of appointment, bishops often returned lists of benefices, individuals and institutions that were exempt from payment of the particular grant. For example, E 179/21/4 is a file of three documents that not only tell the Treasurer and Barons of the Exchequer that the Bishop of St David's has appointed the prior of Carmarthen to collect the combined tenth and poll tax granted in February 1380 but also contain both lists of those too poor to contribute and assessments of those who should contribute. In St Asaph, the bishop not only listed poor benefices as exempt but also listed his cathedral, palace and Episcopal possessions.^{xxxvi} In Wales, exemption certificates are

sometimes a little extreme – for example certificates from Bishop Cliderowe exempting all benefices in Bangor from contributing to taxes granted in 1432 and 1433.^{xxxvii} Mirroring the increasing number of exemptions in the tax grants, exemption lists and certificates become more numerous and full as the period progresses. They include four of the seven documents that mention Llandeilo Tal-y-bont.^{xxxviii} Indeed, it is worth stressing, that, in marked contrast to records of contemporary lay taxation, clerical tax records in E 179 contain very little detail of what *would* normally be taxed in a clerical tenth. Before the project commenced, it was expected that E 179 would be full of repetitive lists of benefices and possessions taxed according to the *Taxatio*. But it is not. There is a rare Welsh exception: The collectors of St Asaph in returning their accounts in the 1430s listed in them the benefices from which money had been received. This is probably because so many benefices were exempt at this time that it was easier to make a list of those benefices which should be taxed than to use the original *Taxatio* and exclude those that should not.^{xxxix} Such lists do survive among the archives of the religious houses and some bishops.^{xl} Perhaps this indicates that collectors needed a schedule of those from whom they had to collect while the Exchequer did not because it already had the Original rolls and office copies of the *Taxatio* to check against.

In general then, the most detailed documents, the assessments and particulars of account, do not relate to ecclesiastical wealth assessed in 1291 but to benefices, possessions and people that were not normally taxed. Thus, for St David's we have no surviving assessments and only two particulars of account^{xli} for the 'normal' tenths after 1291, but we do have assessments and particulars of account for the taxes granted on benefices and possessions not assessed by the *Taxatio* in 1380^{xlii} and 1450^{xliii} and on the poll-type taxes of 1377,^{xliv} 1379,^{xlv} 1380,^{xlvi} 1429^{xlvii}, and 1435^{xlviii} - and it is among these records that the surviving informative records about Llandeilo Tal-y-bont remain. For example, the poll tax records of 1377-9 list a rector at St Teilo's.^{xlix} This tells us that Neath Abbey's attempts to appropriate the church in the 1330sⁱ had been ultimately unsuccessful and explains the necessity of the second appropriation in 1447.^{li} We are hoping to edit the surviving poll tax type returns that have not yet been published,^{lii} under the auspices of the Canterbury and York Society.^{liii}

Further interim records between appointment and release as collectors include petitions addressed by collectors to the Exchequer asking for discharge from collecting sums or allowances for sums they were unable to collect, sometimes with reasons being stated. An example of this is a combined petition and warrant for allowance for the prior of Haverford who was unable to collect from Pembroke Priory in 1387 because it was in the hands of Sir William Beauchamp.^{liv} Similar petitions have been identified among the class SC8, 'Ancient Petitions', recently the subject of another York University project.^{lv} Some may appear in a forthcoming edition of Ecclesiastical Petitions to be edited by Alison McHardy and Gwilym Dodd and published by the Canterbury and York Society.

Before the collector's final account was accepted at the Exchequer there were occasional 'views of account', that is interim accounts. None of those examined so far tell us much more than we get from, by far the largest group of documents in E 179, the final 'accounts', or *compoti*. These are generally short, simple documents, produced prior to the enrolment of the final account on an Account Roll. They usually give us the names of the collectors and the area concerned, the sums with which they were originally charged, any allowances made and the amounts actually collected. They rarely contain lists of either institutions or people taxed.

ATTORNEYS ACTING FOR ST DAVID'S COLLECTORS

- **David Clerk**, 1414, 1417 (P & C Carmarthen)
- **Lewis Tallay**, 1415 (A & C Talley); 1417 (A & C Strata Florida); 1419 (P & C Carmarthen)
- **John Johnson**, 1416 (P & C Kidwelly)
- **William Martyn**, 1426 (Bishop)
- **Lewis Blekkyng**, 1428 (A & C Talley)
- **Geoffrey Gossalin**, clerk 1429 (A & C Whitland)
- **John ap Rhys ap Thomas**, 1431, 1433 (P & C Carmarthen)

However, they do sometimes name the attorneys used by the collectors. If these attorneys were based in Westminster, rather than travelling from the dioceses, names such as Lewis Tallay, who was active in the 1420s,^{lvi} and John ap Rhys ap Thomas, active in the 1430s,^{lvii} suggest a Welsh origin.

THE UNIVERSITY of York

THE RECORDS OF CENTRAL GOVERNMENT TAXATION IN ENGLAND AND WALES: CLERICAL TAXES 1173-1664



(TNA E 179/1/47 (detail))



In conclusion, the records relating to ecclesiastical taxation in E179 provide much useful information, ripe for detailed analysis. They tell us who was appointed to collect, who they used as attorneys, when they accounted with the Exchequer, and the difficulties they encountered; the benefices and possessions not assessed by the *Taxatio* that were taxed and those that were exempted

from taxation. They list individual clergy and religious, beneficed and not, who were taxed, and the amounts raised by taxation. They help fill in some gaps in diocesan records. They can be used to help trace the history of regions or individual places such as Llandeilo Tal-y-bont over long periods, and they can be used for snapshots for national conditions over shorter periods, as well as providing data for comparisons between regions and periods. These records are, of course, not totally unknown. As so often, Glanmor Williams, that giant among historians of the Welsh medieval church, has been here before us.^{lviii} But it is hoped that this database will help make them more accessible to a wider audience and that this will be a useful tool for all who wish to study some aspect of Welsh church or local history.

Helen Watt and Rosemary C. E. Hayes

Acknowledgments

‘The Records of Central Government Taxation in England and Wales: Clerical Taxes, 1173-1664’ Project is managed by the University of York, hosted by The National Archives (TNA) and generously funded by the Arts and Humanities Research Council (AHRC).

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APPENDIX I

SURVIVAL OF RECORDS RELATING TO WALES 1272-1539

(NB end dates refer to date of tax grant not of document)

Reign	St Asaph Diocese	Bangor Diocese	Llandaff Diocese	St David's Diocese	Carmarthen Arch- deaconry	Gower Deanery	Llandeil o Tal-Y- Bont
Edward I 1272-1307	3	6	5	2	2	2	
Edward II 1307-1327	3	1	1	1			
Edward III 1327-1377	3	1	2	3	2	1	1
Richard II 1377-1399	13	15	7	20	2	2	2
Henry IV 1399-1413	1	0	0	7			
Henry V 1413-1422	1	1	2	34	9		
Henry VI 1422-1461	18	3	7	56	12	1	
Edward IV 1461-1483	6	7	7	5	4	2	
Richard III 1483-1485	0	1	1	4	1	1	1
Henry VII 1485-1509	2?	0	3	9	2	2	2
Henry	5	2	2	5	4	3	1

[illegible]

APPENDIX II

EXEMPTIONS FROM TAXATION RELATING TO THE MEDIEVAL CHURCH IN WALES

Specific Exemptions

Year of Grant	Exemption
1309	Church of Llan-faes, burned during the Welsh war.
1478	Exemptions included the goods and possessions of Whitland Abbey, Carmarthenshire.
1523	George de Athequa, bishop of Llandaff, excused the half rate of alien clergy and allowed to pay at rate of English denizen.

General Exemptions Relating Specifically to Wales

Year of Grant	Exemption (all to be certified by bishop)
1403-1410	Members of religious orders, rectors and vicars in Wales and Welsh Marches, which had been destroyed by war or floods.
1413-1414	Benefices in Wales and Welsh Marches destroyed or exceedingly diminished by sea or war.
1415	Benefices in Wales or elsewhere destroyed or excessively diminished by hostile raids or floods.
1417-1421	Benefices in Wales or elsewhere destroyed or excessively diminished by hostile raids, floods or otherwise.

General Exemptions that might encompass Wales

Year of Grant	Exemption (all to be certified by bishop)
1421-1491	Benefices that are unprovided with services by reason of their poverty and are devoid of curates on that account.
1425-1491	Unappropriated ecclesiastical benefices with cure of souls, assessed and accustomed to pay the tenth, the true value of which is 12 marks per annum or less, in which the rectors or vicars have resided and do reside continuously in person or are absent

	from their benefice because they pursue the study of letters in one of the universities of the realm, having been sufficiently licensed to do so.
1489	All monasteries, colleges, churches and other pious places the diocesan considered ought to be exempt.

APPENDIX III

CATEGORIES OF RECORDS SURVIVING FOR ST DAVID'S 1272-1539

TYPE	St David's Diocese	Carmarthen Archdeaconry	Gower Deanery	Llandeilo Tal-y-bont parish
Lists of primary collectors	7 (1315-1416)			
Commissions to appoint sub-collectors	9 (1315-1419)			
Letters of appointment and Instruction of sub-collectors	8 (1380-1450)	1 (1514)		
Certificate of appointment of sub- collectors	12 (1383-1514)	3 (1380-1461)		
Certificate of Exemption	6 (1383-1481)	4 (1383-1481)		
Schedule of Exemptions	27 (1421-1514)	17 (1435-1514)	9 (1442-1514)	4 (1484-1512)
Petition for allowance	11 (1386-1491)	1 (1417)		
Warrant for allowance	1 (1387)			
Certificate of refusal to pay	1 (1382)			
Assessment (Communal)	4 (1291-1449)	3 (1291-1445)	2 (1291)	
Assessment (Individuals)	12 (1377-1437)	4 (1377-1437)	3 (1377-80)	3 (1337-80)
Particulars of account	6 (1417-1453)			
View of account	1 (1485)			

Account	64 (1377-1498)	13 (1377-1451)		
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APPENDIX IV

DEFINITIONS OF CATEGORIES OF RECORDS

COMMISSION OF COLLECTORS

Instructions from central government to primary collectors, ordering them to levy a particular tax grant within their diocese. For clerical taxation these primary collectors were the diocesan bishops and the abbot of St Albans.

Tell us: Details of the tax to be raised (repeated in enrolled copies in Fine Rolls).

LISTS OF COLLECTORS

Lists of collectors appointed by Crown to collect a certain tax.

Tell us: The primary ecclesiastical divisions of the Province.

LETTERS OF INSTRUCTION AND APPOINTMENT OF SUB-COLLECTORS

Letters sent by bishop to appoint chosen collectors within subdivisions of their dioceses, often with instructions on how they are to proceed.

Tell us: Who the bishop (or administrator during a vacancy) was.

Where he was when he appointed sub-collector.

Who he chose.

Details of tax.

CERTIFICATE OF APPOINTMENT OF SUB-COLLECTORS

Notification sent by bishop to Exchequer of whom he had appointed to collect.

Tell us: Who the bishop (or administrator during a vacancy) was.

Where he was when he issued certificate.

Who he chose.

CERTIFICATE OF EXEMPTION

Certificate exempting individual(s) or institution(s) from liability to pay tax.

Tell us: Who the bishop (or administrator during a vacancy) was.

Where he was at time of writing.

Who or what were exempt.

Why the bishop thought they should be exempt.

SCHEDULE OF EXEMPTIONS

List of individual(s) or institution(s) exempt from paying a given tax.

Tell us: Who or what fell into what exemption category.

PETITION FOR ALLOWANCE

Written request by or on behalf of collector for allowance against his required payment.

*Tells us: Who the collector was, where they were at time of writing.
Difficulties encountered.*

WARRANT FOR ALLOWANCE

Order approving requested allowance of collector.

*Tell us: Who the collector was.
Why his request was allowed.*

CERTIFICATE OF REFUSAL TO PAY

Certificate stating that payment had been withheld by named individual or group.

*Tells us: Who collector was and where they were at time of writing.
Difficulties met with in attempting to collect.*

ASSESSMENT (COMMUNAL)

Document listing the names of areas or settlements, along with the amounts of tax due for a specific tax or payment.

*Tell us: Which communities or institutions were liable to which tax.
The perceived values of these tax units.*

ASSESSMENT (INDIVIDUALS)

A portmanteau term used to describe a variety of different forms of document giving the tax liability of individual taxpayers.

*Tell us: How many people of what type were liable to a tax.
Who they were.
How well off they were (in records of graduated poll taxes).*

PARTICULARS OF ACCOUNT

Document beginning '*particule compoti*', generally comprising Exchequer documents marking a stage in the accounting process. Generally more detailed than 'accounts'. May contain information as detailed as 'assessments'.

VIEW OF ACCOUNT

Exchequer document (in Latin '*visus compoti*' recording an intermediate stage in accounting where instalments have been paid but not the whole sum due.

ACCOUNT

Described in Latin as the '*compotus*', the account forms a statement drawn up at the Exchequer following the accounting process, giving the basic financial information at the end of a particular tax collection. See TNA series E 359 for the enrolments of collectors' accounts.

Tell us: Identity of collectors.

Identity of any attorneys used.

Dates they accounted with the Exchequer.

APPENDIX V

COLLECTORS IN THE ARCHDEACONRY OF CARMARTHEN 1377-1514

Tax	Collectors
1377 poll tax	Prior of Carmarthen.
1379 poll tax	Prior of St John the Evangelist Carmarthen and archdeacon of Carmarthen.
1380 tenth & poll tax	Prior of St John the Evangelist Carmarthen and archdeacon of Carmarthen.
1382 arrears	Prior of Carmarthen and abbot of Talley.
1383 half tenth	Abbot of Talley.
1414 2 tenths	Prior and convent of Carmarthen, attorney David Clerk.
1415 2 tenths	Abbot and convent of Talley, attorney Lewis Tallay.
1416 2 tenths	Prior and convent of Kidwelly, attorney John Johnson.

1417 2 tenths	First tenth: prior and convent of Carmarthen, attorney David Clerk.
1417 2 tenths	Second tenth: Abbot and convent of Strata Florida, attorney Lewis Tallay.
1419 half tenth	Prior and convent of Carmarthen, attorney Lewis Tallay.
1421 tenth	Prior and convent of Carmarthen.
1426 half tenth	Whole diocese: Benedict [Nichols], bishop of St. David's, attorney William Martyn.
1428 half tenth	Abbot and convent of Talley, attorney Lewis Blekkyng.
1429 one and a half tenths	Second collection: Abbot and convent of Whitland, attorney Geoffrey Gossalin, clerk.
1431	Prior and convent of Carmarthen, attorney John ap Rhys ap Thomas.
1433 three quarters tenth	Prior and convent of St John the Evangelist Carmarthen, attorney John ap Rhys ap Thomas.
1444 tenth	Abbot and convent of Talley.
1446 tenth	Prior and convent of St John the Evangelist Carmarthen.
1449 tenth	Abbot and convent of Talley.
1481 tenth	Abbot and convent of Neath.
1491 tenth	Prior and convent of St John the Evangelist Carmarthen.
1497 clerical subsidy of £40,000	Abbot and convent of Strata Florida – the bishop was at Carmarthen priory when he wrote certificate – perhaps he did not appoint Carmarthen?
1514 2 tenths	First tenth: Prior and convent of St John the Evangelist Carmarthen.
1514 2 tenths	Second tenth: Abbot of Talley.

APPENDIX VI

CHRONOLOGY OF DOCUMENTARY SOURCES FOUND FOR HISTORY OF ST TEILO'S CHURCH, LLANDEILO TAL-Y-BONT

1291

Llandeilo Tal-y-bont not in list of benefices taxed for the *Taxatio* of Pope Nicholas IV¹ so must have been worth £4 or less.

1334

Abbot and convent of Neath sought advowson of the church and to appropriate it.²

1336

Neath Abbey may have got a royal charter allowing appropriation.³ They were clearly unable to sustain this, which may have been because they obtained no episcopal or papal confirmation.⁴

1377

The poll tax record lists an unnamed rector of Llandeilo Tal-y-bont paying 12d.⁵ The fact that St Teilo's still had a rector shows that the appropriation cannot have been successful.

1379

The poll tax record says that the rector, William Hic', paid 2s because his rectory was valued at 12 marks (£8).⁶

1380

The church is recorded as having been taxed at two thirds of its value in the tax on unassessed benefices – valued at £5, the rector paid a subsidy of 6s 8d.⁷

1447

The church of Llandeilo Tal-y-bont was appropriated to Neath Abbey.⁸

1484, 1487, ?1491, 1512

In list of exemptions for clerical tenths.⁹

¹ TNA: E 179/68/60, E 179/68/61.

² TNA: SC 8/241/12038.

³ W. de Gray Birch, *A History of Neath Abbey* (1902), 127.

⁴ *Calendar of Papal Petitions 1342-1419*, I, (1896) contains papal confirmation of appropriation of churches of St Donat's (62) in 1343 and Neath (40) in 1344 but no confirmation of an appropriation of St Teilo's. It may be significant that they were in Llandaff diocese, while St Teilo's was in St David's.

⁵ E 179/21/1.

⁶ E 179/21/16. 12 marks (£8) would appear to be rather more than the rectory was worth. The value may have been raised to try and extract more from the rector.

⁷ E 179/21/4. This valuation looks much more reasonable than that of the previous year.

⁸ *CPR 1446-52*, 34.

⁹ E 179/21/98; E 179/21/102, E 179/21/92B, E 179/21/108.

1535

The rectory was valued at £5 6s 8d; the vicarage at £4 14s 6d.¹⁰

1530s

Sold by Neath Abbey.¹¹

ⁱ Research projects into the records in The National Archives class E 179 have been undertaken since 1995, first into the records of lay taxation for England from the University of Cambridge, next into the Welsh lay records from the University of Bangor and latterly into the records of clerical taxation from the University of York, supported by grants from the Leverhulme Trust, the Arts and Humanities Research Council, the Economic and Social Research Council, the British Academy, the Society of Antiquaries of Newcastle upon Tyne, the Cumberland and Westmorland Antiquarian and Archaeological Society, and the Friends of The National Archives. The Director of the present, clerical, project is Professor Bill Sheils. Rosemary Hayes is his co-director, Helen Watt and Dr Maureen Jurkowski the Research Associates working on the project.

ⁱⁱ For details of information found on the history of St Teilo's during the research for this paper, see Appendix VI.

ⁱⁱⁱ For convocation and its role in the granting of taxes, see: D.B. Weske, 'The attitude of the English clergy in the thirteenth and fourteenth centuries towards the obligation of attendance on convocation and parliaments', in *Essays in history and political theory in honour of Charles Howard McIlwain* (Cambridge MA, 1936); and *Convocation of the clergy. A Study of its antecedents and its rise with special emphasis upon its growth and activities in the thirteenth and fourteenth centuries* (London, 1937). See also E Kemp, *Counsel and Consent* (1961); HS Deighton, 'Clerical taxation by consent, 1279-1301', *English Historical Review*, 68 (1953), 161-92.

^{iv} TNA E 179/21/16

^v TNA E 179/22/176.

^{vi} M. Jurkowski, C. L. Smith and D. Crook (eds), *Lay Taxes in England and Wales 1188-1688*, Public Record Office Handbook No. 31 (Kew, 1998).

^{vii} Melville Richards, *Welsh Administrative and Territorial Units* (Cardiff, 1969).

^{viii} Elwyn Davies (ed.), *A Gazetteer of Welsh Place-Names* (Cardiff, 1967).

^{ix} Rev. A. W. Wade-Evans, *Parochiale Wallicanum* (Stow-on-the-Wold, 1911).

^x These are the subsidy on lands, wages and fees granted to Henry VI in 1450, and the subsidy of £75,000 from the laity granted to Henry VII in 1489.

^{xi} For discussion of a late-fourteenth century subsidy, see H. Watt, 'Was Wales 'A Joy for Indigent, or Greedy, English Kings or Lords'? A Re-evaluation of the subsidies granted to Richard II in Carmarthenshire and Cardiganshire in 1393', in P. Brand and S. Cunningham (eds), *Foundations of Medieval Scholarship: Records Edited in Honour of David Crook* (Borthwick Texts and Studies, 2008), 179-213.

^{xii} Ralph A. Griffiths, *The Principality of Wales in the Later Middle Ages, I. South Wales, 1277-1536* (Cardiff, 1972).

^{xiii} The best introductions to clerical taxation include W.E. Lunt, *Financial Relations of the Papacy with England 1327-1534* (Cambridge MA, 1962); 'The collectors of clerical subsidies' in *The English Government at Work 1327-36*, vol 2, Fiscal Administration, ed WA Morris, JR Strayer (Cambridge MA, 1947); AK McHardy, 'Clerical taxation in fifteenth-century England: the clergy as agents of the crown' in RB Dobson (ed), *The Church, Politics and Patronage in the Fifteenth Century* (Gloucester: Sutton, 1984), 160-92

^{xiv} *Taxatio ecclesiastica Angliae et Walliae auctoritate P. Nicholai IV circa A.D. 1291* (Record Commission, 1802). See also W Lunt, 'Collectors accounts for the clerical tenth levied in England by order of Nicholas IV', *English Historical Review*, 31 (1916), 102-19; R Graham 'The taxation of Pope Nicholas IV', *English Historical Review*, 23 (1908), 434-54; JH Denton, S Darnall, S Griffiths, D Ross and B Taylor, 'The Taxatio Database', *Bulletin of the John Rylands University Library of Manchester*, vol 74 (1992), no 3, 89-108; JH Denton, 'The valuation of the ecclesiastical benefices of England and Wales in 1291-1292', *Historical Research*, 66 (1993), 231-50; Jeffrey H Denton, 'Towards a new edition of the *Taxatio Ecclesiastica Angliae et Walliae auctoritate P. Nicholai IV circa A.D. 1291*', *BJRL*, 79:1 (1997), 67-79; Jeffrey Denton, Beryl Taylor, 'The 1291 valuation of the ecclesiastical benefices of Llandaff diocese', *Archaeologia Cambrensis*, 147 (2001 for 1998), 133-58; JH

¹⁰ *Valor Ecclesiasticus*, IV, 351, 414.

¹¹ D. H. Williams, *The Welsh Cistercians* (Leominster, 2001), 78, citing TNA: SC 6 (Hen VIII) 5156 m 11d.

Denton, 'The 1291 valuation of the churches of Ely diocese', *Proceedings of the Cambridge Antiquarian Society*, 90 (2001), 69-80. We are in close contact with Professor Jeffrey Denton and it is hoped that our projects will be mutually beneficial.

^{xv} We are grateful to Professor Denton for explanation of this point.

^{xvi} See Appendix I.

^{xvii} TNA E 179/1/8. This is the account of the Abbot of Basingwerk for a tax of one and a half tenths.

^{xviii} E 179/279/68. 30 September 1421. The tenth had been granted in Convocation in May. All dioceses appear to have one extra document for the reign of Henry V (E 179/280/22) but this is merely a collection of commissions issued to the bishops for the collection of the two tenths granted from the Canterbury province in 1416. There is nothing originating from the dioceses.

^{xix} H. Watt, 'On account of the frequent attacks and invasions of the Welsh': The effect of the Glyn Dŵr rebellion on tax collection in England' in G. Dodd and D. Biggs, *The Reign of Henry IV: Rebellion and Survival 1403-13* (York, 2008), 48-81. This uses evidence from the English Marcher counties and border dioceses.

^{xx} G Bray, *Records of Convocation*, 20 vols (Woodbridge, 2005-8)

^{xxi} Bray, *Records of Convocation*, vol V (2005), 357, 383, 393, 407.

^{xxii} See Appendix II.

^{xxiii} In fact in 1411 Wales was not specifically exempted though it was probably covered by 'benefices destroyed or exceedingly diminished by war or floods'.

^{xxiv} The details for all these exemptions are in the 'tax grants' section of the E179 data base and may also be found in the *Calendars of Fine Rolls*, passim.

^{xxv} J.H. Denton, *Robert Winchelsey and the Crown 1294-1313* (Cambridge, 1980).

^{xxvi} Lunt, 'The collectors of clerical subsidies' in *The English Government at Work 1327-36*, vol 2, *Fiscal Administration*, ed WA Morris, JR Strayer (Cambridge MA, 1947) describes the process of collection and its associated records. For an analysis of the survival of records relating to the diocese of St David's, and definitions of categories of records, see Appendices III and IV.

^{xxvii} E 179/280/22. This relates to two clerical tenths granted in November 1416.

^{xxviii} For general information on collectors of clerical taxation, see A.K. McHardy, 'Clerical Taxation in fifteenth-Century England: the Clergy as Agents of the Crown' in *The Church, Politics and Patronage in the fifteenth Century*, ed. R.B. Dobson (Gloucester, 1984), 168-92.

^{xxix} E 179/21/10 – the abbot of Talley and prior of Carmarthen who he had asked to collect in the archdeaconry of Carmarthen.

^{xxx} E 179/21/50.

^{xxxi} From 1404, grants contained the condition that no-one appointed collector should be allowed to refuse to collect even if they had a royal exemption. Later in the century (1449, 1450, 1453, 1472, 1484) taxes were raised on those claiming such exemptions.

^{xxxii} Carmarthen, Talley, Whitland and Strata Florida were all in a bad way financially. See G Williams, *The Welsh Church from Conquest to Reformation* (Cardiff, 1962), 230.

^{xxxiii} E 179/21/20.

^{xxxiv} McHardy, 'Clerical taxation in fifteenth-century England', 174-5.

^{xxxv} E 179/3/4.

^{xxxvi} E 179/1/13.

^{xxxvii} E 179/3/17b; E 179/279/13.

^{xxxviii} E 179/21/92B, 98, 102, 108.

^{xxxix} E 179/1/10, 11, 13.

^{xl} Lunt, 'The collectors of clerical subsidies' in *The English Government at Work 1327-36*, vol 2, 249-51, says that bishops had copies of valuations of their dioceses that collectors could use and collectors would have working copies of their own areas. Many monastic taxpayers kept detailed records of their own valuations in their cartularies (*Ibid.*, 251).

^{xli} E 179/21/83; E 179/22/176.

^{xlii} E 179/21/4-6.

^{xliiii} E 179/21/82.

^{xliiv} E 179/21/1.

^{xliv} E 179/21/3, E 179/21/16.

^{xlvi} E 179/21/8, E 179/21/9.

^{xlvii} E 179/21/56-7.

^{xlviii} E 179/21/67.

^{xl ix} E 179/21/1, 16

ⁱ TNA: SC8//241/12038; W de Gray Birch, *A History of Neath Abbey* (1902), p 127.

^{li} CPR 1446-52, 34.

^{lii} See AK McHardy (ed), *Clerical poll-taxes in the diocese of Lincoln, 1377-81*, Lincoln Record Society, vol 81 (Lincoln, 1992); *The Church in London, 1375-1392*, London Record Society, vol 13 (1977); 'The Lincolnshire clergy in the later fourteenth century' in *England in the fourteenth century: proceedings of the 1985 Harlaxton symposium*, ed WM Ormrod (Woodbridge, 1986), 145-51. See also MJ Bennett, 'The Lancashire and Cheshire clergy, 1379', *Transactions of the Historic society of Lancashire and Cheshire*, vol 124 (1973 for 1972), 1-30. JL Kirby, 'Clerical poll-taxes in the diocese of Salisbury' in *Collectanea*, ed. NJ Williams, Wiltshire Archaeological and Natural History Society, Records Branch, vol 12 (Devizes, 1956), 157-67; *Idem*, 'Two tax accounts of the diocese of Carlisle, 1379-80', *Transactions of the Cumberland and Westmorland Antiquarian and Archaeological Society*, NS, vol 52 (1953), 70-84; WH Blauw, 'Subsidy Collected from the Clergy of Sussex in 3 Richard II (A.D. 1380)', *Sussex Archaeological Collections*, vol 5 (1852), 229-243; HE Brown, 'Clerical subsidies in the archdeaconry of Bedford 1390-2, 1400-1', *Bedfordshire Historical Record Society Publications*, vol I (1913), 27-61.

^{liii} For further information about the Society see www.york.ac.uk/inst/bihr/cys. Of particular interest will be the records of the subsidy raised from stipendiary and chantry chaplains, granted in 1406 by both provinces. This is the only tax that specifically included the mendicants, although whether it will be able to tell us anything about them remains to be seen.

^{liv} E 179/21/13.

^{lv} See www.nationalarchives.gov.uk/documentsonline/petitions.

^{lvi} E 179/21/28, E 179/21/33, E 179/21/43, E 179/21/45.

^{lvii} E 179/21/58, E 179/21/60, E 179/21/64.

^{lviii} Williams, *Welsh Church*, 38-61, 140-2, 150-3, 156, 174, 228 and 369-70.