

The Poll Tax and Census of Sheep, 1549

By M. W. BERESFORD

IN March 1549 Parliament granted Edward VI the proceeds of a tax on sheep coupled with a purchase tax on cloth. It was probably the shortest lived tax in English fiscal history, being hastily repealed in January 1550 and although some of the tax was collected, it is doubtful whether it ever reached the royal purse. The records of the collection are imperfect and the proposed national census of sheep failed to be completed.

This list of failures and lost documents may not seem a very promising beginning. In fact, the failure of the Lord Protector Somerset's attempt to tax sheep is a significant comment on the place of the wool-growing interest in national politics; the proposal itself is directly related to the long debate on the place of graziers in the national economy which occupied public men all through the sixteenth century; while the surviving documents, with their information about the size and ownership of a small sample of flocks in seven counties may be matched by other documents, as yet undiscovered, in local private and public archives.

No tax can be considered apart from the political and social attitudes of those who imposed it, and this tax of 1549 came at an acute moment in the controversies on agrarian policy. It was undoubtedly a product of the school of thought labelled 'Commonwealth Men', a group of divines, politicians, and pamphleteers who were anxious to see the acquisitive powers of the 'cormorant' landlords limited. In particular, they wanted tillage encouraged and the extension of pasture discouraged. A tax falling on sheep and cloth could not fail to be attractive in achieving these ends of social policy, and the Protectorate of Somerset, the young king's uncle, provided the opportunity.

The tax was resented by landlords and graziers, who were not impressed by the argument that they could easily pass the tax on to the final consumers or by the offer of other tax reductions as compensation. The repeal of the tax within the year—and the petitioning of Parliament against it within eight months—is a measure of the feeling aroused. The fall of Somerset that autumn and the rise to power of Northumberland brought the end of the whole project.

The circumstances of the sudden repeal have led historians to believe

that the tax was never assessed and never collected. This attitude derives from a remark by A. F. Pollard in the longest study of the Protectorate of Somerset which we have. He wrote of this tax:

"This Act never came into force as its operation was deferred for three years, and before that time arrived Somerset had fallen, and Parliament, under the reactionary influence of the 'reformed' Council, abolished these taxes, thus relieving the wealthiest classes of any tax on the wealth which they were acquiring at the expense of the community."¹

In fact, the Act granting 'the Relief on Sheep and Cloth' makes it quite clear that the tax was to be levied at once.² The period of three years which Pollard noticed was the period for which the tax should run, not the period for which it should be deferred. The Act ordered that the machinery for assessment and collection should begin to turn on 1 May 1549, two months after the end of the parliamentary session. The collection was to be complete by 1 November. Since the repeal did not take place until the session of Parliament which began that November, there was every reason to expect, until the contrary was proved, that the tax was collected. You could hardly expect the advocates of repeal to raise much sympathy for a burden which had never been laid upon them or would not be laid for another three years.

With this in mind, I began to search among the records of the Exchequer to see whether there were any assessments or accounts in connection with the Relief. In my first searches I was unlucky: the contents of the rolls in this class (E 179) are only described in the typescript lists at the Public Record Office in very general terms, so that collectors' accounts for this year, 1549, might on examination prove to have nothing to do with these taxes on sheep and cloth. The first dozen rolls I examined had no mention of a sheep in them, but at my second attack on the hundred or so rolls for this period I came upon a roll with a quite different appearance, the columns of the calculations necessary to determine a man's liability to this new tax. Such accounts have been recovered from five counties. Their location is given below,³ but in order to appreciate what the tax sought to do it will be necessary to consider something of the background to the suggestion that sheep and cloth should be taxed and to summarize the content of the statute authorizing the tax.

It must be made plain that neither in the Act granting the tax nor in

¹ A. F. Pollard, *England under Protector Somerset*, 1900, p. 226 n.

² 2 & 3 Ed. VI c. 36, *Statutes of the Realm*, IV, p. 78.

³ In Part II of this article.

John Hales's proposals for a tax in the previous year¹ can we find any overt defence of the tax as an instrument of agrarian policy. It was discussed solely as a revenue-raiser. In the proposals of 1548 it was a suggestion for a new source of revenue to replace income which would be lost if certain other tax concessions were made. In the preamble to the Act of 1549 the reasons put forward were the usual ones for any grant to a Tudor monarch: the necessities of defence and the rising expenses of the royal household. Indeed, in the proposals of 1548 Hales very much underplayed the question of incidence. It is a little tax, he argued; it can be passed on to foreign consumers; the burden on Englishmen is so light that no one will notice it. Yet the context in which the proposals were made makes it certain that the deterrent effect of a tax on sheep was both obvious and attractive to Somerset's advisers. It was all of a piece with their agrarian reforms. They could not have been unaware of the effect it would have in making sheep-rearing more expensive and therefore less of a rival to tillage. They must have known that the tax on cloth would make cloths dearer and therefore discourage an industry whose growth seemed to have so many undesirable results. The encouragement of tillage and the restriction of the large-scale growth of cloth-manufacture were integral parts of the programme of the Commonwealth Men for lower prices and social justice.² The effect of the tax was clearly seen by the unknown author of a pamphlet written just at this time, *Policies to Reduce this Realme of England unto a Prosperous Wealthe and Estate*.³ He wrote: "Ther could have byne no redier waye to cause a great quantiti of the said Ship pastures to be converted into erable then this Subsidie [i.e. the Relief] uppon Shippe." Indeed, he wished that the tax could have fallen more heavily than it did.

Despite the tactful silence of their protagonists, the poll tax on sheep and the accompanying tax on cloth take their place alongside other Tudor attempts to deter the expansion of grassland and the further enclosure of arable. The taxes stem from the same policy which sent out the Commissions of Inquiry in 1517-18 and the fresh Commissions in 1548-9, among whom John Hales himself sat. I have elsewhere analysed the results of these Commissions of Inquiry and the prosecutions which followed.⁴ A close parallel to the sheep tax is the Act of 1533 by which it was made an offence

¹ 'Causes of Dearth' in *State Papers, Domestic, Edward VI*, v, no. 20, printed in *A Discourse of the Commonweal*, ed. E. Lamond, 1929, pp. xlii-v.

² The political thought of this group of men has been sympathetically analysed by A. F. Pollard, *op. cit.*, and by Professor R. H. Tawney in *Religion and the Rise of Capitalism*.

³ Printed from the MS. in Goldsmiths' Library, University of London, in R. H. Tawney and Eileen Power, *Tudor Economic Documents*, 1935, III, p. 327.

⁴ M. W. Beresford, *The Lost Villages of England*, 1954.

to keep flocks of more than 2,400 sheep.¹ Any informer could sue for half the penalty due to the Crown by the owner of the over-large flock. In so far as such informations were laid in the court of Exchequer, I have found a small trickle from 1535 until the end of the reign of Edward VI with isolated examples through to the end of the century.² This measure was in the mind of the reformers in 1548. One of Hales's charges to the jury in the Commission of Inquiry of that year was to report on any violation of the Act of 1533, "if any person hath or doth keep above the number of two thousand sheep, besides lambs of one year's age . . ."³ But the direct attacks on the flocks seem to have failed, and in the second Parliament of the new reign the reformers took the opportunity of the call for revenue to make an attack on the sheep masters from another direction.

Proposals for a direct tax on sheep must have been in the air as early as the first autumn of the reign if a paper of 6 October 1547 is correctly dated.⁴ This paper took the form of a memorandum to Somerset attempting to estimate the sheep population, in order to estimate the yield if sheep were taxed. The population could only be estimated in a roundabout way since the only information at ministers' disposal was the amount of the dues on certain cloths. Having assumed that each cloth contained so much wool, the author had to find an equation linking wool and sheep. He made two calculations, each based on a different assumption about the number of fleeces one would need to get a tod (28 lb) of wool. One alternative gave him 8,407,819 sheep in 1546, and the other, 11,089,149.

His memorandum then estimated the yield if sheep were taxed, and it is significant that he took a different rate for different types of sheep, as the Act of 1549 was to do. The reason given was simply that the sheep feeding on enclosed pastures gave their master more wool. "Pasture men, because ther cattell is bothe greater and carieth more wolfe, to paie for every sheere sheep thre half pens . . . and for every (Ewe) after two pens." Other sheep, of all kinds, grazing on the commons or the open fallow were to be charged at the flat rate of a penny a head. This was the recognition of that superior yield from animals grazing on permanent and enclosed

¹ 25 Henry VIII c. 13, *Stat. Realm*, III, p. 451. 'Two thousand' counted in long hundreds of 120.

² These informations can be found on the Memoranda Rolls of the King's Remembrancer (E 159) at the Public Record Office.

³ Strype, *Ecclesiastical Memorials*, II, pt. ii, pp. 359-65, reprinted in Tawney and Power, *op. cit.*, I, pp. 39-44.

⁴ *State Papers, Domestic, Edward VI*, II, no. 13, printed in Tawney and Power, *op. cit.*, I, pp. 178-84.

pasture which lay behind the whole movement to convert arable to pasture in the Midlands at this period.

A second memorandum, known to be by John Hales, was drawn up the next summer, probably for a speech in the Parliament which opened in November 1548. It was headed *Causes of Dearth*, and we shall refer to it simply as Hales's *Causes*.¹ This memorandum also estimated the sheep population and the yield of a sheep tax. It came to a much lower figure than the 1547 calculations. It reckoned on 3,000,000 sheep. This reduction may have been due to some new information at the government's disposal; or it may have allowed for the exemption of the small peasant flocks. Nothing was said about these in the *Causes* but the Act of 1549 treated the small flocks more leniently.

It will be convenient to tabulate the two estimates.

TABLE 1

Type of Sheep	Tax Proposed	1547 (Anon.)	1548 (Hales)
Pasture sheep { Ewes	2d.	2,101,954	750,000
{ Wethers	1½d.	2,101,954	750,000
Commons sheep, all kinds	1d.	4,203,909	1,500,000
TOTAL		8,407,819 (sic)	3,000,000

Both authors made the same assumption, that half the sheep population was made up of animals grazing on commons and common arable; that another quarter comprised ewes grazing on enclosed grassland; and the other quarter consisted of wethers also on enclosed grassland. The rates of tax proposed were the same in each document.

Different total yields followed from the different sizes of the estimated sheep population. In 1547 the memorandum hoped for just over £35,000 at a flat rate of a penny per head or just over £48,000 at the differential rates set out above. In the *Causes* only £17,187 was expected. Had this been all collected it would have equalled about one-third of the yield of the subsidy for a year. The document of 1547 hoped that, in addition, about twice this sum (£32,253) would be obtained from the levy on cloth.

The interest of these figures is not their accuracy, which we have no means of testing, but their being made at all. They anticipate some of the more sophisticated reckonings which were to appear in the next decades

¹ See p. 11 *supra*, n. 1.

among Cecil's papers.¹ They are themselves useless as a reliable estimate of the sheep population since they took account only of cloth exported. They can say nothing about the sheep whose fleeces were giving wool to clothe English backs.

"In all this accompte no mention is made of the shepe whose wolle was made into Clothe and Cappes spent that yere in the Realme nor of skynnes tanned, white lether or parchement. And therfore it maye be trulye saied that ther wer more sheepe then is before rehersed."²

The second memorandum, Hales's *Causes*, is much nearer to the actual statute of 1549 than the first. It looked on the poll tax on sheep and the cloth levy as convenient alternative revenues if the king would abandon his right to take 'provysions'. The right of the royal provisioners to commandeer supplies at prices below market level was a widespread grievance, particularly since the royal price-tariff was still that of pre-inflation days: "the purveyour alloweth for a lambe worthe two shylynges but xii d." Hales alleged that the fear of provisioners and purveyance discouraged food-growers, and a new and 'certain' tax was looked for, whose arbitrariness would not deter the 'breeding of victuals'.

"This certayntie myght be thus gathered: that the kyng myght have of every sheepe kept in the comen felde one peny, of every Ewe and Lambe kept in severall pasture two pens, and of every other sheere sheepe kept in pasture, thre halfpens."

This would yield, he calculated, £17,187 10s., "which it is thought will do somewhat, albeit not sufficient, towards the provysions of the kynges householde."

In addition, Hales proposed a new levy on cloth manufactured in the kingdom at the rate of 5s. on a broad cloth and 1s. 8d. on a kersey, with a double custom on cloths exported. (A tax on home-produced cloth at the rate of 3½ per cent "of the pryce and value of all woollen cloths made for three years" was actually incorporated in the Relief of 1549.)

In exchange for these two new taxes Hales proposed that purveyance should be abolished from Christmas 1548 except for genuine purchases for the Household at current market prices. (He also proposed to relieve towns of their traditional *fee farms*, and to relieve tenants of the Crown from their obligation to do homage or to pay for non-performance.) In

¹ The significance of these calculations has been stressed by Lawrence Stone, *Econ. Hist. Rev.*, 2nd ser., II, 1949, pp. 29-32.

² Tawney and Power, I, p. 182.

conclusion, the *Causes* attempted to analyse the incidence of the tax on sheep and cloth: the gentlemen will be pleased to avoid the charges of homage; the tax on cloth will be easily passed on to the consumers: "The clothier can have no losse therby, ffor he will recover it in his sale which is after the rate of two pens in the yarde of clothe." In a word, it was to be the dream of all statesmen, a tax to which no one (except foreigners) objected. Inspection of the cloth, which Hales assumed would go alongside collection, would also improve quality, he argued; merchants will gain in repute from this, and the customer would be delighted "when one garnement beying made of good and true clothe shall least [i.e. last] twice as long as garments do at this tyme." (The despondency among clothiers when the demand for cloth should be thus halved was not considered!)

Restrictions on sheep-masters were also envisaged in another measure which Hales was proposing at this time, one of three Bills to bring down prices and cure rural distress. The draft Bill has been preserved.¹ It proposed, *inter alia*, that guild and chantry land should be protected in the same way as in the Act of 1536 which had attempted to force the purchasers of ex-monastic land to maintain tillage upon it;² Hales also suggested that any one keeping more than a thousand sheep on enclosed pastures should turn out one fifth on the fallow common fields each May, there to manure the villagers' strips of arable until Michaelmas.

(*To be continued*)

¹ *State Papers, Domestic*, v, no. 22, printed in Lamond, *op. cit.*, pp. xlv-llii.

² 27 Henry VIII c. 27, *Stat. Realm*, III, p. 578.