

Hearth Tax

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Hearth taxes were levied across medieval and early modern Europe. Following the Restoration of King Charles II in 1660, a hearth tax was imposed for the first time in England and Wales. The intention was to source regular income to make up an annual deficit of £300,000.¹ While nowhere near this amount was ever recouped hearth tax records are rich historical sources on population, buildings, and wealth distribution.

The hearth tax was essentially a property tax on dwellings sorted according to the number of fireplaces, 'sometimes referred to as chimney money'.² It was collected one shilling per hearth twice each year at Lady Day and Michaelmas between 1662 and 1688. The poor were exempt, though because of this in some cases they were not recorded, or the lists are incomplete. Hearths in blowing houses, stamps, furnaces and kilns, hospitals and almshouses below a certain annual income were also exempt. Those applying for exemption had to petition the Justices of the Peace or Commissioners for Taxation. Some petitions survive among Quarter Sessions records but more commonly a note in a list of householders indicates exemption.

Regulations changed over time and interpretations made by collectors were challenged by taxpayers. For example, disputes arose over paying for both work and domestic premises, when properties were empty (and therefore the landlord was liable to pay) or where they were being extended or demolished.

¹ 'A Brief Introduction to the Hearth Tax', <https://gams.uni-graz.at/archive/objects/context:htx/methods/sdef:Context/get?mode=about>. Accessed 1 October 2022.

² 'A Brief Introduction to the Hearth Tax', <https://gams.uni-graz.at/archive/objects/context:htx/methods/sdef:Context/get?mode=about>. Accessed 1 October 2022.



The Great Hall at Rufford Old Hall, Fireplace © Copyright David Dixon (CC BY-SA 2.0)

Assessing and collecting the tax began at township level with the petty constables or tithingmen who forwarded money to the high constable and so to the sheriff and onto the Exchequer. The return of money was slow however, leading to the replacement of the system in 1664 by county receivers and professional tax collectors who accompanied constables as they collected the tax from householders. Between 1666-9 and from 1674 the government farmed out collection during which period there are no surviving returns. The persistent problems of assessment and collection were reflected in ten abortive bills concerning the tax in the Commons between 1669 and 1681 before it was finally repealed in 1689.

The hearth tax has left many records but the most well-known and used are the county lists of householders. These were an essential part of the administration so that the returns of the tax could be vetted. Usually about four returns were compiled for each county in each period and generally at least two have survived in a legible form for most areas although many are incomplete. In addition, some lists are abbreviated versions merely recording those householders whose hearth number had changed since the previous collection. For the periods we have records, one copy of the relevant list was returned to the Exchequer and another was held locally by the clerk of the peace who administered the Quarter Sessions. The name of each householder together with the number of hearths was recorded. The number of hearths is a broad indication of wealth and shows many people possessing one or two narrowing to a few who had many. However, many people may have lived in houses of different size depending on personal preference and regional variation while hearth numbers do not directly correlate to rooms as many were unheated. Varied social structure for communities is clear though and neighbouring parishes could differ greatly.

Normally each entry cites a number of hearths and the name of either the occupier or owner. Where the entry includes more than one hearth the number sometimes represents hearths in several buildings or a sub-divided one. Within a rural area the simple list of householders gives no indication

of the relationship of each entry to another on the ground but in the towns if inn names are recorded it may be possible to partially outline the steps of the tax official.

Most of these records are held at The National Archives and details can be accessed through the E179 database. Some may also be found in local record offices, amongst estate papers and in the British Library. Many transcripts of county lists have also been published. The coverage is uneven however and in some counties the survival rate is disappointing.

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Hearth taxes were levied in medieval and early modern Europe, notably in France and the Low Countries, but were not levied in the British Isles until the late seventeenth century. Following the Restoration of the Stuart monarchy in 1660, the hearth tax was levied in England and Wales from 1662 until 1689 (it continued to be collected in Ireland until the early nineteenth century). It was charged according to the number of fireplaces in dwellings, and it was collected twice each year at one shilling per hearth. It was also levied in Scotland in 1691 with collection lasting until 1695. The hearth tax provides a remarkably rich series of records on population, wealth distribution and poverty in a period of key political, social and economic change.

To access the data, [browse the list of records](#) or [search single entries](#), and collect the entries of your interest into the [databasket](#).

Hints and improvements to:
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Hearth Tax Digital homepage, <https://gams.uni-graz.at/context:htx> (with kind permission)

Today, Hearth Tax Digital is the first port of call for the researcher. This is a platform for the publication and dissemination of research and analysis on hearth tax records and other associated documents. [Hearth Tax Digital \(uni-graz.at\)](https://gams.uni-graz.at)

Returns can be used by the historian to assess social structure and in the absence of anything else are probably the best way to judge population in this period. They also indicate the range of houses at a fixed point in time and are used for the study of vernacular architecture. Additionally, they are key lists of names between the period of surname formation in the medieval period and the present day and can be used by family historians to match surnames to parishes.

Further References and Resources:

Information for this post was taken from the excellent David Hey (ed.), *The Oxford Companion to Local and Family History* (1996), 213-5 and 'A Brief Introduction to the Hearth Tax', <https://gams.uni-graz.at/archive/objects/context:htx/methods/sdef:Context/get?mode=about>.

D. Hey, *Oxford Guide to Family History* (1993), see chapter 2 on Hearth Tax records for family historians.

J.V. Becket and M.W. Barely 'Introduction;' in W.F. Webster, *Nottinghamshire Hearth Tax* (1988) is an excellent study of the administration of the heath tax and the use to which the returns can be put.

K. Shurer and V.T.J. Arkell, *Surveying the People: Interpretation and Use of Document Sources for the Study of Population in the Later Seventeenth Century* (1992)

T. Arkell, 'Multiplying factors for estimating population from the hearth tax', *Local Population Studies* (1982)