

The Hearth Tax in Levens

Transcriptions of the 1670 and 1674 assessments

Background Information

The transcriptions of the 1670 and 1674 Heath Tax assessments for Levens, shown below, are taken from Colin Phillips, Catherine Ferguson and Andrew Wareham, *Westmorland Hearth Tax*, The British Record Society, Hearth Tax Series, Volume VI and Cumberland and Westmorland Antiquarian and Archaeological Society, Record Series, Volume XIX, 2008.

The first Act, which received royal assent on 19 May 1662, stated that from and after March 25th, 1662, every -dwelling house shall be chargeable with the annual payment of two shillings for every fire-hearth and stove within such house, to be paid yearly at Michaelmas (29 September) and Lady Day (25 March) in equal proportions, the first payment to be made at Michaelmas, 1662. The only persons who were exempt from this tax were the poor, i.e., those inhabiting houses of a value less than twenty shillings per annum and were certified as such by the Minister and Churchwardens for their parish, also those persons owning blowing houses and stamp furnaces or kilns, or any private oven, and for the hearths or stoves within Hospitals or Almshouses for the poor, whose net amount of income did not exceed £100 per annum.

The system failed to bring in the anticipated revenue, and this was perceived as being due to the local constables, the first collectors, who were too lenient in their duties. The Act was therefore amended in 1663, when the constables were obliged to check the householders' own return, and again in 1664, when collectors were appointed by the King to collect the revenue. The King's collectors were further empowered to inspect dwellings to ascertain the number of hearths with a view to detecting cases of evasion. Throughout its 27 years of operation, the tax was much resented and resisted by all classes, so that William III, shortly after his accession, sent a message to the House of Commons expressing his willingness to have the tax removed. Consequently in April, 1689, the Act was repealed, and the tax ceased to be collected on the ground that it was oppressive to certain classes, and an offensive and distasteful form of imposition upon the public generally, who had to submit to their houses being entered and searched at pleasure by persons frequently unknown to them.

Hearth Tax 1670

Leavens		
	Unpaid	Paid
Allan Bellingham Esq		16
Mr West		12
Henry Langcaster		1
Widd. Becke		1
Willm Pierson		1
Willm Wilson		1
Rich. Parke		1
John Dawson		1
Edward Rowlandson		2
James Johnson		2
Widd. Fisher		1
George Wharton		2
George Dawson		2
Franc Nicholson		1
Willm Atkinson		1
Tho. Benson		1
Margt. Wilson		1
Robt. Dawson		1
Tho. Atkinson		1
John Bleward		1
Chr. Fletcher		1
Tho. Langhorne		1
Antho. Lowes		1
Rich. Wilson		1
Chr. Cowperthwaite		1
John Dickinson		1
John Ederington		1
Willm Holme		1
Widd. Killner		1
Rich. Parke		2
Franc. Nicholson		1
Tho. Atkinson		1
Tho. Ellertson		1
Antho. Brisby		1
Edward Cornthwaite		1
Robt. Higgin		1
Annas Backhouse		1
Tho. Clarke		1
Willm Wilson		1
These persons following are discharged by certificates		
Widd. Nelson	1	
Daniell Bulfield	1	
Widd. Killner	1	

Hearth Tax 1674

Date of Survey: 1 March 1674[5] (Name and number of hearths)

LEVENS			
		Miles SWAINSON	1
Rich. HUDSON	1	Wid. KIRKBY	1
Jo. PRESTON	2	Rich. WILSON jun.	1
Tho. SILL	1	Jane COUPER	1
Ja. TODD	1	Daniel BULFIELD	1
Tho. PRESTON	1	Mary ARAY	1
Jo. CROSFIELD	1	Tho. LANGHORNE	1
Jo. ETHRINGTON	3	Tho. PRICKETT	1
Wm. HOLME	1	Wid. POW	1
Andrew NOBLE	1	Tho. ATKINSON	1
Jane PEARSON	1	Margaret ATKINSON	1
Robert HIGGONS	1	Wid. FLETCHER	1
James BACCUS	1	Rob. DAWSON	2
Edw. CORNEHALL	2	Jo. BLEWART	1
Tho. TYSON	1	Chr. COUPERTHWAITE	1
Ja. BELLINGHAM Esq. (Upper Levens)	16	Wm. WILSON	1
Mr Edward PONTHTWAITE (Nether Levens)	14	Geo. WHARTON	1
Hen. LANCASTER	1	Wm. ATKINSON	1
Wid. BECKE	1	Jo. DAWSON	1
Wid. LEVENS	1	Robert DAWSON	1
Walter HOLME	2	Edw. ROBINSON	1
Wid. PEARSON	1	Wm. WHITEWELL	1
Eliz. WILSON	1	Geo. DAWSON	1
Hen. WILSON	1	Tho. BENSON	1
Wm. PEARSON	2		
Wid. ATKINSON	1	BRIGSTEARE	
Eliz. ATKINSON	1		
Wid. NOBLE	1	Peter COLLIER	1
Ja. BARNES	1	Peter WARRENOR	1
Bryan PRESTON	1	Jo. MACKERETH	1
Wm. BLEWART	1	Nicholas TAYLOR	1
Rich. HUCKE	1	Edw. JOHNSON	3
Jo. DAWSON	2	Roger STEALE	1
Wm. SIMPSON	1	Wm. COUPERTHWAITE	1
Wm. ROBINSON	1	Hen. STONES	1
Wid. BARNES	1	Allen. WILSON	1
Wid. COUPER	1	Will. BECKE	1
Geo. DRAPER	1	Ja. JOHNSON	1
Geo. DAWSON	1	Mich. HARRISON	1
Rich. WILSON sen.	2		
Tho. PRICKETT	1	SURVEYOR	
Jo. ASHBURNE	1	Rey. HARLE	
Tho. JERMINE	1	CONSTABLE	
Wm. WILSON pro Jo. WILSON	1	Rich. HUDSON	