

The Taxation of Pope Nicholas IV

THE taxation of Pope Nicholas IV is recognised as a very important record, because until 1585 the grants of the clergy in parliament and convocation were based upon it, lands acquired after 1291 being taxed with those of the laity.¹ The assessment is distinguished from the Norwich taxation as a *verus valor*,² and in recent years it has been frequently assumed that a *verus valor* represented the income of religious houses and ecclesiastical benefices in 1291, but the question whether that income was net or gross is left open. An attempt is made in this paper to discover the meaning of the *verus valor* by investigating the relation of the taxation of Pope Nicholas to ecclesiastical revenues, and to other assessments of the thirteenth century.

Three assessments have been made in turn for the oppression of holy church; the first is called that of Walter, bishop of Norwich, the second is of Master Raymond de Nogeris, the third of Bishops John of Winchester and Oliver of Lincoln.³ To this statement in his *Liber Memorandum* the canon of Barnwell added an epigrammatic comment: *Prima tollerabilis, secunda gravis, tertia gravissima. Prima pungit, secunda vulnerat, tertia usque ad ossa excoriat*. The origin of all of them was a papal grant of tenths for the Holy Land. On the pretext of a crusade Henry III obtained from Innocent IV a grant of the tenths of the revenues of the

¹ Stubbs, *Constitutional History*, ed. 1887, ii. 580.

² See the preface to *Taxatio Ecclesiastica Angliæ et Walliæ auctoritate P. Nicolai IV.*, published by the Record Commission, 1802 (henceforth referred to as *P. Nick. Tax.*) The text of this edition is taken from an exchequer transcript of the fifteenth century, and is said to have been collated with a number of original rolls (these are calendared in *Accounts of Clerical Subsidies* [Misc. Exchequer K.R.], vol. 28, P.R.O.) and with a manuscript of the reign of Edward I, Cotton, Tibertus C. 2., which was damaged in the fire of 1781. However in the Cotton MS. and in another manuscript of the fifteenth century at the British Museum (Add. 24060) the appropriations of churches in the archdeaconry of Middlesex are noted, whereas they do not appear in the printed text. In his edition of a text for the diocese of Exeter from a manuscript of the thirteenth or early fourteenth century in the Bishop of Exeter's Registry Mr. F. C. Hingston-Randolph (*Registers of Brouncombe, Quivil, Bytton, and the Taxation of Pope Nicholas*, p. 450) states that the text of the Record Commission is 'full of inaccuracies.'

³ *Ecclesiæ de Barnwellæ Liber Memorandum*, ed. J. W. Clark, pp. 190, 191.

church for three years, and on 18 October 1252, at an assembly of the bishops in London, he produced the papal mandate authorising him to levy the tenth not on the ancient assessment of churches, but on a new and stringent valuation according to the will and decision of his servants and tax-gatherers.⁴ The opposition of Grosseteste and other bishops foiled the king for a time. In 1253 Henry III informed Innocent IV that he would set out for the Holy Land on the feast of the Nativity of St. John the Baptist 1256,⁵ and on 11 September 1253 Innocent IV sent a mandate to the bishops of Norwich and Chichester and the abbot of Westminster to act as collectors.⁶ At a great council held at Westminster on 26 April 1254 the king's request for the papal tenth for three years was granted,⁷ and on 4 July the collectors published their mandate.⁸ Meanwhile on 24 May Innocent IV extended the period of the grant to five years, allowing the king to use the money for the advancement of his son Edmund's claims to the throne of Sicily.⁹

The assessment which was made in the course of the year was known as the Norwich taxation, because Walter Suffield, bishop of Norwich, was mainly responsible for it. He sent letters in his own name to the rural deans of every diocese throughout the realm, and in every ruridecanal chapter the dean and three or four rectors of authority took an oath to assess the benefices according to a *iusta estimatio*. They were bidden to ascertain the truth either of their own knowledge or that of the members of the chapter, and they had power to compel any persons in their deaneries to make statements on oath.¹⁰ The bishop warned them to exercise great care in making a true assessment, without regard to any previous assessments. They had also to assess any property in the rural deanery belonging to religious houses and cells outside it, and all tithes held in severalty by religious houses. Suffield moreover sent letters to the religious houses demanding a *iusta estimatio* of all their immovable property, i.e. their lands and tenements, with the exception of lands in other rural deaneries, or those which were held by barony or fell to the crown during a vacancy.¹¹ This return was made by sworn men of the chapters of cathedrals and monasteries. The bishop of Norwich was at St. Albans on 11 July making the assessment in person;¹² he summoned the obedientiars of the monastery before him, including the almoners, to assess the property of their offices. The heads of the two leper hospitals and of the poor

⁴ Matth. Paris, *Chronica Maiora*, ed. H. R. Luard, Rolls Series, v. 324-8.

⁵ Rymer, *Foedera* (Record Commission), I. 288.

⁶ Matth. Paris, vi. 296.

⁷ *Annales Monastici*, ed. Luard, Rolls Series, III. 190.

⁸ Matth. Paris, vi. 297.

⁹ *Ibid.* v. 452; Rymer, *Foedera*, I. 308.

¹⁰ *Annales Monastici*, I. 325.

¹¹ Matth. Paris, v. 451.

¹² *Ibid.* p. 326.

nunnery of Sopwell and the rectors and vicars of the exempt jurisdiction of St. Albans were compelled to assess their benefices. The bishop protested that he acted under compulsion, as the monk of Burton also bore witness, and Matthew Paris, while assailing this tenth in unmeasured terms as 'an innovation unheard of through the centuries,' admitted that the bishop discharged his office with the utmost moderation and faithfulness. The assessment made by the rural deans of the four archdeaconries of the diocese of Norwich has fortunately been preserved in the *Liber Albus* of Bury St. Edmunds,¹³ and is now being edited by the Rev. William Hudson for the Norwich Archaeological Society. The Norwich taxation of the spiritualities of the diocese of Ely was included by the canon of Barnwell in his *Liber Memorandum*.¹⁴ The assessment of the spiritualities and temporalities of Malmesbury Abbey is entered in the register of the house,¹⁵ that of part of the temporalities of Bury St. Edmunds is in one manuscript of the chronicle of John of Everisden,¹⁶ and a summary of the assessments of all the houses of the order of Sempringham is in the cartulary of Malton Priory.¹⁷

The bishop of Norwich's avowed unwillingness may have filled Henry III with distrust, for he gave instructions for an independent inquiry. On 9 October 1254 he sent a mandate from Bordeaux to Hugh de Mortimer, the official of the archbishop of Canterbury, to ascertain with the utmost caution and certainty the *valencia* of the tenths of all benefices throughout England.¹⁸ Four days later, on 13 October, 'an unheard of writ,' in the opinion of Matthew Paris, went forth from the chancery, ordering an inquisition to be held on every manor belonging to a religious house by the reeve of the place and four trustworthy men. They were to make a return of the number of ploughs on the demesne land, the number of customary tenants, the value of their works and rents, and the yearly value of the manors, deducting necessary expenses.¹⁹ 'Nothing good could come of it,' was the comment of Matthew Paris.

In 1255 Rustand, a papal chaplain and nuncio, accompanied Peter Aquablanca, bishop of Hereford, to England to carry out the papal mandates. He sent out letters to the heads of religious houses, notifying that according to the interpretation of the apostolic

¹³ Harl. MS. 1005, ff. 1-34, Brit. Mus.

¹⁴ *Ecclesie de Bernewelle Liber Memorandum*, pp. 191-9.

¹⁵ *Registrum Malmesburiense*, ed. J. S. Brewer and C. T. Martin (Rolls Series), i. 268-71.

¹⁶ Arundel MS. 80, fol. 155 v., College of Arms. I am much indebted to Sir Alfred Scott Gatty, Garter, for kindly giving me access to this MS.

¹⁷ Cotton MS. Claudius, D. xi. fol. 278 v., Brit. Mus.

¹⁸ *Roles Gascons*, ed. F. Michel, i. 460, no. 8727. I am indebted to Mr Hubert Hall for this and the following reference.

¹⁹ Matth. Paris, v. 404.

see baronies and manors were included under the *proventus ecclesiastici*, and tenths on the proceeds obtained from them in 1254 were to be paid up before the feast of the Purification 1256.²⁰ He ordered a new assessment to be made by archdeacons and rural deans of the temporalities and spiritualities, insisting that it should be not only *iusta* but *vera*, and that no portion, however small 'in weight, number, and measure, in lands, meadows, pastures, pannage, gold, silver, grain, liquor, works, free services or villeins' customs, in loaves due at Christmas, in chickens, eggs, or any other ecclesiastical dues whatsoever' should escape assessment.²¹ According to the monk of Burton the beneficed clergy of every diocese in the kingdom presented a remonstrance, and he entered the articles drawn up by the clergy of the archdeaconry of Lincoln and of the diocese of Coventry and Lichfield.²² Rustand was obliged to consent that the tenth for 1255 should be paid on the Norwich taxation. In 1256 however Alexander IV ordered the archbishops and bishops to comply with Rustand's demand for an assessment of their own *bona* and those of the religious houses subject to them.²³ He sent another mandate to all archdeacons throughout England, requiring them to make a right and fair assessment of all ecclesiastical benefices, unfettered by the *antiqua taxatio*, that the king might get his tenth on the true valuation.²⁴ Rustand produced the papal letters at an assembly of archdeacons on Passion Sunday, 1256.²⁵

The king and Rustand apparently had strong reasons to suspect that the Norwich taxation was intimately connected with the *antiqua taxatio*, although the rural deans had instructions to disregard former assessments of benefices. In the assessment of the rural deanery of Norwich in 1254 it was noted that there were a number of benefices in the city which had never been assessed or entered on any list, on account of their poverty.²⁶ In the opinion of Thomas Wykes, the chronicler of Oseney Abbey, the Norwich assessment was an abominable innovation on the *antiqua taxatio*.²⁷ The date of the *antiqua taxatio* cannot be determined with any certainty. Wykes stated that in 1226 the clergy granted a sixteenth of their benefices on the *antiqua taxatio*,²⁸ and the compiler of the 'Annals of Oseney,' from whom Wykes appears to have borrowed the earlier portion of his work, wrote that the sixteenth was paid on the assessment on which churches were assessed when

²⁰ *Ann. Mon.* i. 354.

²¹ *Ibid.* pp. 354-60.

²² *Ibid.* pp. 360-3.

²³ *Foedera*, i. 345.

²⁴ *Ibid.* Through some confusion Bishop Stubbs in his *Constitutional History*, II 183, stated that the Norwich taxation was made in consequence of this bull, and on his authority the date of the Norwich taxation is usually given as 1256 instead of 1254.

²⁵ *Ann. Mon.* i. 388, 389.

²⁶ Harl. MS. 1005, f. 11.

²⁷ *Ann. Mon.* iv. 225.

²⁸ *Ibid.* p. 67.

the twentieth was given to the pope in aid of the Holy Land.²⁰ That twentieth was given for three years in 1217, and the canon of Dunstable noted that his house paid on the valuation of trustworthy men, thus suggesting that the method of sworn inquest was employed at least for the temporalities of the church.²⁰

In 1265, in answer to the king's petition, Pope Clement IV granted him the tenths of the spiritualities and temporalities of the church for three years on a *verus valor*.²¹ The first tenth was paid in 1266, apparently on the Norwich taxation, for it was not until 1267 that the king sent his clerks into every bishopric in England to make a new assessment of temporalities and spiritualities on the valuation of the common people (*plebs*), who were summoned for that purpose.²² Immediately afterwards all the bishops compounded with the king for their bishoprics, offering a tenth for three years on the Norwich taxation instead of a tenth for the remaining two years on the new valuation. They may well have objected to the dangerous precedent of this assessment on a *verus valor*, but Thomas Wykes was sure that they had made the bargain to clear a profit for themselves.²³ Although, on account of their exemption from episcopal visitation, the abbot and convent of Bury St. Edmunds usually had no dealings with the bishop of Norwich, on this occasion they entered into the composition, because they could deal more freely with his tax-gatherers than with those of the crown.²⁴ They also covenanted to pay for three years on the Norwich taxation for some of their manors and churches, but on a number of manors which had never been assessed in the Norwich taxation they paid for two years on the assessment of the king's clerks. They secretly paid the bishop's tax-gatherer twenty marks that their property within the bounds of the town of Bury might escape taxation, but the king's tax-gatherers got hold of the assessment, which was 100*l.*, and they had to pay on it. At a meeting of convocation of the province of Canterbury in 1269 a protest was made in the name of the clergy against the intolerable burden of this last tenth; it was stated that churches which had been assessed at 10 marks in the Norwich taxation had been put up to 26 marks by the king's clerks, and others in proportion, and that if through poverty rectors and vicars were unable to meet the tax-gatherers' demand on the first day they afterwards exacted the tenth on the new assessment.²⁵

At the council of Lyons in 1274 Gregory X demanded the tenths

²⁰ *Ann. Mon.* iv. 87.

²⁰ *Ibid.* i. 64, iii. 52.

²¹ Bartholomew Cotton, *Historia Anglicana*, ed. Luard (Rolls Series), p. 141.

²² Arundel MS. 30, f. 155, cf. *Florence of Worcester*, ed. Thorpe (Engl. Hist. Soc.), ii. 202.

²³ *Ann. Mon.* iv. 225.

²⁴ Arundel MS. 30, f. 158

²⁵ Wilkins, *Concilia*, ii. 19.

of the church, according to a *verus valor*, for six years for the Holy Land, and on 20 September 1274 he appointed Master Raymond de Nogeris, a papal chaplain, and Friar John of Darlington to act as collectors in England.³⁵ John of Darlington, who became archbishop of Dublin in 1279, was a distinguished Dominican friar; in 1256 he was a member of the king's council, and in 1258 he was chosen as one of the representatives of the crown to draw up the Provisions of Oxford with the barons' representatives.³⁷ The procedure of the collectors was resented by the church, and John of Pontoise, archdeacon of Exeter, Henry de Hauecle, and Walter Lechlade, probably afterwards precentor of Exeter,³⁸ were chosen as envoys of the clergy of the realm to lay their complaints before the pope.³⁹ They told him that the collectors summoned three or four persons from each college or convent to London to take an oath as to the value of their possessions and compelled them to pay the tenth then and there; further, in direct contravention of the instructions to collectors, which had been drawn up by Bartholomew, bishop of Grosseto,⁴⁰ they exacted the tenths from *lazar-houses*, hospitals, very poor religious houses, from benefices whose annual value did not exceed six marks, and from the salaries paid by chapters, canons, and rectors to vicars, priests, clerks, and parochial chaplains. They made no allowance for the expenses incurred by the clergy in cultivating their lands and collecting their income, and their clerks assessed benefices at the maximum value. The cellarer, sacrist, camerarius or chamberlain, and two other monks of Bury St. Edmunds swore that the yearly value of the abbot's possessions was 1000*l.*, while the temporalities and spiritualities of the convent amounted to 1608*l.* 8*s.* 2*d.*⁴¹ Evesham was assessed by its proctors at 1000 marks,⁴² Cirencester at 500*l.*, Tewkesbury at 394*l.* 10*s.* 6*d.*, Worcester at 214*l.* 5*s.*, St. Augustine's, Bristol, at 210*l.* 18*s.* 7*d.*, Lanthony by Gloucester at 101*l.* 19*s.*, Great Malvern at 75*l.* 2*s.* 4*d.* The proctors of Peterborough⁴³ and St. Albans⁴⁴ were unwilling to swear, and both houses were assessed at 2000 marks. The collectors rejected the oath of the Augustinian canons of Dunstable and compelled them to pay on 400 marks.⁴⁵ Barnwell was assessed at 500 marks.⁴⁶

³⁵ Bliss, *Cal. of Papal Letters*, i. 449.

³⁷ *Dict. of Nat. Biogr.* xiv. 61 f.

³⁸ *Exeter Episcopal Registers*, Brnescombe, &c., ed. Hingston-Randolph, p. 441.

³⁹ *Cal. of Papal Letters*, i. 452.

⁴⁰ Barth. Cotton, *Hist. Angl.* p. 191.

⁴¹ Arundel MS. 80, f. 163; cf. *Memorials of St. Edmund's Abbey*, ed. T. Arnold (Rolls Series), lii. 32.

⁴² *Worcester Episcopal Register*, Giffard, ed. J. W. Bund (Worc. Hist. Soc.), p. 148.

⁴³ *Chronicon Petroburgense*, ed. T. Stapleton (Camden Soc.), p. 21.

⁴⁴ Walsingham, *Gesta Abbatum*, ed. H. T. Riley (Rolls Series), i. 468.

⁴⁵ *Ann. Mon.* lii. 267.

⁴⁶ *Liber Memorandum*, p. 199.

John of Darlington had great difficulty in collecting this tenth, and indeed it is doubtful whether it was ever paid up in full. He coerced the convent of St. Albans into making regular payments by excommunicating the abbot and chief monks,⁴⁷ and took similar measures against the prior and convent of Christchurch, Canterbury.⁴⁸ As late as 1282 a number of monasteries in the diocese of Worcester were in arrears with the greater part of their payments.⁴⁹ In 1278 Edward I had sent John of Darlington, with other envoys, to Rome to ask for a grant of these tenths for a crusade,⁵⁰ and Nicholas III consented to make it at some future time if the king would publicly take the cross and honestly purpose to set out. In 1288 Edward I seized the tenths which had been collected, but was compelled to give them up.⁵¹

Foiled in this attempt, in 1284 he negotiated with Pope Martin IV for a fresh grant of tenths of the spiritualities and temporalities of the church in England, Scotland, Ireland, and Wales, according to a *verus valor*. Martin IV and his successor, Honorius IV, were willing to make the grant for a term of years, on condition that the king should publicly take the cross and fix the date of his departure for the Holy Land.⁵² On 7 October 1289, after receiving a promise from the king that he would set out in three years, Nicholas IV consented to order the tenths for six years to be collected by ecclesiastical persons according to the assessment, method, and form ordained by the holy see.⁵³ As there were reported to be valuations of a diverse character in the two kingdoms of England and Scotland and in Ireland and Wales, on 12 January 1290 the pope agreed that the tenths should be taken *iuxta verum valorem*,⁵⁴ a concession of the utmost importance to Edward I, for in 1291, in spite of the assessment of 1274, the clergy would only consent to pay a tenth on the Norwich taxation.⁵⁵ On 18 May 1290 Nicholas IV notified that the collectors would observe the conditions imposed on John of Darlington and his colleagues in 1274.⁵⁶ Ten months later, on 18 March 1291, he appointed Oliver Sutton, bishop of Lincoln, and John of Pontoise, bishop of Winchester, to collect the tenths for six years from 24 June, on the understanding that the king would set out on that date in 1293.⁵⁷ In another bull, dated a fortnight later, he supple-

⁴⁷ Walsingham, I. 468.

⁴⁸ *Registrum Epistoliarum Johannis Peckham*, ed. O. T. Martin (Rolls Series), I. 10, 28.

⁴⁹ *Worcester Episc. Reg.*, Giffard, p. 148.

⁵⁰ *Foedera*, I. 560.

⁵¹ *Ibid.* I. 681; *Reg. Episc. Peckham*, II. 635.

⁵² *Foedera*, I. 642, 675.

⁵³ *Ibid.* p. 714. In the preface to *P. Nick. Tax.* the date is given as 1288, apparently from an entry on the Patent Roll dated 8 February 1288, i.e. 1289 new style; cf. *Foedera*, I. 705.

⁵⁴ *Ibid.* p. 725.

⁵⁵ Barth. Cotton, p. 183.

⁵⁶ *Foedera*, I. 732.

⁵⁷ Barth. Cotton, pp. 183-7, 191-8.

mented his previous instructions to the bishops: they were ordered to make the assessment themselves or to select discreet persons to act for them, and also to appoint collectors in the different dioceses with the advice of the ordinaries and other discreet men.⁵³ The assessment was to be a *verus valor*, but with the reservation that the taxation should be borne by churches and their rulers without grave inconvenience.

In obedience to the papal mandate in 1291 the bishops of Lincoln and Winchester sent instructions to the bishops of England and Wales to choose representative clergy to assess the *verus valor* of all benefices in their dioceses.⁵⁴ In the five archdeaconries of Oxford, Buckingham, Bedford, Huntingdon, and Northampton, except the deanery of Rutland, the assessors were Master Ralph de Bokingham, rector of Morton, and Richard de Appeltre, rector of Gilling;⁵⁵ in the archdeaconries of Suffolk and Sudbury Richard, rector of Snailwell, and Richard, rector of Sutton;⁵⁶ in the diocese of Ely Master Guy of Coventry, the bishop's official, and Ralph of Fotheringay, archdeacon of Ely;⁵⁷ in the archdeaconry of Hereford Master John de Chandos and Simon de Buterleye;⁵⁸ in the archdeaconry of Coventry Thomas de Staundon and Roger called Batun;⁵⁹ in the city and diocese of Durham the vicars of Hartburn and Aycliffe; in the diocese of Carlisle Richard of Whitby, archdeacon of Carlisle, and Adam of Levington, rector of Skelton. The assessors made their return on the oath of rectors, vicars, and parochial chaplains;⁶⁰ and it seems probable that a special chapter was summoned in each rural deanery for that purpose, and that representatives of the chapter were summoned to meet the assessors. The churches belonging to the priory of St. Neot, in the deanery of St. Neot, archdeaconry of Huntingdon, were assessed by the rectors of Morton and Gilling, in the parish church of St. Mary at Huntingdon.⁶¹ In the diocese of Bangor it is stated in each rural deanery that the return was made by the dean and other sworn trustworthy men of the deanery,⁶² and in the diocese of Durham by three juries to the assessors at Newcastle-upon-Tyne in December 1291.⁶³ Bartholomew Cotton has chronicled the important fact that the assessment of benefices was made *sine commixtione alicuius laici*. It should be noted that, except in the diocese of Carlisle, the *verus valor* was almost invariably returned as a number of marks or simple fractions of a mark.

The assessment of spiritualities was subject to revision by the

⁵³ Barth. Cotton, p. 180.

⁵⁴ *Ibid.* p. 198.

⁵⁵ *P. Nick. Tax.* p. 80.

⁵⁶ Arundel MS. 80, f. 180 v.

⁵⁷ *Liber Memorandum*, p. 200.

⁵⁸ Clerical Subsidies 68/31, P.R.O.

⁵⁹ *P. Nick. Tax.* pp. 241, 314, 318.

⁶⁰ Barth. Cotton, p. 198.

⁶¹ Cotton MS., Faustina, A. iv. f. 22 v.

⁶² *P. Nick. Tax.* pp. 290, 291.

⁶³ *Ibid.* p. 314.

bishops of Lincoln and Winchester. The Augustinian canon of Dunstable recorded in 1298 that, 'hearing that some benefices were assessed far below their true value and others far above it,' the bishop of Lincoln came in person to make a new assessment,⁶⁹ and the heading of the roll for the four archdeaconries of Oxford, Buckingham, Bedford, and Northampton, in the diocese of Lincoln, testifies that it contains the reassessment of some churches made by the bishops.⁷⁰ The assessment headed Snailwell, written in the margin of the Norwich taxation for the archdeaconries of Suffolk and Sudbury in the *Liber Albus* of Bury,⁷¹ was the original return made by Richard, rector of Snailwell, and Richard, rector of Sutton, in 1291,⁷² and the assessment of a comparatively small number of benefices was afterwards increased by two or three marks, rarely more, and for a few it was lowered.

Were these returns of spiritualities a *verus valor* according to the terms of the papal bull? Did the clergy make a new assessment of their glebe lands and stock, of their tithes and offerings? The Norwich taxation and the 'Nonarum Inquisitiones'⁷³ throw some light on this question. In the 'Nonarum Inquisitiones' of 1841 parishioners from every parish declared on oath before the venditores and assessors of the crown the true value of the ninth of corn, wool, and lambs for the past year; then they stated the value of the church according to the taxation of Pope Nicholas, and when the ninth did not exceed that amount they gave as a cause that the glebe of the church, the tithe of the hay, and other tithes and offerings had been reckoned in the valuation of the church in 1291. In some cases they merely added that these items accounted for the difference, but in several counties they set down the value separately of each of them. The inference is that they had before them the original valuation of the church in 1291, and gave the items from it, for it cannot be supposed that with no instructions to that effect they undertook the further trouble of inquiring into the current value of those items. A number of the 'Nonarum Inquisitiones' therefore contain the original returns of the value of benefices for the taxation of Pope Nicholas, with the exception of the separate values

⁶⁹ *Ann. Mon.* iii. 882.

⁷⁰ *P. Nick. Tax.* p. 80.

⁷¹ Harl. MS. 1005.

⁷² The Snailwell assessment has been recently attributed to the fourteenth century, and the statement has been made that 'it corresponds fairly closely in the value assigned to the general benefices' with the Norwich taxation (*Vict. County Hist. Suffolk*, ii. 14). However John of Everiden is quite clear: 'Dominus papa domino regi Anglie decima (sic) omnium proventuum ecclesiasticorum omnium etiam bonorum virorum religiosorum quorumcumque Hospitalaris et Templaris exceptis per sex annos in subsidium contulit terre Ierosolimitane. Facta est igitur nova taxacio bonorum spiritualium nostrorum et aliorum per dominum Ricardum rectorem ecclesie de Snailwell et dominum Ricardum rectorem ecclesie de Sutton' (Arundel MS. 30, f. 180 v.; cf. Harl. MS. 8977, f. 56).

⁷³ Published by the Record Commission, 1807.

of the tithes of corn, wool, and lambs. A comparison of the Norwich taxation, the taxation of Pope Nicholas, and the 'Nonarum Inquisitiones' for a number of churches in the archdeaconry of Sudbury has given some interesting results. Creting All Saints was assessed at 9 marks in 1254, at 15 marks in 1291, and the tithes of hay, flax, and hemp, and other small tithes and offerings amounted to 6½ marks. Creting St. Peter was assessed at 5*l.* in 1254, at 10*l.* in 1291, and the tithes of hay, flax, and hemp, and other small tithes and offerings amounted to 4*l.* 18*s.* 7*d.* Rougham was assessed at 26 marks in 1254, at 60 marks in 1291, and the tithes of hay, flax, and hemp, and other small tithes and offerings amounted to 32 marks less 8*d.* Ixning was assessed at 42*l.* 13*s.* 4*d.* in 1254, at 68*l.* 6*s.* 8*d.* in 1291, and the tithes of hay, flax, and hemp, and other small tithes and offerings amounted to 20*l.* 11*s.* 5*d.* The rectories of Stow St. Peter, Stow St. Mary, Haughley, and Newton were assessed at the same amount in 1254 and 1291, while the corresponding vicarages rose from 2 marks to 8, from 30*s.* 6*d.* to 5 marks, from 30*s.* to 6½ marks, from 40*s.* to 5 marks. This evidence suggests that for a number of churches the small tithes and offerings were not assessed at all for the Norwich taxation, a theory which is supported by the opposition of the clergy in 1255 to the new assessment in which Rustand proposed to allow no exemption upon any portion, however small.⁷⁴ For a number of other benefices in which the tithes of hay and other small tithes and offerings constituted an important part of the revenues the evidence again suggests that these items were usually, though not invariably, assessed in 1254, and in consequence there was no change in 1291, as at Finborough Magna, Buxhall, Bradfield St. Clare, Little Livermere, and Tostock. The evidence also suggests that in the diocese of Norwich the Norwich taxation was used as the basis of the taxation of Pope Nicholas.

In the opinion of the canon of Barnwell the archdeacon of Ely and the bishop's official made a trustworthy and careful assessment of the spiritualities of the diocese.⁷⁵ A comparison with the Norwich taxation⁷⁶ shows that the assessment of only a small number of benefices remained the same, while on the higher assessments there was a very considerable increase, Haddenham rising from 60 marks to 120, Leverington with the vicarage from 80 marks to 127½ without it, Cottenham from 38 marks to 60, Over from 25 marks to 58. The returns of the 'Nonarum Inquisitiones' for Cambridgeshire are very brief, and, as the assessment of the various tithes and offerings is not specified, no deductions can be drawn from them.

Evidence illustrating the difference between the actual revenues

⁷⁴ *Ann. Mon.* i. 361-3.

⁷⁵ *Liber Memorandum*, p. 200.

⁷⁶ *Ibid.* pp. 191-2.

of benefices and their assessment in 1291 can be gleaned from many scattered sources. The following list⁷⁷ shows that the total receipts in 1298 from a number of churches appropriated to the monastery of Durham were much higher than the assessment, although the receipts represented a net income and no provision for a vicar or parochial chaplain had to be deducted from them.

De Proventibus Parochie de	Receipts de Ecclesiis 1298	Taxation of Pope Nicholas
	£ s. d.	£ s. d.
Norham	260 0 0	138 6 8
Ellingham	58 3 4	80 0 0
Jarrow	60 0 0	40 0 0
Heighington	128 0 0	46 18 4
Aycliffe	111 6 8	48 6 8 { cum vicaria
Pittington	80 0 0	26 18 4
Healedon	60 0 0	20 0 0
Merrington	68 0 0	20 0 0
Billingham	120 0 0	20 0 0
Alverton	88 0 0	78 6 8
Eastrington	126 0 0	60 0 0

In 1301, when a complaint was made against Godfrey Giffard, bishop of Worcester, because he had extorted 20*l.* for firstfruits from the rector of Great Compton, whereas the rectory was only assessed at 12*l.*, the bishop replied that the church of Great Compton was worth 50 marks, whereof his ministers received 20*l.* for the firstfruits sold to the rector, according to the tenor of the apostolic privilege.⁷⁸ In a record of the benefits conferred on Malmesbury by Abbot William de Colerne (1260-96) the church of Purton is set down as worth 50 marks a year to the house, although in the Norwich taxation the abbot and convent's portion of the revenues was assessed at 19*l.* 6*s.* 8*d.*, and at 16*l.* in 1291; and the church of Kemble as worth 40 marks, whereas the abbot and convent's portion was assessed at 18*l.* in 1254 and at 11*l.* in 1291.⁷⁹ From the lower assessment of these two churches and those of St. Mary and St. Paul at Malmesbury the second editor of the *Register of Malmesbury* appears to have drawn his deduction that where the two valuations do not tally the earlier is generally the higher,⁸⁰ a statement which requires some qualification, for the assessment of the temporalities was higher in 1291,⁸¹ and in the case of the four churches it is probable that perpetual vicarages had been created between 1254 and 1291, thus diminishing the abbot and convent's portion of the revenues. In 1275 the monks

⁷⁷ *Hist. Durh. Scriptores tres*, ed. J. Raine (Surtees Soc.), Appendix, p. cccxviii.

⁷⁸ *Worc. Episc. Reg.*, Giffard, p. 550.

⁷⁹ *Reg. Malmesburiensis*, i. 269-78. ii. 858.

⁸⁰ *Ibid.* ii p. xxxv.

⁸¹ *Ibid.* i. 268-74.

of Bury St. Edmunds swore that the yearly value of the revenues from the appropriated church of Pakenham was 60 marks,⁸² and yet in 1291 the rectory was only assessed at 32 marks.⁸³ In 1309 the abbot and convent of Winchcombe appropriated the church of Enstone, in Oxfordshire, and, though assessed only at 40 marks, in 1329 the convent reckoned in ordinary years on drawing 80 marks from it, and apparently it had yielded about that income to the late rector, for when he resigned in favour of the monastery in 1309 he stipulated for a pension of 80 marks until his death.⁸⁴ Between Michaelmas 1336 and 1337 the prior and convent of Ely received 177*l.* 12*s.* 8½*d.* from the churches of Melbourn, Stapleford, Whittlesea, Lakenheath, Witcham, and Hauxton,⁸⁵ which were assessed only at 110*l.* 18*s.* 4*d.* In 1241 the abbot and convent of Jumièges reckoned to pay 83 marks a year out of the revenues of the church of Chewton, in Somerset, maintain a vicar and several chaplains, and make a profit; yet in 1291 it was only assessed with the vicarage at 58*l.* 19*s.* 11½*d.*, while again in 1416 the prior and convent of Shene Charterhouse farmed the rectory to the dean and chapter of Wells for 45*l.*, exclusive of a pension of 25*l.* 6*s.* 8*d.* charged upon it.⁸⁶ In 1320 the vicar of the prebendal church of St. Decuman's complained that his portion of 6*l.* 4*s.* 6½*d.* would not suffice for the support of himself and two chaplains, and the revenues then amounted to 58*l.* 15*s.* 4*d.*,⁸⁷ yet in 1291 the prebend was only assessed at 28*l.* In 1332 the dean and chapter of Wells fixed the farms of several churches appropriated to them at a price considerably higher than their value in the taxation of Pope Nicholas.⁸⁸

	Farm in 1332.	Tax. P. Nich.
	£ s. d.	£ s. d.
Congresbury	45 0 0	26 13 4
Cheddar	36 13 4	26 13 4
Molety of Whitechurch	33 6 8	14 13 4
Stogumber	50 0 0	11 13 4
Lydeard	35 0 0	23 6 8
Mudford and Lovington	36 13 4	26 13 4

An instruction given by the bishop of Norwich to the rural deans in 1254 supplies a clue to the difference between the net revenues of a benefice and its assessment: 'if it seems fair to you we will that every one whose church is farmed shall answer for the tenth according to the amount of the farm which he receives.'⁸⁹ In 1340 the parishioners of Chesterton, in Cambridgeshire, swore

⁸² Arundel MS. 30, f. 213.

⁸³ *P. Nick. Tax.* p. 119 b.

⁸⁴ *Landboec Monasterii de Winchelcumba*, ed. D. Royce, i. 259; ii. pp. lxiii. and 44.

⁸⁵ *Rolls of Treasurers and Camerarius*, penes D. and C. Ely. I am much indebted to Archdeacon Chapman for kindly giving me access to these rolls.

⁸⁶ *Hist. Manuscripts Comm.*, *Cal. of Manuscripts of D. and C. of Wells*, i. 398, 461.

⁸⁷ *Ibid.* p. 383.

⁸⁸ *Ibid.* p. 230.

⁸⁹ *Ann. Mon.* i. 326

that before the reign of Edward I the church was assessed at 46*l.* and was farmed at that amount.⁸⁰ The same principle was conceded in 1274 and 1291, with the reservation that a vicar should not be regarded as farmer of the rector's portion and thus escape payment on his own portion.⁸¹ A number of the 'Nonarum Inquisitiones' contain an extent of the glebe or endowment of the church, showing in every case that it was assessed only at the rental per acre. As the assessments of 1254 and 1291 were made entirely by the clergy for unpopular taxation it may be assumed that they returned the *verus valor* of spiritualities in 1291 at the lowest amount at which benefices could be farmed, and were justified by the papal instruction that the taxation might be borne without grave inconvenience. Although it was unusual in the thirteenth century to farm vicarages they were assessed on the same principle, and thus the difference between the value of a vicarage at its ordination and in the taxation of Pope Nicholas can be to some extent explained. In 1271 Godfrey Giffard, bishop of Worcester, ordained that the vicar of Sherborne, in Gloucestershire, should receive not less than 10*l.* a year, without reckoning his manse, yet in 1291 the vicarage was returned as worth 5*l.*⁸² Thomas Cantilupe, bishop of Hereford (1275-83), granted tithes and offerings to the vicar of Churcham which were valued at 11*l.* 6*s.* 10*d.*, yet in 1291 his portion was assessed at 5*l.* 6*s.* 8*d.*⁸³ The vicarage of Dymock was fixed by Peter Aquablanca, bishop of Hereford, in 1247 at 14 marks, yet in 1291 it was returned as not worth 6 marks.⁸⁴

In the course of 1291 the bishops of Lincoln and Winchester appointed discreet persons to assess the temporalities of bishoprics and all religious houses except those of the Templars and Hospitallers, and of poor nunneries and hospitals. Richard of St. Frideswide, archdeacon of Buckingham, and Robert Lateral, canon of Salisbury, acted for them in the dioceses of Norwich and Ely; ⁸⁵ Master John de Walecote and William de Steynton in the five archdeaconries of Buckingham, Oxford, Bedford, Huntingdon, and Northampton; ⁸⁶ Master Peter de l'Isle, archdeacon of Exeter, and Adam de Haston, rector of Beckingham, in the dioceses of Durham and Carlisle; and in the archdeaconries of York, Cleveland, and the East Riding.⁸⁷ Bartholomew Cotton, the monk of Norwich, has recorded in precise terms the procedure of this inquisition.⁸⁸ In every rural deanery

⁸⁰ Lay Subsidies 81/17, P.B.O.

⁸¹ Barth. Cotton, p. 192.

⁸² *Landbook de Winchester*, ii. 278; *P. Nick. Tax.* 222.

⁸³ *Hist. et Cart. Glouc.*, ed. W. H. Hart (Rolls Series), i. 249; *P. Nick. Tax.* p. 161.

⁸⁴ Add. MS. 18481, f. 14 (Brit. Mus.); *P. Nick. Tax.* p. 161.

⁸⁵ Arundel MS. 30, f. 181 v.; Dugdale, *Monasticon*, iv. 207; *Liber Memorandum*, p. 200.

⁸⁶ *P. Nick. Tax.* p. 48.

⁸⁷ *Ibid.* pp. 305, 318, 320.

⁸⁸ Barth. Cotton, p. 193.

the assessors cited all abbots, priors, and heads of religious houses holding property in that deanery, the bailiffs and reeves of the manors of bishops and religious houses, the rector or vicar and parish chaplain and four or six men from every vill in which the manors were situated, and inquired from them on oath the *verus valor* of the temporalities of the church. Cotton testified that, in spite of the evidence obtained at the inquisition, the bishops and their assessors, Richard of St. Frideswide and Robert Luterel, doubled, trebled, and quadrupled some assessments. Concerning these same assessors the canon of Barnwell wrote—

Walking in envy and not in the way, led by what spirit I know not, they burdened all the religious beyond measure; refusing to put faith in the oath of clerks and laymen, they forced the religious to swear to the *verus valor* of their temporalities, to put them in writing and seal them with the seals of their chapters. And nevertheless these malevolent assessors exceeded the statement of the religious and assessed at their own will, and in many places they doubled the *verus valor*. Wherefore the bishops, knowing their malice from the complaints of many, ordered a new assessment of certain temporalities by other trustworthy persons, and reduced other assessments of their own wisdom.⁹⁹

Bartholomew Cotton recklessly implicated the bishops in the misdoings of the assessors, but the records of Bury St. Edmunds bear witness to a reassessment in the diocese of Norwich in 1298 by Master Thomas of Scarning, archdeacon of Suffolk, and Master J. Fleming.¹⁰⁰ The assessment of the cellarer's temporalities in Suffolk was reduced from 820*l.* 15*s.* 2*d.* to 665*l.* 7*s.* 4*d.*; the sacrist's temporalities in Norfolk and Suffolk from 189*l.* 8*s.* 4*d.* to 163*l.* 1*s.* 4*d.*; the offerings at the shrine from 100*l.* to 40*l.*; ¹⁰¹ the hundred of Lackford from 9*l.* to 4*l.*¹⁰² In one of the cellarer's registers an entry was made of the grievances of the abbot and convent concerning the excessive assessment of the cellarer's temporalities in 1291; ¹⁰³ for instance, in the manor of Mildenhall the assessors made no allowance for a charge of a pittance of twenty shillings and a salary of twenty shillings to a chaplain, and they made the cellarer pay twice over for the abbot of Battle's charge on the manor of twenty marks, and their assessment was thus 14*l.* 5*d.* higher than the *communis patrie taxacio*, which was presumably the sworn assessment of the witnesses whom they had called.

⁹⁹ *Liber Memorandum*, p. 200.

¹⁰⁰ Harl. MS. 645, f. 218 v. The MS. has 'R. de Skernigge, archidiaconus,' probably in error for Thomas (cf. Le Neve, *Fasti*, H. 486), for on fol. 242 Thomas appears as rector of Sutton in error for Richard.

¹⁰¹ Duchy of Lancaster Records, xl. 5, f. 60 v., P.R.O.; Arundel MS. 80, ff. 180 v. to 182 v.

¹⁰² Duchy of Lancaster Records, xl. 5, f. 61 v.; *P. Nich. Tax.* p. 180.

¹⁰³ Duchy of Lancaster Records, xl. 5, f. 85.

The table on the opposite page shows the several assessments of the principal manors in Suffolk from which the cellarer of Bury St. Edmunds drew his revenues.

The instructions to collectors in the papal bull¹⁰⁴ suggest that the assessment would be based on the manorial account roll and calculated on an average for a number of years. From the total receipt a deduction would be made for the strictly necessary working expenses of ploughing, cultivating the soil, and gathering in the fruits. This was usually a considerable sum, as wages of labour, food for customary tenants, provender for stock, repairs of carts and tools would be included, but no allowance was to be made for new buildings or the maintenance of those already in existence, or for the cost of making dykes, or for any other improvements to the soil. Woods and fisheries were not to be assessed unless a profit on the sales was a usual item of the receipts. Important deductions were to be allowed on the item *staurum expensum*; fish, beasts of the warren, fruit, and vegetables were not to be taxed if consumed by the bishop or by the religious, or given as presents without intention to defraud. Lands or rents granted for the purpose of providing pittances were to be exempt. In estimating the profits of manorial courts the salaries paid to judges and officials prior to the papal grant of the tenth might be deducted, but nothing for any allowance of food and clothes. The expense of castle-guard, a considerable burden on some of the great Benedictine houses, was disallowed. When a priory or manor was farmed out the tenth was to be paid upon the rental if it had been fixed at a fair rate without special regard to other circumstances.

The returns for most of the dioceses are very brief, and notify only the amount of the assessment of the temporalities, information sufficient for the tax-gatherer, but utterly baffling to a student in search of the underlying principle. However very full returns were made for Hereford, Coventry and Lichfield, and the Welsh dioceses. These show that the form of the assessment was not borrowed from the manorial account roll, with its profits from the sale of corn and other produce, but that it approximated more closely to the manorial extent. In assessing the value of the demesne land of a manor or grange the sworn inquirers avoided the difficulty of interpreting 'necessary expenses' and of balancing profit and loss by reckoning arable, meadow, and pasture as worth so much a carucate or an acre per annum at the current rental of the manor. Rents, mills, profits of woods, fisheries, and dovecots, fines and perquisites follow in due order, and labour services were entered only when they had been commuted for money. There is

¹⁰⁴ Barth. Cotton, pp. 191-3.

Name of Manor	Taxation of 1361-2, partly on the Norwich Taxation of 1314, partly on a new assessment of the King's clerics in 1367 (Arundel MS. B. 1. 145 c). The figures of the Norwich Taxation are indicated within brackets	Assessment of 1374 for the Tenth of the Council of Lyons (Arundel MS. B. 1. 113)	Taxation of Pope Nicholas		
			Assessment of Richard of St. Frideswide and R. Litchard, 1391 (Duchy of Lancaster Record, xl. 3, f. 90 a.)	'Commons Petrie Estimate, 1391' (Duchy of Lancaster Record, xl. 3, f. 85)	Reassessment of 1393 (Arundel MS. B. 1. 181 a.; cf. P. Foss, Hist. pp. 134-35)
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Mildenhall	[80 0 0]	81 18 4	110 8 1½	96 7 8½	99 14 10½
Barton Parva	[10 0 0]	10 0 0	19 1 2½	16 6 4½	14 8 8½
Herringwell	11 6 8½	30 5 0	94 16 8½	—	17 4 10½
Elveden	[6 0 0]	16 18 4	25 4 6	—	16 19 8
Whipstead	19 18 9	40 0 0	45 16 0	44 6 0	87 17 2
Horningsheath Magna	19 15 2½	43 6 8	44 1 10½	44 1 10½	86 8 0½
Risby	9 4 2	23 18 4	30 17 8	—	16 18 6
Newton	8 13 9	23 6 8	28 1 5½	—	33 10 1½
The Cellarer's Grange	16 0 0	55 0 0	78 8 6	71 8 0	70 10 1½
Ingham	13 13 1½	36 18 4	80 8 8	16 13 2	17 16 8
Timworth	8 16 0½	13 6 8	8 8 0	—	9 8 1
Fornham St. Martin	30 0 0	36 10 0	24 18 4	9 14 10½	16 1 10
Bradfield Monachorum	40 13 9	33 18 4	46 17 6	37 8 6	34 8 6
Pakenham	20 17 1	40 6 8	79 1 1½	51 5 8½	62 14 0½
Rougham	25 18 4	60 0 0	43 6 4½	53 0 0½	59 8 4½
Barton	16 0 0 { Tuno	13 11 8	61 4 9	40 17 9	47 8 3
Groten	6 13 4 { manoria	26 18 4	10 11 11½	—	7 14 9½
Bamer	—	—	23 14 0	23 5 7	15 18 0
Challesworth	11 17 6	53 11 0	33 19 4	—	33 19 4
Cockfield	(Parcio conventus)	—	56 7 8	—	42 6 5

clear evidence that in this assessment only flocks and herds were treated as movables; these were valued separately on the sole items of their yearly increase and of the sale of milk and cheese, for wool, woollfells, and hides were subject to the indirect taxation of the customs. In the Welsh dioceses cows and mares were valued at a shilling a head unless they numbered over a hundred, when the cost of custody was slightly diminished; e.g. 106 cows belonging to the abbot of Conway were assessed at 6*l.* 6*s.* Sheep appear to have been valued at between threepence and fourpence a head.

This analysis of the assessment suggests that it was calculated only on the rental—and that probably a minimum—at which manors and granges might be let, although the bishops and the religious then farmed the greater part of their own lands at a profit. If this theory may be accepted the *verus valor* of the taxation of Pope Nicholas is closely akin to the *valet* of Domesday Book, concerning which Professor Maitland wrote, 'On the whole the *valet* of Domesday Book, so far as it is precise, seems to me an answer to the question, What rent would a *firmarius* pay for this estate stocked as it is? But there are many difficulties.'¹⁰³ His comment that in Domesday Book 'we are baffled by the make-believe of ancient finance'¹⁰⁴ is equally true of the taxation of Pope Nicholas. It is clearly misleading to represent the assessment of the temporalities of a religious house as its income, either gross or net, from that source. Moreover the evidence concerning ecclesiastical revenues, scanty though it is, shows that these do not correspond even approximately to the assessment. In the roll of the bursar of the monastery of Durham for 1298 the receipts were 3741*l.* 9*s.* 10½*d.*, including the payment of arrears of 1868*l.* 1*s.* 8*d.*; in 1295 the receipts again amounted to 3975*l.* 16*s.* 11½*d.*, and in 1297 to 3626*l.* 5*s.* 5½*d.*;¹⁰⁷ and although the cellarer and the master of the garners drew almost the whole of their revenues from the bursar, the sacrist, chamberlain, and hosteller had their own endowments, amounting probably to another 400*l.*:¹⁰⁸ yet the temporalities of Durham were assessed at 620*l.*:¹⁰⁹ in the taxation of Pope Nicholas, and the spiritualities at under 700*l.*, not reckoning the churches in Scotland and the proceeds of Coldingham Priory, which brought in together 149*l.* 5*s.* 8*d.* in 1293. The barony of Bury St. Edmunds was assessed at 766*l.* 13*s.* 4*d.* in the taxation of Pope Nicholas, yet from 21 April to 5 November 1279 the net receipt of the escheators was 839*l.* 7*s.* 0½*d.*:¹¹⁰ In 1292 the receipts of the sacrist of Ely amounted to 240*l.* 13*s.* 5*d.*, and the charges, such as payments to the

¹⁰³ F. W. Maitland, *Domesday Book and Beyond*, p. 444.

¹⁰⁴ *Ibid.* p. 478.

¹⁰⁵ *Durham Account Rolls*, ed. J. T. Fowler (Surtees Soc.), II. 489-94.

¹⁰⁶ *Ibid.* vol. I.

¹⁰⁷ *P. Nick. Tax* p. 318.

¹⁰⁸ Pipe Roll, 9 Ed. I, m. 8. This sum included 100 marks from the abbot's executors.

vicar of Wentworth, &c., did not exceed 25*l.*, yet the tenth paid was under 15*l.*¹¹¹ The spiritualities and temporalities of the sacrist of Bury St. Edmunds were assessed at 209*l.* 1*s.* 4½*d.*,¹¹² yet for the half-year after Michaelmas 1299 his receipts were 184*l.* 14*s.* 10½*d.*, and his expenses were 208*l.* 11*s.* 2½*d.*¹¹³ A number of monasteries, including many Cistercian and Gilbertine houses, derived a considerable revenue from the sale of wool, which was not assessed in the taxation, and the list printed by Archdeacon Cunningham is of great interest, for it was probably compiled in the latter half of the thirteenth century and it specifies the average number of sacks sold at each house and the price of them.¹¹⁴ The temporalities of Winchcombe were assessed at under 110*l.* in 1291, and 40 sacks of wool were sold on an average at the rate of 13 marks a sack. The temporalities of Hailes were assessed at 58*l.* 3*s.* 11*d.*, and 20 sacks of wool were sold on an average at prices varying from 10 to 7 marks a sack, according to the quality. The temporalities of Fountains were assessed at 356*l.* 6*s.* 8*d.*, and the average sale of wool was 76 sacks at from 21 marks to 9. The temporalities of Malton were assessed at 202*l.* 8*s.* 5*d.*, and the average sale of wool was 45 sacks at from 17 to 6 marks, and from 1244 to 1258 the receipts from wool amounted to 5224*l.* 9*s.* 3*d.*¹¹⁵ Other houses which were not on the list are also known to have been engaged in the wool trade, among them Gloucester¹¹⁶ and Lanthony by Gloucester.¹¹⁷

Though the taxation of Pope Nicholas will not reveal the income of the monasteries or of the beneficed clergy it is nevertheless a most valuable record. By painful calculation Bishop Stubbs arrived at the yield of a clerical tenth, and thus approximately of the produce of a vote of a tenth and fifteenth.¹¹⁸ It is difficult to calculate aright the assessment of the different monasteries from the printed text of the taxation of Pope Nicholas. The spiritualities cannot be determined, because in the greater number of dioceses the appropriation of churches is not specified; they appear to have been carefully noted in York, Durham, and Norwich, in the archdeaconries of Oxford, Coventry, and Salop, and in some deaneries of Canterbury, but elsewhere occasionally or not at all. A papal bull or charter confirming all the possessions of a monastery will sometimes solve this difficulty. Although the spiritualities of Bury St. Edmunds lay in the diocese of Norwich the assessment

¹¹¹ *Sacrist Rolls of Ely*, ed. F. R. Chapman, II. 3-12.

¹¹² Arundel MS. 80, ff. 180 v. to 182 v.

¹¹³ *Hist. Manuscripts Comm.*, 14th Report, Appendix, part viii. p. 123.

¹¹⁴ W. Cunningham, *Growth of English Industry and Commerce during the Early and Middle Ages* (4th ed., 1906), pp. 628-41.

¹¹⁵ *Trans. of the R. Hist. Soc.*, N.S., xviii. 150.

¹¹⁶ *Hist. et Cart. Glouc.* I. 39.

¹¹⁷ *Trans. of the Bristol and Gloucestershire Archæol. Soc.*, xviii. 44.

¹¹⁸ Stubbs, *Constitutional History*, II. 579.

of them has been recently calculated at 152*l.* 18*s.* 4*d.*,¹¹⁹ instead of 202*l.* 18*s.* 4*d.*, through the omission of the churches of Pakenham, Great Barton, and St. Lawrence at Norwich, and several pensions.

The total assessment of temporalities is only a matter of arithmetic, but the text of the taxation supplies no safe clue to the division of property between the abbot, convent, and obedientiars of the Benedictine houses. Bury St. Edmunds is a notable instance. In the manuscript of John of Everiden at the College of Arms the assessment of temporalities is entered under separate headings for the cellarer, sacrist, and other officers, and an identical list occurs in other registers of the monastery.¹²⁰ The difference between these totals for the three chief obedientiars and the totals recently calculated from the taxation of Pope Nicholas is as follows :—

	Arundel MS. 26	Victoria County History of Suffolk, II. 68
	£ s. d.	£ s. d.
Cellarer	750 0 9½	890 16 8½
Sacrist	163 1 4½	184 5 11½
Camerarius	122 12 1½	69 12 5½

In the printed text of the taxation, as indeed in the original rolls, certain manors and rents are merely noted as belonging to the convent; hence the discrepancy between the above figures. If further evidence is needed of the appropriation of those manors and rents to the obedientiars in 1291 it is found in a charter of Edward I dated 1281, in which he confirmed a distribution of property between the abbot and obedientiars.¹²¹ The abbot and convent were jointly liable for the payment of tenths, and therefore assessors and collectors were not concerned to make an exact return of the division of the property. The ambiguous 'convent' is peculiarly misleading for Bury, as the common fund was extremely small and was mainly derived from the contributions of the obedientiars.¹²² The total assessment of spiritualities and temporalities of the abbot and convent amounted to 207*l.* 12*s.* 5*d.*, and the total of nearly 1000*l.*¹²³ of the most recent calculation is a curious error. The return for the prior and convent of Ely¹²⁴ is extremely confused as regards the division of property; rents in Ely and Cambridge correspond with the sacrist's receipts in 1291-9, but the granges of Ely and Wentworth, from which he drew 119*l.*, are not assigned to him. The common fund was large

¹¹⁹ *Victoria County Hist. Suffolk*, II. 68.

¹²⁰ Harl. MS. 638, f. 222, the scribe having left the date as 1200, Harl. MS. 27, f. 164.

¹²¹ Dugdale, *Monasticon*, III. 158.

¹²² *Duchy of Lancaster Records*, xi. 5, f. 62 v.; Harl. MS. 8977, f. 49.

¹²³ *Vict. County Hist. Suffolk*, II. 68.

¹²⁴ *P. Nick. Tax.* p. 270.

at Ely and was administered by the treasurers, but the property appears to be entered under the prior's name. A list of spiritualities and temporalities as assessed in 1291 was entered in some register of every monastery, and whenever this can be found it will give more accurate totals than those obtained by tedious calculations from the printed text of the exchequer manuscript. The assessments for Barnwell,¹²⁵ St. Albans,¹²⁶ Spalding,¹²⁷ St. Neots,¹²⁸ and Meaux¹²⁹ may be mentioned as examples. However the registers and charters of a great number of lesser monasteries have now disappeared, and the taxation becomes the sole source for their endowments at the end of the thirteenth century. Leper hospitals and other hospitals for the sick poor, nunneries and other communities of the religious who could not live of their own and were forced to beg were exempt from the payment of the tenth,¹³⁰ and therefore are not entered in the assessment.

The taxation of Pope Nicholas is, again, a valuable record for parochial and diocesan history if its limitations are understood, and statistics are not based upon it without reference to other sources. Variations in the returns of spiritualities preclude an exact calculation of the number of parishes and vicarages in a county or diocese. Benefices not exceeding six marks were exempt from taxation if the rectors held no other living,¹³¹ and unless they were appropriated to religious houses; they therefore do not appear in the ordinary returns. For a few archdeaconries and dioceses there are schedules of benefices and vicarages not exceeding six marks, viz. the archdeaconries of London, Middlesex, Leicester, Lincoln, Stowe, Coventry, and Salop, and the dioceses of Hereford, Exeter, and Durham. In the return for the archdeaconries of London and Middlesex it is stated that these benefices exceed two marks, implying that there were others below that amount, whereas in the diocese of Exeter no fewer than 78 benefices, vicarages, and chapels were assessed at less than two marks a year, and eight chapels in the city of Exeter were not assessed at all, because their revenues scarcely sufficed for the maintenance of a chaplain. Another possible source of error is the exemption of certain spiritualities: those of the Templars and Hospitallers may be ascertained from the report of Prior Philip de Thame to the grand master of the Hospitallers in 1338,¹³² but those of poor nunneries and hospitals can only be gleaned from registers and charters; for instance, in the deanery of Wangford, in the archdeaconry of Suffolk, Ilketshall St. Andrew, Ilketshall St.

¹²⁵ *Liber Memorandum*, pp. 201-3.

¹²⁶ Cotton MS., Claudius, E. iv. f. 337.

¹²⁷ Cotton MS., Faustina, A. iv. ff. 35 v to 37

¹²⁸ Egerton MS. 1141, f. 177 v.

¹²⁹ Barth. Cotton, p. 192.

¹²⁷ Add. MS. 5844, f. 94.

¹²⁸ *Ibid.*

¹³¹ *Knights Hospitallers in England*, ed. L. B. Larking (Camden Soc.)

Lawrence, and Bungay St. Thomas are altogether missing, while only the vicarages of All Saints Mettingham and Ilketshall St. Margaret are returned,¹³² all five churches being appropriated to the Benedictine nunnery of Bungay.¹³⁴ It is important to note that the schedules of benefices not exceeding ten marks which are appended to some dioceses do not supplement the ordinary returns and were only compiled in 1294, when they were exempt, because in that year Edward I took a moiety instead of a tenth.¹³³ In many dioceses it is not possible to determine that a benefice has not been appropriated, since the vicarage may not exceed six marks and will not appear in the return, and a calculation of the number of vicarages in 1291 will probably be too low. Thus there is no schedule of benefices not exceeding six marks for the diocese of Norwich, and in the county of Norfolk only 723 benefices were assessed in 1291, yet 782 are entered in the Norwich taxation, including about 20 churches in the city of Norwich which escaped taxation because the revenues were too small.¹³⁴ Eighty vicarages were assessed in 1254, and in 1291 their number had risen to 176,¹³⁷ yet only 84 exceeded six marks, the remaining 142 being exempt. In the taxation there is merely a note stating that the vicarage was *indecimabilis*, but in the Domesday Book of Norwich the assessments of these are given.¹³⁸ In the archdeaconry of Suffolk twenty-two vicarages exceeded six marks in 1291; but it cannot be seriously contended¹³⁹ that the number of vicarages was only 22, for over 60 other churches were appropriated to religious houses,¹⁴⁰ and an obvious deduction which might be verified in the Domesday Book of Norwich is that there were vicarages in these churches below the legal amount. The absence of vicarages, and also of portions, with one exception, in the Norwich taxation for the archdeaconry of Suffolk has been commented upon because the majority of the 22 vicarages assessed in 1291 were ordained before 1254,¹⁴¹ but a comparison between the relative rise of the assessments for the archdeaconries of Suffolk and Sudbury warrants a conjecture that in the return for Suffolk benefice, vicarage, and portion are entered together as one total.

ROSE GRAHAM.

¹³² *P. Nick. Tax.* p. 118.

¹³³ *Cal. of Pat. Rolls*, 29 Ed. I, m. 8.

¹³⁴ *Ibid.* p. 236.

¹³⁵ *Vict. County Hist. Suffolk*, II, 14.

¹³⁶ *Vict. County Hist. Suffolk*, II, 13, 14.

¹³⁷ *Vict. County Hist. Suffolk*, II, 81.

¹³⁸ *Vict. County Hist. Norfolk*, II, 235.

¹³⁹ *Ibid.*

¹⁴⁰ *P. Nick. Tax.* pp. 115-9.