AN EXPLANATION OF HEARTH TAX RECORDS

The hearth tax was introduced in England and Wales in 1662 to provide a regular source of income for the newly restored monarch, King Charles II.

Sometimes referred to as chimney money, the hearth tax was essentially a property tax on dwellings graded according to the number of their fireplaces. The 1662 Act introducing the tax stated that 'every dwelling and other House and Edifice ...shall be chargeablefor every firehearth and stove....the sum of twoe shillings by the yeare'. Initially in 1662 assessment and collection were entrusted to the local government officials - petty constables or tything men supervised by the high constables and the sheriffs. The return of money to the Exchequer was so slow however that a revising Act was passed in 1663 which tightened up the assessment procedure. A further Act in 1664 May 19th, supplemented the local officials with professional tax collectors directed by a county receiver appointed by the King.

This 1664 hearth tax reflects the standard of heating at a single moment of time. Older buildings were slow to increase the level of heating by increasing the number of hearths. Newly erected buildings were better equipped. The number of hearths did not therefore necessarily reflect the wealth of the owners.

To view the Hearth Tax database point to TABLES and click on Hearth Tax 1664 from the drop down menu.

The Search Bar will accept any names, dates or terms and has options for entering multiple terms. The page selection buttons will move through pages of batched records - one page up or down, or to the beginning and end of the whole database or selection. There are also options to export data to Word or Excel files.

To view an individual record, click the magnifying glass button on the extreme right hand side of each one. P

The column names of a record's table are:

- > Column 1 Index No (*) our reference number in the Hearth Tax table.
- Column 2 Hundred (*) the hundred is a geographical division used in England in the Middle Ages; it was used to divide larger regions e.g. the County of Kent into small administrative areas. Their chief function was for taxation.
- > Column 3 Date (*) this is the date that the hearth tax was levied in this record.
- Column 4 Borough (*) this is the administrative division, granted some self-government, from the Middle Ages to the present day. Marden was divided into Nine boroughs: Dagswell, Laudenden, Sutton, Elhurst, Ruckherst, Pattenden, Frenches Liberty and Great Borough of Gowtherst.
- > Column 5 Surname (*) the surname of the house owner.
- Column 6 Forename (*) this gives the name of the owner, or just states widow, often with no forename of the widow recorded.
- > Column 7 Number of Hearths (*) the number of hearths within the building.
- ➤ Column 8 Tax (*) this states whether any tax is to be charged on the hearths. In the 1662 act those houses already exempt from paying tax to the church were exempt from this tax. Also those with a rentable value of 20 shillings or less per year or people who owned less than £10 of goods. The 1664 act restricted the exemption further to houses with less than two hearths.
- > Column 9 Ecclesiastical Parish (*) this records within which parish the buildings falls.
- ➤ Column 10 → clicking on this will show you the individual record.
- ➤ Column 11 <a>Image Image Imag

- ➤ Column 12 🛅 for editors only.
- Clicking on this symbol at the top of the page enables you to print the information as an Excel file.
- Clicking on this symbol at the top of the page enables you to print the information as a Word file.
- Clicking on this symbol at the top of the page enables you to print the information as an Excel CSV file (comma separated values).