

RATES AND TAXES

In the modern world we are all familiar with income tax, VAT and local property taxes collected by the sophisticated machinery of local and central government. Through the ages crafty monarchs and their equally crafty agents have been constantly on the lookout for novel ways of raising revenue to carry out their day to day business or finance foreign wars. These could be simply a matter of taxing commodities by way of excise duty such as those on beer, wine or wool or charges levied on individuals by way of some specific formula such as ownership of land or even just being alive.

An example of the latter was the infamous Poll Tax levied during the period 1377-1381 by Richard II for the so called Hundred Years War with France at the rate of fourpence for all lay people over the age of 14 and one shilling for each of the clergy. It caused such controversy however that it sparked off the Peasants' Revolt of 1381 in southern and eastern England and the name itself acquired such a negative connotation that it was applied to Thatcher Government's unpopular community charge which had a similar short life. The Poll Tax returns for Middleton have not survived.

Another unpopular imposition from a later century was the Hearth Tax which was levied twice a year – at Ladyday and Michaelmas between the years 1662-1688. The tax charged at two shillings a year subject to certain exceptions was devised by the restored monarch Charles II's administration to help refill the state coffers which had been left depleted by the Cromwellian government's failure to manage the transition from the medieval way of raising money to the modern method.

As the name implies it taxed the number of hearths (i.e. fixed items) in a dwelling which was considered easier than putting a charge on individuals who were apt to move and make collection more difficult.

The tax returns which exist show that in Middleton there were a total of 50 households and of these eleven were not liable for the tax. Of the remaining, 39 dwellings were charged for one hearth, three with two, five with three (including Captain Witty), one with five (Mr Crouch, the rector) and one with nine (Mr Richard Manby). The last named must have had a large house but where was it?

The Manby family was active in the village from about 1650 until 1740 when their estate was sold to Mark Kirby, a Hull merchant, and later to the Sykes family of Sledmere. The Manby coat of arms had a lion as its main feature.

Following the abolition of the Hearth Tax in 1697 it was the turn of windows to be charged. This tax has left its mark because it is still possible to see blocked up windows although not all such blockages were the result of the charge which remained in force until 1851. Here again the records for Middleton are no longer available.

CHURCH RATES

Various explanations for the office of churchwarden exist and they have been described by one authority as the very foundation of democratic local government in England. Another is that the office arose back in 1127 at the Council of London and fulfilled the desire of the bishops to have reliable persons in the parish who could supply information on the condition of the clergy and people in the locality.

The legal basis for the upkeep of the church is sketchy and appears only to exist as part of common law and one member of the ecclesiastical authorities expressed this in about 1340 when he said:-

“Every parishioner is bound to repair the church according to the portion of land he possesses ... and the number of animals he keeps and feeds there!”

This was accepted until 1868 when the compulsory payment of church rates was enforced on all persons in the Parish based on the value of their land whether they were members of the established church or not. After that date voluntary contributions were made.

Two examples of expenditure can be obtained from the “Middleton Church Book” churchwardens’ accounts for the years 1882-85 in the Beverley Treasure House. The first is a payment of £139 made to William Sterriker and John Denton in 1830 for the building of the new church tower. (In addition the Revd. Blanchard and the Duke of Devonshire donated £34.5s.0d. and £20 respectively). At that time the churchwardens were John Wilson and William Railton.

The second was in October 1841 for the conveyances for the children to go in to be confirmed at Beverley (£1.25s.0d) plus “expenses for tea etc. for the children at the confirmation”.

The last year of the compulsory rate 1868-69 reveals the names of 64 persons in the parish who were charged at one penny in the pound of their rate assessment based on the amount of land they had. John Garrett at an assessment of £495.10s. was the highest and the lowest was John Dove at £2.10s. John Garrett was listed in the 1861 census as occupying Middleton Wold Farm at 495 acres employing three labourers and ten boys.

It is interesting to note that Captain Brooksbank’s assessment was £222.