The Poll Tax Return for Rylstone 1377 and 1379

At the beginning of the 14th Century the king’s taxes were levied on movable property. People had to have their property valued by tax officials. They then had to pay a percentage of the value (most years it was 10%) to the king. People who owned property valued at less than £10 did not have to pay the tax. The rich thought it was unfair that most people did not pay the movable property taxIn 1334 Parliament managed to persuade King Edward III to change the tax system. The king's taxes were now imposed on communities rather than individuals with property. Under this new system of taxation, it was the lord of the manor who decided how much each individual in the village should pay in tax (lay subsidy). The amount required by each community was fixed at the amount which had been levied in 1332.

These were based on one fifteenth for rural and one tenth for urban areas and the royal demesne. The tax was therefore known as a fifteenth and tenth from that time until its abolition in the 17th century. The poorest inhabitants were exempt. This form of taxation was the mainstay of mediaeval taxation

 In January 1377, King Edward called a parliament to raise money to pay for a new army to attack France. There is a record of the parliamentary discussion in 1377 when, after rejecting an income tax, a purchase tax, and other novelties, it was decided to levy the flat rate of 4*d*. a head ('poll') from everyone over the age of 14 who was not a professional beggar. This was designed as a supplement to the tenths and fifteenths taxes which were already levied. This was a regressive tax, taking in proportion more of a poor man's income than a rich man's, and when Richard II's Parliament granted a second poll tax in 1379 there was an attempt to make the tax more acceptable by grading the payments according to rank. Nevertheless there is evidence that there was marked evasion of this tax

The poll-tax receipts of 1377 are simply a statement that the collectors have received money from the village representatives, the returns of 1379 have lists of names, amounts paid.

Rolls 1377

|  |  |  |  |
| --- | --- | --- | --- |
| Name | Date | Source |  |
| Willelmus de Strynsall  | 1377 |  | C. constable |
| Johanned de Daye and | 1377 |  | PH. probi homines |
| Rogerus Taye |  |  |  |

Rolls 1379

|  |  |  |  |
| --- | --- | --- | --- |
|  | 1379 | Subsidy Rolls (Poll Tax)  | Amount paid |
| Willelmus de Releston |  |  | 3s.4p |
| Johannes fillius Ade |  |  | 4p |
| Johannes fillius Elie |  |  | 4p |
| Henricus Sclater' |  |  | 4p |
| Johannes Day |  |  | 4p |
| webst'Johannes Webster |  |  | 6p |
| Thomas Chalunner |  |  | 6p |
| Thomas Slafot |  |  | 4p |
| Willelmus Hyrd |  |  | 4p |
| Johannes Watson' |  |  | 4p |
| Robertus Hyrd |  |  | 4p |
| Willelmus filius Roberti |  |  | 4p |
| Robertus Milner |  |  | 4p |
| Robertus Banesclyff |  |  | 4p |
| Thomas Jonson |  |  | 4p |
| Thomas filius Elie |  |  | 4p |
| Johannes de Mitton |  |  | 4p |
| Thomas Chese |  |  | 4p |
| Elias Magson |  |  | 4p |
| Adam de Merehowse |  |  | 4p |
| Thomas Milner |  |  | 4p |
| Willilmus Brown |  |  | 4p |
| Johannes filius Reginaldi |  |  | 4p |
| s' Willelmus Browne |  |  | 4p |
| Magota le Nuris |  |  | 4p |
| Agn's' Johannis Morehhowse |  | 4p |
| Agn's' de Bradlay |  |  | 4p |
| Alicia de Haunlyth' |  |  | 4p |
| Agn's' Johannis Watson |  |  | 4p |
| Agn's' Roberti le Milner |  |  | 4p |
| Alica filia Roberti de Banesclyff |  | 4p |
| Willelmus Mittounson' |  |  | 4p |
| Alicia filia Thome Chese |  |  | 4p |
|  |  | probata Summa | 14s.4p |
|  |  |  |  |

References

YAS MS 1397 Transcript of Yorkshire Poll tax Returns 1377, 1379 & 1381

Beresford MW and Midgley LM