

The Bramhall Tithe Map

Why? And What?

What was a tithe?

A tithe was a proportion of a person's income or production paid as a gift or a tax to support a church or religious purpose. From the word's derivation a tithe should literally be a tenth, but other proportions can still be loosely referred to as a tithe. In the old Jewish law (and hence in the books Christians know as the Old Testament), laws of tithing are laid out to describe how the people should support the priests, and the Christian church at some point in early medieval times adapted those laws for its own use.

Early history of tithes in England

Documentation has not survived to show how the early church in England organised the support of the parish priests, nor how many there were. Parishes were in existence by the 9th century but it is uncertain when the dividing up of the complete country into parishes took place. In medieval times (say, 1100 to 1500) tithes were certainly being paid. There were tithes required of a tenth of the harvested crops or woodlands, a tenth of the production of animals (lambs, calves, wool, milk, eggs etc). These tithes on agricultural produce were payable by the occupiers of the land and not the owners.

There were also "personal tithes" supposedly payable on the profits of a trade such as by "merchants, traders, artificers, handicraftmen and labourers" which arose from the "industry and labour of man", but these started to decline as early as the 14th century.

17th and 18th centuries

By this time the right of the tithe-owner to tithes was enshrined in common law. The law was based on custom and usage, so what the rules for tithes were in one parish need not be quite the same as those in another parish. Most of the personal tithes had ceased to be paid other than in a few places and even there were confined to certain occupations eg corn millers or fishermen.

This meant that the majority of tithes were levied on farmers or others (such as those who had hop fields) who obtained their income from growing things. Tithes could be paid either "in kind" where the tithe owner received grain, lambs, eggs milk etc or there could be money payments made.

The money payments were more common initially for the smaller items such as milk or eggs because giving the 10th day's milking or every 10th egg to the tithe-holder was just too much work both for the tithe payer and the tithe owner. The payment could be based not on output but on, for example, the number of milking cows or the number of hens owned or it was still based on output but the grain, lambs, eggs etc were converted to a monetary value using an agreed formula. These money payments could be arranged on a short term basis or for a longer term such as 21 years or as a permanent charge, known as a *modus*.

The tithe owners were usually the local clergymen, but where ecclesiastical property had been given to lay people or organisations at the time of the dissolution of the monasteries, the distributed "property" included the right to tithes, so an Oxbridge college, a school or a landowner could be a tithe owner.

Tithes were not popular with those who had to pay and there was a lot of grumbling. People who were not part of the church of England such as Catholics or Quakers or Unitarians objected to having to pay a tax specifically for the support of the Anglican minister. Farmers

objected to the fact that the tax was based on gross output and did not make allowance for costs incurred in raising the crop or tending the animals.

What was particularly unpopular was that the tithe-owner had the right of entry into the tithe payer's land to inspect the growing crops or the lambing ewes and so on. Where the tithe was paid in kind or by a money sum the calculation of which depended on the output, the tithe owners were keen to see that they were getting the full amount due, so either they or their agent would be inspecting, counting and assessing while on the tithe payer's land. There was a lot of mistrust between payer and owner and a lot of litigation occurred concerning, for example the boundaries of the titheable land or the tax avoiding/evading actions of the farmers.

Some argued that tithes were a disincentive for farmers to improve their lands because the farmer bore the whole of the cost of improvement but the tithe owners received his tenth of the increased production without any deduction for costs incurred.

One of the responses to the grumblers, if they were tenant farmers, was that the tithe payments were taken into account by the landowners when setting the farm rents such that a heavily tithed farm would command a lower rent than a tithe-free farm, so that the burden of tithes was actually being shared by the farmer and the landowner.

Up to the mid 1830s

By the nineteenth century there was even more dissatisfaction with the payment of tithes, especially those paid in kind. The most usual manner of payment varied across the country, Cheshire being a county where payments in kind were more common and were indeed still in use in Bramhall

Problems erupted after the war against the French and Napoleon ended in 1815. It had lasted for over 20 years and during that time with naval blockades in force, if English farmers had a bad harvest countrywide, then the price of what they had grown went up so they still made their income. As for the agricultural labour force, with many men in the army, there was less of a problem with unemployment. From 1816 there were returning soldiers flooding the labour market, harvest shortages could be supplemented by imports so the farmers' incomes went down as did labourers' wages.

In the early 1830s there were petitions raised for the abolition of tithes and, more seriously for the government, there were a series of protests and riots that were tithe-related. In Ireland in December 1831 at a place named Carrickshock in Ireland, the tithe collectors went out with an armed guard in order to collect the tithes. The protest against them turned violent and 13 collectors together with 3 (or some say 4) protesters were killed. There were violent protests in some parts of England also, especially in Kent and Sussex where the fixed-price tithes on hops where prices had collapsed after the French wars, were said to be exceeded the price the hop-growers could get for their crops. The Kent protests resulted in some hangings and hundreds of transportations.

The proposed solutions

In many parishes the tithes provided the major part of the parson's income, so the abolition of tithes was not considered a feasible option. What was looked at instead was how to replace the previous methods and ways of both calculating and paying tithes with a standard tax paid in money by the occupiers of productive land which would be agreed by both the landowners and tithe owners and which would not be a fixed sum but which would vary with grain prices.

The Tithe Act of 1836 set up a tithe commission headed by three tithe commissioners who

would be supported by a varying number of assistant commissioners and other administrative staff.

They firstly divided the country up into "tithe areas" which were usually parishes (in the south) or townships (in the north) but sometimes more complex divisions were required where, say, tithes in a parish were paid to more than one tithe owner. The main problem was resolving boundary disputes in order to come up with exactly defined boundaries for each area.

The resulting 14,829 tithe areas were then given until October 1838 to reach voluntary agreement:

- a. On the total amount of tithe payable (to be agreed by the landowners and the tithe owners with the costs split 50:50)
- b. To split the tithe over the land in the parish - to be determined and agreed by the landowners who bear to bear all the apportionment costs

Tenant farmers got no say in the matter unless they held their farm on a long lease (in excess of 14 years), when they were then regarded for Tithe Act purposes as having an equal voice with the land owner in relation to their farm.

If the landowners and tithe owners produced voluntary agreements and apportionments, they still had to be reviewed for reasonableness, fairness and accuracy by the Commissioners before being signed off as settled. From 1 October 1838 the Tithe Commission had powers to provide compulsory commutation. The final results (in 1866) from all the tithe districts was as follows:

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|---------------------------|-------|
| (a) No tithes payable | 2,096 |
| (b) Voluntary agreements | 6,740 |
| (c) Compulsory agreements | 5,993 |

Those 2,096 areas which were tithe-free each required only a statement signed by a Commissioner explaining why the area was tithe free. No further work was needed on these files. This left 12,733 areas for which the new tithe rent had to be calculated, agreed by the interested parties, apportioned and then certified as agreed by the Commissioners.

The steps for to arrive at an agreement were as follows:

Calculation of average tithe paid

This was to be calculated as the average amount paid over the seven years from 1829 to 1835 inclusive. Tithe owners had to pay poor rates on the amount of tithes received so both they and the parish (or other body) that raised the annual poor rates should have records of the money value on which the poor rate had been charged and this would be true even where the tithes had been paid in kind.

The Tithe Act assistant commissioner could then decide whether that average figure thus calculated was abnormally high or abnormally low, in which case there was power to alter the figure by up to a fifth either upward or downwards. The resulting figure had then to be agreed by both 2/3 the landowners and 2/3 the tithe owners.

The money value of the tithe (£322 in Bramhall's case), was divided by three and each third converted into quantities of grain (wheat, barley and oats respectively) which could have been bought at the average price of that commodity in the London markets from 1829 to 1835. The tithe payable in a future year would be the grain quantities costed on a rolling seven year average.

Apportionment

(a) Tithe map

In order to reach a fair apportionment of the tithe, the Act required a map be drawn up of the tithe area of a sufficiently large scale to show the individual fields and an accompanying schedule drawn up showing the average land usage per field in the last seven years and the acreage of each field.

These then provided the bases for the landowners' or Commissioners' teams to apportion the total rent charge on a field by field basis, although the landowner did have the choice of having it divided up only on a farm by farm basis. This latter method would, however, lead to difficulties when farms were subsequently divided up or fields sold off to establish a fair value of the tithe to be apportioned at that point to the individual fields.

The task of overseeing and organising the land surveying across the country had been given to Robert Kearsley Dawson who was the first assistant commissioner to be appointed. He had experience in the Ordnance Survey mapping of the 6 inches to the mile survey in Ireland begun in the mid 1820s. Dawson thought that if accurate properly surveyed maps on a large scale were drawn for the tithe areas, these would mean that most of the work would have already been done for the Ordnance Survey large-scale mapping of England. His recommendation was a scale of 26.4 inches to the mile.

The cost of drawing up the tithe maps were to be met by the landowners and many landowners realised that for tithe purposes the map needed only to be sufficient to identify all the original fields, with the accompanying schedules giving details of acreage and farming. Some therefore utilised existing maps, others did use local land surveyors to draw up new maps, but so long as they provided the requisite information they did not ask for them to be of Ordnance Survey standard.

The maps had to be approved by both tithe owners and landowners and then had to be submitted to the Tithe Commissioners in London for testing. They employed their own surveyors to test the accuracy of the maps by drawing a largish triangle on the map, and then surveying the corresponding triangle on the ground ensuring that it enclosed exactly the same fields as shown on the map with the field boundaries and any other features (such as roads and houses) crossed the triangle boundaries as shown.

If the review and testing of the map showed it to be adequate but not accurate, it was just approved by the Commissioners. If it was shown to be sufficiently accurate to be able to be used in legal documents in relation to boundaries, field sizes, locations etc then the Tithe Act Commissioners' seal was applied and the map was described as "approved and sealed" and as a "first class map". Overall 16% (just under one sixth) of all the maps produced were deemed to be first class and the Bramhall map was one of them. Cheshire as a whole did better than the national average with between one sixth and one third of its maps being awarded the First Class category.

(b) Apportioning the valuation

In order to do this rental values for all the individual fields had to be estimated. This was done by looking at both the category of usage of the land and whether it was productive land or not. Arable land would rent out at more than pasture land, and hay meadows usually rented for more than pasture but less than arable. Good soils would command a higher rent than poor ones. Having arrived at a total theoretical rent charge for the tithe area, the tithe rent could then be apportioned over it in suitable proportions.

The results of these calculations, if performed by the commissioners, then also had to be

submitted to the landowners for their approval and then it was then over to the tithe commissioners in London to finalise and record the approval. By the early 1840s over half of all tithe areas were finalised; by the end of 1848 it was 11,424 out of the original 12,733 that had been finalised and two years later that was up to 12,036. By 1856 there were only a handful outstanding, but the last tithe area was not finished until 1866.

Bramhall

The tithe area for Bramhall was the area of the township of Bramhall. The tithe owner was the rector of St Mary's, Stockport, and the major land owner was the Davenport family with Peter Pownall another with significant holdings.

As was common in Cheshire, the tithes were paid "in kind" rather than by money payments and in such tithe areas it tended to take longer to calculate what the fair tithe rent charge should be even though, as mentioned above, a money value had previously been calculated each year on which the rector of Stockport had to pay his poor rate.

The Bramhall apportionment was signed off locally in May 1849 and nationally in December 1850 which made it one of the later ones and perhaps suggests that no local agreement was reached and the Commissioners had to set in train a compulsory commutation. The situation would, however, have been complicated by the Davenports being absent and otherwise engaged. They left the Bramhall area in the late 1830s and travelled on the continent and then settled in Cheltenham in 1841, Bramhall Hall being let. The major landowner in Bramhall when the Tithe Commutation Act was passed was Salusbury Pryce Davenport (previously Humphreys) who had just gained a successful outcome to a challenge on his wife (Maria Davenport) having inherited the Bramhall estate. In 1840 Stockport attorney John Kenyon Winterbottom, who worked for the Davenports on some property matters, absconded leaving the Davenport finances in a muddle and by the 1840s Salusbury Pryce Davenport also had health problems.

Despite these circumstances, Sir Salusbury was happy to pay for an accurate survey map of Bramhall, the Bramhall map being one of the 16% that was awarded "first class" status. After his death in 1845 his son William Davenport Davenport inherited and the family returned to Bramhall about two years later. It might be then that attention was paid to the tithe commutation once more.

An alternative explanation is that Sir Salusbury bitterly contested everything during his lifetime and it was only after his death that progress was able to be made. This cannot quite be true because the map was drawn in 1841/42.

The end of tithes

Tithes were hit by the agricultural slump of the mid 1870s when cheap grain imports flooded the market, forcing down the price of English grain for the long term.

Legislation of 1891 changed the liability for tithe payments to the land owner.

The liability to pay tithes had been able to be bought out since 1846 by payment of a lump sum, but legislation of 1936 resulted in the government in effect buying out all tithe owners and then set up redemption annuities payable to the government by the landowners for a period of up to 60 years. In the event, all liabilities were deemed extinguished in 1977.

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Sources

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2. The Tithe Maps of England and Wales, a cartographic analysis *by Roger J P Kain and Richard R Oliver* published by *Cambridge University Press* 1995
3. A Treatise of the Law of Tithes *by William Eagle* 1830
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