The lay subsidy for Nottinghamshire, 1327

Composition

The lay subsidy consists of a single roll of 18 membranes, written on both face and dorse, in two columns. There is evidence that the membranes were originally maintained in several rotulets before gathering into a composite roll. At the head of m. 4 is the memorandum *ij ro*, which implies that mm 1-3 comprised a discrete rotulet. As m. 7 commences with another notation at the head *iij. ro*, it can be assumed that mm. 4-6 existed as a second rotulet. The construction of the rotulets thereafter is obscured until m. 10 has the inscription at the head *vj. rot*. Then m. 11 is initiated as *j. ro*, m. 12 as *ij. ro*, m. 14 as *iiij. ro*, after which there are apparently no further memoranda. There is no apparent reason for the breaks of rotulets and, despite the numbering, the flow is logical.

The dorse of several membranes is faded and rubbed, suggesting that they were exposed as the outside of rotulets. In most cases, they are still legible. The real problem occurs at mm. 15 to 17 which are not only rubbed and faded, but also severely torn, making column 1 difficult, but with even more loss in column 2. Strangely, m. 18 is then in fine condition. The damage to mm. 15 to 17 accounts for much of *Risolm* (Rushcliffe) and Bingham wapentakes.

Organization

The assessment is organized by the six wapentakes of the county with totals at the end of each wapentake. The record begins with the wapentake of Broxtowe (mm. 1-2). The face of membrane 3 consists entirely of the borough of Nottingham. Mm. 3d to 4 apparently refer to other royal desmesne in the shire. The wapentake of Bassetlaw succeeds this special configuration from mm. 5 to 10. Thurgarton wapentake commences on the face of m. 10, continuing to the face of m. 13. Here, Newark wapentake begins, extending through to the foot of m. 14. Rushcliffe (*Risolm*) and Bingham wapentakes occupy mm. 15 to 18, but the membranes are so damaged that the division between the two cannot be determined.

In central Nottinghamshire is encountered the residue of an earlier territorial organization: the soke. In Bassetlaw wapentake, Worksop had its soke appended (m. 5d). Otherwise, the sokes were located in Thurgarton wapentake: Lowdham; Thurgarton; Bleasby; Westthorpe; Halam; North Muskham; and Fledborough (mm. 11-13).  

Taxpayers

The total number of taxpayers is obscured by the damage to the later membranes, as mentioned above. Excluding Bingham and Rushcliffe wapentakes, the definitive number is 3141. Including the legible and partially legible taxpayers in those last two wapentakes expands the total number to at least 3903. Within that corpus, just 308 (less than 8 percent) were female.

It must be remembered, however, that the taxpayers were a small proportion of the total adult population, the level varying from place to place. The wealth-specific nature of the assessment presents two problems. First, the assessment related only to personal estate: chattels and movable goods. Real estate (land) was excluded from the taxation. More importantly, the levels of inclusion and exclusion varied. The levy was confined to personal estate not required for subsistence (disposable personal estate) above a minimum level, normally to a value of at least 10s.  


of the bishopric of Worcester probably amounted to about 40 percent.³ In the densely-populated Fenland of south Lincolnshire, perhaps only 26 to 35 percent of the peasantry was captured.⁴ Even lower rates of participation have been revealed in parts of Bedfordshire.⁵

Without considerable detailed research, it is impossible to estimate the degree of contribution in rural Nottinghamshire. There is, however, an intimation through comparison of two taxations for the borough of Nottingham. Whereas 138 taxpayers were assessed to the lay subsidy in 1327, 204 contributed to the Nonarum Inquisitiones in 1341-2.⁶ The latter certainly did not encompass all inhabitants of the borough, but the increase of taxpayers over 1332 is indicative of the selective content of the former. The adult population of the borough is very unlikely to have increased significantly between the two assessments. The deficiency of the medieval lay subsidies for the consideration of urban wealth and demography has been the subject of considerable debate.⁷

The defect for the rural context is at least as substantial. On the other hand, the taxation does permit some perception of local economic development, particularly as an indicator of local ‘aggregate demand’. Since the taxable amount represented disposable income, it is an index of potential expenditure in the local economy. The complication is the inclusion of lords and ‘high-net-worth’ taxpayers. These contributors might have been both non-resident and ‘conspicuous consumers’. Their expenditure was discretionary, not necessary, and thus geographically distributed. Their purchases extended beyond the local market.⁸ This issue can be surmounted by concentrating on the numbers of taxpayers in each locality.⁹ Despite levels of evasion, if such existed and to what degree, the numbers of taxpayers still demonstrates the degree of disposable income in the locality.¹⁰ This necessary expenditure of the middle rank of inhabitants (the taxpayers) involved not only formal trading in the local market, but informal trading and intensely-local credit arrangements.¹¹ Figure 1 accordingly illustrates the numbers of taxpayers in each unit of assessment.

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10 For the potential for evasion, Nightingale, ‘The lay subsidies’. There was perhaps more potential for evasion in regions of dispersed settlement with remote hamlets and farms, such as Devon: ex inf. the late H. S. A. Fox.