

## The 1523 Lay Subsidy

The 1522 Military Survey tax failed to produce sufficient funds that Henry VIII needed for his proposed invasion of France with his ally Charles V, the Holy Roman Emperor. In 1523 the Subsidy Act was passed which resulted in a series of taxes imposed nationwide to raise more money for Henry's ambitious plans. The Lay Subsidy was organised far more consistently and more effectively than the 1522 Military Survey and a good proportion of the records for Gloucestershire, including those for Fairford, have survived.

The tax was valued on either landed income, goods or wages and the tax varied at four pence in the pound for wages, six pence in the pounds on goods valued between £2 and £20, and one shilling in the pounds on goods valued more than £20. Each individual taxpayer was assessed on whichever would produce the highest tax. The very poor (those with less than £1 annual income from land or wages, or £2 in goods) were not to be taxed. In Fairford those assessed on goods were the wealthier residents with those assessed on wages would be employees, labourer or servants all of which paid just four pence.

The commissioners for Gloucestershire (excluding Bristol and Gloucester) were Sir Edmund Tame and Sir William Denys, the father of Edmund's daughter-in-law Katherine Denys. It is possible that Sir Edmund and Sir William had also been commissioners for the 1522 Military Survey. For the 1523 Subsidy the commissioners appointed collectors who travelled around their local areas making the valuations and later collecting the taxes. The first tax, known as the Anticipation, was paid before the end of 1523 to pay for the army in France. However, it was not until 1530 that the final collections from Gloucestershire were paid to the Exchequer by which time the fighting in France had long since ceased and the money (a total of about £150,000) used on other expenditures. Fairford's contribution to the Lay Subsidy taxes was £25 18 shillings and 2 pence, the equivalent of about £13,500 in 2020 money.

The list of the people, their valuation and the tax payable in the 1523 Lay Subsidy is as follows:

Assessed on goods		
*Sir Edmund Tame	£400	£20
John Adams	£3	1 shilling 6 pence
*John Bedall	£3	1 shilling 6 pence
John Benet	£2	1 shilling
Robert Blakamore	£3	1 shilling 6 pence
*John Coke	£6	3 shillings
*Robert Corke	£3	1 shilling 6 pence
*Thomas Emot	£10	5 shillings
*Robert Fant the younger	£10	5 shillings
*Nicholas Fitzherbert	£18	9 shillings
*John Hewes	£12	6 shillings
*John Hicheman	£8	4 shillings
*John Hoggis	£10	5 shillings

*John Johnson	£4	2 shillings
*William Man	£12	6 shillings
*Richard More	£10	5 shillings
John Peter	£2	1 shilling
*Thomas Pole	£3	1 shilling 6 pence
*Walter Pole	£4	2 shillings
*Thomas Prior	£3	1 shilling 6 pence
*Thomas Sendall	£4	2 shillings
*Richard Stephyns	£3	1 shilling 6 pence
*Richard Stychall	£20	£1
*William Stokes	£10	5 shillings
John Stuarde	£2	1 shilling
*Richard Sympson	£18	9 shillings
*Thomas Tipper	£10	5 shillings
Thomas Wetherhedde	£2	1 shilling

The names above preceded by an asterisk are also listed in the 1522 Military Survey

#### Assessed on wages

Edward Barton	£1	4 pence
John Betterton	£1 6 shillings 8d	4 pence
Thomas Browne	£1	4 pence
Thomas Dornewod	£1	4 pence
Adam Gowre	£1 6 shillings 8d	4 pence
John Harres	£2	1 shilling
Thomas Humfray	£1	4 pence
William Kemp	£1	4 pence
John Kempe	£1	4 pence
Thomas Malabur	£1	4 pence
Nicholas Moldar	£1	4 pence
William Moldar	£1	4 pence
John Payne	£1	4 pence
Robert Perke	£1 6 shillings 8d	4 pence
Richard Perkes	£1	4 pence
Edmunde Richardson	£1	4 pence
John Richardson	£1	4 pence
John Shepard	£1	4 pence
John Shepard	£1	4 pence
Robert Shepard	£1	4 pence
John Skynner	£1 6 shillings 8d	4 pence
William Smyth	£1	4 pence
John Tailer	£1 6 shillings 8d	4 pence
William Tailer	£1	4 pence
John Telleford	£1	4 pence
John Veysy	£1	4 pence
Thomas Wodward	£2	1 shilling
William Yorke	£1 6 shillings 8d	4 pence

Nicholas Fitzherbert was one of the two collectors for Brightwells Barrow, the other being John Blakemore, the wealthiest man of the parish of Kempford.

This article is based on information in the excellent publication 'The Bristol and Gloucestershire Lay Subsidy of 1523-1527' edited by M A Faraday and published by the Bristol and Gloucestershire Archaeological Society, 2009.