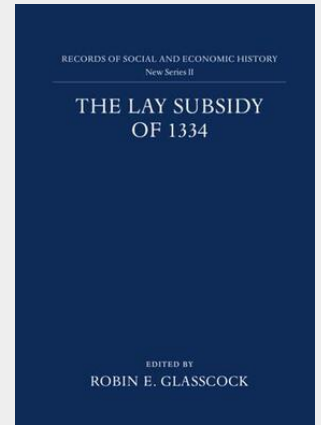


Glasscock

## The Lay Subsidy of 1334

This volume publishes the 1334 Lay Subsidy assessments for the whole of England. The medieval lay subsidies were taxes on personal wealth, levied on the laity from time to time to meet the increasingly urgent demands of the Crown for revenue over and above its regular income, particularly for military operations. The subsidy of 1334 continued what had become established practice - levying a rate of a fifteenth from rural areas and a tenth from boroughs. But in one important respect it different from its predecessors: the system of direct taxation on individuals was, with a few exceptions, replaced by a system of taxation quotes payable by each vill and borough on the basis of entirely new assessments negotiated with each local community. These quotes, with minor adjustments, remained the basis for future collections of the subsidy for some three centuries, whenever Parliament granted a fifteenth and a tenth. The records of the 1334 subsidy, listing county by county some 14,000 places, give complete coverage over the whole of England, with the exception of the Palatinates of Chester and Durham and a few other franchises. They thus provide an invaluable index to the relative wealth of different districts and individual places in early fourteenth-century England, and afford many sidelights on the state of the country immediately before the Black Death. Dr Glasscock supplies a detailed Introduction and an Index which serves as a valuable gazetteer.

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