

TITHE RATE IN THE CITY OF LONDON

TITHE is a Middle English word signifying a tenth part, and as the period of Middle English is generally accepted as extending from 1000 to 1400 A.D. it is clear that tithe has been known in England from very early times. In other parts of the world the contribution of the tenth part of the produce of the soil or of flocks and herds appears to be as old as religion itself and was universal in the ancient world as a form of tribute to a ruler, or as an offering to deity, the custom being traceable in Babylonia, Persia, Arabia, Egypt, Greece, Rome, and even in China.

The Book of Deuteronomy not only enforces the payment of tithes, in accordance with the Mosaic law, but relates the willingness of the Children of Israel to comply with the custom from the time of Jacob onwards, in contrast to the constant evasions by the Arab tribes, in spite of their frequent undertakings to submit to the impost. This Arab-Jew problem in Palestine of three to four thousand years ago has remained unsolved to the present day.

The Mosaic Law expounded in the Book of Deuteronomy, like the Islamic Law contained in the Koran, provided a religious sanction for enforcement of payment of tithe. No other form of law was known to Jews or Moslems and it was not until the IXth Century that a law was passed in Christendom enforcing payment for the maintenance of the clergy and of the fabric of the churches. In the course of time the principle was extended far beyond the original intention and tithes became transferable to religious communities, and even to laymen, capable of sale like any other form of property.

The Norman Conquest was followed by the settlement in England of various religious communities from the Continent of Europe. Districts now known as Blackfriars (Benedictines), Whitefriars (Dominicans), Greyfriars (Franciscans), Austin Friars (Augustinians) and Crutched Friars (Rosicrucians) together with the Minories (a settlement of Franciscan Fratres Minores) denote sites in the City occupied by the principal monastic orders, which were also widespread throughout the Kingdom. Monastic buildings and Abbey Churches of great beauty and splendour were erected to endure to the present day, and their upkeep was partly provided from tithes.

At the dissolution of the monasteries by Henry VIII the confiscated property was put to a threefold use. Part was retained by the King, part was employed in founding the six dioceses of Oxford, Chester, Gloucester, Bristol, Peterborough and Westminster, and part was allotted to the upkeep of the parish clergy. It is noteworthy that in consequence of this act of violence it became

the duty of each parish to support its own clergy and the support came from the produce of the soil. In the words of the Mosaic Law, as expounded in the Book of Deuteronomy :—

“ Everything that is eaten and is watched over and grows out of the ground is liable to tithe.”

The English are a law-abiding race and even if they grumble they submit to imposts because their fathers and grandfathers and great-grandfathers have done so before them, but they react sturdily to tyranny and times of crisis in the history of England have always brought forth—

“ Some village Hampden, that with dauntless breast
The little tyrant of his fields withstood
Some mute inglorious Milton here may rest
Some Cromwell guiltless of his country's blood.”

In the long history of tithe in England there were many cases of local resistance to the exactions of tithe owners, for tithe, when praedial by nature, that is to say, when it took the form of a tenth part of the annual increase of flocks and herds, was capable of grave abuses and some tithe owners seized as their tenth part not *any* two of the season's calves, but the best bull and the best heifer, not *any* foals or lambs or piglings or pullets, but the pick of the stables or pens or farmyards.

From time to time Parliament endeavoured to remedy these abuses and to alleviate the burden on the backs of the agriculturists, but it was not until 1832 that the first wholehearted effort was made to adjust the needs of the parish clergy to the capacity of the soil to maintain them.

Under various Tithe Commutation Acts from 1832 to 1878 praedial and other tithes in kind were abolished and were commuted to money payments based on the amount of wheat, barley and oats that could be grown on the land. This legislation was implemented first by a Septennial Act fixing the payments on the average price of corn for the past seven years, and ultimately the final Act before the reform of 1936 introduced a different scale, with an artificial but reasonable basic price of corn and a stabilised Tithe Rent Charge.

For many years the inhabitants of all parishes had accepted with thankfulness the relief afforded by successive parliamentary reforms and had paid their dues to the parish clergy without a murmur, although many of the tithe payers were no longer members of the church congregation, for the rector, or vicar, who received the proceeds was a parish officer serving the interests of everyone in the parish, without distinction of race, creed, or religious denomination.

This situation was due to the local government system of England, under which the parish was the unit, and the vestry room of the parish church was the seat, of local government.

In 1522, Thomas Cromwell, the secretary and confidant of Cardinal Wolsey and his successor in favour with Henry VIII, instituted the registration of births, marriages and deaths, and

allotted the work to the parish clergy, who were commanded to open and maintain parish registers, and in 1601 Queen Elizabeth established the Poor Law system and caused the inhabitants of every parish to elect Overseers of the Poor charged with the duty of providing funds for their maintenance by means of a rate payable by residents in the parish. At the present day, for purposes of civil government, the term parish means a district for which a poor rate is or can be made, and until the Local Government Act of 1894 the Vestry, whether a small elective body or a gathering of the adult male inhabitants (exclusive of those in receipt of Poor Relief) was the local government authority in the parish and the vestry room of the parish church was the seat of that authority.

The Act of 1894 transferred most if not all of the functions to elected Councils, organized on a purely civil basis. These Councils appointed their chairmen and elected their officers by a majority vote. The rector or vicar of the parish thus ceased to be a local government officer and residents in the parish who were not members of the Church of England began to be tithe-conscious and to question the propriety of paying for services no longer beneficial to them after the local government functions of the incumbent had been assigned to another authority.

For a few years the feeling seems to have lain dormant but gradually it outgrew this stage and at the end of the first quarter of the present century there were scenes of violence on many farms when a magistrate's order was served to recover tithe rent charge overdue to the incumbent or other tithe owner. Preliminary resistance to the order by friends and sympathisers with the farmer was ultimately overcome by police assistance, in the midst of hostile crowds of onlookers, thus producing bad feeling in many localities which threatened to become general in the Kingdom.

Various governments had been urged from time to time to find a solution of the problem. The administration of the Tithe Acts was a function of the Board of Agriculture (afterwards elected into a separate ministry), but it was not until 1936 that the problem was tackled as a whole and reform instituted under the Tithe Act of that year. This Act abolished Tithe Rent Charge based on the price of corn, payable to the incumbent or other proprietor, and substituted for a period of 60 years a lesser payment to the Tithe Redemption Commission, created for that purpose by the Act.

The Tithe Act of 1936 did not affect the Tithe Rate in the City of London.

The City of London was a walled city from the later period of the Roman occupation of Britain and there was insufficient agricultural land within the walls to provide praedial or other tithes for the support of the clergy in all the parishes, which numbered 112 at the time of the Fire of London in 1666. There were customary tithes in the City from very early times and others instituted by charter or Acts of Parliament, and according to a return presented to the House of Commons in 1831 there were

passed between 1750 and 1830 no less than 2,000 local Acts concerning tithe.

In the early statutes dealing with tithe in the City of London there appears to have been an assumption that if the land in the parish had been employed in raising corn crops instead of dwelling houses, warehouses, shops and offices, the parish would have produced so many bushels of wheat, barley and oats, one tenth part of which would have been payable to the incumbent of the parish or to some other tithe owner. In fact, either by design or accident, there are two or three parishes in the City where tithe is payable at the present day on this basis, but the statutes affecting the majority of the parishes are 21 and 22 Charles II, passed in 1670, four years after the Fire of London, and 44 George III, passed in 1804.

The Act of 1670 was an act of necessity. A great part of the City of London had been destroyed by fire and there was no certainty that the buildings to be erected in place of those destroyed would rise upon the same foundations as those they replaced. Uncertainty as to the parish in which the new buildings stood and consequent disputes thereon would have led to friction and litigation. At the request of the Lord Mayor and Corporation, Charles II authorised the Judges of the King's Bench to adjudicate on parish boundaries, and to avoid the remaining difficulties the Act of 1670 transferred to the parish the onus of providing the amount formerly payable by individual parishioners. These amounts were set out parish by parish in a schedule annexed to the Act of 1670, and this schedule, with the amounts increased to enable the incumbent to cope with the rise in the cost of living, was included in the Act of George III.

The Acts of 1670 and 1804 also contained directions for raising the scheduled amounts by means of a rate upon owners of the land in the parish and by common consent the landowners, except when themselves in occupation, delegated the liability to the occupying tenants. As these occupiers were the ratepayers of the parish, assessed to the poor rate under the statute of Queen Elizabeth of 1601, it was found convenient in most if not all the City parishes to permit the Collector to adopt, for the purpose of gathering in the Tithe Rate, the valuation appearing in the lists compiled by the Overseers for the purpose of collecting the Poor Rate.

Other Acts dealing with individual parishes were passed in Queen Victoria's reign, but broadly speaking the schedule of Charles II, as embellished with increases in the Act of George III, is the schedule which at present prevails and will remain in force until the Bill now before Parliament is placed on the statute book.

It will thus be seen that the circumstances connected with tithe in the City of London differed essentially from those prevailing in the rest of the Kingdom. Good and bad harvests, with consequential fluctuations in the price of British corn, were without effect on Tithe Rate in the City of London, nor were there praedial tithes enabling a tithe owner to abuse his privilege of selection

from the herds and flocks. Moreover, demands for tithe in the rest of the Kingdom were made by or on behalf of the rector or vicar, whereas in the City of London demand notes were issued by a Tithe Rate Collector appointed by the parish and as the rate in many parishes was less than 1d., and in very few parishes exceeded 2d. in the £, the demands were met without a murmur.

The acquiescence of the citizens is easily understood when the conditions which prevailed in 1670 are reconstituted. The resident population in the 112 parishes rose to the enormous total of 160,000, making the City one of the most densely populated areas in Europe, and each parish was a local government unit, the vestry room of the parish church being the seat of local government. During canonical hours the vestry room was a hive of industry, for until the passage of the Nonconformist Places of Worship Act in 1836 there was no other place where marriage could be legally performed, and until the creation of the office of Registrar-General in the same year, marriages, baptisms and burials were recorded nowhere except in the Parish Registers, as first directed by Thomas Cromwell in 1522, and a certified extract from such registers was a valuable legal document.

Outside canonical hours the room was thronged by parishioners anxious to perform their local government functions as vestrymen. Everything now known under the name of Public Assistance was carried on there from the time of the passing of the Act of 40 Elizabeth in 1601, which established the Poor Law, until individual parishes were relieved of most of this work and of nearly all responsibility for the care of the poor of the parish when Poor Law Unions were set up in 1834, with Boards of Guardians providing workhouses, workhouse schools and workhouse infirmaries for the poor of all the parishes included in the Union. Many other duties fell to be performed by the parishioners. There were no police until 1841 and no fire brigades until 1866. Parish constables were appointed by the vestries with responsibility to the Watch Committee, and against many of the City churches sheds were to be seen housing a manual fire engine, which was operated by a volunteer crew, usually under the direction of the sexton and the parish clerk. Sometimes the gatherings in the vestry room were known as Precinct Meetings, at which civil affairs of the parish were discussed and grievances were ventilated. Resolutions were passed and were forwarded to the Aldermen and Common Councilmen of the Ward in which the parish was situated, to be considered together with similar resolutions from other parishes, at the Wardmote next ensuing. At these precinct meetings candidates for the annual elections to the Common Council were selected and nominated.

All this work and many minor matters which have not been mentioned was carried out under the chairmanship and direction of the incumbent, who was, in the City, as in the rest of the Kingdom of England, an important Local Government officer performing services of great value to everyone in the parish without distinction of race, creed or religious denomination.

The acquiescence of the citizens of London in this state of affairs was not disturbed by the Local Government Act of 1894, which did not affect the City, but in 1907 the Common Council obtained Parliamentary assent to proposals to consolidate the 112 parishes of the City into one parish for the purposes of valuation and rating. This City of London (Union of Parishes) Act of 1907 effected many necessary reforms. In some of the parishes the Overseers were indolent, in many they were incompetent and in others corrupt, and when the work of valuation and rating was undertaken by the Corporation grave irregularities were brought to light. In some parishes hereditaments had appeared in the valuation lists for close on a century without a change of figure for the annual value, and there were many cases of premises which stood in more than one parish escaping assessment in either, through the indolence of the Overseers and their unwillingness to bother, for the sake of a small amount of rate, with assessments requiring adjustment and apportionment between two or more parishes.

It was originally the intention of the Special Committee, which recommended the Union of Parishes scheme to the Common Council, to include clauses instituting reform in the matter of Tithe Rate in the City, but no satisfactory scheme could be found and the problem was shelved for a time, although power was taken in the Act to make proposals concerning the *collection* of the Tithe Rate, with the consent of the Ecclesiastical Commissioners.

The Union of Parishes Act of 1907 was highly beneficial and remains an outstanding example of self-reformation which the Corporation of London so wisely exhibits when occasion offers, but it affected the minds of tithe rate payers in much the same way as the Local Government Act of 1894 had affected the tithe payers in English parishes. The incumbent of a City living ceased to perform local government functions and when the City became one parish for poor law purposes the inhabitants of the parish were no longer summoned by the Church Wardens to vestry or Precinct Meetings.

Tithe Rate payers in the City, like Tithe Rent Charge payers in the country, thirteen years earlier, became Tithe-conscious. Ecclesiastical authorities in the London Diocese became alarmed at the change in popular opinion. Partly with the idea of escaping the odium of Catholics and Free Churchmen, who were no longer interested in Vestry meetings, and of Jews and other non-Christian occupiers of premises assessed to a rate in support of a religion they did not profess, partly also, it must be admitted, with a view to a shrewd stroke of business in aid of Diocesan finances, the Ecclesiastical Commissioners and other interested parties made tentative overtures to the Corporation for a change in the method of collection of the Tithe Rate under the Union of Parishes Act of 1907.

This Act was passed when Alderman Sir Vesey Strong was Chairman of the Special Committee, and during the term of Sir John Pakeman, his successor in the chairmanship, a reference

from the Court was considered and again shelved, mainly because of a report from the officers urging the Committee not to succumb to the lure of the churchmen which would shift the odium of collecting an unpopular tax from ecclesiastical and other tithe owners to the Corporation of London. An adverse report was brought up and accepted by the Court of Common Council and no further attention was given to the matter until the obliteration of large areas of the City by enemy action in 1940 and 1941 revived the memories of the Fire of London in 1666 and reproduced in acute form the difficulties which gave rise to the Act of 1670.

The difficulties caused by enemy action would have been sufficient in themselves to necessitate a change. Over one-third of the 677 acres of the City had been laid waste and when rebuilding started the problems of 1670 would recur in aggravated form. But another and even greater difficulty was presented by the changes which would be brought about under the Town Planning Scheme, then as now under discussion and undetermined. It was clear that many strips of land formerly covered with buildings would be required for street widening, and many alleys, courts, passages and lanes would be found to be redundant and the space they occupied would be added to the building area. From the Town Planning point of view this exchange of areas was highly desirable, but the former building land was liable to Tithe Rate, while the public roads, alleys and passages were exempt. Assessment to the Tithe Rate of buildings erected partly on land subject to the rate and partly on land exempt would increase the bewilderment of tithe owners and tithe payers and it was clear that a solution must be found before rebuilding started.

The question was reopened in 1943 by a motion in the Court of Common Council standing in the name of J. H. Morton, a Common Councilman for the Ward of Bishopsgate, and a member of this Association, referring the question once more to the Special Committee, empowering them to confer with outside bodies and instructing them to consider and report thereon to the Court.

The Special Committee appointed a Tithe Sub-Committee to consider the problem and it became clear, almost at the outset of the proceedings, that they were confronted with difficulties.

The first of these was absence of information as to the amounts collected in the 112 parishes and also as to the methods employed. Each collector acted independently without consulting his colleagues, there was no co-ordinating or superintending authority and the Corporation had no right to access to the Tithe Rate accounts. This difficulty was met by the goodwill of Prebendary Wellard, a City incumbent and Secretary of the Bishop of London's Committee for the City churches, but Prebendary Wellard's carefully compiled schedule of amounts raised parochially, obtained in many cases with great difficulty from reluctant brethren in City livings, was admittedly incomplete.

The second difficulty was the rigid obstinacy of the Officers of the Corporation. Sir James Bell, Town Clerk from 1902 to

1935, had reported to the Special Committee strongly urging them not to transfer to the Corporation the odium attaching to Tithe Rate collection, and this opinion was inherited by his successor. As was to be expected, the officers loyally supplied from their records all the information called for by the Committee, but their attitude, almost to the last, could be described as symbolising an appeal to the Chairman not to permit the Committee to meddle with this muddle.

The third difficulty was the arms' length attitude of the Diocesan representatives called into consultation by the Committee, and this difficulty, raised by the body which would derive almost the whole advantage of the proposed reform, was the deciding factor at that juncture.

The Special Committee reported to the Court, recommending that no action be taken in the matter and the reference was discharged.

Fortunately for the movement there were other factors at work. The enthusiasm of J. H. Morton remained unimpaired, in spite of the collapse of the enquiry, throughout which the Committee had received the benefit of his specialised knowledge. The Chairman of the Special Committee also had the good fortune to be Deputy of the Ward which furnished the Mansion House with an occupant in 1943-1944 and was accorded access to the Lord Mayor, now President of this Association, as occasion required, and the Lord Mayor, for various reasons, was in almost daily contact with Dr. Fisher, now Archbishop of Canterbury and at that time Bishop of London. Informal meetings took place at the Mansion House marked by complete freedom of speech and their outcome was most beneficial to the reform movement. The arms' length attitude of the Diocesan representatives largely owing to instructions from the Bishop, who was present at one of the informal meetings at the Mansion House, was replaced by a spirit of reasonableness and compromise, so that, during Sir Frank Newson-Smith's mayoralty, another resolution appeared on the Court paper in the name of J. H. Morton, and the Special Committee again took the matter into consideration.

In spite of the changed attitude of the Diocesan representatives, the resumed meetings of the Special Committee began with unfavourable auspices. Since the breakdown of the former conferences the Deputy Chairman and the other members of the Tithe Sub-Committee had succumbed to the warning note in Sir James Bell's report and the Chairman found himself placed, like Athanasius, with all the world against him. Indeed, as he took his seat at the first of the renewed meetings one of the principal officers of the Corporation murmured in his ear: "You're not going on with this farce, Chairman, are you?"

A more serious blow was the death, also during the interval, of Prebendary Wellard, whose schedule of collections was known to be incomplete and had received no additions before his death.

His successor had no experience of Church affairs in the City and had to pick up information as the enquiry proceeded.

Another unfavourable factor was the failure to propound a scheme other than out and out purchase of the Tithe Rate throughout the City by the Corporation and collection by the Corporation of the amounts previously gathered in by the Tithe Rate collectors, thus incurring the risk foretold in Sir James Bell's outspoken report, and in the absence of other suggestions negotiations were conducted on those lines and an effort was made to arrive at a mutually agreed figure as to the number of years' purchase of the amount hitherto accruing to Tithe Rate owners. The attitude of the Diocesan representatives was not unreasonable, but objections to proceedings on those lines were raised by members of the Special Committee, while representatives of the Valuation and Rating Department pointed out the difficulties that would ensue should their staff be called upon to collect a rate varying so greatly from parish to parish.

J. H. Morton, whose enthusiasm still burned with undiminished ardour, propounded an ingenious scheme reducing the collection to a common denominator in each parish, but in the meantime the Chairman had been making enquiries in the Valuation and Rating Department as to the relation between Poor Rate payers and Tithe Rate payers, with a view to suggesting that tithe should be collected thenceforward on a uniform scale throughout the City as part of the Poor Rate, thus ceasing to be known as tithe and appearing only as an item on the back of the demand note. It was the Chairman's hope that, should such a plan be adopted, the idea of tithe would be forgotten and forgiven in the course of a very few months. It chanced, however, that before he had an opportunity of mentioning the scheme to the Tithe Sub-Committee, an identical plan was suggested, practically in a murmured aside, by J. H. Morton:—

“The solution of this problem, Chairman, is to make the collection part of the General Rate.”

Everyone in the Committee Room, with the exception of the speaker and the Chairman, greeted this impious suggestion with a burst of ironic laughter, but the Chairman had come to the meeting armed with the result of his researches and was able to show that of the 18,000 persons assessed to the General Rate on account of their occupation of premises in the City, 17,000 (or 94 per cent. of these same persons) were also liable to Tithe Rate on account of their occupation of those identical premises, the annual value of which in the Tithe Rate books was taken from the Rateable Value in the Lists prepared at Guildhall, the missing 6 per cent. being accounted for by premises where Tithe had been redeemed. These figures were confirmed by representatives of the Valuation and Rating Department, who also admitted that little or no extra work would be entailed by the proposed change, and from that moment rapid progress was made in the Tithe Sub-Committee.

The outcome of the resumed meetings is common knowledge and is contained in a printed Report submitted to the Court of Common Council on December 13th, 1945. After an interesting debate the Report was adopted by a large majority, and in pursuance of authority thus obtained the Special Committee instructed the officers to prepare a Bill for presentation to Parliament.

Further conferences were held with the Diocesan authorities and during their progress representatives of two City parishes, St. Botolph's, Bishopsgate, and St. Giles's, Cripplegate, repeated privately to the Chairman protests they had publicly made during the debate on December 13th. It was made clear to the Chairman that the Special Committee had not given proper consideration to these two exceptional cases, mainly because of omissions in Prebendary Wellard's schedule, the completion of which was beyond the capacity of his temporary successor, but good will on the part of the senior churchwarden of St. Botolph's (Alderman Sir F. Tidbury Beer, a member of this Association) and of Colonel Percy Cooper, his opposite number at St. Giles's, combined with a not unreasonable spirit of compromise exhibited by the Diocesan representatives, led eventually to a settlement satisfactory to all parties.

Under the Bill now before Parliament the Bank of England is authorised to issue £1,000,000 3 per cent. Corporation of London Stock. This will be handed over intact to the Ecclesiastical Commissioners to be employed (either from capital or interest) in compensating tithe owners, ecclesiastical and lay, the Corporation agreeing to raise, as part of the General Rate, such amounts as will suffice to provide the payment of interest on the stock and the cost of collection and management, with a balance of the requisite amount to be set aside each year as a Sinking Fund, so that, at the end of 60 years the stock will be redeemed at par and the item at the back of the rate demand note will disappear.

There is reason to hope that the Bill will meet with no opposition, and if it is placed on the Statute Book, the City of London (Tithe) Act of 1947 will rank with the City of London (Union of Parishes) Act of 1907 as an example of self-reformation which the Corporation so wisely exhibits when occasion offers.