

THE TITHES OF THE PARISH OF ST. SEPULCHRE, HOLBORN

The contribution of the "first-fruits" or one tenth of a man's property or produce was widely used in the ancient world, politically for the king or conqueror, in a religious sense for an offering to the deity. Tithe is mentioned in Deuteronomy.

Charlemagne enacted that Tithes should be used towards the maintenance of the Bishop and clergy, the poor and the church fabric. The Council of Trent excommunicated those who withheld payment. In England, tithes were enforced certainly from the time of King Alfred.

Tithes were classified by origin:-

"Praedial" (arising from the ground) such as grain, hay, wood and were known as Great or Rectorial tithes

"Mixed" (nourished from the ground) such as colts, lambs, eggs and were known as Little or Vicarial tithes

"Personal", profits from honest labour

The tenth part of the clear gain was payable once a year and recoverable by writ in the Ecclesiastical Court.

By 1836, it was common for the Tithe owner to accept a fixed sum of money or a fixed quantity of tithable goods. The collection of tithes was frequently franchised to laymen who were called "impropriators".

The Tithe Commutation Acts 1836-60 made permanent and general the substitution of a corn rent (known as the Tithe Rent Charge) permanent in quantity, payable in money, fluctuating in value.

Commissioners were appointed to execute the Acts.

It was borne on all lands liable to tithe in 1836. Gross amount was assessed by voluntary parochial agreement or compulsory award by the Commissioners. Value was average value in each parish during seven years to 1835, and then apportioned on all liable lands: variable in future years according to the number of imperial bushels of corn etc purchaseable after 1836 but, after the repeal of the Corn Laws, no revaluation took place.

From 1882, value was the average price of corn etc in the previous seven years. It was enforced by distraint or entry and possession if forty days in arrear. By 1891 responsibility for tithe became that of the landowner instead of the occupier.

The Tithe Acts did not apply to the City of London. Its own particular customary payment was regulated by episcopal constitutions of the Plantagenets, and an Act of Henry VIII. The Privy Council fixed the rate at sixteen and a half pence for every ten shillings rent and two shillings and nine pence for every £1 rent of houses, shops, etc.

After the Fire of London, an Act of 1667 provided for the annual payment of sums in lieu of tithes to be paid in Parishes whose churches had been destroyed.

In 1804, an Act was passed for the relief of certain incumbents of livings in the City of London which recited the 1667 Act "for the better Settlement of the Maintenance of Parsons, Vicars and Curates in the Parishes of the City burnt in the late dreadful fire there".

The preamble recalled that an annual certain tithe had to be imposed on all Parishes whose churches had been demolished or in part consumed and which had not been united by the Act for the rebuilding of the City, the uniting of Parishes and the rebuilding of the Cathedral and Parochial Churches as well as those united.

For St. Sepulchre, there had been an annual certain tithe or sum of money in lieu of tithe fixed at £200 in respect of the part of the Parish within the Freedom and City of London (over and above glebes and perquisites, gifts and bequests to the Parson), the Alderman and Common Councilmen with the Churchwardens and one or more of the parishioners to assess on houses, shops, workhouse, cellars, wharfs, keys, cranes, watercourses and tofts of ground remaining unbuilt and all other hereditaments whatsoever (except Parsonages and Vicarage Houses) in the most equal way payable to the Parson quarterly.

And in any Parish where any impropriations were, the Impropiator had been required to pay what really and bona fide they had used and ought to pay to the incumbent at any time before the late fire. The preamble continued that these rates failed to provide proper maintenance because of the decreased value of money and the enhanced price of all necessities of life, and it was now enacted that instead of the annual Tithes the annual sums after 29th September 1804 should be as follows:-

St. Sepulchre £333.6s.8d. (exclusive of tithes for that part of the parish in the County of Middlesex). The method of assessment between the hereditaments remained the same with appeal to the Lord Mayor and Court of Aldermen.

The review of the assessments took place every seven years. Four transcripts of such assessments were delivered to the Lord Mayor (deposited with the Town Clerk), to the Registry of the Consistory Court, to the Vestry and to the Incumbent.

All tithe rent charges were extinguished by the Tithe Act 1936.

Payments in lieu of tithes formerly payable to the City were extinguished by the City of London (Tithes) Act 1947 and the tithe part of the General Rate was substituted. The City itself was the impropiator of the tithes of the Parish of St. Botolph Aldgate which were not extinguished.

The parish of St. Sepulchre lay equally on either side of the City boundary and the City's arrangements did not cover Middlesex, where the tithes had been leased to trustees for the parish for a term of ninety-nine years from 1650 and a survey of the four liberties was made in 1653 and the details as recorded in the records enable the areas to be traced on the map prepared by Rocque in 1750. As the Great Fire had not touched the properties north of Smithfield, they remained a warren of small, insanitary dwellings, the main industry being the providing of hospitality to the Drovers who brought meat on the hoof to the cattle market and for whom there were fifteen taverns on the east side of St. John Street and eight on the west. In addition, there were many small businesses established by the citizens displaced by the Great Fire where the additional advantage was freedom from the City's Guild restrictions. Upon these newcomers the main burden of the St. Sepulchre tithe fell.

Two third parts of the impropriate tithes subject to the lease were held by the Trustees on behalf of the Parishioners and the Vicar was entitled to the remaining one third.

The Trustees of the Tithes renewed their ninety-nine year lease in 1749 and again in 1848 and, despite the abolition of tithes generally by this date, in 1947. Throughout this long period, the collections were divided up as they had originally been in 1650 between the Charterhouse Lane Liberty, the St. John Street Liberty, north Side of Cow Cross and South Side of Cow Cross. The Minutes of the Tithe Trust Committee for the years 1794 to 1864 record their proceedings. In 1802 the tithe was 4s. 6d. in the pound but had fallen to 3s. 6d. in 1805. In 1815 new Trustees were appointed, but

their successors from 1830 onwards faced growing troubles, at first in finding collectors who were meeting continued resistance to the payments, which by 1835 were described as obnoxious. By 1854 some of the collectors resigned and in 1864 Richard Hurst resigned as Treasurer after thirty-two years because his property in Greenhill Rents had been acquired by the Metropolitan Railway and indeed he died shortly afterwards. No further entries were made in the Minute Book.

It was the building of the new Central Markets under the Act of 1860 which created the greatest upheaval in the Middlesex Tithe area. The Act provided that the site of the market was to be "deemed to be in the City" but the old sites were to "continue to be rated and assessed as if they remained in and continued to form a part of the said Parish of St. Sepulchre, Middlesex", and this for Land Tax, Tithes, Poor and other parochial rates and charges, and the same were to be paid by the Mayor and Commonalty and Citizens who were deemed to be occupiers. In addition, the Metropolitan Railway was extending its lines from Farringdon towards Liverpool Street and by 1875, thirteen groups of tithable properties including those in Greenhill Rents were held by the Railway and ten by the Corporation. The total collected in that year was £101.11s.2d. and £7.11s.0d. was unpaid.

The peculiarities of the tithes of the Parish of St. Sepulchre were concealed by the fact that the Vicar and Churchwardens were also trustees of a large number of ancient charities for providing for the poor of the Middlesex portion. These charities were in many cases financed by rents obtained from properties in the parish and were the subject of a scheme made by the Charity Commission on the 16th February 1912 of which only one property still remains in the hands of the Trustees. But the collection of the rents and the collection of the tithes though overlapping were carried out by different individuals. So the renewal of the lease of the tithes in 1947 for ninety-nine years was accepted by the Parish and the Trustees as a continuing obligation and in 1970 £123.47 was collected, £6.10 being unpaid and in 1971 after expenses the Vicar received his one third share of the net proceeds, the sum of £20.49. Of the Tithe payers the Corporation provided £17.52 and the Railway Board £21.45, St. Bart's Hospital £4.60 and the Postmaster General £1.10.

Enquiry was then undertaken to find ways of commuting or extinguishing these minute Tithes. The schedules of the Tithes Act 1936 and the City of London Tithe Act 1947 made no mention of the Tithes of St. Sepulchre (Middlesex or Finsbury). As a result uniquely among the parishes in England, tithe is still collectable although a house rate in lieu of tithe is still payable in a few ancient towns (e.g. BATTLE - a Royal Peculiar).

N.L.H.
31.03.94