

Tithe Records

Domestic Information Research Guide 41

1. The History Of Tithes

Originally, tithes were payments in kind (crops, wool, milk etc.) comprising an agreed proportion of the yearly profits from farming, and made by parishioners for the support of their parish church and its clergy. In theory, tithes were payable on (i) all things arising from the ground and subject to annual increase - grain, wood, vegetables etc.; (ii) all things nourished by the ground - the young of cattle, sheep etc., and animal produce such as milk, eggs and wool; and (iii) the produce of man's labour, particularly the profits from mills and fishing. Such tithes were termed respectively predial, mixed and personal tithes. Tithes were also divided into great and small tithes; generally speaking, corn, grain, hay and wood were considered great tithes, and all other predial tithes together with all mixed and personal tithes were classed as small tithes. It was common, but by no means universal, for the great tithes to be payable to the rector and the small tithes to the vicar of the parish.

At the dissolution of the monasteries, not only much church land but in many cases also the accompanying rectorial tithes passed into lay ownership. These tithes became the personal property of the new owners or lay impropriators. Usually a vicar continued to have spiritual oversight of the parish and to receive its vicarial tithes.

From early times money payments began to be substituted for payments in kind, a tendency further stimulated by enclosures, particularly the parliamentary enclosures of the late 18th century. Enclosures were often made in order to improve the land and its yield, and had they proceeded without some arrangements respecting tithes, the rectors, vicars and lay owners of the tithes would have received an automatically increased income, as indeed they did when cultivation was improved without preliminary enclosure. One object of the Enclosure Acts was to get rid of the obligation to pay tithes. This could be done in one of two ways: by the allotment of land in lieu of tithes, or by the substitution either of a fixed money payment or of one which varied with the price of corn (hence the name corn rents applied to payments in lieu of tithes). The limits of the land allotted, or of the land charged with a money payment, were generally shown on a map attached to the Enclosure Award. For more details, see the Research Guide on [Enclosure Awards](#).

2. Tithe Commutation From 1836

Statutory enclosure was a purely local affair, prompted by local landowners. Although much of the country was covered, in 1836 tithes were still payable in the majority of parishes in England and Wales. Scotland and Ireland have a different history: the Acts cited in this research guide did not apply there. In 1836, the government decided to commute tithes (i.e. to substitute money payments for payments in kind) throughout the country. The Bill received Royal Assent on 13 August 1836; three Tithe Commissioners were appointed, and the process of commutation began. Although the Tithe Act 1836 (6 & 7 Will IV, c.71) is a long and complicated piece of legislation, the underlying principle was the simple one of substituting for the payment of tithes in kind corn rents of the same sort as were already payable in many parishes under the authority of a local Enclosure Act. These new corn rents, known as tithe rentcharges, were not subject to local variation, but varied according to the price of corn calculated on a septennial average for the whole country. Existing corn rents were left unaffected: they continued to be paid according to the varied provisions of the local Acts which created them.

3. Tithe Files (IR 18)

The first task of the Commissioners was to discover to what extent commutation had already taken place. Enquiries were directed to every parish or township listed in the census returns. The results of these enquiries are to be found in the Tithe Files, which cover the whole of England and Wales and not only those places where tithes remained uncommuted by 1836. The files were heavily 'weeded' in the early twentieth century, and contents vary from those files which consist of the cover and nothing else, to ones which bear a large number of papers. Contents may include any surviving correspondence of the Commissioners, illustrating the commutation process; the report of the Assistant Commissioner who conducted the various meetings in the district; and the draft of the award when one was made. Some of the files also contain correspondence and drafts relating to later proceedings under the Tithe Acts - for example, the exchange of glebe land, the sale of tithe barns, and the apportionment and redemption of

tithe rentcharge. When there was an agreement between the parties (see Awards and Agreements below), the files are not likely to contain very much of interest. The correspondence and reports of meetings leading up to a compulsory award, on the other hand, are frequently instructive, as are some of the files relating to the more uncertain payments in the nature of tithes which were ultimately ruled to lie outside the scope of the Tithe Acts. The correspondence sheds a good deal of light upon the circumstances of some of the clergy in the early years of the nineteenth century and the attitudes of their parishioners. Other files contain information on such matters as enclosures and explain the limitations or the absence of an apportionment.

4. Awards and Agreements

The initial process in the commutation of tithes in a parish was an agreement between the tithe-owners and landowners or, in default of agreement, an award by the Tithe Commissioners. Generally the next stage was the apportionment of payments, and the substance of the preceding agreement or award was then recited in the preamble of the instrument of apportionment. Consequently, a reference to the Awards and Agreements ([TITH 2](#)) will provide little more information than can be found in the apportionment (see [Tithe Apportionments](#) below). Such interest as the preliminary documents afford lies only in such points as whether the parties acted by themselves or by attorney, and the signature of the parties: the kind of material, in fact, that may interest the family historian and has rarely any other significance.

When an award was not followed by an apportionment because the rentcharge was subsequently extinguished by merger and/or redemption (see Deeds of Merger and Redemptions below), the awards were filed separately and known as Special Awards ([IR 106](#)).

5. Deeds of Merger

When the landowner was also the tithe-owner, a situation was created in which an individual was effectively liable to pay tithes to himself. Such a situation was usually resolved by merging the tithes (or tithe rentcharge) in the land, that is to say, extinguishing the liability to pay tithes by virtue of being also entitled to receive them. (For a more detailed explanation of the legal term merger, see e.g. volume 2 of Jowitt's *Dictionary of English Law*, 2nd edition, 1977). Although unity of possession was the most common cause of merger, the Tithe Acts also provided for merger under certain other circumstances. Provision was made for mergers to be confirmed under the seal of the Tithe Commissioners. Many Declarations of Merger ([TITH 3](#)) were executed under various provisions of the Acts, thereby making the lands free of rentcharge liability, until by the Tithe Act 1936 all tithe rentcharge was extinguished (see The Tithe Act 1936 below). Merger, whether of tithes or of tithe rentcharge, might take place before apportionment, and in such cases the merger may have been effected by the original agreement or award and not by a separate deed. The instrument under which merger was effected may be important to establish liability for chancel repairs (see [Section 14](#)).

6. Tithe Apportionments (IR 29)

In most cases, the principal record of the commutation of tithes in a parish under the Tithe Act 1836 is the Tithe Apportionment. Strictly speaking, the tithe apportionment and the tithe map (see Tithe Maps below) together constitute a single document, but they have been separated to facilitate use and storage.

Readers normally consult microfilm copies of the tithe apportionments, for preservation reasons. To find the document reference using the Catalogue (www.nationalarchives.gov.uk/catalogue), go to the search screen, type the place-name in the first box, and IR 29 in the third box, leaving the second box empty.

Most apportionments follow the general pattern set out in the instructions which were issued at the time. The standard form of apportionment contains columns for the name(s) of the landowner(s) and occupier(s) (because until the passing of the Tithe Act 1891 the payment of tithe rentcharge was the owner's liability); the number, acreage, name or description, and state of cultivation of each tithe area; the amount of rentcharge payable, and the name(s) of the tithe-owner(s). The apportionment opens with a preamble reciting the names of the tithe-owners, the circumstances in which they owned the tithes, and whether the amount of rentcharge to be apportioned was the subject of an agreement between the landowners and the tithe-owners or of a compulsory award made by the Tithe Commissioners. The preamble usually contains, too, statistics as to the area and state of cultivation of the lands in the tithe district; the extent of the land subject to tithes and of lands, if any, exempt on various grounds from payment of tithes; and the area covered by commons, roads etc. It concludes with a statement showing the respective numbers of bushels of wheat, barley and oats which would have been obtained if one-third of the aggregate amount of rentcharge had been invested in the purchase of each of those commodities (Tithe Act 1836, s.57) at the prices prescribed by the Tithe Act 1837, s.7. The detailed apportionment of the aggregate tithe rentcharge then follows. A rentcharge is set out against each unit of charge, termed a tithe area. The amount of the charge is the par value, not the amount actually paid,

which varied from year to year. The annual value of tithe rentcharge was ascertained and published yearly (Tithe Act 1836, s.56), and tables were issued from 1837 onwards which enabled the precise payment due to be calculated for the par value of any amount of rentcharge.

By the Tithe Act 1839, ss.2 and 4, the Tithe Commissioners could confirm Special Apportionments ([IR 97](#)) of certain charges attaching to lands subject to tithes, such as liability for chancel repairs (see [Section 14](#)).

7. Altered Apportionments

Where there have been changes in ownership and changes in the way land has been divided, these changes may have been recorded in the altered apportionments. Historically, the interest of these documents is limited, especially as the altered apportionment was sometimes not formally made until several years after the change in ownership. Indeed, many changes in ownership were not followed by an altered apportionment at all, informal and local agreements being made between tithe-owners and landowners. Until 1936, altered apportionments were laced up with the original apportionment, unless their bulk necessitated a separate roll. Some are to be found with the associated maps. After 1936, altered apportionments were filed separately and called Orders for Apportionment ([IR 94](#)) by way of distinction.

By the Tithe Act 1860, s.34, the Tithe Commissioners were empowered to determine the parish in respect of which tithe rentcharge ought to have been charged where land had been made chargeable in more than one parish. This power was later extended by the Tithe Act 1936. Overlap Orders concerning such determinations from 1928 onwards are preserved separately in [IR 96](#).

8. Cases Where No Apportionment Was Made

There were many districts in which no apportionment was made, although the tithes were commuted under the provisions of the 1836 Act. This was either because the amount involved was negligible or because there was a Special Award (see [Section 4](#)) and/or the redemption or merger of the tithe rentcharges (see [Section 5](#) and [Section 12](#)). By this means the expense of a formal apportionment and of the preparation of a map was avoided.

9. Tithe Maps (IR 30)

The Tithe Maps are by no means as uniform as the apportionments (see [Section 6](#)), varying greatly in scale, accuracy and size. At the outset, the Tithe Commissioners had attempted to secure a uniform and high standard. However in most cases there was no suitable map already in existence, and while there were many skilled land surveyors available, the expense of any new survey had to be met by the landowners. Insistence upon a fixed standard would have retarded the progress of commutation, so concessions therefore had to be made. When the 1836 Act was amended in the following year, a provision was inserted to the effect that, whilst every tithe map should be signed by the Commissioners, a map or plan should not be deemed evidence of the quantity of the land, or treated as accurate, unless it was sealed as well as signed by the Commissioners (Tithe Act 1837, s.1). Approximately 1,900 only of the tithe maps - about one-sixth of the whole - were sealed by the Tithe Commissioners, and it is these alone - called first-class maps - which can be accepted as accurate. The unsealed (or second-class) maps constitute a very mixed collection - indeed, some are little more than topographical sketches.

In many cases, discrepancies between apportionment and map subsequently created difficulties in the administration of payments and redemptions. At the time of the survey, when all the landowners concerned were well acquainted with the ground, the exact area of a piece of land or its precise delineation on a map might have appeared of little significance. The matter assumed more importance as time went on, particularly when readily-identifiable tithe areas vanished as a result of later developments. It is unnecessary to discuss in detail the problems of interpreting a tithe map; but it is well to bear in mind that reliance cannot be placed upon the area of individual tithe areas stated in an apportionment or computed from the tithe map, unless the map is sealed.

The numbers of the tithe areas on the map correspond to those in the schedules to the apportionment. These numbers are not consecutive. In order to facilitate reference, most tithe apportionments of any size had a numerical key added, showing the page of the apportionment upon which each tithe area appears (these are purely for convenience of reference and form no part of the original documents). Even so, there are traps for the unwary. The same series of tithe area numbers may be duplicated upon a tithe map, due, in most cases, to the fact that more than one township is included in the same tithe district. There are some anomalies and duplications that are not easily explained. Again, different series of numbers may be differentiated by letters or some other sign, either in the original apportionment or in subsequent altered apportionments, as, for example, 22, 22a, 22Aa, A22. Confusion may easily result if care is not taken to observe the absolute correspondence of the number in the apportionment with the number on the map.

A number of tithe maps were so heavily used that they fell into a state of disrepair. Some of these maps were copied by the Ministry of Agriculture and Fisheries, and in such cases it is these copies rather than the original maps which are now in [IR 30](#) . The original maps, together with a few drafts and earlier versions of tithe maps are preserved as Tithe Maps Supplementary ([IR 77](#)). Although the maps in the two series are not always identical, many of those in the supplementary series are in poor condition and should not be consulted unless the maps in [IR 30](#) fail to provide the required information. Some are unfit for production.

The tithe maps have been partially copied to microfiche (English counties alphabetically up to and including Middlesex) and readers requiring maps for these counties normally consult the microfiche copies, for preservation reasons. To find the document reference using the Catalogue (www.nationalarchives.gov.uk/catalogue), go to the search screen, type the place-name in the first box, and IR 30 in the third box, leaving the second box empty.

Ordnance Survey maps used by the tithe authorities to record the boundaries of tithe districts and other information relating to tithe rentcharge etc. are to be found in [IR 93](#) and [IR 105](#) .

10. Boundary Awards (TITH 1)

Sometimes, particularly in the early stages of commutation, it was necessary for the Commissioners to ascertain and define ancient boundaries between parishes or townships, or to establish new boundary lines, in order to resolve disputes between landowners. These Boundary Awards, made under the Tithe Acts 1839 and 1840, are usually accompanied by a plan and often include schedules of lands giving names of owners and occupiers.

11. Extraordinary Tithe Rentcharge

As the value of the produce from hops and fruit was greater than that from most other agricultural produce, lands cultivated as market gardens, orchards etc., were subject to a separate payment in addition to the normal tithe rentcharge. This charge, called an extraordinary tithe rentcharge, was payable only during years when the land was so cultivated. Such lands were to be found in sixteen counties, but the majority lay in Kent (almost half of them), Sussex and Herefordshire. The Extraordinary Tithe Redemption Act 1886 provided for the cessation of this extraordinary charge and for its capital value to be ascertained and certified by the Commissioners. The land was thereafter charged with the payment of an annual rentcharge at the rate of 4% per annum on the certified capital value until the charge was redeemed.

The basic documents in respect of these districts, equivalent to the tithe maps and apportionments for 'ordinary' districts, are known as Certificates of Capital Value ([IR 95](#)). A list of the certificates of capital value issued under the 1886 Act was published for Parliament (House of Commons 1890, LV, 353). Each certificate has a map (usually attached, but sometimes filed with the District Record Map: see [Section 13](#)), which shows those lands subject to the extraordinary rentcharge.

In 1897, a further Act was passed to clarify the intentions of the 1886 Act. Payments under both these Acts were subsequently extinguished by the Tithe Act 1936 and replaced by terminable annuities.

12. Redemption of Tithe Rentcharge

Prior to the Tithe Act 1936 (see [Section 13](#)), various Acts made provision for the liability to pay tithe rentcharge to be extinguished by redemption of the charge. The Tithe Act 1846 (9 & 10 Vic. c.73) was the first to make such provision. Until 1918, redemption could be effected only by payment of a lump sum; such redemptions are recorded in the Registers of Certificates of Redemption of Tithe Rentcharge by Lump Sum ([IR 109](#)). The Tithe Act 1918 (8 & 9 Geo. V c.54) made provision for the redemption of tithe rentcharge by means of terminable annuity payments, initially for a period not exceeding 50 years, but extended by the Tithe Act 1925 (15 & 16 Geo. V c.87) to a maximum of 60 years. After 1918, therefore, redemptions may be recorded either in the above-mentioned registers or on the Certificates of Redemption of Tithe Rentcharge by Annuities ([IR 102](#)). The latter are similar to tithe apportionments, and may be supplemented by the addition of later apportionments. They are annotated to show subsequent transactions, but it does not necessarily follow that all subsequent transactions are recorded, since there was nothing to prevent the informal redemption of an annuity. Lands subject to such annuities can generally be identified by reference to the original tithe apportionment or, where the tithe areas have become divided in ownership, by the maps attached to later altered apportionments or orders for apportionment.

13. The Tithe Act 1936

The Tithe Act 1936 (26 Geo. V & 1 Edw. VIII, c.43) was introduced following the Report of the Royal Commission on Tithe Rentcharge 1934 (whose records are in [IR 101](#)), and affected the position in three main ways. Firstly, it abolished all tithe rentcharges payable on land immediately before 2 October 1936

and replaced them by redemption annuities payable for 60 years ending on 1 October 1996 unless redeemed or otherwise extinguished in the meantime. These annuities were to be paid to the State by those who had formerly paid rentcharge. Secondly, it compensated the former tithe-owners out of Government stock. Thirdly, it set up the Tithe Redemption Commission with the duty, inter alia, of collecting the new terminable redemption annuities for the State. In 1960 the functions of the Commission were transferred to the Board of Inland Revenue.

The first task facing the Tithe Redemption Commission in 1936 was to check claims submitted by tithe-owners who had hitherto been entitled to collect tithe rentcharge payable under the Tithe Act 1836. These are preserved as Particulars Submitted by Owners of Tithe Rentcharge ([IR 110](#)). Valid rentcharges were then converted into redemption annuities and the sums to be collected from landowners were calculated.

At the same time, the Commission also undertook to prepare fresh maps for each tithe district, based on modern Ordnance Survey sheets. Interpretations of each area as shown on the original tithe maps were plotted as accurately as possible in a limited time. Subsequently a programme was begun of checking in detail these first interpretations, the correctness of the rentcharge/annuity conversions, and the ownership of the properties concerned, following which the annuities were confirmed and, where appropriate, apportioned by a formal Order. This process was known as 'District Apportionment', and resulted in the creation of District Record Maps ([IR 90](#)) and Orders for Apportionment ([IR 94](#)). The programme was interrupted by the Second World War, modified by the Tithe Act 1951, and abandoned in about 1956, by which time about 5,900 of the 11,830 tithe districts had been dealt with.

District record maps do not exist for all the original tithe districts. Maps were not prepared for districts in respect of which a claim was either not received or, on checking, was found to be invalid. Moreover, until about the early 1950s it was the practice, after an approved period, to destroy the maps of districts in which all annuities had been redeemed or otherwise extinguished.

The whole scheme as envisaged by the 1936 Act was wound up prematurely under the Finance Act 1977 (see [Section 18](#)).

14. Chancel Repairs

The duty of repairing the chancel of an ancient parish church fell on the owner of the rectorial property and was more particularly associated with the rectorial tithes. For more details, see the Research Guide on [Chancel Repairs](#).

15. Tithe Records Preserved Locally

The Tithe Acts provided for the making of an original and two copies of every confirmed instrument of apportionment; all were sealed and signed by the Tithe Commissioners. The originals were retained in the custody of the Commissioners and are now in the National Archives. They are complete and have been maintained in good order. The copies were deposited (a) with the Registrar of the diocese and (b) with the incumbents and churchwardens of the parish (Tithe Act 1836, s.64). Copies of subsequent altered apportionments and certificates of redemption were to be similarly deposited, as well as a copy of the record of ascertainment. Many of these copies are now in local record offices. The local statutory copies have in many cases suffered from neglect and accidental loss or destruction and are rarely complete; nevertheless, for most purposes the local copies may be found as serviceable as the originals. Great trouble has been taken by some county archivists to supply gaps in the series in their charge by photographic copies: in such cases there is rarely any purpose to be served in consulting the originals. [ARCHON](#) gives an up-to-date list of contact details for record offices.

16. Annotations on Tithe Documents

In order to enable the incidence of tithe rentcharge to be readily ascertained the original tithe apportionments were annotated to record later official transactions for altered apportionment, merger or redemption. The same system was extended to certificates of capital value and altered apportionments of all kinds. These annotations form no part of the original tithe document but, until they were discontinued in 1965/66, they afforded an index to amending transactions. The locally deposited copies of tithe documents do not bear official annotations.

17. Special Acts

Certain areas were subject to separate Acts of Parliament for tithe purposes. Records relating to the London (City) Tithe Acts are in [MAF 8](#). Those relating to the Vicar's Rate in Halifax Act 1877 are in [MAF 16](#) and [MAF 76](#). The tithes payable in Kendal were commuted under the Kendal Corn Rent Act 1834, and records relating to the redemption of this corn rent after 1932 are in [MAF 28](#) and [HLG 64](#).

18. Extinguishment of Tithe Redemption Annuities

In 1976, the Government announced that as there were sufficient funds in the tithe account to service the existing redemption stock and because of the high administrative costs of the scheme, tithe redemption annuities should be extinguished. The Government proposed a normal payment in 1976 followed by a final payment in October 1977 equal to twice the normal payment. Legislative effect was subsequently given to this in the Finance Act 1977.

19. Further Reading

G Beech and R Mitchell, *Maps for Family and Local History*, chapter 2 (The National Archives Publications, 2004)

Robert Davies, *The Tithe Maps of Wales* (Aberystwyth, The National Library of Wales, 1999)

Eric J Evans, *The Contentious Tithe* (London, 1976)

Roger J P Kain and Richard R Oliver, *The tithe maps of England and Wales - a cartographic analysis and county-by-county catalogue* (Cambridge University Press, 1995)

Roger J P Kain and Hugh C Prince, *Tithe Surveys* (Phillimore, 2000)

Roger J P Kain, *An Atlas and Index of the Tithe Files of Mid-nineteenth Century England and Wales* (Cambridge University Press, 1986)

P W Millard, *The Law Relating to Tithes* (3rd edition, London, 1938)

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