

CHAPTER IV

THE POOR-RATE SINCE 1601

IN the 1635 edition of Dalton's *Country Justice*, a work of considerable authority in its day, we find the following commentary on the rating provisions of the act of 1601:—

“In these taxations there must consideration be had, first to equality, and then to estates.

“Equality, that men be equally rated with their neighbours, and according to an equal proportion.

“Estates, that men be rated according to their estates of goods known, or according to their [the?] known yearly value of their lands, farms, or occupancies, and not by estimation, supposition, or report. Also herein the charge of family, retinue, and countenance is in some measure to be regarded; for if one valued at £500 in goods hath but himself and his wife, and another estimated at £1000 hath wife and many children, &c., the first man by reason is to be rated as much as the other; and so of lands. *Tamen quære* what the law is in such cases.”¹

This opinion that expenses as well as income should be taken into account, received some support from the Court of King's Bench as late as 1698, when, in the course of hearing a case concerning a rate levied in Norwich Cathedral precinct the judges

¹ P. 94.