

THE MARLOW TITHES: THE TITHE COMMUTATION ACT, 1836 AND THE RECTORY OF GREAT MARLOW

B. H. BUTLER

The process by which the valuations involved in tithe commutation were arrived at and agreed by the various parties forms an interesting footnote to history. It was complicated by the separation of tithe ownership from incumbency, by the post-Reformation prevalence of lay rectors, and by the practice of farming the tithes. In this study, with which Mr Butler won the Cicely Baker Prize for 1989, the influence of human frailty—especially greed and obstinacy—is vividly brought out.

Introduction

The practice of tithing (the giving of one tenth of the produce of the land to the religious establishment) can be traced back to the Old Testament in which it is mentioned at least twelve times, the first of which is in Genesis 28: 22: ' . . . and of all that Thou shalt give me I will surely give the tenth unto Thee.'

In the New Testament, Christ only mentions tithes on two occasions, once when he comments scornfully on the greed of the priests and once in the parable of the two men who went to the temple to pray. In neither case does He explicitly express approval or disapproval of the practice.

As Christianity spread through Europe, so did tithing and in eighth-century England it became obligatory first under ecclesiastical and then civil law.

In the sixteenth century at the dissolution of the monasteries and seizure of their lands by the crown, about a third of the tithes passed into lay hands; lay ownership was not in fact new, as evidenced by Pope Gregory VII having outlawed it in the fourteenth century in an effort to stamp out abuses.

During the first half of the nineteenth cen-

ture, against the background of the reform movement, the spectre of the French revolution, agricultural riots and rural anti-clericalism, it became increasingly evident that the practice and method of tithing was in dire need of reform.

The giving of tithes had originated in a predominantly pastoral society and had become an anachronism in an environment of agricultural improvement, commerce and industry. It was perceived as unfair; commerce and industry being exempt, the burden fell entirely on agriculture where, moreover, it was effectively a tax on output and not on profit. In Old Testament times the two had been more or less equivalent but this was no longer so, particularly in the case of marginal land which needed considerable outlay to make it productive. The collection of tithes had grown ever more complex, legal disputes abounded and the lawyers waxed fat, relations between the clergy and laity had never been worse and, moreover, a large proportion of the takings went into the hands of lay people and not to the church. The account which follows is but one example of the animosity which existed between the two sides.

Edward Sawyer of Great Marlow put the farmers' viewpoint vividly in a letter dated 24 July 1830:¹

To the Most Reverend Father of the Church of England, Archbishop of Canterbury . . . There is many unpleasant things happens in taking the tithes in kind after the farmer have done his best for his crop to have the tenth taken by the Rector or the Layman as taking the tithes is the greatest evil in the country . . . As I am plain John Bull knows more about farming than I do about Grammar.
I am etc.

After unsuccessful attempts in the previous three years, an Act of Parliament for the commutation of tithes received the Royal Assent on 13 August 1836. The basic provision of this Act was the substitution of regularized money payment for the collection of tithes, in whatever form they may have been taken, this payment being index-linked to the seven-year average price of corn (wheat, barley and oats).

A Tithe Commission was set up comprising three Tithe Commissioners for the overall direction of the implementation of the Act, an unspecified number of Assistant Tithe Commissioners whose task would be to oversee the operation of the project within parishes, and a central administrative staff.

The Act set, as its first objective, agreement within parishes between the tithe owners and landowners as to the total value of the tithes, such agreements to be confirmed by the Tithe Commission or amended if they considered them to be manifestly unfair. The deadline for agreement was set at six months, subsequently revised to two years, after the passing of the Act. If no agreement was reached, the Tithe Commissioners were to intervene and impose an award. After agreement or award, the total sum was to apportioned between the landowners by the Commission at the landowners' expense.

It is important to understand the relationship between tithes and the ownership of the rectory of a parish, as nowadays most people tend to think of the term 'rectory' as referring to a house of that name.

In the Church of England such ownership

encompassed:

- The parsonage or domicile;
- Land and buildings associated with the parish church (Glebe land);
- Ownership of (i.e. the right to take) tithes;
- The obligation to provide for the spiritual care of the parishioners;
- The responsibility for the maintenance of the chancel of the parish church.

The owner of the rectory, not necessarily a clergyman, was termed the rector; if he was not also the incumbent of the parish, he had the right, subject to the approval of the bishop of the diocese, to appoint a vicar to care for the souls of the parishioners.

When the incumbent was a vicar, it was usual for the rector to take the 'great tithes' (easily collected valuable items such as wheat, barley, oats and hay), leaving the more difficult 'small tithes' for the vicar. In some parishes the rector took all the tithes and paid the vicar a stipend or salary.

The Rectory of Great Marlow

The Rectory of Great Marlow, which owned the tithes of the parish, belonged to the Abbey of Tewkesbury in medieval times. At the dissolution of the monasteries in 1539/40, it fell into the hands of the Crown; shortly afterwards, by letters patent dated 4 September 1541, it formed part of the endowment of the newly-created diocese of Gloucester.

The Dean and Chapter of Gloucester leased all its rectories to lay persons, usually for terms of 21 years.² Great Marlow Rectory was unusual in that it was split into two 'equal and undivided moieties' according to a glebe terrier of 1772.³

The rectory of Great Marlow, the one estate under the Chapter of Gloucester, has for time immemorial been divided into two portions or moieties, each moiety containing a separate dwelling house, barns, stables, gardens, rickyards, outhouses etc.

At the time under consideration there were leases for each of the two moieties, one to Mrs Mary Wright, widow, of Great Marlow, the

other to James Deane of Tunbridge Wells who in turn sub-leased it to Henry Webb, his tenant at High Ruse Farm in the parish. The conditions of the two leases were identical, each payment per year amounting to:

Rent	£30-0-0
In lieu of land tax, after redemption	£20-0-0
To vicar, clear	£40-0-0

The lessees were also responsible for the payment of rates and maintenance of the church chancel, and houses, buildings, fences and mounds belonging to the parsonage. A premium was not mentioned in the leases current in 1836 but later, in 1853⁴ for instance, a down payment of £100 per year for each year of the term of the lease was included. The lessees collected all the tithes and paid the vicar a stipend in lieu of small tithes.

There were two rather odd clauses in the leases; first, it was specifically stated that 1s. 8d. of the £30 annual rent was for 'Camel Orchard' of which John Cleobury had written in 1772 to the Dean of Gloucester,⁵ 'I do not know, nor can find out *certainly* which part of the glebe is called Camel Orchard', although he supposed it to have been adjacent to the Free School land; an abstract of title dated 1867⁶ does in fact identify it there as plot no. 679 on the tithe map; on the tithe apportionment roll this plot is described as garden. Second, the lessees were liable for a payment of £10-0-0 per acre per year for established pasture land converted to arable without licence from the Dean and Chapter of Gloucester. It is difficult to imagine how they intended to ensure that this provision was enforced and how the lessees were expected to keep track of what all the farmers in the parish were intending to do with their land. Certainly no evidence was found of this charge ever having been levied.

For their own convenience in collecting the tithes, the lessees divided the parishes into two halves: Mrs Wright tithing properties in the West and Henry Webb those in the East; the Dean and Chapter were not party to this arrangement. There are indications that at one

time the two lessees changed over these halves every three years in order to even out any inequality. Mrs Wright took a money equivalent for all her tithes whereas Henry Webb collected most of his in kind, with a lesser proportion in money.

It is of interest that, in South Buckinghamshire generally, beechwood was exempt and that some great tithes (in this parish wheat, hay and sainfoin) were tithed at only two parts in twenty-one instead of one in ten.

It is also noteworthy that open fields were still in use in the south-eastern part of the parish (the 'Upper Common Field' to the north of the Little Marlow road and the 'Lower Common Field' to the south). The inevitable mixed quality of produce from this area may well have influenced John Rolfe's deduction for 'inferiority of sample' in his valuation of the tithes (see Fifth Award Meeting below). Strip farming continued in these common fields until they were enclosed in 1856.

Failure to Agree

To make it easier to follow the sequence of events in Great Marlow, a list of the principal actors in the drama is given below (Table 1).

In mid September 1838, eleven landowners, who held more than half of the land in the parish, advertised in the prescribed format,⁷ a meeting to be held in the National School Room on the 29th of that month to discuss the commutation of tithes. This date was one and a half months after the deadline set by the Act for reaching agreement.

Prior to this, the Chapter Clerk of the Diocese of Gloucester, John Aubrey Whitcombe, had written to Wright, the solicitor for the landowners, on 4 August:

The Dean and Chapter will willingly confirm any agreement for the commutation of the tithes of Great Marlow which the lessees may make with the landowners provided that such commutation appears to them to be right and proper.

By any standards this statement is remark-

Table 1. Principal protagonists.

The Tithe Commission

Thomas Smith Wooley	Assistant Tithe Commissioner
G. H. Whalley	ditto

The Landowners' Faction

Landowners and their bailiffs	
John Rolfe	Land surveyor, the landowners' agent
Mr Wright	Marlow solicitor
Mr Knollies	Barrister of Penn, Buckinghamshire

The Tithe Owners' Faction

Dean and Chapter of Gloucester, owners of the Rectory of Great Marlow	
John Aubrey Whitcombe	Gloucester solicitor and Chapter Clerk
Mrs Mary Wright	Widow, lessee of half the rectory
James Deane	Gentleman of Tunbridge Wells, lessee of half the rectory
Henry Webb	Marlow farmer, Deane's sub-lessee
W. Wright	Mrs Wright's son
R. Spicer	Marlow solicitor for Mrs Wright
D. Louseley	Of Blewbury, Berkshire, Mrs Wright's agent
W. Lakin Ward	Marlow solicitor for James Deane
E. P. FitzHerbert	London barrister specializing in tithes
Richard Hall	Land surveyor of Cirencester
W. Trumper	Land surveyor of Dorney near Maidenhead

able for its sloppy ambiguity, which probably was a major cause of the subsequent problems; whom did Whitcombe mean by 'them'?

On the same date Whitcombe also wrote to Mary Wright trusting that she and James Deane would safeguard the interests of the tithe owners and lessees.

On 22 September, Whitcombe again wrote to Wright, the solicitor, saying that he could not manage to be at the meeting and would enquire of the Dean and Chapter regarding the 'adequacy of postponing it'.

No detailed accounts of the early meetings have been found but it is known that the first three were on 29 September and 23 October 1838 and 5 February 1839, and that at this stage an impasse had been reached, with the tithe owners and lessees wanting £1517-11-11 and the landowners saying that this was far beyond their value and suggesting £1200-0-0 on the advice of their 'respected surveyors'. This being the situation, it was resolved that Wright, the solicitor, should request the presence of an

Assistant Tithe Commissioner as empowered under the Act.⁹

The fourth meeting was on 5 March 1839. Whitcombe had written to Lakin Ward (James Deane's lawyer) a week earlier: 'If I thought my attendance on the 5th March would be of use equivalent to the expense of so long a journey, I would attend'. At this meeting the tithe lessees rejected the landowners' offer of £1200; it was also confirmed that the Tithe Commission's intervention was required and that a copy of the minutes should be sent to them.

After two postponements at the behest of Whitcombe, the next meeting took place on 6 June 1839 when a letter from the Tithe Commissioners was laid before the meeting. A statement of facts had been prepared as required by the Commission; this was agreed and it was arranged that a copy of it should be sent to the Tithe Commission.

On 11 June, Whitcombe wrote to the Tithe Commissioners agreeing to their 'immediate interference'. A fortnight later he asked Mrs

Wright's son the date of the meeting fixed by the Tithe Commissioners and said that he would 'endeavour to send some person'. On the same day he also wrote to the Tithe Commission saying that he could not fill in the forms they had sent as the Rectory was leased to Mrs Wright and Mr Deane.

It is interesting to compare the value claimed by the lessees with the amount on which they paid rates:

1838–41 estimated rateable value ¹⁰	£939
Lease rent, land tax, vicar's stipend	£180
Chancel repairs, maintenance of parsonage, etc.	?
	<hr/>
Total worth of tithes	£1119

This is remarkably close to the £1200 offered by the landowners, their surveyor being John Rolfe of Beaconsfield who, in 1834 together with another, had carried out a valuation of properties in the parish for a new poor-rate assessment. It seems that the lessees' idea of the value of the tithes depended on whether they were thinking in terms of income or expenditure.

It is of passing interest that on 30 June 1837, a distress warrant was issued against Henry Webb for refusing to pay £31-16-0 church rebuilding rate. He claimed, unsuccessfully, that tithes were not rateable for this purpose under the Act of Parliament for rebuilding the church.¹¹

First Award Meeting, 16 September 1839

The Assistant Tithe Commissioner appointed to deal with the rectory of Great Marlow was Thomas Smith Wooley of South Collingham in Nottinghamshire, a land surveyor by profession. The first meeting under his control was fixed for 16 September 1839. A week before this date Whitcombe wrote to Mrs Wright's son saying that he would endeavour to attend, 'though it being a Monday it is extremely inconvenient.' He also hoped that correct accounts for the specified years (seven years to 1836) could be produced, and thought that counsel would not be needed. He went on to discuss the organization of the tithe owners' and lessees' case.

At the meeting Wooley first noted that the vicar was paid in money rather than collecting the small tithes, that there was no regular survey of the parish and that gardens were treated as arable land.¹²

Henry Webb (James Deane's sub-lessee) claimed £366-6-0 in money payments and £440 taken in kind but had no accounts to substantiate the latter and had no opinion on the costs of collection. Mary Wright stated the value of her moiety as £767-11-11 based on her accounts. At this stage Whitcombe said he would concur if Webb's moiety were estimated as equal to Mrs Wright's. The landowners objected to Mrs Wright's accounts, claiming that some allowances and deductions were not included.

Wooley reported to the Tithe Commission: I suggested the landowners' agents should meet Mr. Wright in private—I have found this the best way of settling accounts—it is all but impossible to have them settled at a public meeting. I recommended free and unreserved communication between the parties, especially the valuers, Mr. Rolfe, Mr. Trumper and Mr. Louseley.

[NB Wooley was referring to Mrs Wright's son who kept her accounts, not Wright the solicitor.]

The landowners said they would prove the need for a decrease in averages, whereat the tithe owners retorted that if the landowners opened the question, they would prove the case for an addition.

Wooley asked the Commission's advice on how to handle the division of the parish, as split by the lessees or as a whole; he concluded by (optimistically) hoping to settle the affair at the next meeting set for 19 November 1839 and remarking, 'It appears that proceedings at earlier meetings were very violent but I contrived to keep them in tolerably good humour.'

Second Award Meeting, 3 January 1840

This meeting, which was held six weeks later than was originally scheduled, far from making progress saw a major setback. The lessees, with

the prior agreement of the landowners, offered £1400; Whitcombe for the Dean and Chapter rejected this saying that nothing less than £1500 was acceptable to his clients. Wooley wrote:

As Mr. Whitcombe had previously expressed his readiness to concur with any arrangements which might be made by the lessees, his present refusal to do so led to somewhat angry expressions of feeling on the part of the landowners' agent.

He intimated to the parties that the costs might fall upon some of them if it proved that there had been unnecessary delay.

In his report he said that the parties were to meet in private; if no agreement were reached, a further meeting was to be scheduled for 14 April 1840, and went on, 'I confess that I dread the result of opening and fighting the question with the irritated feelings of the parties after what has occurred.'

*Behind the Scenes: 3 February to
20 November 1840*

During this period, Whitcombe was active in organizing the tithe owners' and lessees' case. Among his letters were:

3/2/40. To Thomas Wethered (landowner). Have the landowners any objection to the parish being measured by the tithe owners' surveyor, Mr Hall of Cirencester?

13/3/40. To the Tithe Commissioners requesting postponement of next meeting until June or later to allow the tithe owners' own survey. Agreement between the lessees and the landowners had been made without the Dean and Chapter's knowledge and only made known to them two days before the meeting; they had evidence prepared but could not use it.

28/4/40. To William Trumper, the surveyor, of Dorney, near Maidenhead. Instructions to carry out a survey of the parish and to be ready to give evidence.

7/5/40. To Henry Webb, the sub-lessee. Provide details of tithes taken in money and kind over the relevant seven years.

6.11.40. To Tithe Commissioners. Further request to postpone meeting, this time until 30 November or later, because of Dean and Chapter commitments.

18.11.40. To Mr Hodgson (lawyer). Can he recommend a barrister?

20.11.40. To Richard Hall the surveyor of Cirencester, '... I intend to go the whole hog with the landowners, I have found a counsel employed in tithe cases.' Then referring to Trumper, the surveyor, 'I will pay him and if he does his work well, I should not object to pay him well, I will not spoil my ship for a ha'porth of tar.' (Strange words from a lawyer. But from their accounts, the Dean and Chapter regularly made use of Hall's services,¹³ so probably he and Whitcombe were on friendly terms. Certainly Whitcombe made it obvious what sort of a survey he wanted from Trumper.)

Third Award Meeting, 3 December 1840

Those present included:

For the Tithe Commission

Assistant Tithe Commissioner Thomas Smith
Wooley

For the tithe owners and lessees

Mr Whitcombe, Chapter Clerk of the
Diocese of Gloucester
Mr FitzHerbert, barrister of London
Mr Spicer, solicitor of Marlow
Mr Hall, surveyor

For the Landowners

Mr Knollies, barrister of Penn
Mr Rolfe, surveyor
Various landowners in person

Wooley settled the seven years average as:

Mary Wright	£760-0-0
Dean/Webb	
in money	£336-6-0
in kind less ¼ for collection	£330-0-0
	<hr/>
	666-6-0
Total	£1426-6-0

Knollies then requested that the proceeding should be started again 'de novo' (from the beginning); Wooley firmly rejected this idea.

The tithe owners then objected that their own survey gave 200 more acres of arable land than the landowners' basis—'worse than useless to

go on with such a difference.' The landowners complained that they had not had the result of Hall's survey. Hall explained that the survey was in fact not then completed. He engaged to give the landowners a copy as soon as possible. Wooley was of the opinion that the difference in question was attributable to differing views of fences, roads, wastes etc. He wrote to the Tithe Commissioners:

At this step of the business, the day being very far gone and I extremely ill, I found it quite impossible to proceed further and determined to adjourn the meeting . . . but I fear that feelings of the parties to each other will prevent their meeting.

Wooley's letter was written sixteen days later from his home at South Collingham; he explained that the delay was due to serious indisposition. He said that he expected £1400 to be the value settled on and that the next meeting was to be on 11 February 1841, 'when I hope that this long protracted case will be brought to a close.'

Fourth Award Meeting, 17–18 March 1841

First Day

Those present included:

For the tithe owners

Mr Whitcombe, Chapter Clerk
Mr Spicer, solicitor of Marlow
Mr FitzHerbert, barrister of London (conducting)
Land surveyors and other witnesses

For the landowners

Mr Rolfe, surveyor of Beaconsfield
Mr Knollies, barrister of Penn (conducting)
Several landowners, agents, bailiffs
Other witnesses

This meeting, like most if not all the previous ones, fell behind schedule; when it did take place it was a protracted one: Wooley's report to the Tithe Commission was 53 pages long. The proceedings mainly revolved around the valuation of the tithes.

In the interim Whitcombe had twice written to Hall, the surveyor, urging quick action, to

FitzHerbert, the barrister, sending his brief, and to Spicer, the solicitor, asking him to find witnesses; he appreciated that virtually all were landowners' people but he should use his ingenuity.

Wooley noted that agreement on areas of land had now been reached but 'I had hoped that when the difference in quantity was settled, other differences of opinion would be also, but in this I was disappointed — both parties came prepared with a hash of witnesses to contend every point.'

Knollies opened for the landowners, stating the case for a reduction in the average value. At this point Wooley stated that, under the terms of the Act, money payments should be reduced if they were based on splitting the estimated cost of collection in kind between the parties.

Rolfe, the landowners' surveyor, explained his valuation. He had previously valued the parish for the parochial assessment in 1833/4. The bulk of the parish was on the five-field course in four classes; there was some third and fourth class on sainfoin/oats/turnips or alternate course of cropping. His valuation came to £1322-13-0.¹⁴

Wooley noted 'It will be seen . . . a masterly production. . . understands his business . . . a tone of fairness and candour . . . I have not often seen.' However he did observe that gardens had not been included; some addition was required.

FitzHerbert then cross-examined Rolfe; Wooley does not seem to have been very impressed.

Mr FitzHerbert dwelt much upon this . . .

It is not necessary that I should go more into detail on the cross examination which was conducted with much tact but did not materially shake Mr Rolfe's evidence.

Mr FitzHerbert entered into an examination of Mr Rolfe as to the rents and expenses of cultivation which I stated useless—and that I should make no minute of it—the only question on which I required information

being the titheable produce and the cost of collection.

James Martin Saunderson, land surveyor of Sunbury, Middlesex, James Giles, Sir William Robert Clayton's bailiff, James Dean, surveyor of Tottenham and W. J. Atkinson, Marlow farmer, were the next witnesses; none of them in evidence or cross examination added anything of importance. Giles mentioned rabbit damage. Dean's valuation was only a few shillings different from Rolfe's, although he claimed that this coincidence was only known that morning. Wooley now adjourned the meeting till the next day at 10.30am.

Second Day

The tithe owners' case was now opened. Wooley wrote:

Mr FitzHerbert in a speech of great length and considerable power stated his view of the case . . .

As to the *custom* of tithing, he stated that the tithe owners did not admit it, but would not *then* dispute it further than reserve the right to disprove it afterwards . . .

Mr FitzHerbert dwelt much and strongly on the former estimate of Mr Rolfe and his readiness to adopt it. He produced a paper purporting to be the original of this valuation which Mr Rolfe denied . . .

. . . concluded his speech by expressing a strong desire that whatever addition might be made to the average or to the sum which the lessees had agreed to accept should be applied to the augmentation of the living which he said was only £80 a year.

Following this last pious wish, Mr Spicer stated that though Mrs Wright (lessee) was a dissenter, she was quite willing, if the value was set at more than £1400, that the surplus should be so applied. Wooley explained that this was a matter for the Dean and Chapter. The land-owners expressed anxiety for this to be done as long as it was not greater than the value of the tithes for this purpose (i.e. the small tithes which Rolfe valued at £175).

The tithe owners' case rested mainly on the

evidence of the three land surveyors, Messrs Hall of Cirencester, Trumper of Dorney and Thomas Crawter.

Of Hall, Wooley remarked, 'This witness from which much was expected did not do much to support the tithe owners' case.' Of Trumper, whose estimate was £1779-10-4, 'This estimate is manifestly erroneous in various ways.' Corn etc. per acre was very high and there was no estimate of stock or small tithes. 'I was much disappointed by these statements as I could not consider them otherways than made by a partisan.' His view of Crawter was similar: 'This witness anything but satisfactory.'

FitzHerbert now called John Burton, miller of Uxbridge; this witness said that he bought much wheat at Marlow market. In his view, it was much beyond the average quality of the Kingdom, not less than eight or ten shillings a quarter and that he would engage permanently to take Marlow tithe wheat at five shillings per quarter beyond average of the Kingdom. He only knew about wheat. (Burton's undertaking was meaningless; after commutation tithes would be taken in money, not in kind, so there would be no tithe wheat.)

Knollies then embarked on his rebuttal of the evidence of the tithe owners' witnesses. Referring to Mr Wethered's bailiff, he pointed out that the Wethered farm employed very 'high' farming, but even this did not enable it to achieve Trumper's average for barley. As for the surveyors generally, they had taken all the best meadowland and all the clover as mown, though they 'knew the contrary'—proof of how little their evidence was worth.

Wooley seems to have been quite impressed with Knollies: 'Mr Knollies is a young man, he omitted some strong points in his case, but on the whole it was conducted with tact and talent and much fairness.' By now, 'At the close of this maze of evidence and matter and being quite night I was a good deal exhausted.' Wooley told the meeting that he would make an award based on the minutes taken—he would give no forecast of the amount. He explained the basis he

would take, leaving it to be shown on appeal that this would not do justice.

In his report to the Tithe Commissioners, Wooley says that he considers that Rolfe's estimate is incomparably the best data, but he thinks that he has taken the price of wool and lambs too low.

Fifth Award Meeting, 21 June 1841

Before this meeting the Tithe Commission had published its award on 14 April and Whitcombe had again been busy writing letters:

23/3/41. To Messrs Plucknett & Roberts, agreeing to pay FitzHerbert more at their discretion.

27/5/41. To Richard Hall, his surveyor, 'Pray let me know if you have had anything more of this business, the time is drawing on rapidly and something must be done.'

19/6/41. To the Tithe Commissioners. He did not know the date of next meeting and did not even know that there was to be one; two days' notice is not enough, he cannot attend.

19/6/41 To Wooley (at Marlow). To the same effect explaining that, although he appreciated it was a breach of etiquette, he had written direct to him because, it being a Saturday, it was impossible to get word to him through the Tithe Commission in time.

Wooley noted Whitcombe's absence; enquiry revealed that Spicer had written to him immediately after the award was deposited informing him of the substance of it and proposing to send a copy if required; Spicer had not mentioned the date of appeal and had received no reply. Wooley had no hesitation in proceeding, but if the Dean and Chapter objected to the findings, they could have another meeting 'at their own costs.'

Wooley explained the basis of the award:

Rolfe's estimate (exclusive of glebe),	
but without his deduction for inferiority of sample	£1405-19-0
Plus tithes of gardens in the town not included above*	10- 0-0
	<hr/>
Total	£1415-19-0

Plus five shillings an acre for glebe land.

*Farm gardens were included in Rolfe's estimate, but cottage gardens were exempt.

Spicer was to inform the Dean and Chapter of the outcome of the meeting including the warning about costs.

Wooley's rejection of Rolfe's deduction for inferiority of sample refers to an item reducing the value of the tithes by 5% (£83-6-0), explained thus:

Deduction for the depreciation in the Value of the Tithe Produce, it being all sorts and qualities mixed together. Consequently none of the Wheat can be sold for Seed, nor for making the best flour, therefore the whole must go for Seconds at full 8/- a Qr. under the top price—neither can the Barley be sold for Seed or Malting, it being all sorts mixed together and therefore will not work together, in which case it can only be sold for Grinding or Hog Barley at full 4/- per Quarter less. The same thing applies to Oats which can only be disposed of for Feed—neither is the Hay so valuable from being mixed—upon the whole the depreciation in value cannot be less than 5 per cent on the whole of the Tithe produce which I estimate in the Gross at the sum of £1666-6-0.

The figure of £1666-6-0 must be the value of the produce before the deduction of the costs of collection, but it is by no means clear how Rolfe arrived at it.

Two days later, on 23 June 1841, Whitcombe gave in, writing to the Tithe Commission ' . . . disappointed at the outcome . . . but it was made fairly . . . on the evidence . . . no wish to give further trouble.'

The Reckoning

The events recounted above, meetings, lawyers, surveys, valuations, witnesses etc. had involved considerable costs, and there remained the question of who should pay. There appears to have been no particular problem on the landowners' side, but it was a very different matter with the Dean and Chapter and their lessees.

To the layman, two facts seem of prime importance; first, at the second award meeting Wooley had warned the parties that the costs might fall upon some of them if it proved that there had been unnecessary delay; second, it was Whitcombe, on behalf of the Dean and Chapter, who had refused to accept the agreement between the lessees and the landowners.

Whitcombe, however, did not see it this way. He wrote many letters insisting that it was the lessees and not the Dean and Chapter who should bear the full costs incurred by their side and that it was all their fault anyway. To Lakin Ward he wrote that the Dean and Chapter were not liable for the charges of commutation, the lessees were; to Spicer that enormous expense had been incurred by the Dean and Chapter in the affair—all the fault of the lessees—hundreds of pounds—it must be added to the rent charge. He gave the Tithe Commission his interpretation of the relevant parts of the Act, drawing the somewhat surprising conclusion that within its terms the Dean and Chapter were not even the owners of the tithes.

All this was to no avail. The Tithe Commission did go so far as to state that if the lessees agreed to pay all the charges, they would authorize it. The lessees, perhaps not surprisingly, declined this offer.

These efforts having failed, Whitcombe devoted his efforts to assembling all the relevant bills which the Tithe Commission wanted to inspect. On 3 July 1843 he wrote to Hall, the surveyor, on the matter; several bills were missing including Trumper's for £114-16-0; he asked for them to be sent as soon as possible 'as I cannot negotiate the fine till I know what is to become of these expenses' (here 'fine' is used in the old sense of settlement).

In August 1843, Whitcombe sent the bills to the Tithe Commission in London. These were evidently agreed promptly as the following month he wrote again, now saying that it was proposed to borrow £700. Then six months later, in March 1844, he wrote to them saying '... great difficulty in getting the money by reason of the principal being repaid in small

instalments over 20 years. Can you inform us whether these is any public office under Govmt. or any Insurance Office which will advance the money?'

Eventually in June 1844, the Dean and Chapter, with the permission of the Tithe Commissioners, mortgaged Great Marlow Rectory for £641-16-3 for a period of eighteen years at 4% with the University Life Assurance Company, to be repaid out of the revenues from the leases. The amount of the mortgage was 18/20 of the total costs because of the two-year delay in raising it.¹⁵

The Dean and Chapter had incurred total costs of £713-2-6 in achieving an increase of less than £16 in the annual value of the tithes.

In 1843 Whitcombe had written to James Deane '... I believe you have leased your moiety to Mr Webb ... if as I understand he only gives you £100, I am not surprised at your being staggered at the difference between the *real* value and the rent you get.' Perhaps Whitcombe too was staggered; the £60 rent charged by the Dean and Chapter does seem to have been ridiculously low.

As the £100 paid by Webb would only just have covered Deane's minimum liability under the terms of his lease, it seems highly likely that, as surmised earlier, the Dean and Chapter's leases current at the time had not been subject to a premium.

Next time the Dean and Chapter renewed the Great Marlow leases, a premium of £100 per year of the term was imposed on each of them. Thus, in the long run, they possibly benefited in spite of their commutation debacle, although having learned the true value of the tithes, they might well have imposed the premiums anyway.

Apportionment of Tithe Rents

J. B. H. Bennett wrote in 1839:¹⁶

The difficulties of effecting agreement between the tithe owners and the tithe payers are as nothing in comparison with the difficulties of fairly and equitably apportioning the gross sum among the landowners. The

landowners are mostly of one mind while they have the tithe owners to contend with, but when that question is disposed of, they begin to think of their individual interests and are much opposed to each other.

The general practice was for the apportionment to be carried out by local land surveyors, any appeals being dealt with by an Assistant Tithe Commissioner. The details were recorded in a tithe apportionment roll cross referenced to an accompanying tithe map of the parish, usually by plot number.¹⁷

In Great Marlow the process seems to have gone smoothly; apart from some delay because one appeal meeting had not been properly advertised, Assistant Tithe Commissioner G. H. Whalley found it necessary to make only a few minor adjustments to the original amounts and the procedure was concluded on 2 February 1843.

Conclusion

John Aubrey Whitcombe is clearly a central character in this account and it seems reasonable to question why he embarked upon and persisted in his ill-judged course of action; further, why Great Marlow? There is no evidence of similar problems in the commutation of tithes in other rectories owned by the Dean and Chapter of Gloucester.

In the first place it may well have been due to the ambiguity in his letter of 4 August 1838 to Wright, the solicitor. He evidently considered that it meant that the Dean and Chapter should

be satisfied that the agreement was 'right and proper' whereas everyone else thought that it was the lessees who should be so satisfied.

Whitcombe later claimed that he had only been informed of the agreement two days before the 3 January 1840 meeting and had been unable to use the evidence which he had ready. (It is not clear what evidence this was.) By today's standards there seems to have been a notable lack of communication; it is an interesting thought that with modern technology the whole matter might have been resolved by one or two telephone calls.

In any case he must have been aware that the Act specified that any agreement should be authorized by an Assistant Tithe Commissioner who had to satisfy himself that it was not manifestly unfair to either party and had the duty to amend it if such were the case. Additionally, the Act specified that any agreement involving an ecclesiastical tithe owner had to be approved by the bishop concerned. This being the case, it is hard to see what he thought he could achieve by refusing to accept the agreement subject to the Tithe Commission's authorization; had he done so, he still would have had the opportunity to appeal against it when it was submitted for the bishops' approval.

Possibly it was pride or stubbornness, or both, that made Whitcombe refuse to be deflected from his course once it had been set. He certainly went to great trouble and expense in his endeavour to get his own way, only to suffer ignominious defeat.

APPENDIX: EQUIVALENT 1988 VALUES

It may be easier to appreciate the values involved in this account, if they are converted to their 1989 equivalents. The Central Statistics Office state that £1 in 1840 had the purchasing power of £30 in 1989, based on the price of staple commodities such as

wheat. Since the relative cost of staple foods has decreased against income, the factor of 30 must be taken as a minimum. A typical weekly wage for a farm labourer in 1840 was around 11s. and for an engine driver 42s.

	1840			1989		
	£	s	d	£		
Leases: Rent	30	0	0	900	Abortive agreement	1,400 0 0 42,000
In lieu of land tax	20	0	0	600	7-year average settled as	1,426 0 0 43,000
Vicar's stipend	40	0	0	1,000	Rolfe's valuation	1,322 13 0 40,000
TOTAL	90	0	0	2,700	Trumper's valuation	1,779 10 4 53,000
Tithe owners' and lessees' claim	1,517	11	11	45,000	Award, excluding glebe land	1,415 19 0 42,000
Landowners' offer	1,200	0	0	36,000	Dean and Chapter's costs	713 2 6 21,000
Estimated rateable value	939	0	0	28,000	Increase on abortive agreement	15 19 0 500

REFERENCES

1. Buckinghamshire Record Office, D/LE/14/37.
2. Gloucestershire Record Office, D1740E75, 76 and D936E119/33, 34.
3. GRO, D936E197.
4. GRO, D936E119/50.
5. GRO, D936E197.
6. In private ownership, 'An abstract of the Title of the Trustees of the Will of the late Mr. John Allaway to Freehold & Leasehold Estates at Marlow, Bucks.'
7. Bucks County Library; *Bucks Herald*, 15 September 1838.
8. GRO, D936C1/1, 2, 3. This and all subsequent extracts from Whitecombe's letters are from these three items.
9. Public Record Office, IR18-13402.
10. BRO, PR140/4/1, 2, 3, 4; PR140/6A/30.
11. BRO, PR140/6A/30.
12. PRO, IR18-13402, Great Marlow Tithe file. All extracts from Wooley's reports are from this source.
13. GRO, D936A1/11.
14. PRO, IR18-13402. Wooley's valuation is included in the tithe file.
15. GRO, D1740T51.
16. J. B. H. Bennett, *Letters and Observations on the Subject of Tithe Apportionment* (1839).
17. BRO, 259, tithe map and apportionment roll.