Butterwick and the Poll Taxes of 1377 and 1380
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Introduction
The years around 1380 witnessed a series of events which are among the best-known and most evocative in English history. The granting of three poll taxes by the commons in 1377, 1379, and 1380 fell hard on beleaguered rural communities which—to take a long view—were slowly breaking free of manorial jurisdiction, yet still subject—as a fact of daily life—to experiences that tended to reinforce their servile status, including the high-handedness of poll tax collectors, as recorded by contemporary chroniclers. Apparently spontaneously, though not surprisingly in the circumstances, these events sparked an uprising in the south-east of England which led to the Peasants' Revolt of 1381.1

This short study takes as its centrepiece the one surviving record of a Lincolnshire village’s taxpayers in 1377 that research has so far identified. The document features Butterwick, located four miles north-east of Boston on the siltlands of Skirbeck washland. It tells us nothing directly about the politics of the time, economic relationships within the community or the financial hardship faced by at least some of those whose names are recorded. It does, however, say something about the structure of rural society in the last quarter of the fourteenth century and—when viewed in the context of other historical sources from this period—enables us to see how one Lincolnshire village responded to the repeated demands of the crown. In particular, it is possible to compare the list of taxpayers in 1377 with those who paid three years later.

The Historical Context
The 1370s were not a time of buoyancy and optimism in England. The war with France had already dragged on for forty years and would continue into the fifteenth century, while on other fronts the Scots and Irish remained recurrently troublesome. Military campaigns were expensive and Edward III was continually under pressure to obtain revenue for his expeditions. The country was also reeling from visitations of the plague in 1349, 1361-2, 1369 and 1375, by which time the English population was probably half the size it had been at its peak around 1300. In the wake of these crises, landowners’ income from rents had fallen and labourers’ wages increased. International trade in wool and cloth—which national prosperity was largely dependent—was seriously affected by these conflicts abroad and economic problems at home, but also by disastrous outbreaks of cattle murrain in 1348, 1363 and 1369, the last of which had been the worst for half a century.2

The country’s confidence in the king and his government were also failing and—following the death of the Black Prince in 1376—there was widespread uneasiness at the prospect of a minor, Richard II, succeeding to the throne. The strength of feeling in the country found expression in the actions of the Good Parliament of 1376. Once again, the king was seeking revenue from taxation, but the commons were unwilling to grant his request. It was firmly believed that there had already been excessive taxation and that the money collected had largely been wasted and embezzled. The commons were careful throughout not to lay the blame for this state of affairs on Edward personally, but the government quickly saw that the nation’s loyalty to the monarchy had been severely shaken by recent events and that by their actions the commons had challenged the king’s authority. The constitutional crisis was short-lived, however, for at the next parliament in January 1377 the lords succeeded in obtaining agreement for the collection of a new tax, as requested by Edward, “to maintain the war and the defence of the realm”. As one historian has put it: ‘the royal power and dignity had been largely restored’.

Taxation before 1377
The previous hundred years had seen certain major changes and a number of experiments in taxation in England. In the twelfth and thirteenth centuries, the traditional financial levies were a charge on land, a system inherited from the Anglo-Saxons. For various reasons, however, the returns were generally disappointing, not least because they quickly fell out of line with rising prices. The years between 1180 and 1220 are now known to have been a period of especially marked inflation. These levies also produced insufficient revenue to enable the king to respond to particular emergencies. Accordingly, alongside these levies on landholdings, a tax calculated as a fixed proportion of the assessed total value of a person's rents and personal property ('movables') was introduced in 1188. Although this proved very successful, such taxes were, nevertheless, considered exceptional and only levied seven times during the eighty years covering the reigns of Richard I, John and Henry III. This appears particularly remarkable in view of the financial difficulties facing the royal administration at this time.3

It was Edward I who re-discovered the tax on movables and who, by the frequency with which he employed it, (in 1250, 1254, 1295, 1296, 1297, 1301 and 1306) finally recognised not only the importance of 'lay subsidies' to the Exchequer, but also that the national economy no longer built exclusively upon wealth in land. The sequence was continued by Edward II and Edward III (1307, 1309, 1313, 1315, 1316, 1319, 1322, 1327 and 1332) before a collective assessment on the community as a whole was introduced in 1334. These 'quotas' continued to serve as the basis for local tax-payments until the reign of Henry VIII, even though by the middle of the fourteenth century the assessments were already seen to be out of step with the distribution of personal wealth in England.4

There were regular grants of subsidies after 1334—the exactions reaching their 'peak of oppressiveness' between 1336 and 1341—in addition to which other forms of taxation were tried to support the war effort. These included export duties on wool in the 1340s, 50s and 60s, a new duty on cloth in 1347 and others to follow on wine and merchandise. In 1371 a tax of 22s.3d. was imposed on each parish (there were reckoned to be 627 in Lincolnshire) until it was realised that there were fewer parishes in England than the king's advisers had believed and the tax was raised to 11s. This led to considerable antagonism and was also provoked in the parts of Holland and when it became clear that through the operation of the tax local people would find themselves supporting poor parishes in Lindsey. Under the circumstances, it is not difficult to see the force of the commons' complaints in 1376.5
The ‘new’ tax secured by Edward III in 1377 was the first poll tax—described by the contemporary chronicler Thomas Walsingham as ‘hitherto unheard of’—by which every lay person in England over the age of fourteen years was required to pay a flat rate of 4d, excepting only those who regularly begged for a living. Amid much grumbling, the collectors, working within their own community, were at work during the spring and summer of that year recording the names of all taxpayers and gathering their groats. The tax collected was then taken to the regional administrative centre where the collectors were issued with a receipt (or ‘acquittance’) as proof that the community had paid. Well over four thousand such receipts are extant, and deposited in the Public Record Office in London, around 280 of them from Lincolnshire, most of these from the South Riding of Lindsey which I have published elsewhere. These indicate that Horncastle, Alford, Louth, Grimsthorpe, Kirton in Lindsey and Spital in the Street (near Caenby Corner) were all administrative centres. In contrast to this large number of surviving receipts, however, Butterwick has the distinction of being the only village in the county whose full list of taxpayers survives from 1377.

Butterwick Village

In the later middle ages Butterwick was a substantial village, (possibly better described as a township) though small by comparison with the neighbouring settlements in what was a very prosperous region of England dominated by the international port of Boston. In 1334, the parts of Holland paid the highest average contribution per thousand acres of any English ‘county’; however, wealth in the area was largely concentrated in Boston, Pinchbeck and Spalding whose inhabitants collectively accounted for about one quarter of Holland's total. Boston, in fact, contributed over 40% of the total from Skirbeck wapentake and Butterwick (which was the smallest township) only 3%.

A comparison of neighbouring townships’ tax payments puts Butterwick’s relative size into proper perspective. Its assessment for the fifteenth of 1334 was £6, compared with Fishtoft at £10, Freiston at £11.15s.6d, Levertor at £13.6s.8d and Benington at £14. In 1371, Butterwick contributed only 5% of the levy from Skirbeck. Clerical taxation conveys the same impression of the community’s relative position in the area. But this is not to say that Butterwick was a poor village. In 1332 its fifty taxpayers paid an average of 2s.2½d which was actually more than those of Freiston or Levertor and about the same as those of Benington. Equally significant, this is close to the average payment in the sixteen wapentakes of Lindsey, the liberty of Horncastle and the soke of Bolingbroke. In the fourteenth century, therefore, Butterwick appears to have been a village typical of many others found all over Lincolnshire and particularly in the northern half of the county.

Butterwick’s inferior position in Skirbeck at this time, however, belies its earlier pre-eminence in local affairs. After the Conquest, for a combination of topographical and socio-economic reasons, it had been somewhat eclipsed by the neighbouring townships. Originally nearer to the coast, possibly in the seventh century, the community eventually found itself well over a mile from the high water mark and without easy access to navigable channels in the latter part of the eleventh century quickly became the centre of commercial interests in the area. At much the same time, fishery and peat-cutting was bringing land to the north of Butterwick into use and the village was eventually by-passed by a more direct main coast road southwards to Boston.

There was also a shift in the focus of local manorial power. In 1066 Butterwick had been the centre of Wlward’s large estate, assessed at twelve carucates, to which belonged sokeland at Freiston, (also assessed at twelve carucates) making Butterwick (in the parlance of the northern Danelaw) a ‘double hundred’. The hundred was an administrative division created for taxation purposes which Professor Stenton thought might also have had local policing and judicial functions. By 1086, the estate—including two churches and two priests—had passed to Guy de Croun who established the seat of his barony at Freiston where, circa 1114, he also founded a Benedictine priory. Butterwick thereafter became a rather less important manor which was held by Guy’s descendants until 1262 when it passed to Henry de Longchamp and, in 1337, to the Wedwardine family with whom some at least of the estate remained into the fifteenth century.

In the later middle ages, therefore, Butterwick was an undistinguished small land village, somewhat remote from the main lines of communication within eastern England and without natural resources for coastal trade. Fishing and salt-making, on a small scale, no doubt contributed to the local economy, but agriculture was the principal employment. In common with fenland villages elsewhere, the residents of Butterwick probably maintained between one-third and one-quarter of their land as meadow for livestock, and also shared rights of pasture in the West Fen. The community’s contributions to the ninth of 1297 were three horses, one fool, two oxen, two heifers, two cows, one calf and five sheep. There was also some wool production: in 1341 Butterwick supplied about 2% of the duty-free export allowed to Skirbeck wapentake. Arable farming in Holland and on the fen-margins of Lindsey concentrated on oats. In times of agricultural surpluses, the villagers probably looked to the weekly market in Benington or Freiston's annual fair as their main opportunities for commerce.

The Record of Taxpayers in Butterwick

The Butterwick list of taxpayers is deposited in the Public Record Office, catalogued E179, 240/308/137, being one document within a large file of miscellaneous ‘stray’ items. The list appears on both sides of a single piece of parchment measuring approximately 15cm by 47cm and clearly duplicates a second list which has not survived. The right-hand edge has been cut in the wavy fashion characteristic of a chirograph through a series of upper-case letters, the first eight of which (reading from the foot of the document) appear to be BOTERWYK. Of the remaining four letters, the third, W, is clearly legible while the first and fourth could be T and N. It is therefore presumed that the two documents were originally identified as BOTERWYK TOWN in English for the benefit of the local community which retained either this or the now lost second list.

The contents and lay-out of the document are reproduced to the right: that is, in two columns running the length of the manuscript, front and back; however, one or two editorial decisions should be noted. The scribe clearly indicated groupings of taxpayers in the margin to the left of each column of names (Fig. 1), but the numbers (1-82) have been added to identify what are presumed to be households. Secondly, as is usual in documents of this date, the scribe recorded names in Latin and abbreviated them wherever possible. I have chosen to give the names in English and provide a spelling which will seem appropriate to the modern reader while remaining true to the villager’s original ‘identity’.
Nomina de Boterwyk (List A)

1. John Buntyng
   Alice his wife
   Agnes his daughter
   Matilda his daughter

2. Gilbert son of Alexander
   Petronilla his wife
   John their son
   Alice their daughter

3. John Jordan
   Margery his wife
   (10)

4. John Pyke
   Margery his wife

5. Roger Bene
   Alice his wife
   Elena his daughter

6. Isabella Rows

7. Gilbert Webster
   Johanna his wife

8. Thomas Rows
   Cecilia his wife
   Johanna their servant
   (20)

9. John son of Gilbert
   Custance his wife
   Johanna their servant

10. William Pynchebek
    Cecilia his wife
    Richard their son
    Johanna their servant

    Isabella his wife
    (30)

12. Matilda Theker

13. Alexander Mikellem
    Matilda his wife

14. John Pyssi
    Agnes his wife
    William their son
    Roger their son
    Richard their son

15. Hugo Bower
    Alice his wife
    (40)

16. Richard Carter
    Alice his wife

17. John Carter
    Matilda his wife
    Margery their daughter

18. John Wyttrew
    Isabel his wife

19. John Webster
    Matilda his wife
    (50)

20. John Gyspon
    Johanna his wife

21. Margery Gyspon
    Isabel her mother

22. Stephen Gyspon
    Johanna his wife

23. William Bell

24. John Grene
    Matilda his wife

25. William Robyn
    Goda his wife
    Robert their servant
    Johanna their servant
    Alice her daughter
    (60)

26. Ralf son of Stephen
    Agnes his wife

27. Agnes ffrend
    Elena her daughter

28. John Gyspon
    Johanna his wife
    (70)

29. Thomas Lysson
    Agnes his wife
    Thomas their son
    Johanna their daughter

30. William Schapman
    Matilda his wife

31. John Millener
    Igsiea his wife

32. John Millener jun.
    Johanna his wife
    (80)

33. Matilda Cram
    Richard her son

34. John Dockyng
    Elena his wife
    Alexander their son
    Goda their daughter

35. Matilda Wraingle
    Johanna her son
    Richard her son

36. Elena Millener
    Johanna her son
    (90)

37. John Prestyng
    Helwida his wife

38. Cecilia Podyl

39. Margery Bredyllyngton

40. Isabel servant of the vicar

41. Igsiea Worm
    Margery her daughter

42. Reginald Miller
    Elena his wife
    (100)

43. Leitia Tollytton

44. John fysscher
    Johanna his wife
    Ralf their son

45. John son of Alexander

46. Gilbert Buntyng
    Matilda his wife
    John their son

47. John Davy
    Isabella his wife
    Beatris their daughter
    (110)

48. John Howet
    Isabella his wife

49. John Roger
    Agnes his wife
    Matilda their daughter
    John their son
    Gilbert their son
    Thomas their servant

50. William Rayser
    Matilda his wife
    (120)

51. John Worm
    Helwida his wife
    John their son
    Robert their son

52. John Pynchebek
    Elena his wife
    William their son
    Alice their daughter
    Cecilia their daughter
    (130)

53. John son of Lawrence
    Margery his wife
    John their son

54. Roger Hyrd
    Agnes his wife
    Roger their son

55. William Podyl
    Matilda his wife

56. William Perolf
    Alice his wife

57. Richard Roos
    Johanna his wife
    Isabella their servant
    Thomas their servant
    Margery their servant
    (150)

58. Thomas Beawe
    Alice his wife
    Alice their daughter

59. John Bowd
    Sarra his wife

60. John Podyl
    Agnes his wife
    Cecilia their daughter

61. Agnes the wife of
    John Pyssi
    Richard their son

62. John Perolf
    Johanna his wife

63. Roger Lawys
    Thomas his son
    Margery his wife
    (160)

64. John Hanson
    Alice his wife

65. John Renauld
    Albreida his wife
    Agnes their daughter
    Matilda their servant

66. John Carver

67. Millota Serrot
    (170)

68. Alan Buntyng
    Alice his wife
    John their servant

69. John Dockyng
    Cecilia his wife

70. Robert Renauld
    Margery his wife

71. Stephen Oxyrd
    Hwe his wife

72. Thomas Carter
    Agnes his wife
    (180)

73. Alan Daylony
    Goda his wife
    Agnes their daughter

74. William Lawys
    Matilda his wife

75. William Powle
    Agnes his wife

76. Matilda Wyetop

77. Roger fyssler
    Olivia his wife
    Johanna their daughter
    (190)

78. Ralf Mikele(0)
    Isabel his wife

79. Thomas Perolf
    Johanna his wife
    Isabel their daughter

80. Ralf son of Andrew
    Agnes his wife

81. Thomas Brone
    Margery his wife
    (200)

82. Leicia the wife of
    John Bras
    Isabel their servant
    Roger their servant
    (204)

Nomina Colectorum

John Bras (206)

Summa capitorum xx vj

C iiiij vj per maius centum*

Summa Lxxvij viijd

(68s.8d)

CCVii

* The 'long' or 'great' hundred, which counted 120, was commonly used in medieval records and survived until the nineteenth-century in connection with the buying and selling of various commodities.
The bare facts of the record (List A) tell us the following about Butterwick in 1377:

1. A total of 206 residents paid the tax (£3.8s.8d).
2. There were at least 82 households in the village.
3. Fifty-seven of the households listed (69%) consisted of a 'nuclear' family; that is, a man and his wife, with or without child(ren).
4. Seven of the households listed (9%) included one or more servants.
5. Seven of the households listed consisted of more than one generation of the family.
6. Eleven of the households listed (13%) consisted of a single person, eight of whom were women.
7. Among the village's taxpayers, females outnumbered males by 108 to 98.
8. The range of male Christian names chosen by villagers was surprisingly narrow. Almost half the taxpayers (43) were called John. Other names used were William (11), Thomas (10), Roger and Richard (7), Gilbert and Ralf (4), Stephen and Robert (3), Alan and Alexander (2), Hugo and Reginald (1).
9. The choice of female Christian names was both greater and more evenly balanced: Matilda (16), Johanna (14), Agnes and Alice (13), Isabella and Margery (11), Elena (7), Cecilia (6), Goda (3), Iglesia, Helvisia and Licia (2), Petronilla, Custance, Beatrix, Hew, Sarra, Albreda, Millota and Olivia (1).
10. In six of the families the first child listed was named after either the father or the mother, and two other heads of households were also named after their father.

Population and Social Structure

It is very tempting, but mistaken, to think of this list of taxpayers as a census of the villagers in 1377 which provides accurate population statistics. In fact, the tax-collectors' instructions were to exclude clerics and beggars as well as anyone younger than fourteen years of age and their record also omitted any villager who avoided payment. Butterwick's actual population, therefore, was certainly greater than 206 at this time, but how much greater? The resident clerical population must have been very small, probably only the vicar and any dependants he had; it should be noted that Isabella his servant (A40) was liable to the tax. More problematic is the question of how many young people and 'beggars' were excluded and there is, unfortunately, no way of knowing this precisely. Only a 'best estimate' will help us to an understanding of Butterwick's actual size at the time of the first poll tax.

There is a debate among historians about population changes in England after 1375, but the prevailing view is that the population was still falling in the fifteenth century. Local outbreaks of plague continued to occur, the mortality rate among infants and young children remained high, male migration was intensified after 1350 as new opportunities for tenants and labourers opened up elsewhere, and illegitimate births may have occurred less frequently. If anything, therefore, the average household contained fewer people in 1377 than fifty years earlier. Evidence from the manor of Halesowen in the West Midlands, for example, has set the mean number of offspring over the age of twelve in the period 1350 to 1400 at 2.1, by comparison with 2.8 before the Black Death. Families in the Lincolnshire fenland townships of Moulton and Weston included on average 4.27 adult offspring in the 1260s. Nevertheless, in spite of these changes, the parts of Holland remained among the most densely populated areas of England in the last quarter of the fourteenth century.
The Butterwick list records a total of thirty-eight children over the age of fourteen who were still single and living at home. In three families there were at least three children, in seven at least two, in fifteen at least one, and forty other couples were not recorded as having children. Sixty-five of the eighty-two households in the village, therefore, could have included children younger than fourteen, but inevitably some householders would have been childless and others too old to have had children who were exempted from the poll tax. A proportion of these householders were the married sons and daughters of other Butterwick taxpayers which increases the overall total of 'children' in the village, but it seems unlikely—even allowing for emigration—that the mean number of offspring per household could have been much in excess of 2.1. Using this as a multiplier adds another hundred to the village's resident population. The number of 'beggars' is entirely unknown, but there are not likely to have been many hanging around a modest village with few opportunities for casual employment or 'hand-outs'.

The level of tax-evasion can only be guessed, but since the tax-collectors, John Bras and John Pyssi lived in the village they would have known who was resident there and who was required to pay. Although their position presented an opportunity for some small-scale extortion, there is no evidence of this, or (conversely) to suggest that the collectors were unwilling to help their poorer neighbours when gathering the tax. It is possible that some villagers 'disappeared' to avoid paying, but how many, one wonders, would have quit their house during the period of the tax collection for the sake of fourpence? Some members of households may have managed to avoid payment because they were hired agricultural labourers who inhabited the village for the spring/summer period without being long-term residents. It seems likely, however, that only a few (at most) of Butterwick's permanent adult inhabitants were finally omitted from the list. If this was the case—and assuming a small number of semi-permanent villagers, vagrants and some absentees—it is safe to imagine that in 1377 the population was within the range 300-350.

Butterwick had no resident lord of the manor, though there were absentee lords drawing rents from property in the village. This suggests a weakness of lordship locally and is consistent with Professor Hallam's suggestion that approximately three-quarters of tenants in Skirbeck lived on unmanorialized land at the end of the thirteenth century. The absence of a demesne farm in Butterwick meant that villagers did not have to perform onerous and regular labour services such as were required by John de Vallibus in 1287 of his tenants in Freiston. In addition to paying 4½.7½d annual rent between them, the twenty-seven villeins each year found six plough-teams to work for three days, harrowed the demesne for two days, mowed for one day, harvested for twenty-one days, found a cart and spent seven days transporting hay and grain, as well as working a further eight days for the lord outside harvest-time, also carrying turves, and giving hay, peat, hens at Christmas and 'aid' as required. His tenants in Butterwick at that time owed him only rents and attendance at the manorial court. In the second half of the fourteenth century it was very difficult for lords to sustain villein obligations, but the contrast between life on such a manor and elsewhere was still felt in many places, at least until the problem of finding tenants became so acute that the obligations of land-holding had to be relaxed.

Even without a resident lord in Butterwick there was still a social hierarchy in the village. Unfortunately, neither rentals nor customs survive to give definition to villagers' relative wealth in land and those inquisitions post mortem which are available to us refer only to the property of absentee landholders from a generation or more before the poll tax. Most of Thomas de Bernak's estate, for example, on his death in 1349 was in Fishtoft but he also received rents from Butterwick and elsewhere. By the presence of servants, however, the poll-tax list does identify seven relatively substantial households which must have been among the village 'élite' in 1377. Servant-keeping was, apparently, widely practised in the late fourteenth century, at the time of rising wages and low prices when there were advantages for landholders in maintaining a live-in, full-time labour force.

First among these was Richard Roos (A57) and his wife Johanna with their three servants. Although living obscurely in south Lincolnshire, there is circumstantial evidence that Richard was related to the very famous family of that name, linked originally with the Count of Aumâle's household in Holderness but later to become lords of Belvoir and barons of Helmsley. William, third baron was actually born at Freiston in 1329, which establishes the family's connections with the area. Richard, who was one of the twelve Skirbeck jurors in 1375, was probably a tenant of Thomas of Hamlake (Helmsley)—fourth baron—who's wife, Beatrix was in possession of four messuages and ten acres in Butterwick on her death in 1415. Thomas had died at Uffington in 1384 and, since Richard and Johanna appear to have had no children, (none are recorded in the poll-tax list and no later villagers of this name are known) the holding reverted to Beatrix. (William Cecil, lord Ros or Roos—sixteenth baron—still held property in Butterwick in 1614 but this was disposed of before 1651.) Four messuages and ten acres was not an impressive estate for a man of Richard's connections, (a recent survey of tenants' holdings on three Suffolk manors at about this time found that approximately one-eighth held more than twenty acres) but they would have enabled him to enjoy the status of a landlord in the village, and he probably also hired wage labourers to undertake its cultivation. The other households with servants included those of John Bras (A82), one of the tax-collectors in 1377 and also a juror for Skirbeck, and William Pyncheb (A10), a man whose family had lived in Butterwick for at least a century and whose ancestor was one of the twelve Skirbeck jurors at 1274-5.

It is possible to add to this group a number of other families who, for various reasons, may also have been relatively well-to-do in the village. For example, the other collector of the poll tax, John Pyssi (A61) may have been the Skirbeck juror in 1375 and was almost certainly descended from another juror in 1274-5, Thomas Pinisti of Freiston, while John Pyncheb (A52) was another member of that well-known local family. In 1316, Andrew Gibson of Butterwick served on an inquisition to determine the rightful holder of land in the village, and he could well have been an ancestor of John Gyppson (A20), Margery Gyppson (A21) and Stephen Gyppson (A22).

Other evidence is available to identify several Butterwick families which—even if not particularly prosperous or influential in local affairs—were at least well established in the village and show it to have been a relatively stable community. Among the fifty taxpayers in 1332 were members of ten families whose descendants were still living there almost half a century later, namely: Hugo Benne, William Buntyng, Thomas Brad, Margaret Carter, Andrew Gyppson, John Gyppson, Roger Lowys, William de Mykyllhaim, Alexander de Mykelham, Agnes de Mykelham, Ralf de Mykyllhaim, William de Pyncebeck,
Gilbert de Pencebeck, Alexander de Pencebek, John Pusty and John Rous. The families of at least one-third of Butterwick taxpayers in 1332, therefore, survived the Black Death and were settled members of the community, a proportion that would doubtless be increased if it were possible to identify the family connections of those whose surname was not recorded. It is also worth noting that these families represent a cross-section of the village social structure, being among the wealthiest as well as the poorest taxpayers in 1332, with which it is possible to associate at least 27% of the heads of households in 1377.\(^9\)

Finally, it is clear that the nuclear family was by far the most common domestic arrangement in Butterwick in the last quarter of the fourteenth century. Some historians have suggested that the ‘extended’ household consisting either of three generations under one roof or of the nuclear family augmented by unmarried brothers and sisters was an important feature of medieval rural society, but evidence from the later middle ages in Lincolnshire indicates that these were much less commonplace than the household which consisted only of parents and children. Professor Hallam in his study of Moulton, Weston and Spalding in the 1260s found only five ‘large households’ out of 252 (2%), which compares with seven (9%) in Butterwick. There was also a small, but significant, number of single-person households (14, or 5.6%) compared with 11 (13%) in Butterwick. A reduced mortality rate after 1350 increased the life-expectation of the population, possibly explaining the greater frequency of ‘extended’ families in Butterwick at the later date and, since women have always tended to live longer than men, accounting in part for the preponderance of unmarried females in the village. A late age of marriage or life-long celibacy is, however, an important and distinctive ‘cultural’ characteristic which has prevailed in England and other parts of north-west Europe since the Middle Ages.\(^20\)

The Second and Third Poll Taxes of 1379 and 1380

A total of 95,119 people in Lincolnshire paid their gros in 1377, about 7% of the national total of taxpayers. Over half (50,872) lived in Lindsey (including Lincoln), 22,784 in Kesteven and 21,463 in the parts of Holland, of whom 2,871 were in Boston. However, neither the death of Edward III in June 1377 nor the succession of his eleven year old grandson, Richard II, stemmed the national tide of discontent at corruption in government and military mistakes. The raising of money for war and defence remained a top priority, particularly in the face of rumours about a French invasion, so that the parliament held at Westminster in April 1379 agreed to the imposition of a second poll tax to be paid in the following year. This was to be radically different from the first, by the introduction of an elaborately graded scale of assessment designed to reflect the varying abilities of different social and occupational groups to pay towards the tax. Ears, for example, were assessed to pay £4 and barons 40 shillings (£2).\(^21\)

Groups lower down the social scale were assessed for taxation as follows:

- All lesser merchants, and artificers, who have profit from the land, according to the extent of their estate
  
  2s, 12d or 6d

- Farmers of manors and
  
  parsonages, and great merchants dealing in stock and other lesser trade, according to their estate

  6s, 8d, 40d, or 12d

- Pardeners and summoners who are married, according to their estate
  
  40d, 2s or 12d

- All hostlers who do not belong to the estate of merchants, each according to his estate
  
  40d, 2s or 12d

- Each married man, for himself and his wife if they do not belong to the above-mentioned estates and are over the age of 16 years, genuine beggars excepted, is to pay 4d

- Each single man and woman of this last estate and of the same age
  
  4d

The second poll tax, therefore, sought to classify English society for the purposes of taxation and the returns, which often record individual taxpayers’ occupations, enable historians to detect social differences within particular communities. The surviving lists from Lincolnshire are unfortunately fragmentary and mainly incomplete, referring only to Louth, Grimoldby and Stenton, Muxton and Somerco (Louths wapentake), to Wrabge, Burgh on Bain and Girshy, West Barkwith, East Barkwith, Hatton and Stainton by Langworth (Wraggoe wapentake) and to Tothill and South Reston, Claythorpe, and Belbeau and Aby (Calceuth wapentake). No document survives from Butterwick, but the available information emphasises just how few non-agricultural workers there were in Lincolnshire at this time, even in a substantial coastal settlement like Somerco, and the high proportion of labourers living in rural communities, that is landless agricultural workers and their families.\(^22\)

In spite of this new approach, however, the second poll tax was not a success. Once again, the administration was corrupt, but this time there was also widespread evasion so that when the receipts had been counted they were found to be completely inadequate to sustain the campaign against the French and defend the realm. The government believed that it had no alternative but to call another parliament (which eventually assembled at Northampton in November 1380) and ask the commons to grant a third poll tax. After lengthy discussion, the commons agreed that £100,000 should be raised in instalments (two-thirds by the end of January 1381 and the remainder by the beginning of the following June) at the rate of 12d a head, though each lay person was to be charged according to his means, the wealthiest subsidising the poorest. No one was to pay more than twenty shillings (60 gros) and no one less than 4d for himself and his wife. Like the second poll tax, therefore, the third was also a graduated tax and Butterwick’s 200 or so adult inhabitants must have been expected to find something like £10 among them. The social classification constructed in connection with the earlier tax was presumably influential in determining the amounts that individuals were required to pay eighteen months later.\(^23\)

The Records of the Third Poll Tax in Lincolnshire

The collecting of the third poll tax was under way during the winter months of 1380-1 and by good fortune the list of Butterwick taxpayers is among the small number of records which survive. The document recording the details is again in the Public Record Office, catalogued E.179, 135/83. This is a long roll made up of six stitched membranes, being the (incomplete) returns from Skirbeck wapentake, to which a seventh has been added. This one refers to Manley wapentake, though only the returns from four hamlets in the Isle of Axholme are included. In the left-hand column at the top, with a heading that is only discernible under ultra-violet light, is Belton (76 names; paid £3,17s,6d); below is Beltoft (14 names; paid
The larger 'Skirbeck' roll is made up of two lists of taxpayers, neither of them complete, the second of which (mm.5-6) is attached upside down. On one side of membranes 1-4 are apparently complete lists describing the taxpayers of Skirbeck township (140 names; paid £7), Fishtoft (193 names; paid £9 13s.0d), Freiston (222 names; paid £11 1s.4d) and Butterwick (118 names; paid £5 15s.0d), with 129 names listed under Benington before the membrane ends. The second list consists of identical entries for Skirbeck township and Fishtoft, followed by an incomplete record of Freiston taxpayers to the end of membrane 5 where it is joined to membrane 4. On the reverse, and without headings, are two uninterrupted lists of names, the second one again upside down. One list ends with the summary statement that a total of 1,594 taxpayers paid £79 14s.2d, which must mean that it is the record of taxpayers in Boston.

The Butterwick Taxpayers in 1380-1

The names of Butterwick's taxpayers in 1380-1 were again written in Latin and abbreviated wherever possible; also the scribe indicated 'joint' assessments for husbands and wives so that it is possible once more to identify individual family groupings. The record of villagers' payments is here reproduced and designated List B, which gives taxpayers' names in English and numbers separate 'households' consecutively, as recorded, for ease of identification. It is worth emphasising, however, that whatever uncertainties these membranes present for the reader, one thing is clear: almost twice as many taxpayers in Butterwick paid towards the first poll tax as paid three years later. To put it another way: the community's contribution to the third poll tax was a little more than half the sum expected.

One important difference between the Butterwick lists from 1377 and 1381 deserves notice. The earlier records the transaction between two local men who did the work of collecting the tax and the royal officials who received their payment with the details of those who had paid. The uniform handwriting throughout the later Skirbeck returns indicates that these were the work of an administrator whose main purpose was to produce a central record of taxpayers in the area. This would be an important check on the receipts and serve as a base-line for taxation in the future. It was clear to the government from the disappointing outcome of the second poll tax that the mechanism for tax collection needed 'beefing up' and a repetition of large-scale evasion was manifest early in 1381. As a result, commissioners were appointed to several shire counties in March to enforce payment, an action which led directly to widespread tax-resistance as well as to outbreaks of violence, disorder and, ultimately, to the Peasants' Revolt.

No commission of inquiry is known to have been sent to Lincolnshire; however, which may be an indication that the tax was collected quickly and with relatively little fuss. As a result, 118 taxpayers in 1381 collectively paid 60% more (£5 15s.0d) than the village's 206 taxpayers in 1377. This would seem to suggest that although there was considerable resistance to the third poll tax, many villagers were
able to find much higher payments than previously. The community was far from being destitute: some people were prospering in the period after 1349. On the other hand, the Butterwick return clearly demonstrates that the royal official's concern about the low receipts was justified. It is certainly possible that the collectors were insufficiently resolute in the performance of their task, but the level of evasion is probably better seen as an indication of widespread determination to avoid payment.

The Village Social Structure II

The later list provides a much clearer picture of Butterwick's social structure, even though so many people were omitted. The highest taxpayers turn out to be members of those families previously identified as the most well-to-do on the evidence of surnames or the presence of servants in their households: the Rooses (B34), Pynchebeks (B9), Pissys/Pissichys (B23/37) and Ropers (A49/B27). (The first three of these families, in fact, were still substantial landholders in Butterwick in the seventeenth century.) To them can be added Ralf and Agnes Stevenson (B6/A26) and John and Alice Buntyng (A1/B15). Each of these couples, however, paid only three shillings. In the terminology of the second poll tax, their status can be equated with lesser merchants or craftsmen, small rent-paying landholders, paid professional summoners and innkeepers. Other 'notable' families included John and Licia Bras (B51), the Gyposons/Gibsons (B20/21), William and Goda Rodynd/Robyn (A25/B7), and Alan and Alice Buntyng (A68/B42) who paid even less tax. Two individuals, Matilda Wrangle (A35/B1) and Thomas Chaser (B60) paid 16d, while the Fiscs (B46) and Perolis (B50) paid 14d each. No one else paid more than a shilling. The summit of Butterwick society was indeed a modest peak.35

At the core of the village was a group of 'middle-ranking' and well established families whose presence is further evidence of community stability in Butterwick, even through the period when the Black Death and other visitations of the plague did so much to disrupt the social fabric in rural areas. Having said that, although plague mortality in Lincolnshire was exceptionally bad in 1349, the worst affected area was Lindsey; the parts of Holland, by comparison, was apparently one of the least affected areas in eastern England, and Skirbeck wapentake actually saw no benefits vacated by death in 1349-50. One imagines that this part of the county was somewhat protected from plague-bearing rats by its relatively isolated position beyond the main lines of communication and the northern fens.26

It is, therefore, not too surprising to find that a number of local families survived. Thomas Lawes (B39) and his wife, for example, were living with his widowed father, Roger in 1377 (A63) who was taxed to pay 12½d in 1332. Roger, who must have been an adult in the 1330s, would have been an old man of sixty-five or more by the time of the first poll tax and may have died sometime before 1380. He probably also had another son, William (A74/84) who married and remained in the village. Thomas Brond was, in all probability, the father of the Thomas Brond who was taxed with his wife Margery in 1377 (A81) but as a single man in 1381 (B47). John Rous may have been a husband of Isabel Rous/Rous (A6/B11) and father of Thomas Rous (A8/B10). Hugo Benne the father of Roger Ben (A5/B12); perhaps these families were also neighbours. Margery Carter may have been the mother of Thomas (A72), Richard (A16) and John (A17) the latter of whom named his daughter after her. Richard and John also appear to have been neighbours. The Myleyham family was a substantial presence in Butterwick in 1332;

four members collectively paid 12s.9½d, more than one-tenth of the community's total payment. Alexander Mikelém (A13) and Ralf Mikelém (A78) were still there in 1377. A number of families survived even longer in the village: sixteenth-century subsides and the records of those who endowed the local school in the seventeenth century include the names of Elizabeth Lawis, Richard Cram, Peter Docking and Edmund Docking; Mary Worn provided money in 1612 to be lent out to the local poor.27

It is probably reasonable to assume that in fixing a payment of 12d per person the Commons assessed this to be an appropriate sum which the average taxpayer in England could be expected to find in 1380, in spite of the repeated demands of royal officials in previous years. Those able to pay more would effectively subsidise their poorer neighbours so that the final charge upon the community met the collectors' (and, ultimately, the government's) expectations. On these grounds, Butterwick appears to have been a village with many very 'average' inhabitants, though poor by the standards of an area which in the 1330s—as we have seen—was the wealthiest in England. First, the majority of taxpayers (65) actually did pay one shilling, while 22 (19%) paid more and 31 (26%) paid less. Secondly, the average payment was in fact almost exactly 12d. While there may not have been any particularly wealthy taxpayers in Butterwick, therefore, there was no disproportionately large group who paid the minimum of 4d. Those who did pay 4d, however, were nearly all the unmarried sons and daughters of other taxpayers and were living at home, and not poor village families as one might have expected.

Insofar as they completed the task, the collectors acquitted themselves efficiently. But there is no evidence to suggest that any sharp fall in the village's population occurred between 1377 and 1381 and, since so many families survived the plague, a higher than usual mortality during these three or four years would be surprising. The failure of the third poll tax in Butterwick, clearly, (and doubtless elsewhere) was not in the process of assessing individuals' payments but—as was immediately recognised—in the thoroughness with which it was carried out and the high level of evasion which it generated.

The 'Missing' Taxpayers

Which inhabitants of Butterwick did not pay tax in 1380? Were both rich and poor in the village guilty of tax evasion? Did whole families escape payment or was it mainly single people who were successful? Unfortunately, the lists of taxpayers will not provide definitive answers to these questions, but certain inferences can be drawn from the details they record. In the absence of medieval court rolls from Butterwick we know nothing about villagers' births, deaths, coming of age or departure to live elsewhere. Roger Lowes, however, is unlikely to have been the only member of the community who died between 1377 and 1380. Elena Milner was living with her son (A36) at the earlier date, but John (B57) apparently lived alone by the time the third poll tax was collected. John Howell's wife Isabell (A48/B26) was not subsequently recorded and nor were Margery Lawes (A63/B39), Goda Daynlon (A73/B45), Margery Brond (A81/B47) and Helwisia Prestny (A87/B50). It was certainly not usual for wives in Butterwick to avoid the tax, so—presumably—at least some of these women had died by 1380. Interestingly, no single female who paid towards the third poll tax seems to have been a married taxpayer in 1377: what happened to the recent widows?

In 1377 there were at least fifteen widowers, widows and spinsters in Butterwick and only one—Isabell Rous (B11)—
can be positively identified as a taxpayer in 1380. What happened to the rest? In 1377 Isabella Gyspon was living with her daughter Margery (A21) and would have been at least in late middle age, but there is no trace of either in 1380. Some of the single females, including those with children, could have married and turned up again as taxpayers or moved away from the village with their husbands. However, none of those who were taxed for the first time in 1380/1 can be associated with the widows and spinsters recorded previously. Indeed, as Richard Smith has pointed out, widow remarriage became much less common after 1350 as the pressure of demand for land eased and the incidence of widows surrendering land to others increased. Nor do we find further reference to the three single men: William Belle, John son of Alexander and John Carver. There must have been some widowers, presumably among the group comprising Matilda Theker, Cecilia Podyl, Margery Bredyllyngton, Lelia Tollyrton, Matilda Wyctop and Millota Serot. It would be too much to imagine that they had all died, married or moved away, so the strong suspicion is that some (if not most) of these 'marginal' single-person households were among the first to avoid the tax-collectors.21

Some emigration from the village is also likely to have occurred in these years. The details are now irrecoverable, but the level of population mobility should not be overestimated, to judge from the evidence of those who were taxed for the first time in Butterwick in 1380/1. Only ten new names appear; four of them with close village connections. John and Johanna Pissy (B23) were obviously related to the others of that family but might simply have been missed in 1377; similarly John Buntynn (B18). At some time between the two poll taxes, John the son of John and Helwisia Worm (A51) married and set up home with his wife Margery who bore him a son, also (inevitably) called John (B31). The other 'newcomers' were Richard and Anna Haliday (B3) — possibly the only real immigrants to the village — Goda Moldson (B55) and a group of three individuals at the foot of the list: John the servant of John Pynchebek, Thomas Chaser and John de Boterwyk (B59-61).

It is possible to more categorical about two other groups in the village. In 1377, forty-five dependant children of fourteen years or older (23 males and 22 females) were recorded, representing more than one-fifth of the taxpayers in that year. In 1380/1, only fourteen children (over 15) paid tax, less than 12% of all taxpayers. It is unlikely that there were actually fewer children of that age in the village at the later date, so parents were actively seeking to avoid payment on their behalf. And whereas twelve servants were recorded in 1377, there were only three who contributed towards the third poll tax. It is also noticeable that while servants were included as part of the household in 1377, they were assessed separately on the later occasion, almost as though the family was no longer prepared to take responsibility for them. Excluding servants from the household evidently also meant that those individuals who wished to avoid the tax were at liberty to do so.

There is further circumstantial evidence that it was those on the margins of society and the poorest families who did, in fact, avoid paying tax in 1380/1. Of the eleven individuals who paid only 4d tax, (the minimum assessment on a man and his wife) eight were unmarried sons and daughters living with their parents, one was a servant, one a spinster and one a widower. No man and wife were assessed jointly to pay either 4d or 8d. The poorest households, therefore, (which must have existed in Butterwick as elsewhere) are not represented in the return.

By contrast, of the well-to-do only William and Cecilia Pynchebeke with their son and two servants (A10) — and possibly William and Alice Perol (A56) — are unexpectedly absent in 1380/1. Tax evasion is a possible explanation, particularly as one of the Skibberej jurors in 1395 was a William of Pynchebick of Butterwick; however the family might have moved away in the intervening period and retained its association with the village. It is somewhat surprising if there had been no change at all in the village's inhabitants with the passage of time.

Most striking of all, however, is the evidence of surnames. Among the remaining seventeen absentee households is a significant group of families which must at one time have had artisan or agricultural labouring connections if this were not still their main occupation: Gilbert and Johanna Webster (A7), Richard and Alice Carter (A16), and William and Matilda Chapman (A30), John and Johanna Millener (A32), John and Johanna Fyscher (A44), William and Matilda Rayser (A50), Stephen and Hew Oxlyrd (A71), and Thomas and Agnes Carter (A72). To this list may be added the 'missing' Matilda Theker (A18) and John Carver (A6). It is possible it was too much significance to such evidence in the later middle ages since family names were becoming hereditary and social differences in Butterwick — as we have seen — were not wide. The Ropers, for example, had overcome their craftsman connections and achieved a modest degree of prosperity locally. Similarly, a John Fisher of Butterwick acted as a juror for Skibberej in 1394 and 1395. It is apparent, however, that people with artisan or agricultural surnames were more likely to avoid paying the tax in 1380/1: in contrast to the large group of 'missing' taxpayers listed above, only seven households with such surnames (excluding the Ropers) paid the tax on both occasions.60

An element of complicity among the absentee's is suggested by the absences of John and Margery Pyke (A4) and their son John and his wife Isabella (A11). Successful tax-evasion, after all, would require concerted action by a group of people, the combined threat of whom (actual or potential) would be sufficient to engage the tacit support of the other villagers in maintaining their subterfuge. Alexander and Matilda Mikelam (A13), members of that once-wealthy family, were not above law-breaking in 1380 and could count on the assistance of Alexander's father, Ralf. Court records from the 1390s identify other families which would co-operate in lawless activities and offer a further glimpse of social relationships in the village. Prominent are John Worme and his daughter, Elena (B287/B317) who were cited in 1395 as accessories to the murder of Alan Smyth of Freiston by harbouring the accused, John Worme of Skrayieg (a manor in Freiston), Thomas Worme and William Worme of Butterwick. These three were also accused of lying in wait and threatening people on the roads in Freiston, for which actions they were outlawed. This may have meant they were temporarily out of harm's way; nevertheless, local people did well not to antagonise a clan such as this!

In the following year the Worme family was in league with Ralf and Alexander Mikelam, Roger Herd (A54/B32), William Davy (son of John and Isabella, A47/B257), John Howet and his son John (A48/B26 and neighbours of the Davys?), and the brothers John and Gilbert Roper (A49/B27, also neighbours?). With others and armed, they were said to have laid in wait with malice aforethought to kill certain people at Fishtoft. Not surprisingly, they were presented to court by a jury which included one from Butterwick (!) where it was said that they were common waylayers and insurgents. How they came to be acquitted before the King's Bench can only be a matter
for speculation! In the same year, John son of John Buntryng (B187?) was also described as a common evil-doer and disturber of the peace. These cases make it clear that powerful allegiances existed within and beyond the village, sometimes involving well-established and relatively well-to-do families, which in practice would have exerted a significant influence over the local forces of law and order. Under the circumstances, tax-evasion seems a relatively trivial offence with little or no risk attached.  

To sum up: the list of those who paid the first poll tax includes most, if not all, of Butterwick’s permanently-resident adult population in 1377, while the later list omits a large number of villagers. There was little immigration into the community in those three years, so it is presumed that few (if any) of Butterwick’s inhabitants moved elsewhere at this time. Probably only a small number of villagers died in the intervening period. Therefore, most of those omitted from the record in 1380/1, and who did not contribute to the third poll tax, were: i. dependent children whose existence was not disclosed by their parents to the tax-collectors; ii. servants discharged temporarily from the household in which they normally worked to make their own arrangements; iii. widowers, widows and spinsters (with or without children) living on the margins of village society; iv. poor artisans and agricultural labouring families which deliberately avoided payment.

Members of category iv. (and others) were capable of collective action which could be turned, if necessary, against neighbours who might be tempted to disclose their whereabouts to the tax-collectors. However, many of those who did pay tax also had sons and daughters whose existence they apparently concealed, leading to a social spirit of collusion which in practice preserved all villagers’ interests.

A Note on ‘Neighbours’

How were the tax lists drawn up? The collectors appear to have been methodical in their business (at least in 1377) which suggests that they could have operated in one of two ways: either from a base in the village to which taxpayers were summoned to make their payments, or by collecting from house to house. The former method, as we have seen, did obtain at the regional level and was a possible modus operandi in the village, but would have resulted in the random recording of taxpayers’ names. Alternatively, if a reliable list of local taxpayers had been available, the tax could have been collected while the scribe did no more than copy information from the earlier record, filling in the gaps as money was received. The 1380/1 Butterwick list, however, is clearly not so different from that of 1377 and nor was it a copy.

Did the collectors, therefore, move from house to house, recording payments as they went? Circumstantial evidence suggests that they did. First, a ‘home visit’ would have been more effective in ensuring that as many as possible of those villagers who were liable to the tax actually paid. Secondly, the poll taxes of 1379 and 1380 were graduated, which meant that individual villagers’ personal status/wealth had to be assessed before the levy could be made. This would have been considerably more difficult to accomplish outside the household. Thirdly, whereas the lay subsidy of 1332 tended to record the highest taxpayers towards the top of the list this certainly did not happen in Butterwick in 1380/1, so that some explanation for the order of names other than villagers’ social status must be found. There is, in fact, sufficient similarity between the two lists to suggest that their differences arise from the itinerary taken on these occasions, which brings neighbours along the village streets into much sharper focus.

Unfortunately, the two documents will not permit a precise reconstruction of medieval Butterwick, but a comparison of Lists A and B shows certain households consistently grouped, suggesting the existence of six ‘areas’ of the village, each of them with particular characteristics. These household groupings are presented in the sequence recorded by John Bras and John Pysai as they collected the first poll tax. (A summary table of statistics is shown below.)

Group 1: Households 1-14. A distinct group within the community, possibly the inhabitants of one of the village streets. In 1377 the tax-collectors began their round at the house of John and Alice Buntryng then called at neighbouring doors until they came to that of John and Agnes Pysai. In 1380/1 they visited these houses in reverse order (B8-15).

An area of Butterwick with several well-to-do families and only two single-person households. The 39 taxpayers here in 1377 represented 19% of those recorded but only 15% in 1380/1 when there were 18 taxpayers in this group. Such a relatively high proportion of ‘missing’ taxpayers and households may be accounted for by the fact that the Pyes and Mikelams (whose activities have already been noted) lived in this part of the village.

Group 2: Households 15-24. A similar community unit and close to the households of Group 1. In 1377 the collectors moved from Group 1 directly to the house of Hugo and Alice Bower and worked along to that of Stephen and Johanna Gyspon or, possibly, John and Matilda Grene. In 1380/1 they did the same (B16-21).

A less prosperous, ‘mixed’ group of households, including three branches of the Gyspon family and a strong artisan/labouring element. The resident taxpayers here were a similar proportion of the total in 1377 and 1380/1 (10% and 9%), but six of the ten households that contributed to the first poll tax were omitted when the collectors returned three years later.

Household Groupings in Butterwick, showing their relative wealth and the incidence of ‘missing’ taxpayers

<table>
<thead>
<tr>
<th>Area</th>
<th>No. (and %) of taxpayers in 1377</th>
<th>No. (and %) of taxpayers in 1380/1</th>
<th>No. (and %) of missing taxpayers in 1380/1</th>
<th>No. (and %) of missing households in 1380/1</th>
<th>Collective tax-payment</th>
<th>Average tax-payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>39 (19)</td>
<td>18 (15)</td>
<td>21 (54)</td>
<td>6 (43)</td>
<td>19s.0d</td>
<td>12.67d</td>
</tr>
<tr>
<td>2</td>
<td>20 (10)</td>
<td>11 (9)</td>
<td>12 (60)</td>
<td>6 (60)</td>
<td>10s.4d</td>
<td>11.27d</td>
</tr>
<tr>
<td>3</td>
<td>30 (15)</td>
<td>16 (14)</td>
<td>15 (50)</td>
<td>4 (36)</td>
<td>14s.4d</td>
<td>10.75d</td>
</tr>
<tr>
<td>4</td>
<td>16 (8)</td>
<td>4 (3)</td>
<td>12 (75)</td>
<td>9 (90)</td>
<td>3s.4d</td>
<td>10.00d</td>
</tr>
<tr>
<td>5</td>
<td>80 (39)</td>
<td>47 (40)</td>
<td>35 (44)</td>
<td>7 (25)</td>
<td>£2.4s.4d</td>
<td>11.57d</td>
</tr>
<tr>
<td>6</td>
<td>21 (10)</td>
<td>13 (11)</td>
<td>8 (38)</td>
<td>2 (22)</td>
<td>14s.0d</td>
<td>12.92d</td>
</tr>
</tbody>
</table>
Group 3: Households 25-35. Also nearby. In 1380/1 the collectors started at the house of Matilda de Wrangle and finished at that of William and Goda Robynd (B1-7) before moving to Group 1, but here again this was the reverse itinerary from that of 1377. (For some reason, John Milner (B30) appears elsewhere in the later list: had he moved in the intervening period?) A relatively poor section of the village, but including two of the highest taxpayers (Ralf and Agnes Stevenson (B6) and the Robyns with their two servants) as well as three households consisting of a widow and her children. (There is a sense of decreasing wealth from one end of the street to the other.) Only four households, however, were unaccounted for: in 1380/1 and a smaller proportion of taxpayers than in Groups 1 and 2 were "missing". A group of honest landholding and labouring people, one supposes.

Group 4: Households 36-45. In 1377 Bras and Pysssi moved directly from Group 3 to these ten nearby households, only one of which—that of Reginald and Elena Milner (B22)—paid tax in 1380/1. At this time the corresponding group was represented by only two households.

Natural neighbours to the least wealthy members of Group 3, this was Butterwick's poorest group of households, five of which were occupied by a single person. Of the sixty windows/spinsters and one single man in 1377 there is no subsequent trace. John, son of Elena Millener (who may have died after 1377) turns up among the "strays" at the end of List B along with John Prestyn (B56/57), both assessed to pay the minimum of 4d. In view of the later exploits of the Worme family, it is not surprising to find Iglesia and her daughter, Margery, missing from the later list!

Group 5: Households 46-73. A large sequence of households which is duplicated (with omissions) in List B (23-45). It is also clear that the top of the second column of List B follows directly from the foot of the first column, apparently confirming that these taxpayers all lived close together.

A 'middling' to wealthy group of households, including the families of Roos, Pyssch, Pynchebek and Roper as well as Laws, Worme and Hirid. This seems to be the 'core' of the village both socially and, possibly, geographically. As one might have expected from such a group, there are relatively few taxpayers missing in 1380/1 and only seven out of 28 households unaccounted for. Five of these were occupied by single persons or artisans/labourers.

Group 6: The final nine households, 74-82, are scrambled in the later list (B46-52) which then concludes with a group of nine single people, including servants.

Apparently the wealthiest concentration of households in Butterwick, with no single taxpayer paying less than a shilling, and adjacent to Group 5. John and Licia Bras, William and Matilda Lawys, and Ralf and Isabell Miken were among the residents. Not surprisingly, in view of their collective wealth, of the 21 taxpayers in 1377, only eight missed paying the tax subsequently and only two of the nine households are missing from List B.

Conclusion
This reading of the two Butterwick poll-tax returns has been primarily an attempt to assess the impact of repeated financial demands on an 'average' village at a time of mounting social tension in England. The lists of taxpayers contain a number of clues which enable us to define the community's social structure in broad terms. From this it has been possible to identify more precisely how people responded to the arrival of the tax-collectors and among which groups the response was most extreme.

As one comes to know better the inhabitants of medieval Butterwick, however, so too does one have the increasing sense of a community of villagers living in houses built along streets and tracks or clustered in scattered locations. Without a detailed contemporary plan or extensive archaeological research, it is difficult to determine if even a single medieval village would ever be possible through the evidence of tax lists alone; however early ordnance survey maps do reveal that Butterwick was once far from being a nucleated settlement with all the houses close together in the shadow of the church around the village green. There was, indeed, a main area of habitation at the confluence of roads from Freiston, Benington and the West Fen, but other minor settlements were also recorded in the parish to the north at Butterwick Mill, as well as to the south and east towards the sea. It would not be unreasonable to suppose, therefore, that in still earlier times the villagers' houses were clustered in various places rather than all together.

In this light, the household groupings suggested above are of considerable interest. In particular, they enable us to reflect upon the earlier findings in a broader context. It was not just that the poorest families in the village avoided paying towards the third poll tax: most of them were also members of relatively poor sub-groups within the community. This may simply have meant that they lived among poor neighbours, but perhaps also that the modern idea of a community composed of 'superior' residential areas (at the centre of the village?) as well as more modest housing elsewhere (closer to the fenland grazing areas and salt-marshes?) has equal validity in our quest to understand the social organisation of the medieval village. The historian regularly speaks of poor villagers living 'on the margins' of peasant society; perhaps that was often literally, as well as metaphorically, true.

Acknowledgement
I am grateful to Dr. Harold Fox and Dr Dorothy Owen for their helpful comments on an earlier draft of this article.

NOTES


13. Estimates of the number of township residents aged under fourteen in 1377 have varied between 35% and 50% of the total number of recorded taxpayers: Richard Smith, Human resources, in G. Astill and A. Grant, eds., The Countryside in Medieval England (Oxford, 1988), p.190.


15. Hallam, Settlement and Society, p.201; PRO, C133, File 49 (15).


18. PRO, C134, File 46 (35).

19. PRO, E1179, 155/14, m.17 col. 2.


22. PRO, E1179, 135/71 and 135/82; Platts, Land and People, pp. 198, 202, 205.


24. PRO, E1179, 135/76.


27. PRO, E1179, 135/14; Thompson, History of Boston, pp. 526-7, 531-2.