

Appendix

FINANCIAL TABLES

A. Tax Assessments

The figures given in the following table have to be treated with considerable caution. They represent assessments, rather than the actual yield of taxes, and while in the case of the lay taxes, the amount received by the crown was usually not far short of the assessed figure, there was a greater gulf in the case of the taxes paid by the clergy. For the lay taxes, a new assessment was made on each occasion, but the clerical taxes were based, until 1291, on the valuation made by the bishop of Norwich in 1254, which put the annual worth of clerical income at about £102,000, considerably less than the real figure. In 1291 a new assessment was made on the orders of Pope Nicholas IV, and this produced a figure of about £210,000. In 1297, however, the taxes conceded by the clergy in the autumn were to be collected with spiritualities valued according to the 1254 assessment.¹

¹ The lay taxes on movables are tabulated in Prestwich, *War, Politics and Finance*, 179; for the clerical taxes, see Lunt, *Financial Relations of the Papacy with England*, 260-1, 346-55; Deighton, 'Clerical Taxation by Consent', *EHR*, lxxviii (1953), 161-92; Denton, *Winchelsey*, 299-301. My figures differ in some particulars from those given by Denton.