

EXPLANATION OF A DEED ON PARCHMENT,
(DATE 1723,) PRESENTED TO THE SOCIETY
BY MR. HARRISON, OF CASTLE STREET.

By A. Craig Gibson, F.S.A., Hon. Curator.

(READ 13TH DECEMBER, 1860.)

THIS document is endorsed "Papists' Certificates and Duplicates," and is not, as at first supposed, a list of fines levied upon the estates of Roman Catholics residing in the neighbourhood of Liverpool, but, on the contrary, consists of exemptions from, or, as they are styled, deficiencies of, a tax assessed upon the property of Roman Catholics, under an Act of Parliament passed in the ninth year of the reign of George I, entitled "An Act for granting an aid to his Majesty, by laying
" a tax upon Papists, and for making such other persons as,
" upon due summons, shall refuse or neglect to take the oaths
" therein mentioned, to contribute towards the said tax for
" reimbursing to the public the great expense occasioned by
" the late conspiracies, and for discharging the estates of
" Papists from two-thirds of the rents and profits thereof for
" one year, and all arrears of the same, and from such forfeitures
" as are therein more particularly described."

The act so entitled restricts the amount to be levied under it to £100,000, and gives several grounds on which exemption from contribution to the "aid" might be claimed—such as *bona fide* alienation, to a Protestant, prior to a certain date, the death of the owner and minority of his heirs, double assessments, &c., &c. Owners of property wrongfully assessed, too, escaped such assessment, by taking certain oaths, and making certain declarations, as provided by acts passed in the first year of the monarch already named, and in the

thirteenth of Charles II ; the former entitled "An Act for
 " the better security of his Majesty's person and government,
 " and the succession of the Crown in the heirs of the late
 " Princess Sophia, being Protestants, and for extinguishing
 " the hopes of the late pretended Prince of Wales, and his
 " open and secret abettors ;" the latter, "An Act for the more
 " effectual preserving the King's person and government, by
 " disabling Papists from sitting in either house of Parliament."

This parchment contains thirteen successful cases of appeal
 against assessments under the act of the ninth of George I,
 by owners of property so taxed, in the Prescot division of the
 Hundred of West Derby, decided on the seventeenth day of
 September, 1723, by three of the Commissioners appointed to
 put the said act into execution—the signatures and seals of
 these Commissioners being appended to the document ; to wit,
 those of Richard Powis, Thomas Cobham and Richard Tatlock,
 all representatives of ancient and well-known families in this
 vicinity. The first case is that of Percival Rice, a Papist, who
 had registered certain lands, &c., in the townships of Fazakerly,
 Halewood, West Derby and Speke, of the aggregate annual
 value of £89 5s. 6d., and assessed towards the said *aid* the
 sum of £45 1s. 3d. This Percival Rice takes the oaths and
 subscribes the declaration indicated above, and so evades
 payment of this serious impost ; the sums assessed upon his
 several properties being declared by the Commissioners to be
 therefore *deficiencies* within the true intent and meaning of
 the said act.

The second certifies the assessment of £25 10s. upon certain
 lands, &c., within the township of Rainhill, of the yearly value
 of £85, and late belonging to John Lancaster, of that township,
 Esq., a reputed Papist, to be "a deficiency of the said act,"
 because they are "really and *bona fide* vested in and belong
 " to Nicholas Fazakerly, Esq., a Protestant, by alienation made
 " before the 25th day of December, 1722."

The third records a similar decision, as to the sum of £21, on lands, &c., in the township of Sutton, of the yearly value of £70, late belonging to Thomas Holland, a reputed Papist, similarly alienated to John Rigby, a Protestant.

The fourth, the same, as to the sum of £3 12s., on lands in Windle, of the yearly value of £14 8s., alienated by William Leadbetter, a reputed Papist, to Sir John Blackburn, a Protestant.

The fifth certifies the sum of 30s., on lands, &c., in Windle, of the yearly value of £30, late the estate of Humphrey Carroll, to be "a deficiency of the said aid," because they are "vested in and belong to infants, under the age of eighteen years."

The sixth gives the same, as to lands in Hale, of the yearly value of £5, two-thirds being in possession of Mrs. Mary Howarden, and assessed in 27s.

The seventh, the same, as to lands in Sutton, assessed at £9 7s. : owner's name not given.

The eighth, the same, as to lands in Eccleston, late the estate of John Standish, a reputed Papist, of the yearly value of £10 ; assessed, 36s.

The ninth, the same, as to lands, &c., in Parr, late the estate of Humphrey Carroll, deceased, a reputed Papist, yearly value, £80 ; assessed, £35 4s.

The tenth, the same, as to lands, &c., in Halewood, two-thirds, as in the sixth case, being in the possession of Mrs. Mary Howarden, and of the yearly value of £34 ; assessed, £4 12s. 2d., or two-thirds, £3 1s. 5d.

In the eleventh case, Thomas Prenton, of Garston, clears his lands of an assessment of six pounds, by appearing before the Commissioners, within six days after demand of the sum assessed, and taking the oaths and declarations mentioned before.

In the twelfth, it is shown that, as in the case of the income tax of the present day, annuities arising from property were

sometimes doubly assessed for this impost, so putting the taxed to the unnecessary trouble and expense of making appeal against it, for Mrs. Mary Harrington, of Liverpool, widow, is assessed on an annuity of two hundred pounds, arising out of certain lands in Huyton, formerly the property of Charles Harrington, Esq.; and that upon his death the said lands were registered by John Harrington, Esq., without any deduction in respect of the said annuity. And it also appearing that the *inhabitants*, who are liable to the said tax, are assessed towards the said aid the sum of £102, which is much more than they really and *bona fide* ought to pay, the sum of £60, part of the said sum of £102, is a deficiency within the meaning of the said act.

The thirteenth and last deals, in a similar manner and for similar reasons, with a tax of £30 on an annuity of £100, drawn by Madame Eleanor Eccleston, from the estate of Thomas Eccleston, of Eccleston, Esq.

What strikes us most forcibly in this document, besides the injustice and impolicy of the whole tax, is the apparent absence of any rule as to the rate at which the different properties are assessed—that given in the first case being assessed at the rate of fifty per cent. upon the gross rental, or ten shillings in the pound, that in the fifth at five per cent., or one shilling in the pound—the others being put down at various rates between these wide extremes. The principal feeling the perusal of it excites is that of self-gratulation that we live in times when we may differ in religious opinion from the majority of our fellow-subjects without rendering ourselves liable to the infliction of a grievous, oppressive, almost ruinous impost, which this parchment shows was in force less than one hundred and thirty years ago.