

## What is a TITHE?

Since the 10th century everyone paid a tenth of what they produced to support the church. This was called the Tithe. Originally this was in the form of actual goods - wheat, barley, oats etc. Over time the right to receive the tithes often passed out of the hands of the parish priest to others.

With the growth of non-conformism the payment of tithes to support a church of which one was not a member became very unpopular. In 1836 Parliament decided that all the tithe payments should be converted to an annual cash payment (the 'rentcharge') instead. Commissioners then surveyed every parish to decide what the original tithe was worth and how much the cash equivalent should be. A list of each property was produced, with the names of the owner and occupier, its size and value, together with a large scale map of the parish. This 'Apportionment' showed how the rentcharge should be shared amongst the various landowners.

### England:

The right to receive tithes was granted to the English churches by King Ethelwulf in 855. The Saladin tithe was a royal tax, but assessed using ecclesiastical boundaries, in 1188. Tithes were given legal force by the Statute of Westminster of 1285. Adam Smith criticised the system in *The Wealth of Nations* (1776), arguing that a fixed rent would encourage peasants to farm more efficiently. The Dissolution of the Monasteries led to the transfer of many tithe rights from the Church to secular landowners, and then in the 1530s to the Crown. The system ended with the Tithe Commutation Act 1836, which replaced tithes with a rent charge decided by a Tithe Commission. The records of land ownership, or Tithe Files, made by the Commission are now a valuable resource for historians.

At first this commutation reduced problems to the ultimate payers by folding tithes in with rents (however it could cause transitional money supply problems by raising the transaction demand for money). Later the decline of large landowners led tenants to become freeholders and again have to pay directly; this also led to renewed objections of principle by non-Anglicans.

The rent charges paid to landowners were converted by the Tithe Commutation Act to annuities paid to the state through the Tithe Redemption Commission. The payments were transferred in 1960 to the Board of Inland Revenue, and finally terminated by the Finance Act 1977.

### Scotland:

In Scotland teinds were the tenths of certain produce of the land appropriated to the maintenance of the Church and clergy. At the Reformation most of the Church property was acquired by the Crown, nobles and landowners. In 1567 the Privy Council of Scotland provided that a third of the revenues of lands should be applied to paying the clergy of the reformed Church of Scotland. In 1925 the system was recast by statute and provision was made for the standardisation of stipends at a fixed value in money. The Court of Session acted as the Teind Court. Teinds were finally abolished by the Abolition of Feudal Tenure etc. (Scotland) Act 2000.

### Ireland:

Tithes were introduced after the Norman conquest of 1169-1172, and were specified in the papal bull *Laudabiliter* as a duty to: ...pay yearly from every house the pension of one penny to St Peter, and to keep and preserve the rights of the churches in that land whole and inviolate. However, collection outside the Norman area of control was sporadic.

From the Reformation in the 1500s, most Irish people chose to remain Roman Catholic and had by now to pay tithes valued at about 10% of an area's agricultural produce, to maintain and fund the established state church, the Anglican Church of Ireland, to which only a small minority of the population converted. Irish Presbyterians and other minorities like the Quakers and Jews were in the same situation.

The collection of tithes was violently resisted in the period 1831-36, known as the Tithe War. Thereafter, tithes were reduced and added to rents. With the disestablishment of the Church of Ireland in 1869, tithes were abolished.