ROYAL TAXATION AND WRITTEN RECORD IN ELEVENTH-CENTURY ENGLAND AND NINTH-CENTURY WEST FRANCIA

This paper explores Continental contexts for the understanding of taxation in eleventh-century England. The subject is widely recognized as important but fraught with difficulty. The central idea is the relevance of Carolingian practices of surveying and the keeping of written records for later Anglo-Saxon and Anglo-Norman government. Such a European perspective has been important for Anglo-Saxon historians: one thinks especially of the model emphasizing Carolingian influence on later Anglo-Saxon government advanced by James Campbell and Patrick Wormald.\(^1\) It has also been important for historians of Domesday, when one considers the comparative richness of the Carolingian administrative record, comprising the corpus of polyptychs, plus capitulary material indicating government interest in surveys and list-making. The Carolingian sources have been seen as the best comparanda for the two Domesday volumes and ‘satellite’ texts, as explored in classic studies by Campbell, John Percival, Henry Loyn and R. H. C. Davis.\(^2\) Are these indications of a shared early medieval culture of surveying and information gathering? There has been awareness that Anglo-Norman administrators came from a world familiar with polyptychs and certain legacies of Carolingian government, though ultimately commentators have placed more emphasis on the distinctiveness of the Domesday record.

One should stress the necessary limits of knowledge on this difficult subject. Firstly, one encounters the dominance of Domesday in the surviving English record. The use of shire and hundredal structures in 1086 is highly suggestive of some administrative continuity from Anglo-Saxon government, but how much should one envisage in respect of written documentation? It was generally harder for Anglo-Saxon material to survive. This is especially shown by particular forms of Anglo-Saxon document which we know to have been widespread, now attested in rare or unique instances, such as certain types of writ.\(^3\) Yet it remains difficult to weigh silences. Secondly, the Carolingian material is relatively extensive, but heavily skewed towards documents produced and preserved by ecclesiastical houses. The


existence of centrally kept records is strongly implied by capitularies but harder to demonstrate.\textsuperscript{4} One risks the danger of idealizing the practices of certain bishoprics and monasteries, but perhaps also of under-estimating forms of central control. The problems were aptly summarized by Campbell: ‘No one knows when (no one indeed really knows if) surveys ceased to be used by the Continental rulers; no one knows when English rulers began to use them’.\textsuperscript{5} The silences may help to explain why the subject has become a slight dead-end. Both Loyn and Davis were forced to focus on the polyptychs and Domesday Book, in awareness that these were types of document produced for rather different purposes; they therefore faced the difficulty of finding a positive point of connection.\textsuperscript{6}

In this paper, I seek to return to these issues of European context, but to approach them from a new angle: namely, the operation of systems of land-tax in England and West Francia. My aim is to take advantage of what is relatively well understood and to develop implications for areas of uncertainty. The English land-tax or geld is reasonably well documented and has proved ever useful for the interpretation of Domesday. One may compare the tributes raised by Charles the Bald in ninth-century West Francia: the nature of these payments, especially those for 866 and 877, is quite well documented but the possible implications for the polyptychs have been insufficiently considered. Through a clearer understanding of the West Frankish land-tax, certain points of contrast can be identified with Anglo-Saxon administrative practices. At the same time, certain points of connection can be identified with the geld as it operated after the Conquest, under William the Conqueror. Overall, my analysis highlights some distinctive features of the Anglo-Saxon geld, and makes the case for specific Continental influence on the English tax system, and on associated forms of record, in the post-Conquest period.

One may begin by considering Domesday material and taxation, an important area for a number of reasons. As Galbraith famously showed, Domesday Book could not have functioned as a ‘geld-book’, but the last thirty years have also shown the benefits of understanding Domesday material in the light of fiscal concerns.\textsuperscript{7} Here, Round’s work has been of continuing relevance.\textsuperscript{8} Both Sally Harvey and David Roffe have, despite certain differences in interpretation, viewed Domesday material as reflecting royal interest in the productive capacity of the rural economy, under the pressures of taxation. From differing

\textsuperscript{5} Campbell, ‘Observations on English Government’, 164.
\textsuperscript{7} V. H. Galbraith, \textit{The Making of Domesday Book}, Oxford 1961, 17-27. For Domesday historiography, see now S. Baxter, ‘The Domesday Controversy: a Review and a New Interpretation’, \textit{HSJ}, 29, 2018, 225-93, an important contribution which appeared as this paper reached the final stages of preparation. Stephen Baxter’s new reconstruction of the making of Domesday, informed by the ‘Exon Domesday’ project, offers a perspective compatible with the present enquiry.
perspectives, each has floated the hypothesis that the Conqueror may have been considering a major reform of taxation at the time of his death. Moreover, if one looks beyond 1086 we have documents which clearly did act as forms of tax record. Firstly, the Northamptonshire Geld Roll is an Old English document antedating Domesday, recording provisions for the payment of geld by each hundred in Northamptonshire. It may represent a more widespread form of document associated with the shire-reeve. Secondly, the Geld Account or *Inquisitio Gheldi*, a Latin document from 1083-4 or 1086, records liability to geld at hundredal level for several of the southwestern shires.

All commentators are agreed that understanding how the geld was levied casts important light on Domesday material. At the same time, Anglo-Saxon historians have been impressed by this use of written records, since heregeld (‘army-money’) had its origins late in the reign of King Æthelred II. First instituted in 1012 for the purpose of paying Thorkell’s mercenary fleet based in London, the tax was levied on the hide, the standard unit of land assessment, and came to be expected regularly. From an Anglo-Saxon perspective, the existence of post-Conquest geld documents has seemed suggestive, in raising the possibility that the geld had from its inception made use of written records. Campbell characteristically regarded this as likely but unprovable. One can but acknowledge the likely significance of the document known as the County Hidage, a list of assessments for some thirteen shires in western and midland England. The combination of assessments would place the document in the early eleventh century, since it seems to postdate the reorganization of Gloucestershire under Eadric Streona, late in Æthelred’s reign.

My own work on exemption from geld has further explored links between taxation and Domesday material. My 2013 article focused on the exemption of manorial demesne, and grew out of my engagement with Rosamond Faith’s work on the Anglo-Saxon rural

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The problem which I was wrestling with might best be expressed as a question: how far do the Northamptonshire Geld Roll and the Geld Account reflect the manner in which geld was levied in the pre-Conquest period? For it is clear from both post-Conquest documents that manorial demesne or inland was then routinely treated as exempt from geld. Yet many issues arise when one considers Domesday material directly. Again, in the last thirty years there has been increasing awareness of the importance of differences in recording procedure across the Domesday record, reflected in the work of Harvey, Roffe and Stephen Baxter. The kingdom was idiosyncratically divided into seven circuits or groupings of shires, typically formed of five shires. While broadly similar data were gathered for each circuit, the manner in which the information was represented differed significantly. Typical formulae for the assessment of estates in each circuit were listed in my earlier article. Ultimately, it is very difficult to reconcile the language of all circuits if read literally. Hence, this is necessarily an area of debate: I should acknowledge here some very interesting and constructive email correspondence with David Roffe on this subject a few years ago, in which we agreed to the existence of differing interpretations. My interpretation takes as its starting-point Sally Harvey’s emphasis on the formulae for Circuit I, which record two hidage assessments for each estate, one ‘tunc’ or in the time of King Edward, and another, invariably lower, ‘modo’, in the time of King William. As Harvey has shown, these reductions in assessment for Circuit I seem to have applied to the manorial demesne of tenants-in-chief, as a minimum reduction. Equally, for Circuit II, covering the southwestern shires, the hidage assessments are represented as being from the time of King Edward: however, the Geld Account shows that in the post-Conquest period royal and baronial demesne had been treated as exempt. Conversely, for Circuit III, covering Middlesex, Hertfordshire, Buckinghamshire, Bedfordshire and Cambridgeshire, estates are assigned a single hidage assessment but also commonly include a separate record of hides in demesne (in dominio).

I therefore stand with Harvey in postulating a major reassessment of geld liability, probably located close to the time of Domesday. Indeed, I would go slightly further in suggesting that it probably applied to the kingdom in its entirety. Northamptonshire lay elsewhere, in Circuit IV; the representation of inland in Yorkshire and Lincolnshire, in Circuit VI, would also make sense in this light. This interpretation has several significant

implications. Certain elements of the fiscal structures represented in Domesday were probably of recent origin. One should regard the Northamptonshire Geld Roll and Geld Account as both reflecting the recent reassessment, and see the Geld Roll as perhaps dating from the early 1080s.\textsuperscript{22} The late Anglo-Saxon geld had a wider scope, with no general exemption of demesne land, but instances of specific exemption or ‘beneficial hidation’.\textsuperscript{23} The general exemption of demesnes formed part of the Norman contribution to post-Conquest government. It had strong tenurial dimensions in applying to the manorial demesne of manors held \textit{in dominio} by the king and tenants-in-chief, and not applying to subtenants.\textsuperscript{24} The reassessment thus related to, and was shaped by, post-Conquest Norman structures of royal lordship exercised over tenants-in-chief and their landholding.

One may now turn to ninth-century West Francia, where a lengthy series of tribute payments was made to viking armies between 845 and the end of the century. Of these, the tributes of 866 and 877 under Charles the Bald have special significance, since they are recorded in detail in the \textit{Annals of St-Bertin} by Hincmar of Rheims.\textsuperscript{25} The 877 payment is additionally known from a tax edict issued by Charles, attested in two forms.\textsuperscript{26} This remarkable document records procedures similar to those described by Hincmar. Both tributes had the purpose of buying peace with viking armies threatening the Seine; 4000 pounds of silver were raised in 866 and 5000 pounds in 877. In view of parallels with some details of an earlier payment, in 860-1, the two tributes probably reflect methods used more generally in the ninth century.\textsuperscript{27} Overall, the West Frankish payments show some striking contrasts with the geld, which appears to have been levied at a standard rate per hide of land. The West Frankish tax, conversely, had varying rates for different types of land unit. In particular, it specified rates for certain forms of dependent tenure, in terms which implied a strong manorial context for these forms of tenure. The West Frankish land-tax was also supplemented by other forms of levy, due to be paid by priests, by traders, by those subject to military service, and from the treasuries of churches.

It is helpful to focus on the land-based taxation. According to the \textit{Annals of St-Bertin}, in 866 ‘six \textit{denarii} were required from each free manse’, namely, a peasant holding which owed substantial ploughing and labour services; ‘three from each servile one’, that is, a peasant holding which owed predominantly manual services; and ‘one from each \textit{accola} and

\textsuperscript{22} Ibid., 12-13.
\textsuperscript{23} Ibid., 16-20.
\textsuperscript{24} Ibid., 10-11, cf. 15-16 and 27-8.
\textsuperscript{26} \textit{Capitularia Regum Francorum}, ed. A. Boretius and V. Krause, MGH Capitularia, Legum Sectio 2, 2 vols, Hanover 1883-97, II, 354.
one *denarius* from every two *hospitia’*, in reference to two types of minor peasant holding.28

‘Then one *denarius* was taken from every manse, whether free or servile’: this may describe an additional charge, perhaps necessary to reach the tribute sum.29 ‘And at length by two turns’ – that is, including the additional charge – ‘in accordance with what each of the magnates of the kingdom had by way of *honores*, collected in silver and wine, he collected what was agreed to be paid to the Northmen.’30 In 877, one finds a modified approach, with a reference to demesne as well as dependent manses, and an overall reduction in the burden of payments falling on the peasantry. The shortfall was now drawn from the landholder, in the form of payments assigned from the lordly rent (*census dominicus*). According to the *Annals of St Bertin*, ‘from manses in demesne one *solidus*, from each free manse four *denarii* from lordly rent and four from the resources of the manse-holder, from every servile manse two *denarii* from lordly rent and two from the resources of the manse-holder’.31 The use of the lordly rent here has the appearance of a compromise which may have enabled Charles, quite impressively, to shift the burden towards landholders.32

One should observe the intriguing issue of manses in demesne. The *mansus indominicatus* had not been mentioned in 866, where the tax is associated only with dependent peasant tenures. The 877 arrangements were perhaps unusual in requiring payment from manses in demesne, thus taxing landholders directly in some form. In a perceptive comment prompted by the West Frankish tributes, Campbell briefly raised the possibility of comparison with the English situation, on the basis that the *mansus indominicatus* may have been generally exempt from the Frankish land-tax.33 I wish to develop this point further by making two observations. Firstly, for English historians, familiar with the geld, one might assume that the Frankish taxation applied to the kingdom in its entirety, but this seems unlikely.34 The fuller and more general recension of the 877 tax edict, known as version B, refers to ‘bishops, abbots, counts and *vassi dominici*’ giving from their *honores*.35 This grouping of elites is a recognizable formulation in Carolingian administration. In 807, Charlemagne had instructed his *missi* to make surveys of all benefices and bring these lists to

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30 ‘Et demum per duas uices, juxta quod unusquisque regni primorum de honoribus habuit, coniectum tam in argento quam in vino ad pensum quod ipsis Nortmannis pactum fuerat persoluendum contulit’: *AB*, 126; Nelson, *Annals of St-Bertin*, 130, with n. 7.
31 ‘De mansis indominicatis solidus unus, de unoquoque manso ingenuili quattuor denarii de censu dominico et quattuor de facultate mansuarii, de manso vero seruili duo denarii de censu dominico et duo de facultate mansuarii’: *AB*, 213; Nelson, *Annals of St-Bertin*, 200.
the king: none has survived, but the episode was probably the key watershed for Carolingian list-making. As Janet Nelson has argued, it is clear from a related capitulary that Charlemagne’s survey covered the benefices of ‘bishops, abbots, abbesesses, counts and royal vassals’, implying the exclusion of benefices held on the allods of lay landholders. Charles the Bald himself had drawn on a similar range of faithful men in compiling surveys (breues) in 869 to assist in the building of fortifications on the Seine at Pitres. It therefore looks as if the 877 tax may have excluded certain forms of benefice held of lay landholders. Such an interpretation would be consistent with version A of the tax edict, which refers to vassals, since the document is limited to describing arrangements for ecclesiastical landholding. The possible variations hint at the practical limits of royal authority.

Secondly, the hypothesis that demesnes were generally excluded from taxation receives strong support from the corpus of polyptychs. Much hinges on the use of the mansus as a unit of assessment. From an English perspective, one might be tempted to see the mansus as equivalent to the hide, but that would be problematic. The fiscal use of the mansus was the subject of an important article by Walter Goffart a decade ago. The overall argument should be treated with caution, because it forms part of Goffart’s thesis of major continuity from late Roman to Carolingian taxation, aligning Goffart with claims which have generally been found problematic in Anglophone historiography. Yet Goffart makes the important point that in the Frankish world what counted for the purposes of valuing an estate were dependent mansi, that is, mansi held by individual peasant tenants. Conversely, did not function as a unit of value, but rather denoted a single ‘demesne farm’ of variable size, upon which multiple peasant mansi were dependent. The point is borne out by the polyptychs: my investigation relies on a representative sample, comprising those for St-Germain-des-Prés, St-Bertin and Rheims, together with the information for St-Wandrille and

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38 AB, 152-3; Nelson, Annals of St-Bertin, 153-4.
St-Riquier, known from later summaries of lost documents.\textsuperscript{43} Entries typically start with the *mansus (in)dominicatus* or the variant term *casa (in)dominicata*, the specific size and nature of the demesne is then described, before the listing of individual dependent *mansi*. Crucially, as Goffart’s observations would imply, demesnes are never measured in numbers of *mansi*.\textsuperscript{44} One should additionally note that *mansus (in)dominicatus* or *casa (in)dominicata* are also employed to describe an estate held in benefice, a usage which includes examples of small benefices with only a handful of dependent *mansi*.\textsuperscript{45}

All this helps to contextualize the levy on *mansi indominicati* in 877, which seems unlikely to have represented a significant attempt to tax demesnes. That major landholders fell within the measure is implied by version A of the tax edit, but at best this would have exposed them to a simple headcount of numbers of demesne farms, each charged at one *solidus* irrespective of territorial scale.\textsuperscript{46} Goffart is probably right to see the measure as also referring, given the usage of polyptychs, to small demesnes held by certain types of benefice-holder. As Goffart observes, the taxation of small demesnes may have effectively replaced the role played by the *heribannum*, which had been levied on free men in 866.\textsuperscript{47} So it looks as if large-scale demesne resources contributed only lightly in 877, just as they had escaped taxation entirely in 866.

It is helpful to see the Frankish use of the written word for fiscal purposes in this light. One must remember that Charles’s land-tax took its place in a world already familiar with surveys and lists.\textsuperscript{48} The compiling of polyptychs was clearly a widespread practice. Although sometimes seen to have been encouraged ‘from above’ by royal example, the recording of dues and services also had inherent utility for landholders seeking to regulate, and perhaps to

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\footnotesuperscript{44} Goffart, ‘Frankish Military Duty’, 170.


\footnotesuperscript{46} Capitularia Regum Francorum, ed. Boretius and Krause, II, 354.

\footnotesuperscript{47} Goffart, ‘Frankish Military Duty’, 172-3, cf. 180-1. For the *heribannum*, see also Coupland, ‘Frankish Tribute Payments’, 64.

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uphold, the customary obligations of dependent peasantry. Royal estates were a further focus for the generating of written records, seemingly encouraged, as Nelson has pointed out, by practices of dynastic partition and by the conflicts of the 840s. There is an interesting question whether one should envisage the keeping of central records for administering the tributes. Perhaps one should for the taxation of traders: the Annals of St Bertin seems to imply a formal valuation of the assets of traders in 860. Such a document could have been reused or updated in 866. One should also consider the arresting passage for 869 on preparations for the building of fortifications:

[Charles] had despatched letters throughout the realm, requiring the bishops, abbots and abbesses to see to the drawing up of breues of their honores, showing how many manses each held. These were to be brought to the king at the beginning of May following. The royal vassals were to draw up similar surveys of the benefices held by counts, and the counts were to do likewise for the benefices held by their own vassals.

Might some of this material have assisted in levying the tax? I think one has to answer here ‘probably yes’, while noting the limited nature of Charles’s tax demands. As argued above, demesne resources remained largely unaffected, while the main burden in respect of mansi fell directly or indirectly on the dependent peasantry. The existing character and format of polyptychs, focusing on dependent mansi, would have been well suited to the fiscal task. Nor, given the treatment of demesnes, would landholders have had substantial incentives to misrepresent their holdings. Even the taxation of the lordly rent in 877 may have broadly aligned with seigneurial interests. Furthermore, missi could sometimes take an interest in the compiling of a polyptych: Hincmar mentions a lost survey pertaining to the abbey of Hautvilliers (Marne), where ‘missi dominici could find nothing false there’. In practice it is very difficult to associate any surviving polyptych with Charles’s land-tax. The closest case may be a lost survey for St-Vaast, reportedly made by three missi of Charles the Bald and dated 866, of which no details survive. Moreover, the most detailed surviving polyptychs provide most if not all of the information that would have have been needed for tax purposes.


51 Ibid., 18.


Rather than the use of central records *per se*, therefore, perhaps the best model is one of taxation administered by polypytch, subject to a degree of central inspection or scrutiny. This is probably what was being described for 869.

One may now turn to the implications of these West Frankish experiences for thinking about England, covering four areas. The first of these concerns English tribute payments to viking armies, both in the later ninth century and around the millennium under King Æthelred II. We are badly under-informed on the means by which English tributes were raised.56 The West Frankish material forces one to think further about the patchy English evidence, where there are some suggestive parallels. The liberation of bullion from the treasuries of churches, described for 877, for example, chimes with reports relating to the time of Æthelred. Hemming gives an account of the melting down of goblets and crucifixes by the church of Worcester to meet Swein’s tribute; Archbishop Wulfstan, in his *Sermo Lupi ad Anglos*, includes a complaint about the despoiling of God’s houses.57

Later Anglo-Saxon tribute payments also drew upon burdens falling in some way upon land, though the mechanisms involved cannot wholly be reconstructed. A central document is the will of King Eadred from the early 950s, in which the king made a series of substantial payments for the benefit of his people, ‘that they may redeem themselves from famine and from a heathen army if they need’.58 The payments, amounting to 1600 pounds, were to be held by a number of ecclesiastics on behalf of particular southern shires, and for the Mercians. These arrangements strongly imply that the shire, with its associated hides, might be liable for tribute payment. One may compare the institution known as ‘ship-scot’ (scypgesceot), a monetary payment levied on the hide as a contribution towards the costs of building and provisioning ships. Ship-scot was organized in units of 300 hides; the system of payment may be connected with the ship-building measures reported in the *Chronicle* for 1008, though could also be earlier.59 Ship-scot is principally known from a letter by Æthelric, bishop of Sherborne, complaining of difficulties in assembling ship-scot due to

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encroachments on the bishopric’s estates.\textsuperscript{60} One finds a further glimpse in the will of Ælfric, archbishop of Canterbury, datable between 1002 and 1005, which shows much interest in defensive preparations. By the will’s terms, Ælfric ‘in accordance with God’s will forgave the people of Kent the debt which they owed him, and the people of Middlesex and Surrey the money which he advanced them’.\textsuperscript{61} This again indicates a liability at shire level, whether for tribute or ship-scot. Ælfric also bequeathed a ship to the people of Kent and another to Wiltshire.

It remains difficult, nevertheless, to assess the relative importance of land-based contributions as opposed to other possible means of raising cash. These would include the king’s own income of all kinds, from the profits of justice, from royal and personal estates, and from dues of various of various kinds owed at local level. The profits of minting and recouinage could have been another source. The ‘emergency’ conditions of viking pressure have been plausibly seen as a contributory factor in the debasement of Mercian and West Saxon coinage in the later 860s and early 870s, while Æthelred II’s rule benefited from the practice of periodic recouinages.\textsuperscript{62} The melting down of bullion, a known response, is inherently difficult to quantify.

There are uncertainties over another feature of the evidence, namely, charters which show the conveying of land by landholders in order to raise cash for tribute.\textsuperscript{63} The corpus is listed in Table 1 (Appendix, below). Two examples survive from the late ninth century, and rather more from the reign of Æthelred, including some from the period before 1012, when heregeld was instituted. It is hard to assess the precise mechanisms involved: whether, for example, the action should be seen as cash-raising to meet a specific liability, or amounted to some other form of contribution. Some instances suggest circumstances of distressed sale by churches: these include the two ninth-century examples, and also the well known case of an estate at Risborough, Buckinghamshire, sold in 994 by Sigeric, archbishop of Canterbury, to


Æscwig, bishop of Dorchester for ninety pounds of silver and 200 mancuses of gold. Yet one should also note the remarkable series of charters, first identified by Simon Keynes and listed in Table 2 (Appendix, below), in which Æthelred himself is represented as conveying land in return for payment. The sequence begins in 1002, with no fewer than six known transactions, and suggests concerted efforts to raise cash on the king’s behalf. It is clear that churches and ecclesiastics could themselves benefit from such transactions. The will of Ælfric shows the archbishop bequeathing an estate at Dumbleton, Gloucestershire, which he had previously purchased from Æthelred for 50 talents, and brokering the return to the king by St Albans of the estate of Eadulfingtun, which the abbey had earlier received as security against a payment of 200 pounds.

One should also take seriously the notion that some contributions towards tribute may have been voluntarily offered. This is strongly implied by the wills of King Eadred and of Archbishop Ælfric. The practice might seem counter-intuitive, but it should be remembered that until 1016 tribute payments were generally being made under the pressure of ravaging. There were potentially strong incentives for magnates and churches to contribute when estates faced immediate threats to livestock and capital. Ships could also be given voluntarily as a contribution to the king’s military needs, and there were probably strong political incentives to do so, as explored in the case of Earl Godwine by Simon Keynes and Rosalind Love. One would not wish to push the point, but there is a possible contrast between forms of voluntary payment and the collecting of heregeld in 1012, in that the latter was needed to fund Thorkell’s mercenary fleet. It is possible that methods for collecting heregeld, as a general levy on the hide, may have related most closely to the system of ship-scot.

Several commentators have observed the notable association between the geld and Cnut’s law


66 See Roach, Æthelred, pp. 220-1, for the suggestion that some transactions may have involved the pledging of royal land for what was effectively a loan.


making a landholder’s title to land contingent on the discharging of an estate’s incumbent obligations.\(^70\)

The second implication of West Frankish experiences for England concerns the striking contrast between the fiscal treatment of demesne land in West Francia and Anglo-Saxon England. This observation depends on my existing case for the liability of demesnes to the geld in the pre-Conquest period, which I should briefly recapitulate. My position is that the Conqueror’s reassessment, in the early 1080s, newly exempted from geld the manorial demesne of land held \textit{in dominio} by the king and tenants-in-chief. From this one may infer that inland had ordinarily been subject to geld in King Edward’s day.\(^71\) One may compare the evidence for pre-Conquest kings granting specific concessions or reductions in hidage applying to individual estates: eighteen instances are known from Domesday, together with a small group of writs relating to hidage and geld assessment.\(^72\) Especially significant is the Bury writ giving notice that King Edward had freed the abbey’s inland ‘from heregeld and from every other render’.\(^73\) Such specific acts of exemption imply that estates enjoyed no general form of exemption, and that inland had ordinarily been liable. Certain instances within Domesday of territory regarded as geld-free or as having never paid geld may be satisfactorily explained as the result of specific concessions or special arrangements.\(^74\) All this reinforces the impressive nature of the pre-Conquest geld, in applying more comprehensively and in a more uniform manner than the West Frankish land-tax, which left demesne resources largely unaffected by taxation. The geld was also typically levied at higher rates.

Yet the comparison indicates a still deeper contrast, in that, differing from the Continental approach, demesne land had been routinely assessed in hides in England. This system of assessment appears to have been long-established, being particularly well attested in the West Saxon law-code of King Ine (688-726). The laws in question are those concerning noblemen leaving or abandoning their estates (cc. 63-8), in various respects revealing of early land tenure and agrarian organization.\(^75\) These regulations include the requirement that a certain proportion of an estate should be left as \textit{gesett land}, a term probably meaning ‘tenanted land’.\(^76\) A nobleman with twenty hides should show twelve hides of tenanted land;


\(^{71}\) Pratt, ‘Demesne Exemption’, 3-17.


\(^{73}\) ‘Fram heregelde. and fram eghwilc oðer gaful’: S 1075 (AS \textit{Writs}, 158).

\(^{74}\) Pratt, ‘Demesne Exemption’, 17-18; Pratt, ‘Charters and Exemption from Geld’, 188-94.

\(^{75}\) See Pratt, ‘Demesne Exemption’, 22-4.

one with ten hides should show six hides of tenanted land; one with three hides should show one and a half hides of tenanted land. These laws have generally been taken to imply some sort of bipartite manorial structure, with the remaining, non-tenanted land forming inland or demesne. Hence one may observe here demesne land being measured in hides, representing the distinctive, English system of assessment. It is tempting to see the context as providing possible clues to the source of divergence from Continental practice, in the deep tenurial and fiscal interests exercised by early Anglo-Saxon kings in secular landholding specifically. In other words, one might tentatively connect the English system with the pre-viking world of competing Anglo-Saxon kingdoms, an age characterized by the use of folkland, forms of multiple estate, and networks of royal vills.

Further important evidence is provided by the Old English survey of Tidenham, Gloucestershire, preserved in the twelfth-century cartulary for Bath abbey. The document constitutes a remarkable survival, as the only Anglo-Saxon estate-survey to provide anything close to the detail of the polyptychs. It is indeed quite possible, as Campbell suggested, that the tiny surviving corpus of later Anglo-Saxon estate-surveys may owe something to knowledge of the polyptych tradition; if so, the English system of assessment remained resilient. Tidenham had been held by Bath abbey since the mid tenth century, having been granted by King Eadwig in 956. Since the survey is transmitted with a lease from the early 1060s, conveying the estate to Archbishop Stigand for one life, it is most naturally read in that chronological context. The survey opens with a strikingly clear statement that the estate of thirty hides comprised nine hides of inland and twenty-one hides of tenanted land. As is then described, the land at Tidenham was in fact divided between five different settlements between the Severn and the Wye. It is probable, as Faith has explored, that each settlement had its share of inland. The approach taken differs significantly from the mansus...
indominicatus of the polyptychs. If only more documents of this type had survived: various features of the estate’s local economy may have been unusual.

The Domesday record can also assist in reconstructing pre-Conquest inland and showing that it was assessed in hides. Two circuits, Circuit II for the southwest, and Circuit III covering Middlesex, Hertfordshire, Buckinghamshire, Bedfordshire and Cambridgeshire, have special value in that their procedures included the recording of demesne hides for some landholders. There is thus the possibility of matching up an estate with the pre-Conquest charter record, a viable methodology but one which presents various difficulties. These relate to the impact of conquest, to uncertainties over an estate’s tenurial history after the latest pre-Conquest charity, to the scope for the reorganization of an estate, and to the difficulty of identifying ‘beneficial hidation’, which is typically not explicitly recorded. If one takes account of these potential pitfalls, some striking instances can be identified where the Domesday assessment can be precisely matched with the terms of a pre-Conquest charter. These include Tidenham itself, which in 1086 formed part of the fitzOsbern lands then in the king’s hands due to their confiscation from Roger de Breteuil in 1075. The abbot as pre-Conquest landholder is recorded as having held thirty hides, of which ten were in demesne, very close to the nine hides of inland recorded in the Old English survey. The multiple components of the estate are not outlined in Domesday, but strongly implied by the recording of fisheries. A second example is Wheathampstead, Hertfordshire, an estate well known from an original diploma, dated 1060, by which King Edward conveyed ten hides at Wheathampstead to Westminster abbey in terms conveying exemption from the common burdens. This accords with the Domesday entry, which records the estate as held by the abbot and assessed at ten hides, of which five hides were in demesne. A further case is the thirty hides at Risborough, Buckinghamshire, sold by Archbishop Sigeric in 994 in exchange for money to pay tribute; the land was subsequently acquired by Archbishop Ælfric and bequeathed to Christ Church, Canterbury, in his will. The estate is recorded in Domesday as held by Archbishop Lanfranc, again assessed at thirty hides, of which sixteen hides were in demesne. Finally, some especially telling examples may be drawn from a vernacular document recording estates conveyed by Æthelwine the Black to St Albans in the mid 1040s, comprising five hides at Granborough, Buckinghamshire, seven hides and one virgate at Redbourn, Hertfordshire, five and a half hides at Langley, Hertfordshire, and three and a half

86 GDB 164a (Gloucs. 1/56).
88 GDB 135a (Herts. 9/1).
90 GDB 143b (Bucks. 2/3).
hides at ðuangtun (Fawn Wood in St Albans). The first three estates can be identified in Domesday with the same historic assessments. Granborough is recorded as held by the abbot and assessed at five hides, of which two hides were in demesne; Redbourn was similarly assessed at seven hides and one virgate, with three hides and one virgate in demesne; Langley had also been assessed at five and a half hides in the time of King Edward, but now at three hides, with two and a half hides in demesne.92

These correlations appear elegant: they demonstrate what I would see as ‘fiscal normality’ in the pre-Conquest period, with demesnes assessed in hides and forming part of the overall assessment of the estate. They may be contrasted, by way of illustration, with two examples of estates which are known to have been privileged in the pre-Conquest period, and thus depart from this norm. The first is the well known case of Chilcomb, Hampshire, held by the Old Minster, Winchester; this large estate of sixty-eight ploughlands had been assessed at one hide in the time of King Edward.93 The Domesday entry bears comparison with a considerable body of forged pre-Conquest charter material, produced around the time of the millennium, purporting to support the assessment.94 It seems likely that Chilcomb enjoyed some sort of special arrangements which the forged material sought to defend. A second example is the large estate centred on Sherborne, Dorset, held in the late Anglo-Saxon period by the bishop of Sherborne and his monastic community.95 The Domesday entry records two components of this estate which are represented as unhidated and never having paid geld: namely, sixteen carucates of land held by the bishop in demesne, and nine and a half carucates held by the community.96 The privileged treatment probably reflected a form of ‘beneficial hidation’ within the larger Sherborne estate, and may possibly be connected with King Æthelred’s foundation charter for Sherborne of 998.97

The third implication of West Frankish experiences reaches beyond the Conquest, in that in all likelihood one should view the treatment of demesne land in Charles the Bald’s tributes and West Frankish polyptychs as significant precedents for the Conqueror’s reform of the geld. On my reading of the evidence, William inherited from Anglo-Saxon government a system of assessment more comprehensive that that of the Continental mansus, and a land-tax which generally applied equally to demesne and tenanted land. This should be contrasted with William’s reassessment, in the early 1080s, which exempted the manorial demesne of

91 S 1228 (Charters of St Albans, ed. Crick, 205).
92 GDB 145b (Bucks. 8/1); GDB 135b (Herts. 10/10); GDB 135b (Herts. 10/9).
93 GDB 41a (Hants. 3/1).
94 See Pratt, ‘Charters and Exemption from Geld’, 192-4, with references.
95 Ibid., 189-91, with references.
96 GDB 77a (Dorset 2/6); GDB 77a (Dorset 2/7).
tenants-in-chief across the kingdom. One should note the broader debate about the Conqueror’s intentions in the early 1080s. David Roffe, interpreting the circuit formulae differently, has argued that William may in 1086-7 have had the intention of cancelling the demesne exemptions, with the aim of taxing more comprehensively. While now accepting that the demesne exemptions may have been a recent concession, Roffe has continued to posit a further plan to cancel the exemptions in 1086, and has suggested a tenurial context, in the firming up of military obligations owed by tenants-in-chief. Meanwhile, Sally Harvey, placing the exempting of demesnes in the early 1080s, made a connection with the declining profitability of large-scale demesne farming, suggesting that the Conqueror’s reassessment may have eased the pressure on demesnes. The significance of the years immediately preceding 1085 for administrative innovation is now implied by Baxter’s reconstruction of the making of Domesday, which on his interpretation would have needed planning, ‘probably over a long period’. My own view, in accepting Harvey’s case, has been to suspect nevertheless a significant tenurial context for the reassessment, in the introduction of tenure by knight service as part of the Conquest process. This phrase is employed here to refer to the emergence of arrangements between the Conqueror and his tenants-in-chief for the supplying of warriors that was formally tenurial and personal. These nascent Anglo-Norman structures differed significantly from late Anglo-Saxon military recruitment, which depended on a territorial system based on hides of land. In response to this line of thinking, Roffe has questioned why, if the exemptions related to tenure by knight service, they came late in the Conqueror’s reign. One must, however, make allowances for the fact that the geld had been inherited from late Anglo-Saxon government, for the complexity of the Conquest process, and for the time needed for new structures to become embedded. As Roffe implies, it is possible that developments of the early 1080s, including the events which culminated in the invasion scare of 1085, may have prompted the Conqueror and his administrators to reform the geld in the light of the prevailing new political and tenurial relationships. On the

present interpretation, William’s reassessment of the geld in the early 1080s involved generous reductions for tenants-in-chief, through the exempting of demesnes, in recognition of the military contribution of knights’ fees. There is the natural assumption that these military structures had Norman origins; another fundamental unit, the *manerium* or ‘manor’ may, as Stephen Baxter and Chris Lewis has argued, also have been a post-Conquest concept.108

It therefore seems significant that a central component of William’s reassessment, the non-liability of demesne land, had Continental precedents. It is important to remember that polyptychs remained in circulation in eleventh-century France. The continuing utility and influence of certain Carolingian polyptychs has been shown by Robert F. Berkhofer in his reassessment of French monastic administration in the central middle ages.109 From another angle Jean-Pierre Devroey has explored the tendency for earlier surveys to receive additions or to be redacted, such interventions typically occurring in the tenth and eleventh centuries.110 Overall, the production of polyptychs seems to have been in decline, but earlier texts were still being copied, and the polyptych of Rheims includes some late tenth- and early eleventh-century components.111 From a Norman perspective, Davis rightly emphasized the significance of the lost polyptych from St-Wandrille, known from a later summary.112 Might one even envisage some memory of Charles the Bald’s taxation connected with this material? A lost survey for St-Vaast, made in 866, was still known in the twelfth century.113 The Anglo-Saxon system of assessment, measuring the demesne in hides, would not have made sense to any administrator familiar with polyptychs, nor would a land-tax levied on that basis. It is probably no coincidence that within twenty years of the Conquest one finds a major adjustment being made, which treated demesnes as exempt and shifted the burden of taxation onto the peasantry and subtenants. Not only did this bring the Anglo-Saxon system closer to Continental practices: it also supported, in the privileging of tenants-in-chief, other aspects of Norman tenurial change.


112 Davis, ‘Domesday Book: Continental Parallels’, 18 and 31; Chronique des abbés de Fontenelle, ed. Pradié, 133

113 Cartulaire de l’abbaye de Saint-Vaast, ed. van Drival, 5.
Finally, the fourth implication of West Frankish experiences has to be developed most tentatively, but one should take seriously West Frankish precedents for the tenurial component within the organization of Domesday material. One is considering here the inherently hybrid nature of the way landholding is represented, organized territorially by shire but then tenurially, grouping together the holdings of each tenant-in-chief. Inevitably, many uncertainties surround the possible use of central records for geld purposes in the pre-Conquest period. There are, nevertheless, strong indications that the shire remained the key administrative unit. One thinks of the County Hidage, and the evidence that individual shires could be liable for payment; this bears comparison with the Northamptonshire Geld Roll and Geld Account, which were themselves shire-based taxation records. It is harder to envisage a role in the late Anglo-Saxon period for records organized tenurially, as in Domesday, since the notion of a ‘tenant-in-chief’ reflected the new post-Conquest structures of royal lordship. One must remember the different configuration of late Anglo-Saxon land tenure, involving bookland, folkland and forms of loan.

It is instructive to compare the arguments put forward by Harvey, Roffe and Baxter for the direct participation of landholders in the recording of Domesday information. Baxter’s case concerned the fee of the bishop of Worcester, and also Bury St Edmunds; as he suggests, the practice was probably more widespread. Baxter has now postulated a two-stage process whereby information was initially gathered from landholders on a hundred by hundred basis (as in the Inquisitio Comitatus Cantabrigiensis), then reconstituted tenurially, grouped by tenant-in-chief. One may observe an emerging habit of thinking tenurially within the written record. This was doubtless encouraged by a range of practicalities and incentives, but also had West Frankish precedents. One should recall Charlemagne’s survey of benefices in 807, which could have been known to Norman administrators by various means, including the references to it in Ansegisus’ capitulary collection. Another precedent would be Charles the Bald’s assembling together of breues from his faithful men in

114 See above, p.00, n.00.
115 See above, pp.00-00 and 00-00.
120 Baxter, ‘The Domesday Controversy’, 280-1 and 283-5
121 See above, pp.00-00 and 00-00. Collectio capitularium Ansegisi, ed. G. Schmitz, MGH Capitularia, nova series 1, Hanover 1996, 610-11. It should be remembered that Ansegisus had been abbot of St-Wandrille (823-833/4).
869, known from the *Annals of St-Bertin*.\(^{122}\) If, as argued above, this involved the inspection of polyptychs offered up by individual landholders, then the process would be broadly analogous to the procedure which Baxter and others have posited for certain Domesday tenants-in-chief. This is not to equate Domesday fees with the typical textual structures of polyptychs, and one must allow for the uncertainties over what, precisely, had been envisaged in the 860s and 870s. Nevertheless, one can but wonder whether some memory of these earlier arrangements may have contributed to the habit of thinking tenurially, as well as territorially, within the central written record.\(^{123}\) This encourages a thought only previously hinted at by Loyn and Davis: namely, that the Conqueror and his administrators may have taken more general inspiration from some memory of Carolingian activity, thus providing a context for the ambitious nature of the Domesday enterprise.

Ultimately, this paper presents an argued case on a subject which tantalizes, presenting many uncertainties: the losses of Anglo-Saxon material, the limited survival of polyptychs, the inevitable debate over recording variations within the Domesday volumes, and the difficulties of pinning down particular channels of influence. This paper has explored the advantages of taking a fiscal approach to survey material: it has thus avoided any simple comparison between Frankish and English documents, by taking account of the operation of the respective land-taxes. It has been illuminating to consider the limited scope of Charles the Bald’s land-tax: this fell predominantly on peasants and minor landholders in dependent tenure, and left the direct landholding of magnates and churches largely unscathed. In particular, demesnes were not assessed in *mansi*, and those of major landholders either escaped taxation entirely or were levied lightly. Rather than the extensive use of centrally kept records, it seems likely that polyptychs would have been sufficient to administer the tribute payments. Indeed, the treatment of demesnes ensured a degree of confluence between royal and aristocratic interests.


\(^{123}\) I am most grateful to Chris Lewis for mentioning that a similar view of the probable influence of the polyptych tradition on Domesday will be advanced by Stephen Baxter as part of their ‘Profile of a Doomed Elite’ project. It is notable that our respective arguments have been developed independently.
Comparison with West Francia highlights certain distinctive features of the Anglo-Saxon geld: the territorial nature of its organization, with liabilities at shire level; its uniformity and comprehensiveness, being ordinarily levied on inland and tenanted land; and the use of specific rather than general forms of exemption. There are also stronger signs that the geld had been administered using centrally kept records. The County Hidage, when considered alongside the Geld Roll and Geld Account, indicates the probable use in the late Anglo-Saxon period of documents organized territorially. Yet Frankish comparison also reveals a more fundamental contrast with the long-standing English system of assessment, in that inland or demesne land had been routinely assessed in hides throughout the Anglo-Saxon period. Such arrangements had origins deep in the pre-viking past, and probably reflected the strong interests of early Anglo-Saxon kings in the fulfilment of public obligations and burdens by all types of landholder. Furthermore, for the period immediately preceding the Conquest, the recording of demesne hides in certain Domesday circuits can be used to confirm that the hidages recorded in late Anglo-Saxon charters ordinarily included hides of inland.

Conversely, one may observe strong parallels between the Continental treatment of demesne land and the Conqueror’s reform of the geld in the early 1080s. The relevance of polyptychs and the memory of Charles the Bald’s measures may be here suspected. The Anglo-Saxon system of assessment and liability would not have made sense from a Continental perspective. Interestingly, at around this same time one finds the earliest Anglo-Norman estate-survey reflecting a revised view of the demesne. The survey in question comprises an early account of the core estate of Battle abbey, studied by Eleanor Searle.124 Whereas Domesday recorded six and a half hides for the estate, of which two and half hides were in demesne, the Battle survey reassigned the full six and a half hides of the estate to the abbey’s tenants, leaving the demesne unhidated.125 One should regard this practice, also attested in some other estate-surveys, as reflecting Continental practices.126 The Conqueror’s reassessment dovetailed with another Norman innovation, the emerging practice of tenure by knight service. There were also West Frankish precedents for the tenurial component in the organization of Domesday material, notably Charlemagne’s survey of benefits and Charles the Bald’s scrutiny of the landholding of his faithful men.

Finally, the overall argument of this paper supports a broader ‘cultural’ point, to do with the probable awareness within William’s circle of Carolingian precedents. At the very least, the administrative ambitions of Carolingian government remained enshrined within the capitulary material. In a tradition going back to Stubbs, then Campbell, it has been conventional to emphasize the impact of Carolingian models on later Anglo-Saxon

125 Ibid., 291, 297 and 300. GDB 17b (Sussex 8/3-16).
government. Yet one cannot help thinking further about William’s ‘very deep speech’ at Gloucester in the winter of 1085. Thankfully, due to the impressive body of Domesday material and ‘satellites’, it is abundantly clear that William’s aims were answered. We should, nevertheless, recognize the debts that Anglo-Norman government owed to the Carolingians’ administrative legacy.

APPENDIX

Charters and payments in Anglo-Saxon England during periods of viking invasion

Table 1 Instances of land being conveyed in order to meet payment of tribute

S 1278, dated 872. Lease by Wærferth, bishop of Worcester, of two hides at Nuthurst, Warwickshire, to Eanwulf, king’s thegn, for twenty mancuses of tested gold, due to the ‘immense tribute of barbarians in the same year when the pagans stayed in London’.

S 354, probably late 880s or early 890s. Alfred, king of the Anglo-Saxons, to Denewulf, bishop of Winchester, and the church of SS Peter and Paul, Winchester; regrant of the reversion of fifty hides at Chisledon, Wiltshire, and sixty at Hurstbourne Priors, Hampshire, plus a payment to Denewulf of fifty pounds of pure silver, in exchange for 100 hides at Cholsey, Hagbourne and Baestlesford (Basildon), Berkshire. Reversion had originally been ceded on account of the scale of tribute, by implication in the 870s.

S 882, dated 994. Confirmation by King Æthelred for Æscwig, bishop of Dorchester, of an estate of thirty hides at Risborough, Buckinghamshire, granted to Æscwig by Archbishop Sigeric in exchange for ninety pounds of silver and 200 mancuses of gold, in order to pay tribute to the Danes.

S 912, dated 1005. King Æthelred to St Albans abbey; grant of one hide at Flamstead and five at St Albans, Hertfordshire. Abbot Leofric had given 200 pounds of gold and silver to the king to pay off the Danes, receiving in return these two estates together with fifty-five hides at Eadulfinctun; but the latter has now been returned for 200 pounds.

S 943, 1006 x 1011. King Æthelred to Toti, a Dane; grant of one hide at Beckley and five at Horton, Oxfordshire, in return for a pound of silver for paying the tribute.

S 933, dated 1014. King Æthelred to Sherborne abbey; grant of thirteen or sixteen hides at Corscombe, Dorset. The estate had belonged to Sherborne in Edgar’s reign, but had been leased for two lives, then sold to Ealdorman Eadric on account of the predations of the Danes.

Danes (by implication 1009 x 1012), and subsequently bought back by Wulfgar, *famulus* of Sherborne.

Table 2  
Diplomas of 1002 conveying land in return for payment to King Æthelred II

S 900, dated 1002. King Æthelred to Ælhelm, his faithful *minister*; grant of five hides at Codicote, Hertfordshire, in return for 152 mancuses of pure gold. Ælhelm then grants the land to St Albans.

S 901, dated 1002. King Æthelred to Ælfric, archbishop; grant of twenty-four hides at Dumbleton, Gloucestershire, in return for fifty talents. The land had been forfeited by a woman for adultery.

S 902, dated 1002. King Æthelred to Godwine, his faithful *minister*; grant of ten hides at Little Haseley, Oxfordshire, in return for thirty mancuses of gold.

S 903, dated 1002. King Æthelred to Westminster abbey; grant of two hides at *Berewican*, near Tyburn, Middlesex, in return for 100 mancuses of gold, with provision for masses and psalms on the king’s behalf.

S 905, dated ‘1003’ for 1002 (11 July). King Æthelred to Æthelred, his faithful man; lease, for his life and that of his wife, of land in Canterbury and six fields outside the city, in return for seven pounds, with reversion to Christ Church, Canterbury. A facsimile is available on the ‘Kemble’ website.

S 916, dated 1007. King Æthelred to St Albans abbey; grant of land at Norton, one hide at *Rodanhangron* and land at Oxhey, Hertfordshire, previously forfeited to King Æthelred by Ealdorman Leofsige, and purchased for St Albans by Archbishop Ælfric and Abbot Leofric. Purchase probably occurred in 1002. A facsimile is available on the ‘Kemble’ website.

Also later examples of payments to King Æthelred: S 910, 912, 915, 919, 923, 930 and 943 (cf. S 960). See Keynes, *Diplomas*, pp. 107-9.