

# The Land Tax Returns<sup>1</sup>

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THE Land Tax Returns record for each holding in a parish the name of the occupier, the owner, and the sum paid.<sup>2</sup> They have been used by a number of historians to trace changes in the numbers of occupier-owners in the eighteenth and early nineteenth centuries.<sup>3</sup> The aim of this paper is, first, to examine the validity of the Returns for such a purpose; and secondly, to demonstrate how the Returns can be used to show the geographical distribution of occupier owners in an area, an interesting but neglected use of the Returns.

## HISTORY OF THE LAND TAX

The history of the Land Tax has been fully discussed by other writers,<sup>4</sup> and only the more relevant points will be mentioned here. The Land Tax grew out of the Commonwealth Monthly Assessments, and was first raised in 1697. Each county was required to raise a quota toward the total national tax. The quotas were allocated to each county on a rather arbitrary basis, but *within* each county the tax was imposed fairly, on the basis of an assessment made in 1692. The tax was initially raised on three categories of income: profits and salaries; the value of goods and merchandise; and the annual value of land, which was taken to be current rent.

The collection of taxes on personal income proved so difficult that by 1733 it had ceased, and the tax was subsequently raised almost entirely on land. A few other minor items—such as official salaries, mines, and market tolls—

<sup>1</sup> This article is based on an examination of the Land Tax Returns of the Parts of Kesteven and Holland, known collectively as South Lincolnshire.

<sup>2</sup> Proprietors are distinguished from occupiers only after 1780. E. Davies, 'The Small Landowner, 1780-1832, in the Light of the Land Tax Assessments', *Economic History Review*, 1, 1927, pp. 88-9.

<sup>3</sup> A. H. Johnson, *The Disappearance of the Small Landowner*, 1909; H. L. Gray, 'Yeoman Farming in Oxfordshire from the Sixteenth Century to the Nineteenth', *Quarterly Journal of Economics*, xxiv, 1910, pp. 293-326; E. O. Payne, *Property in Land in South Bedfordshire 1750-1832*, Publications of the Bedfordshire Historical Record Society, xxiii, 1946; J. D. Chambers, 'Enclosure and the Small Landowner in Lindsey', *The Lincolnshire Historian*, 1, 1947, pp. 15-20; 'Enclosure and Labour Supply in the Industrial Revolution', *Economic History Review*, Second Series, v, 1953, pp. 319-43; H. G. Hunt, 'Landownership and Enclosure, 1750-1830', *Economic History Review*, Second Series, xi, 1959, pp. 497-505.

<sup>4</sup> W. Kennedy, *English Taxation, 1640 to 1799*, 1913, pp. 44, 45, 95 et seq., 123-7; Stephen Dowell, *History of Taxes and Taxation in England*, 1884, III, pp. 93-103.

continued to be taxed, but they were often distinguished in the Returns. After the revision of the Tax by Pitt in 1798, these items were recorded in a separate column. The *rate* at which land was taxed varied in the early eighteenth century between 1s. and 4s. in the £, but after 1772 the rate was constant at 4 shillings. However, although the rate of taxation varied until 1772, the *assessment* on which the Tax was based continued to be that of 1692. It was argued that revaluation would be unfair to those who had improved their land.<sup>1</sup>

#### THE LAND TAX RETURNS AS A SOURCE

The Land Tax Returns survive either as assessments or as Returns of the Tax paid.<sup>2</sup> In south Lincolnshire the extant documents are Returns.<sup>3</sup> The earliest surviving comprehensive Returns are for 1798. Complete Returns are available for Holland for that year, but only for three wapentakes in Kesteven. The first complete Returns for Kesteven are for 1808, but unfortunately there are no Returns for Holland for any other year than 1798.

Previous writers have used the Land Tax Returns in three ways to show changes in the importance of occupier-owners at different dates in the eighteenth and nineteenth centuries. Of these three methods, the third is most open to criticism, and the other two methods will be only briefly noted.

1. The number of occupier-owners in a parish, or group of parishes, can be traced from year to year.<sup>4</sup> There are two difficulties in this method. First, there is no doubt that many occupier-owners avoided paying the tax, and thus they may be underestimated in some areas and in some years. For instance, in 1825, Stapylton estimated that seven hundred freeholders in Holland were not recorded in the Land Tax Returns.<sup>5</sup> Secondly, many small occupier-owners with a scrap of land and rights of common were not recorded in the Land Tax Returns before enclosure, but had their ownership legalized at enclosure.<sup>6</sup> Subsequently, they were recorded in the Returns. In some parishes, then, an increase in the number of occupier-owners may be due solely to this.

2. The Land Tax was based on an assessment of value. Some writers have assumed that the total sum paid to the Land Tax by all the occupier-owners

<sup>1</sup> W. Kennedy, *op. cit.*, p. 128; E. O. Payne, *op. cit.*, pp. 12-13.

<sup>2</sup> A. H. Johnson, *op. cit.*, p. 130.

<sup>3</sup> The Land Tax Returns for south Lincolnshire are kept at Lincoln Archives Office, Kesteven County Council Deposit. I am most grateful to Mrs J. Varley for help in examining these documents.

<sup>4</sup> For instance by J. D. Chambers, *op. cit.*, 1940, p. 118, and 1947, *op. cit.*, p. 18; A. H. Johnson, *op. cit.*, p. 130 et seq.

<sup>5</sup> J. D. Chambers, *op. cit.*, 1953, p. 329.

<sup>6</sup> E. Davies, *op. cit.*, p. 90; J. D. Chambers, *op. cit.*, p. 123.

in a parish was directly proportional to the amount of land they held. Consequently, annual fluctuations in the amount of tax paid by occupier-owners will show the changes in the acreage held by occupier-owners over a period of time (assuming the rate is constant in the period considered).<sup>1</sup>

3. An occupier-owner may farm four or five hundred acres. Clearly it would be of interest to trace changes in the numbers of occupier-owners in each size group. This has been attempted by some writers, who have assumed that the tax paid on each holding is proportional to the size of the holding.<sup>2</sup> Thus, E. Davies, for instance, assigned occupier-owners to one of several size groups; those paying less than 4s., those paying more than 4s. but less than 10s., 10s. and under £1, £1 and under £2, and so on. Davies converted these sums to the acreages held by means of an 'acreage equivalent'. This figure was the total county assessment divided by the total acreage.<sup>3</sup> In Cheshire for instance the acreage equivalent was 10d., in Warwick 1s. 4d., and in Lindsey 1s. In Kesteven the acreage equivalent was 1s. 1d. and in Holland 10½d. However, this method is open to criticism, for as other writers have noted,<sup>4</sup> there is no constant ratio between the value of land and its acreage. This means that the methods of using the Land Tax Returns outlined in (2) and (3) above are of doubtful validity. The point can be well illustrated by relating the Land Tax Returns of Kesteven and Holland parishes to the annual value of land there.

In most English counties there are regional differences in rent per acre, and certainly in south Lincolnshire at the end of the eighteenth century there were some striking contrasts.<sup>5</sup> Arthur Young quoted some examples in his book *A General View of the Agriculture of the County of Lincoln*.<sup>6</sup> Thus, the rent paid per acre of Lincoln Heath averaged 8s., whilst the rich pastures around Boston fetched £2 an acre. Land around Falkingham, in south-east Kesteven, averaged 18s. an acre, whilst in contrast, the undrained fenland to the east had often only a nominal rent of 2s. 6d. an acre. The assessments to the Land Tax had been based on the annual value of land in 1692: annual value was taken to be the current rent. The implications of this for the interpretation of the Land Tax Returns are clear. A comparison of two parishes in Kesteven will illustrate the problem. Cranwell, with 2,535 acres, paid

<sup>1</sup> H. L. Gray, *op. cit.*, p. 110 et seq.; E. Davies, *op. cit.*, pp. 97, 100.

<sup>2</sup> E. Davies, *op. cit.*, p. 93 et seq.; J. D. Chambers, *op. cit.*, 1940, p. 119, and *op. cit.*, 1947, p. 19.

<sup>3</sup> E. Davies, *op. cit.*, p. 105 n.

<sup>4</sup> E. O. Payne, *op. cit.*, p. 58; H. G. Hunt, *op. cit.*, p. 499; J. D. Chambers, *op. cit.*, 1940, p. 122 n.

<sup>5</sup> D. B. Grigg, 'Agricultural Change in South Lincolnshire, 1790-1875', unpublished Ph.D. thesis, 1961, University of Cambridge Library, pp. 72-5.

<sup>6</sup> A. Young, *op. cit.*, 1799, pp. 43, 51, 52, 53.

£34 6s. to the Land Tax in 1808. Stragglethorp, with 729 acres, paid £40. Let us consider the hypothetical example of two occupier-owners, one in each parish, and both paying a Land Tax of 10s. Following Davies, we calculate the acreage equivalent for Kesteven (1s. 1d.); using the equivalent, both occupier-owners would be assigned to the same size group, for both occupier-owners would be assumed to own about 9 acres. But the average rent per acre in the two parishes was very different; Cranwell lay on the infertile Heathland, with rents averaging about 8s. an acre, whilst Stragglethorp lay on the pastures of the west Kesteven clayland, where the rent, on the average, was double that of the Heath.<sup>1</sup> Thus, because of the differences in rent per acre between the two parishes both in 1692 and in 1808, a payment of 10s. would refer to a very different size of holding in the two parishes. Consequently, acreage equivalents must be worked out *separately* for each parish, rather than using a figure for the county as a whole. The acreage equivalent for Cranwell is then 2d. and for Stragglethorp 1s. 1½d. Hence an occupier paying 10s. to the Land Tax would hold about 60 acres in Cranwell, but only 9 acres in Stragglethorp. Thus, before considering occupier-owners by size groups it is essential to work out an acreage equivalent for every parish, unless it can be assumed that all the parishes considered have a similar average rent per acre.

However, even this precaution does not entirely eliminate the possibility of serious error, for it assumes that all land within a parish will have a uniform rent per acre. Many English parishes have boundaries that enclose land of varying quality.<sup>2</sup> This was so in south Lincolnshire (cf. Figs. I & II). Two examples will illustrate this. The parish boundaries of the row of villages at the foot of the Lincolnshire limestone scarp between Lincoln and Grantham included limestone heathland, pasture on the Lias clays, and land of varying quality and use on the scarp face. Arthur Young recognized these categories of land and noted that they carried contrasting rents per acre: 6s. to 12s., 21s. and 14s.<sup>3</sup> In Holland there were even greater contrasts in rent per acre within parishes. Most of the parishes ran at right angles to the coast (Fig. II), and thus included marshland, 'townland', and interior fenland within their boundaries (see below, p. 88). In south Holland Young noted that the marsh was rented at between 10s. and 20s. an acre, and the townland at 30s. an acre. The interior fen varied between 12s. and 21s. an acre, according to the efficiency of drainage.

Now clearly within a parish with contrasts of rent per acre of this order, the

<sup>1</sup> D. B. Grigg, *op. cit.*, pp. 74-5.

<sup>2</sup> For instance, see C. S. and C. S. Orwin, *The Open Fields*, 1954, pp. 24-6.

<sup>3</sup> A. Young, *op. cit.*, pp. 50, 51.



Fig. I. Parish boundaries of south Lincolnshire (parts of Kesteven and Holland).

same payment recorded in the Land Tax returns may refer to very different amounts of land. In a Holland parish, with a rate in the £ of 4s., a payment of £2 may refer to 20 acres if the holding was on the marsh, but only 6 acres if on the 'townland'. One can only conclude that even if acreage equivalents are worked out separately for each parish, the margin of error is still great, unless only parishes with a fairly uniform rent per acre *within* the parish are considered.

#### THE DISTRIBUTION OF OCCUPIER-OWNERS

Whilst several writers have used the Land Tax Returns to show variations in the numbers of occupier-owners over a period of time, only one, H. L. Gray, has used the Returns to show the geographical distribution of occupier-owners in an area.<sup>1</sup> Yet this approach yields results of great interest, for the

<sup>1</sup> H. L. Gray, *op. cit.*, pp. 301-4.

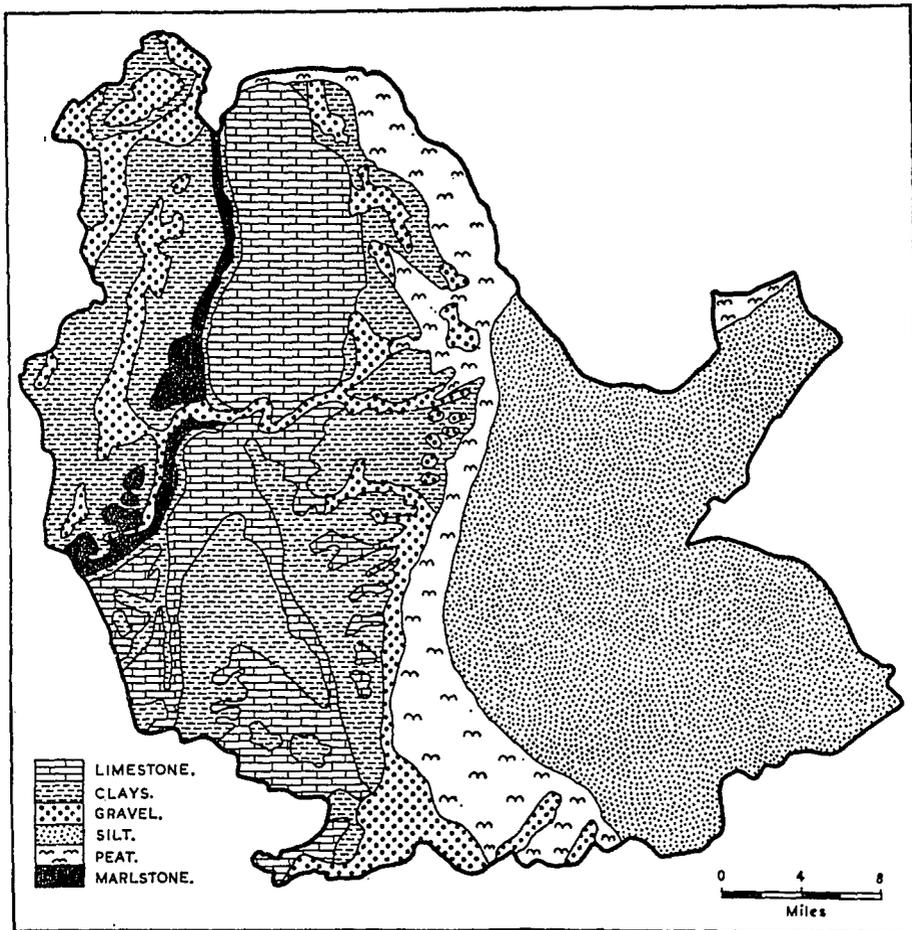


Fig. II. Simplified Geology (solid and drift) of south Lincolnshire.

occupier-owners in a county were not necessarily distributed uniformly throughout the area. The distribution of occupier-owners can be shown in two ways:

1. Occupier-owners can be expressed as a percentage of all occupiers in a parish. As the annual value of land assessed to the Land Tax included the value of some buildings on the land, this method may lead to an exaggeration of the importance of occupier-owners in the farming community. Buildings with a small scrap of land—such as those of tradesmen and innkeepers—cannot always be distinguished from small farmers in the Returns.<sup>1</sup>

2. The total tax paid by occupier-owners can be expressed as a percentage of the total tax paid by the parish. This gives an indication of the proportion of land farmed by occupier-owners in a parish. This method is however

<sup>1</sup> J. D. Chambers, *op. cit.*, 1953, p. 329; H. G. Hunt, *op. cit.*, p. 498.

open to the objection that acreage is not directly proportional to value. Thus, if in a parish there are two types of land, of contrasting annual value, and all the holdings of occupier-owners are on the land of lesser value, then their importance will be underestimated. However, there is no reason to suppose that the holdings of occupier-owners were segregated in this way within the parishes, and the percentage of the Land Tax paid by occupier-owners can be assumed to be a fair guide to their geographical distribution.

Both methods are used here to show the distribution of occupier-owners in south Lincolnshire (Figs. III & IV). Unfortunately there are not complete returns for the area in any one year. The maps are based on the Land Tax Returns of 1808 for Kesteven, and 1798 for Holland. This possibly slightly underestimates the importance of occupier-owners in Holland in comparison with Kesteven, but not enough to invalidate their use.<sup>1</sup> Before discussing the distribution pattern, a brief survey of the agricultural regions of the area must be given.

#### THE AGRICULTURAL REGIONS OF SOUTH LINCOLNSHIRE ABOUT 1800<sup>2</sup>

At the end of the eighteenth century, farm techniques in south Lincolnshire were still primitive and agricultural regions were closely related to regional variations in soil type. In the fenland relative drainage efficiency was a complicating factor. In an area of low relief, the cuesta of the Lincolnshire Limestone was the only prominent feature (Fig. II). A steep scarp ran south from Lincoln and then south-west through Grantham. East of the scarp the limestone dip slope—Lincoln Heath—was still partly waste land, with some arable land of poor quality. In the south the limestone outcrop had a boulder clay cover, which gave a landscape and type of farming contrasting with that of the Heath proper; most of the boulder clay area was under grass. West of the limestone scarp the heavy Lias clays were poorly drained and largely under grass. However, northwards on this low plain, old river gravels and glacial sands covered a considerable proportion of the area, and waste land and poor arable land replaced grass as the dominant form of land use. East of the limestone dip slope there was a narrow zone of clays and gravels which disappeared beneath the post-glacial deposits of the fenland. In the fenland the main distinction in terms of soil was between the silt and peat areas (Fig. II). However, contemporary writers divided the fenland into three zones, lying roughly parallel to the coast: the marshland, a result of long

<sup>1</sup> There was probably an increase in the numbers of occupier-owners in both Kesteven and Holland between 1798 and 1808.—D. B. Grigg, *op. cit.*, pp. 80-2.

<sup>2</sup> For details see D. B. Grigg, *op. cit.*, pp. 4-11, 90-110.

accretion and enclosure; the townlands, an area slightly above the level of the interior fenland, and the site of most of the settlement; and the interior fenland, subject even in the late eighteenth century to regular winter flooding, except in the north. The marshland varied in use from arable to rough grazing, the 'townlands' were mainly grassland, and the interior fenland summer grazing, except where improvements in drainage had allowed arable cultivation.

THE DISTRIBUTION OF OCCUPIER-OWNERS IN  
SOUTH LINCOLNSHIRE, 1798 & 1808

Both maps (Figs. III and IV) of the distribution of occupier-owners show a threefold division: an eastern zone where occupier-owners were numerous; a central zone where they were almost entirely absent; and a western zone where they were numerous but more irregularly distributed than in the east. This pattern corresponds closely to the division of the area into agricultural regions.

In the east the majority of fenland parishes in Holland and Kesteven had a high proportion of occupier-owners; in most fenland parishes over a fifth of all occupiers were occupier-owners. The central zone, where occupier-owners were of negligible significance, corresponds to the limestone Heath, including the boulder clay sub-region. (It should be noted, however, that in the extreme north parishes stretched a considerable distance east and west, and thus included both Heath and fenland. These parishes have not been considered part of the Heath.) A comparison of Figs. III and IV shows that whereas in a few parishes on the Heath over a tenth of all occupiers were occupier-owners, in only one parish did they pay more than a tenth of the Land Tax. In this region over 90 per cent of the land must have been farmed by tenants. West of the Heathland occupier-owners again became important; this zone included not only the parishes which lay entirely on the Lias clay plain, but also the parishes on the scarp foot between Lincoln and Grantham.

Within the three zones there were significant local variations. In the fenland a distinction can be made between Kesteven and Holland. In every Holland parish except one, at least 20 per cent of the occupiers farmed their own land; but in no parish were occupier-owners more than half the total number of occupiers. Few parishes had a high proportion of the land owned by one landlord, and the squire was absent. This however was not so in the Kesteven fenland. There were two differences between the two parts of the fenland. First, in Kesteven the parishes with the highest proportions of occupier-owners were to be found. Eleven of the forty fenland parishes in Kesteven had at least 50 per cent of their holdings owner occupied (Fig. III).

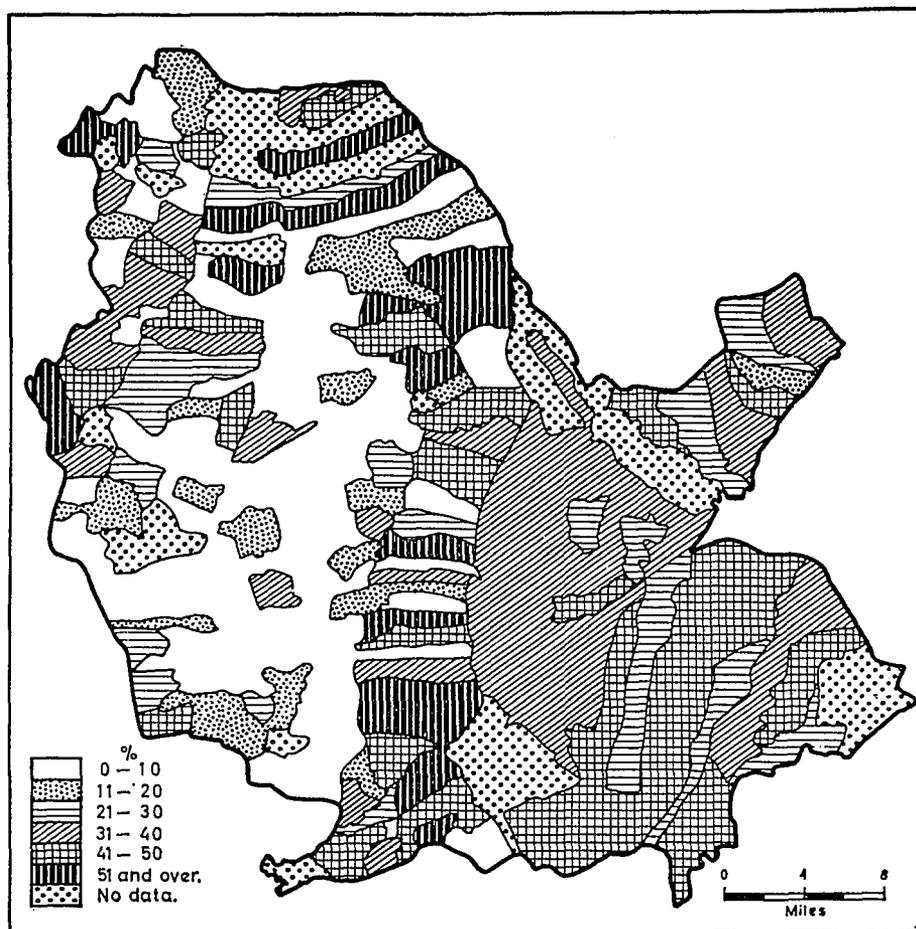


Fig. III. Occupier-owners as a percentage of all occupiers: parishes based on the Land Tax returns, Kesteven 1808, Holland 1798.

Secondly, there was less uniformity; several parishes had no occupier-owners at all. Some of these parishes were owned entirely by one landlord and farmed by tenants. There was a similarly irregular pattern in west Kesteven, for there parishes entirely farmed by tenants alternated with parishes where occupier-owners were over 40 per cent of all occupiers.

It is clear from a comparison of Figs. III and IV that occupier-owners generally held a smaller proportion of land than their numerical strength suggests. In most parishes the percentage of occupier-owners was higher than the percentage of the Land Tax they paid. This is either because of the inclusion as occupier-owners of tradesmen, innkeepers, and other freeholders who owned only a little land, or because occupier-owners tended to have smaller farms than tenants. There is some statistical evidence on farm sizes in

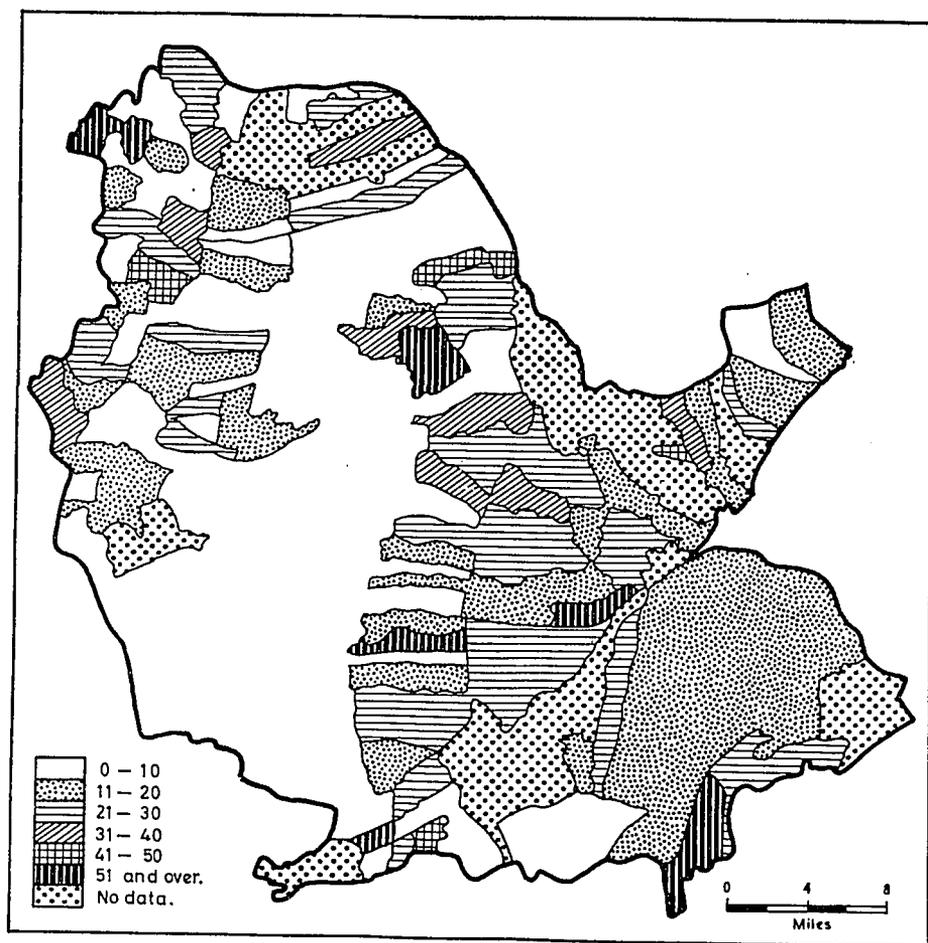


Fig. IV. Percentage of Land Tax paid by occupier-owners: by parishes, Kesteven 1808, Holland 1798.

Holland which suggests that this disparity is due to the occurrence of non-farm holdings in the Land Tax Returns.<sup>1</sup>

#### EXPLANATIONS OF THE DISTRIBUTION PATTERN

It must be admitted that there is no immediate explanation of the distribution pattern. Two methods of approach to an explanation are possible. (a) It is known that at a date prior to the eighteenth century occupier-owners were a greater proportion of the farming community than they were

<sup>1</sup> A Survey exists, made by the Court of Sewers in 1813, showing the size of holding and form of tenure, for half the area of Kirton and Skirbeck Hundreds in Holland. Calculations based on this document suggest that rented farms were not significantly larger than occupier-owned farms.—Holland County Council Muniment Room, Boston. Boston 31/1 & 8.

in the early nineteenth century. It is possible that at that time they were also uniformly distributed throughout the area. The processes that led to the overall decline of the occupier-owner in England may have been geographically selective, with the result that by the end of the eighteenth century occupier-owners were found only as 'residuals' in the more favourable parts of the area. (b) Alternatively, it is possible that there had never been any occupier-owners in the central zone, and thus the general decline of the occupier-owner had simply reduced the numbers in west Kesteven and the fenland.

A. H. Johnson noted that at the end of the nineteenth century occupier-owners were a relict feature in English farming, and only survived in 'favourable' areas, by which he implied either particularly fertile land or an area where the type of farming was suitable for small-scale owner-occupied farming.<sup>1</sup> At first sight this hypothesis seems to explain the distribution in south Lincolnshire. The Heathland was, with the limited techniques of the eighteenth-century farmer, the poorest land in the area, and neither the low-yield grain farming nor sheep farming was particularly favourable to the small farmer's survival. On the other hand, the two regions where occupier-owners were numerous—west Kesteven and the fenland—were primarily under grass for rearing and fattening. Where the land was ploughed in these two regions, better grain yields were obtained than on the Heath. But if this hypothesis is examined more closely, inconsistencies arise. Thus the boulder clay region of south-east Kesteven was a region of good grassland with a prosperous grazing industry. Yet occupier-owners were of no importance. Similarly, in some of the parishes of north-west Kesteven, soils that had developed on the fluvio-glacial sands were as poor as those of the Heath, and gave very low grain yields. Yet in some of these parishes there were very large numbers of occupier-owners. Thus, the argument that occupier-owners were a relict feature in the particularly favoured parts of the area does not seem valid.

An alternative explanation may lie in the relationship between the presence of occupier-owners in a parish and the date of its enclosure. Several writers have examined this relationship. Before A. H. Johnson's work it was held that the Parliamentary enclosures of the eighteenth century caused the decline in the numbers of occupier-owners. Johnson and later workers have shown this was not so. J. D. Chambers and E. Davies have taken this enquiry further, and shown that there was a marked tendency for parishes of 'old enclosure'—that is, those parishes enclosed privately before the era of Parliamentary enclosure—to have fewer occupier-owners than parishes

<sup>1</sup> A. H. Johnson, *op. cit.*, p. 149.

enclosed by Parliamentary Acts.<sup>1</sup> Davies found that the majority of the 'old-enclosed' parishes he studied had no occupier-owners. We may find, then, a relationship between the date of enclosure and the distribution of occupier-owners in south Lincolnshire.

At first sight this does not appear to be a promising line of inquiry. 'Old-enclosed' parishes were found mainly in three regions: west Kesteven, south-east Kesteven, and the fen Townlands. All three regions were areas of clayland, generally more profitable under grass. As in parts of Leicestershire and Nottinghamshire<sup>2</sup> they seem to have been enclosed at an early date because they were unsuitable for arable land, and efficient stock farming necessitated enclosure. But whilst the three regions were all 'old-enclosed', clayland, and mainly under grass, they differed in their landownership patterns. In south-east Kesteven occupier-owners were rare but in the Townland and west Kesteven they were numerous. In the area as a whole, then, there is no correlation between early enclosure and the absence of occupier-owners. However, if we examine one area in detail there is some indication of a relationship. It will be recalled that there were three distinct landownership zones in south Lincolnshire: the fenland, the Heathland, and west Kesteven. In west Kesteven there was an irregular distribution of occupier-owners; that is, adjacent parishes on the same type of land had very varying proportions of occupier-owners. In Table I, forty-seven parishes in this zone are classified in two ways: according to the percentage of the Land Tax paid by occupier-owners in 1808, and according as they were mainly 'old-enclosed' or enclosed by Parliamentary Act. A number of parishes overlapping the Lias clay plain and the Heathland were approximately half 'old-enclosed', half enclosed by Act. They have been excluded from consideration.

TABLE I

| A. |    | 0% |   | 1 to 5% |   | 6 to 15% |   | 16 to 35% |   | 36% & over |  |
|----|----|----|---|---------|---|----------|---|-----------|---|------------|--|
| B. | O  | P  | O | P       | O | P        | O | P         | O | P          |  |
|    | 18 | 1  | 7 | 1       | 3 | 5        | 2 | 3         | 5 | 2          |  |

A. Percentage of the Land Tax Return, 1808, paid by occupier-owners.

B. 'Old-enclosed' (O) or Parliamentary Act (P).

It is immediately clear from the Table that occupier-owners were *not*

<sup>1</sup> J. D. Chambers, *op. cit.*, 1940, p. 123; E. Davies, *op. cit.*, 1927, pp. 103, 105.

<sup>2</sup> J. D. Chambers, *Nottinghamshire in the Eighteenth Century*, 1932, pp. 150-4; H. G. Hunt, 'The Chronology of Parliamentary Enclosure in Leicestershire', *Economic History Review*, Second Series, x, 1957, p. 270.

absent from 'old-enclosed' parishes in west Kesteven. Of the seven parishes with more than 35 per cent of the Land Tax paid by occupier-owners, five were old-enclosed. However, of the twenty-seven parishes with less than 5 per cent of the tax paid by occupier-owners, all but two were old-enclosed. Thus within this one region of south Lincolnshire there does seem to be a relationship between date of enclosure and the presence of occupier-owners; whereas 'old-enclosed' parishes were not necessarily without occupier-owners, those parishes with few occupier-owners were predominantly 'old-enclosed'.

But this does not explain the distribution of occupier-owners within west Kesteven. It is normally assumed that parishes with few occupier-owners could be enclosed at an early date because of the ease with which an award could be acquired in comparison with parishes where the land was divided among a large number of owners. Thus, it seems likely that the parishes with few occupier-owners in 1808 were also parishes with few occupier-owners at the time of 'old enclosure'. This suggests that the distribution pattern of 1808 had already developed in the seventeenth century. Any adequate account of the distribution pattern must clearly investigate conditions at a series of periods prior to the eighteenth century. Unfortunately comprehensive returns of the Land Tax are rarely available before the 1780's, and of course not at all before 1697. Nor is there any adequate substitute for the Land Tax returns.

Whilst no adequate explanation of the distribution pattern can be offered, it is hoped that this brief account of the geographical distribution of occupier-owners demonstrates the value of considering distribution in space as well as time when discussing the changing importance of occupier-owners. Indeed, this is an essential approach, for in the early part of the paper it was shown that regional differences in rent limit the use of the Land Tax Returns, whilst in the second part it was shown that a regional analysis of the occupier-owner in south Lincolnshire is more revealing than a simple consideration of the county as a uniform, undifferentiated unit would be.