LONDON ELECTORAL HISTORY – STEPS TOWARDS DEMOCRACY

2.2 RATE BOOKS

From at least the beginning of the seventeenth century,[1] English local government was financed, in whole or in part, by a variety of levies on property colloquially known as 'the rates'.[2] In late eighteenth-century Westminster this levy of a proportion of the assessed annual value of immovable property was generally paid by the occupiers to make provision for welfare by the poor rate. Further rates were levied to provide rudimentary public health (the sewers and the scavenger), for rudimentary security (lighting and the watch), and for the maintenance of the highways. In some parishes these were consolidated into an omnibus rate. Parish officers levied an amount at a given rate on the assessed annual value or rack rent of each property within their jurisdiction. The rates were collected from the occupiers of property at intervals varying between once a quarter and once a year.[3]

2.2.1 Rate books as sources for the LED

Generally, the data collected for the LED consist of the names and addresses of the occupiers together with property's rack rental valuations, which represented the core value of the estate. The LED does not contain data relating to the rate at which the impost was levied, nor of the total sums collected nor the frequency of collection, as these were local variables affected by local financial and administrative circumstances.

Rack rent data were entered into the LED because of the problem of inferring social classification from occupations alone. For whilst the nominal data of occupations do not fall into a hierarchy, the interval data of the rate books are easily ranked, and represent the relative value of property occupied by the voters. Westminster poll books show the occupations of almost all of the voters, but rack rent valuations can only be found for some of them. This proportion depends upon the linkage

algorithm adopted, but it is typically between two-fifths and three-fifths of those poll book records offered for linkage.

Both poll books and rate books are valuable for social and economic classification, and in combination their value is enhanced. But rate books are a more intractable source than are poll books.[4] Even their devoted historian Edwin Cannan described his subject as 'dry' and 'odious'.[5]

2.2.2 Linking data in rate and poll books

The linkage of poll and rate books is complicated and rests upon historians' considered judgments. In essence, the difficulties revolve around the key fact that there are many ways by which poll and rate books may be linked, and that implementing different linkage criteria will produce different results. The problems are exacerbated by the fact that, while there was a requirement that an elector should not poll more than once in each election, there was no limit to the number of properties that could be rated in his name. Many rate-payers were assessed on one property only, but this was not always in the same street as the address given in the poll books. Others were assessed on more than one property. Moreover, the problem of multiple assessment is exacerbated by the fact that the highest-rated property was not always the address named by the voter and thus recorded in the poll books. Historians thus have to steer a pathway between linking too casually, with the risk of false linkages; and too stringently, with the danger of missing genuine connections.

Poll books and rate books may contain common character strings in the fields representing *Name* and *Place* of residence. A simple linkage algorithm may therefore be implemented linking poll and rate book tables on the criterion of having common character strings in the fields *Surname*, *Shtname*, *Parish* and *Street.* Such an exercise links data for about a third of the poll book cases. However, sequential implementation of multiple-pass record linkage algorithms using successively less discriminating linkage criteria links data for substantially more poll book cases.

Typically, the rate books were set out cadastrally, that is, in a street-by-street perambulation adopted by the rate collectors, as instanced in Table 12. This arrangement seems to have changed little during the period under discussion. Within any one street, the rate book was set out in this format (other columns indicated the amount of rate collected, any arrears, and any comments by the collectors upon potential rate-payers,

such as ‘exceedingly insolent and refused to pay’ or ‘indigent and excused payment’).

Table 12
Specimen of Westminster rate book data (£)

Greek Street, west side beginning at Compton Street	
Name	**Rack rent**
William Grant	52
Empty	27
Joseph Creswell	27
Elizabeth Barrett	16
Thomas Hamilton	32
Sachell	50

Source: WAC A/326.

Doubts may be raised about the evidential value of rack rent assessments in illuminating political behaviour. These doubts fall into two groups: first, considering the rates themselves; and, secondly, concerning the algorithm used to link assessments and poll books.

Nonetheless, the values imputed to properties broadly reflect the size and quality of the accommodation. To take an example, Goodwin’s Court in St Martin’s parish contains some of the smallest houses in Westminster to have survived from the eighteenth century. These properties are on three storeys, but have only a single room on each storey connected by a small staircase. In 1784, the six houses in the narrow court recorded rateable values ranging from £6 to £18, with a mean of £11.50.[6] By contrast, the houses in Meard Street in St Anne’s parish were rather larger than those in Goodwin’s Court, although they were situated in a small street. These seven houses in 1784 had values ranging from £32 to £40, with a mean of £35.33. Unlike the houses in Goodwin’s court, those in Meard Street had two rooms on each of four storeys.[7] The splendid house in Soho Square at the end of Greek Street was extensively refurbished by Richard Beckford in 1754, whereupon its rack rent was doubled to £240.[8] On the basis of such evidence, it is evident that rack rent values broadly reflected the size and location of the property.

Contemporaries differed as to whether Westminster’s franchise lay in the rate-payers or in those ‘liable to pay’ rates.[9] Given the high bailiff’s testimony before the House of Commons in 1789 that he had followed

precedent in admitting to vote 'inhabitant householders paying or liable to pay scot and lot', and that he 'considered a man being rated as proof of his being a householder',[10] together with Fox's assertion that 'each voter's name, profession, and description [were] collated with the [parish] books',[11] a high degree of correspondence between the poll books and the rate books might be expected.

Yet when linked (by list-unique surname, standardised forename, and parish and street of residence), rate data could only be found for about one third of the voters in 1784. Some of those who polled but who cannot be traced in the rate books must have been fraudulent voters, but it is striking just how few voters were rejected in the scrutiny which followed the election of 1784.

More likely causes of the disparity between the two sources were: the mobility of voters (those who had paid rates in one parish were entitled to vote in the parish to which they moved, even if they had not been resident there for the required six months); the voting of business partners; the apparent toleration of voting by one member of a household when the rates were paid by another; the fact that often the rate books recorded only the surname of the householder; non-list-unique rate book entries; the fact that voters sometimes gave a different address within a parish from that recorded in the rate books; and, perhaps most importantly of all, simple errors or mis-spellings in one or both of the sources.

Working in haste, neither the parish officers nor the poll clerks were concerned to establish the identity of householders to the standards of accuracy sought by the historian; and such checks which were made in the rate books as to a man's eligibility to poll were made independently of the record in the poll book. If levels of record linkage are inversely related to confidence in the linkages achieved, then disappointing linkage levels between poll books and rate books are as much a reflection of confidence that a tight linkage algorithm will make a high proportion of true links, as a *prima facie* case that either source is fundamentally flawed.[12] In any case, historical research is not a competition to see who can link the highest proportion of records.

It should be noted that the work of E.A. Baigent on incomplete records of parish rates in late eighteenth-century Bristol has cast doubt on the comparability of different rating sources.[13] Her attempt to infer rack rent values of properties from known rateable values found that there was a low correlation between the values recorded in different sets of local rate data. In part this discrepancy reflects the objectives of her study, which

concerned the handling by computer of fragmentary historical sources. In a matrix of rated properties and a number of different rate assessments in Bristol, complete data existed for only a quarter of the properties. Baigent estimated the values of the missing cells on the basis: firstly of those cells for which data were present, and secondly on the basis of the results of the first process, including estimated results. In her final file, over half of the entries were estimated using real data, and a fifth of the entries were estimated using real and estimated data.

But the phenomenon of wide variations in assessments for the same property within Bristol's variegated local rates has not been found for Westminster in this period. And the Westminster returns are, fortunately, complete. So the problems of making inferences from fragmentary sources are not encountered in this case. Indeed, rack rent values for given properties appear to be similar in other rating and taxation sources. In Table 13, the following examples from Greek Street in 1784 make that relationship clear.

Table 13
Comparison of different rate assessments in Westminster (£)

Greek Street, west side

Name	Poor Rate	Watch Rate	Land Tax
Grant	52	52	32
Creswell	27	27	15
Barrett	16	16	10
Hamilton	32	32	8
Sachell	50	50	33
Dickenson	40	40	25
Mill	36	36	24
Empty	32	32	25
Addington	56	56	35
Ford	48	48	33
Fowler	40	40	25

Source: WAC A/326; A/1565; A/1796.

It is notable that the rack rent valuations in the Poor Rate and Watch Rate assessments are identical. In a test of the correlation between rack rent and Land Tax assessments for 45 houses in Greek Street, the correlation coefficient was 0.97.[14] This similarity does not lead to any

greater confidence in the use of any one rate, but it suggests that the valuations shared a common source. This is important, because although the Poor Rate assessment has been used where possible, when it was unavailable another rate book (generally the Watch Rate) was used for the LED instead (for details, see website section 4). The Land Tax assessments were not used, as these were said to be derived from the Poor Rate.

Thus the rate data may be seen to offer a hierarchical classification of a sample of Westminster voters, on a consistent basis, using a contemporary measure that (for all the perennial complaints about local government rates) was accepted by the voters themselves.

2.2.3 Evaluating rates as a source

The value of the rates as an historical source may certainly be debated. Out-of-date assessments, and allegations of corruption on the part of the rating authorities, are alleged to leave the source at least tainted and possibly worthless. But in a study of the linked poll and rate books for the Westminster election of 1784 the mean rack rent assessments for various occupations and statuses showed a plausible distribution that matched what is known about the social structure, and housing stock, of the area: see Table 14.[15]

The amount actually paid in rates was the product of a number of factors, including the rack rent value of the property, the rate in the pound levied, and the frequency of collection. Because the rates were collected to finance local needs, there is no reason to suppose that the sums collected were comparable on a parish-by-parish basis. The amount of rate collected was likely to reflect the demand for services for which the rate was levied as much as ability to pay. Hence (as already noted) the LED as currently constituted has tabulated rack rent assessments throughout, while ignoring the sums actually paid.[16]

Certainly, the rack rent valuations contained in the rate books are no more than an approximation to the relative standing of Westminster's householders. But they are nonetheless of considerable value. Close examination of the original rate books reveals shifts in the valuation of individual properties relative to neighbouring properties over time, suggesting that new valuations were made in response to changing circumstances. Moreover, householders who felt that their assessments were excessive might appeal to the rating authorities, in response to

which the assessment might be revised slightly: in such cases, it is the new assessment which has been incorporated into the database.

Table 14
Rack rental assessments for leading male occupational and status groups in Westminster, 1784

Occupation	Mean rack rent (£)	Inter-quartile range (£)	
		Q_L	Q_U
Esquires	58.34	28.00	70.67
Linen drapers	39.03	23.00	56.00
Gentlemen	30.67	13.33	40.00
Victuallers	28.42	16.00	34.00
Grocers	26.12	16.00	32.00
Oilmen	24.52	14.83	30.00
Coal dealers	21.82	13.25	26.00
Tailors	21.48	12.00	28.00
Cabinet makers	21.04	14.00	24.50
Hairdressers	20.88	12.00	28.00
Bakers	20.60	14.00	24.00
Brokers	20.02	12.00	24.00
Butchers	18.88	10.00	24.00
Shoemakers	18.18	10.00	20.00
Peruke makers	17.88	10.67	23.25
Bricklayers	16.94	9.33	20.00
Greengrocers	16.92	10.00	20.50
Carpenters	16.13	9.00	20.00
Chandlers	15.23	10.67	20.00
Labourers	12.96	8.00	14.67

Source: Harvey, Green, and Corfield, ‘Continuity, change, and specialisation’.

Accuracy of rack rent valuations relative to those of neighbours is likely to have been high, because individuals contested what they believed to be unreasonable valuations. It is thus likely that the rateable value of a house reflected broadly the ability of the householder to pay the rates, because the rates would have been a secondary criterion, after the rent, in deciding where to live.

Rate books therefore add to the problems but also, significantly, to the potentialities for historians, who are trained in the skills of making

more or less provisional conclusions on the basis of partial, biased, incomplete, fragmentary and Janus-faced evidence, whilst simultaneously allowing for contingent factors such as the luck of sources having been created and of having survived and the serendipity of their having been found. Neither poll books nor rate books lie without these general considerations. And yet the problematic nature of their sources creates the challenge that is the stuff of historical research and analysis.

Notes

1 43 Elizabeth, *c*. 2 (1601).

2 On parish rates in general, see E. Cannan, *History of local rates in England* (1896), and J.V. Beckett, *Local taxation: national legislation and the problem of enforcement* (1980).

3 Occasionally landlords would pay the rates of properties that had been divided into tenements, and add a corresponding amount to the rent.

4 The use of parish rate data was suggested by Drake, *Introduction to historical psephology*; and such materials have been successfully deployed by Mitchell and Cornford 'The political demography of Cambridge'; and by R.S. Neale, 'Class conflict and the poll books in Victorian England', in idem, *Class and ideology in the nineteenth century* (1972), pp. 62-74. Among studies of the eighteenth-century electorate, Phillips, *Electoral behaviour*, pp. 273-4, used Land Tax registers for Norwich and Maidstone, but found tax assessments for only about 15 per cent of the Norwich voters, while by contrast N. Rogers, *Whigs and cities: popular politics in the age of Walpole and Pitt* (Oxford, 1989), p. 330, found tax data for 19.5 per cent of Norwich voters in 1734 and 28.4 per cent of Norwich voters in 1710.

5 Cannan, *History of local rates in England*, p. 1.

6 G. Gates and W.H. Godfrey (eds.), *Survey of London, XX: The parish of St Martin-in-the-Fields* (1940), p. 108. The mean rack rent of all the houses in St Martin occupied by voters was £24.99. The mean for Goodwin's Court was thus less than half of that for the parish as a whole.

7 F.H.W. Sheppard (ed.), *Survey of London, XXIII: The parish of St Anne Soho* (1966), pp. 241-6. The mean rack rent of all the houses in St Anne occupied by voters was £30.82.

8 Ibid., pp. 88-105.

[9] See Green ‘thesis’, for further details of the Westminster franchise.

[10] TNA PRO 30/8/237, fos 790-6.

[11] Cited in Reid, *Charles James Fox*, p. 208.

[12] Linkage strategies for the Westminster data set are discussed in C. Harvey and E.M. Green, ‘Record linkage algorithms: efficiency, selection and relative confidence’, *History and Computing*, 6 (1994), pp. 143-52. A refinement involving the application of multiple-pass record linkage algorithms is to be found in Harvey, Green and Corfield, ‘Record linkage theory and practice’.

[13] E. Baigent, ‘Assessed taxes as sources for the study of urban wealth: Bristol in the late eighteenth century’, *Urban History Yearbook 1988* (Leicester, 1988), pp. 31-48; and idem, ‘Economy and society in eighteenth-century English towns: Bristol in the 1770s’, in D. Denecke and G. Shaw (eds), *Urban historical geography: recent progress in Britain and Germany* (Cambridge, 1988), pp. 109-24.

[14] WAC St Anne Poor Rate (1784), A/326; St Anne Watch Rate (1784), A/1565; and St Anne Land Tax (1784), A/1796.

[15] C. Harvey, E.M. Green and P.J. Corfield, ‘Continuity, change, and specialisation within metropolitan London: the economy of Westminster, 1750-1820’, *Economic History Review*, 2 ser. 52 (1999), pp. 469-93.

[16] See above, section 2.2.1.