

Whigs, Tories, and the Taxation of Augustan England, 1689-1715

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Abstract

After the Glorious Revolution of 1688 the divisions within English society found additional expression through political parties as contemporaries staked out ideological positions on numerous issues and crises facing the nation. While the parties fought over issues of sovereignty and governance, the development of a taxation regime, required to pursue and support the nation's almost constant wars on the continent, was also drawn into this contest. The nature of the debates over taxation on landed property provides an important lens through which to understand the ideological positions of both Whigs and Tories over matters of not only political economy, but religion, society, and governance. The English Land Tax, is one of the most important fiscal instruments of Augustan England and reveals how Whigs and Tories articulated positions on the aftermath of 1689, on the financial revolution that followed, and on the nature of governance at the beginning of the 'long eighteenth century.'

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Introduction

After the Glorious Revolution of 1688, a number of tensions that had grown throughout the seventeenth century were unleashed and reconfigured the Augustan age as new constitutional arrangements drastically altered the English state and society. The division of English society, both within the aristocracy and the middling and lower sorts, found additional expression through political parties as contemporaries staked out ideological positions on numerous issues and crises facing the nation. Whig and Tory became recognizable attitudes on issues of sovereignty, religion, governance, and foreign policy. Furthermore, the emerging structures of state erected to support a constitutional monarch with a “King in Parliament” driven by this now party-bound system of government were in turn shaped and co-opted in the chaotic conflict from 1689 until 1720 known as the 'rage of party.'¹ While the parties fought over issues of sovereignty and governance, the development of a taxation regime, required to pursue and support the agenda of the nation, was also drawn into this contest. Indeed, the nature of the debates over taxation on England's preeminent form of wealth, landed property, provides an important lens through which to understand the ideological positions of both Whigs and Tories over matters of not only political economy, but religion, society, and governance. The English Land Tax as one of the most important fiscal instruments of Augustan England reveals how

¹ William Arthur Speck. *Stability and strife: England, 1714-1760*. Vol. 6. Harvard University Press, 1977.; J.R. Jones. "Country and Court, 1660-1714." (1978).; John Harold Plumb. *The growth of political stability in England 1675-1725*. Springer, 1977.; Geoffrey Holmes. *British politics in the age of Anne*. A&C Black, 1987.

Whigs and Tories articulated positions on the aftermath of 1689, on the financial revolution that followed, and on the nature of governance at the beginning of the 'long eighteenth century.'²

The English Crown and Parliament had spent much of the seventeenth century struggling back and forth over fiscal matters of state, even contributing to the outbreak of the English Civil War in 1642. This conflict was sparked in part by the failure of Crown and Parliament to negotiate the difference between tax revenues that required parliamentary approval and demesne revenues the Crown could levy without Parliament's consent.³ However, after the Glorious Revolution, the financial tensions between Crown and Parliament began to fade as party politics came to the fore in the halls of Westminster. Historians have stressed the chaotic character of Augustan society divided on party lines, which paradoxically saw the growth of a stable fiscal-military structure of state.⁴ The land tax emerges amidst the financial revolution in England precipitated by the need for funds to sustain William III's continued wars with France.⁵ The creation of the Bank of England provided a domestic institution that could raise large sums of money for government loans and manage the public credit.⁶ However, as John Brewer has discussed, new developments near the end of the seventeenth century in the state's ability to tax were harnessed that allowed such large sums to be borrowed at agreeable rates.⁷ While Brewer's

² Frank O'Gorman, *The long eighteenth century: British political and social history 1688-1832*. Bloomsbury Publishing, 2016.

³ Michael Braddick, *The nerves of state: taxation and the financing of the English state, 1558-1714*. Manchester University Press, 1996. 17-18.

⁴ John Brewer. *The sinews of power: War, money, and the English state, 1688-1783*. Harvard University Press, 1990.

⁵ Peter George Muir Dickson. *The Financial Revolution in England: a study in the development of public credit, 1688-1756*. Macmillan, 1967.; Donald E. Ginter. *Measure of Wealth: The English Land Tax in Historical Analysis*. McGill-Queen's Press-MQUP, 1992.

⁶ Michael Braddick, *The nerves of state.*; Dickson, *The Financial Revolution.*; Cecil Douglas Chandaman. *The English public revenue, 1660-1688*. Oxford University Press, 1975.; Carl Wennerlind. *Casualties of credit*. Harvard University Press, 2011; Julian Hoppit. *A land of liberty? England 1689-1727*. Oxford University Press, 2002. 126.

⁷ Brewer, *The sinews of power*.

research focuses primarily upon the success of Excise and Customs as the primary sources of revenue for the state throughout the long eighteenth century, the land tax figures prominently from roughly 1693 until 1714.⁸ As this thesis reveals, it is no coincidence that this overlaps with the tumultuous period of the rage of party that spans from 1689 until 1720.

The significance of this levy has been analyzed revealing that the revenue gained from the Land Tax during times of war amounted to nearly 40% of the state revenue during this period.⁹ Moreover, the manner in which it was collected and its impact on wealth distribution and the social order has been highlighted by several historians.¹⁰ However, this thesis focuses on a detailed analysis of the life of the English Land Tax within the halls of Westminster in terms of its political life as well as the attitudes towards it in the public sphere of an Augustan England that was sharply divided between the political parties and ideologies of Whig and Tory. Historians such as John Brewer and Michael Braddick have linked the nature of the tax state to numerous political developments in Stuart England. However, the details and nature of these political debates across party lines have important implications for the course of the rage of party, the later period of political stability, and the growth of the fiscal-military state throughout the long eighteenth century.¹¹

⁸ Brewer, *The sinews of power.*; William Reginald Ward. *The English Land Tax in the 18th Century*. G. Cumberlege, 1953.; Patrick KO Brien, and Philip A. Hunt. "The rise of a fiscal state in England, 1485–1815." *Historical Research* 66, no. 160 (1993): 129-176.

⁹ John Brewer. "The English State and Fiscal Appropriation, 1688-1789." *Politics & Society* 16, no. 2-3 (1988): 335-385.

¹⁰ Holmes, *British politics in the age of Anne.*; Patrick K. O'Brien. "The political economy of British taxation, 1660-1815." *The Economic History Review* 41, no. 1 (1988): 1-32.; Ward, *The English Land Tax.*; Donald E. Ginter. *Measure of Wealth: The English Land Tax in Historical Analysis*. McGill-Queen's Press-MQUP, 1992.; John V. Beckett. "Land tax or excise: the levying of taxation in seventeenth-and eighteenth-century England." *The English Historical Review* 100, no. 395 (1985): 285-308.

¹¹ Brewer, *The sinews of power.*; Braddick, *The nerves of state.*

A profound transformation in the nature of English governance took place in the wake of the Glorious Revolution and into the eighteenth century. A period of strong monarchical influence under Charles II and James II gave way to parliamentary influenced governance, developed during the rage of party (1690-1720) in which the late Stuart and Hanoverian monarchs were marginalized in the politics of England.¹² More precisely, politics was reconfigured after the Bill of Rights in 1689 as the Crown's power was redefined and party lines were rigidly drawn between Whigs and Tories. While these parties trace their lineage to the divisions over the Exclusion Crisis of 1679-81, by the turn of the century they had taken up cohesive ideologies and positions over the nature of sovereignty, the Protestant religion, foreign policy, and increasingly political economy.¹³ The Act of Settlement and nature of royal prerogative were not only hotly contested issues between the political actors of the time, but also central to the shifting definition of sovereignty that sparked these developments at the end of the seventeenth century.¹⁴ The Bill of Rights secured Parliament's control over money bills and its consistent sessions, which were also further emphasized by William's need to call annual Parliaments to approve of supplies for his continuous wars with Louis XIV.¹⁵ Thus, party ideology for both Whigs and Tories became entrenched over matters of state finance, which was strongly tied to the Crown's foreign policy.¹⁶

¹² Tim Harris. *Restoration: Charles II and his kingdoms, 1660-1685*. Penguin UK, 2006.; Harris, Tim. *Revolution: The Great Crisis of the British Monarchy, 1685-1720*. Penguin UK, 2007.; Kenyon, John Philipps. *Revolution principles: the politics of party 1689-1720*. Cambridge University Press, 1990.

¹³ Eveline Cruickshanks, Stuart Handley, and David Hayton. *The History of Parliament: The House of Commons, 1690-1715*. Cambridge University Press, 2002. 462-466; Pincus, Steve CA. *1688: The first modern revolution*. Yale University Press, 2014.

¹⁴ J.G.A. Pocock. *The Ancient Constitution and the Feudal Law: A study of English historical thought in the seventeenth century*. Cambridge University Press, 1987.

¹⁵ Williams, E. Neville. *The Eighteenth-century Constitution: 1688-1815*. CUP Archive, 1960. 26, 33.

¹⁶ Plumb, *The growth of political stability.*; Holmes, *British politics in the age of Anne.*; Geoffrey Holmes and Daniel Szechi. *The age of oligarchy: pre-industrial Britain 1722-1783*. Routledge, 2014.

Whigs and Tories had divided views on how to safeguard England, primarily separated into a 'continental strategy' and a 'blue water strategy' respectively. Whigs favoured an aggressive foreign policy that reinforced their allies, notably the protestant United Provinces, while simultaneously manipulating the balance of power in Europe in order to contain France.¹⁷ Such a policy was tied to the fact that France offered sanctuary and support to the Catholic Stuart line after the Glorious Revolution and supported their claim to the English, Scottish, and Irish Crowns.¹⁸ Conversely, the Tories argued for a defensive strategy focusing on the navy. This view was heavily influenced by the cost of financing a land war in distant countries compared to the dual purpose of a navy, which would safeguard England's dependence on sea trade. Tories also argued that a standing army posed a serious threat to English liberties, a concern based upon the memory of Cromwell's republican New Model Army that imposed the Protectorate upon England after the Parliamentary purges of 1649.¹⁹ This divergence on foreign policy trickled down to preferences in modes of taxation. Furthermore, divisions between the parties over the very nature of finance and the social order were also tied to divergent concepts of fiscal appropriation. While Whigs tended to support new methods of finance such as the Bank of England, the Tories argued that traditional wealth in the form of land was both nobler and more virtuous and honourable than the new monied-interests that were gripping London. While these stark divisions were generalizations, as many historians have revealed that Tories also invested in stock companies and Whigs also owned many acres of England's countryside, they give a perspective of the ideological and political-economic landscape the parties occupied.

¹⁷ Black, Jeremy. *Debating foreign policy in eighteenth-century Britain*. Ashgate Publishing, Ltd., 2013.

¹⁸ Tim Harris, *Revolutions*.

¹⁹ Lois G. Schworer. *No Standing Armies!: The Antiarmy Ideology in Seventeenth-century England*. Johns Hopkins University Press, 1974.; Mark A. Kishlansky. *The Rise of the New Model Army*. Cambridge University Press, 1983.; Charles Carlton. *This Seat of Mars: War and the British Isles, 1485-1746*. Yale University Press, 2011. 111-236.

The early eighteenth century has been defined in works by J.H. Plumb and Geoffrey Holmes as a politically-chaotic period. But they also note that it was one that paradoxically also witnessed the emergence of broader social and economic trends which coalesced to produce political stability by the 1720s.²⁰ Indeed, numerous social, economic, and political developments converged to form a bulwark upon which a Whig oligarchy ruled until the 1760s.²¹ The Glorious Revolution inaugurated a period of political instability which historians have termed the rage of party due to the prevalent allegiances at all levels of society to the political parties of the time. The seeming emergence of this stability out of a period in which an executive of any political stripe had only a tenuous hold on office raises many questions about how sharp divisions, evident in a series of fierce and unpredictable elections, were reconciled to suddenly produce a cohesive and stable polity. Both between, and within, parties, these debates kept the political nation of England in a seemingly unmanageable state throughout the late seventeenth, and into the early eighteenth century.

The Growth of Political Stability argues that the emergence of stability had at its roots long term social and economic stability which underlay the constant political chaos of the later seventeenth century. This social stability stemmed partially from increased populations, developments in economic and legal practices, and had a large effect on the growth of the gentry's power creating avenues into the political realm of England.²² However, the political events of the second half of the seventeenth century meant few could quickly capitalize upon these opportunities. From the 1640s until the late 1680s political life was dominated by the Civil

²⁰ Richard Connors. "The Nature of Stability in the Augustan Age." *Parliamentary History* 28, no. 1 (2009): 27-40.

²¹ William A. Speck "Whigs and Tories dim their glories: English political parties under the first two Georges." *The Whig Ascendancy. Colloquies on Hanoverian England. Ed. by John Cannon.* London: Arnold (1981): 51-70.; John Cannon. "The Whig Ascendancy." *New York* (1981).

²² Plumb. *The growth of political stability*, 23.

War, Protectorate, and Restoration conflicts between monarchy, the military, and parliament.²³

Plumb is unequivocal in his description of Parliament as the institution that potentially brings the most instability to this political system.²⁴ He explains the growth of stability and oligarchy as the product of an executive who finds a way to control this unruly parliament and polity.

The tensions that caused the political instability of the seventeenth century are tied directly to the troubled relationship of the Crown with Parliament, the battle between executive and legislature.²⁵ Religious, economic, legal, and constitutional debates ravaged the fragmented political community. Between the eccentric personalities of the monarch and riotous parliaments of the Restoration there were few occasions where the executive could use the apparatuses of state to impose its will long enough to effect lasting policies, often relying on Royal prerogative to accomplish its economic, military, and religious aims.²⁶ Many of these issues stemmed from the local gentry where Parliament derived its decentralized power and where the executive had only tentative control.²⁷ The growing population, its divided economic and religious interests, differences between urban and rural reactions to policy, all presented obstacles to the executives ability to influence and manipulate the membership of the Commons.²⁸ What had grown out of all of these contests was the awakening of a popular politicized nation divided on all of these interests and as the seventeenth century closed it would see an explosion of the electorate into a powerful, if chaotic, force in politics.²⁹

²³ Carlton, *Seat of Mars*, 79-161.; Austin Woolrych. *Britain in revolution: 1625-1660*. OUP Oxford, 2002.

²⁴ Plumb. *The growth of political stability*, 31.

²⁵ *Ibid.*, 33-34.

²⁶ *Ibid.*

²⁷ *Ibid.*

²⁸ Plumb, *The growth of political stability*, 33-34.; Steve Hindle. "The growth of social stability in Restoration England." *The European Legacy* 5, no. 4 (2000): 563-576.

²⁹ Gary Stuart De Krey. *A fractured society: the politics of London in the first age of party, 1688-1715*. Oxford University Press, 1985.; Paul D. Halliday. *Dismembering the body politic: partisan politics in England's towns, 1650-1730*. Cambridge University Press, 2003.

The Crown's attempts to control the Parliament which gave political weight to the broader polity, particularly the House of Commons, argues that those royal efforts generally failed. From the Civil Wars into the Exclusion Crisis, it required a monarch with the relatively blunt and politically contentious instrument of royal prerogative to elicit compliance to its policies from parliament.³⁰ Overall, Plumb's work presents a detailed and insightful picture of the general inability and barriers executives faced as constitutional experimentation did not resolve key issues of tradition and authority. Some gains in the surrendering of charters and reorganizing the franchises of voters were short lived and had enormous effects on creating more instability as later Parliaments would now endlessly debate over whether the new or old franchise was valid and they would literally gerrymander the constituencies into anarchy.³¹

After 1685, James II would engage the most forceful attempts to reorganize the boroughs and constituencies to control entry into Parliament and thus subdue it. However, the process also undermined areas that already supported him, he made few real gains, and reversing some of these policies only further increased the general sense of instability of the age. As a result, 1688/89 witnessed the rejection of Stuart efforts to “do over” corporations and boroughs and enshrine Parliament's central role in the constitution and the Protestant Englishman's right to rebel. Years of “doing over” or gerrymandering of boroughs by both the Crown and Parliament, often done at cross purposes, yielded divided constituencies along the lines of not only political allegiance, but the religious, economic, and legal lines that were used to articulate those

³⁰ That is not to say that it did not accomplish a great deal, but it never exercised control over the House of Commons in whole or in substantial part during this period. The Exclusion Crisis itself reveals the dramatic lengths Charles II went to in order to maintain the Stuart succession.

³¹ Plumb, *The growth of political stability in England*, 57.; Halliday, *Dismembering the body politic.*; Carl Estabrook, *Urbane and rustic England: cultural ties and social spheres in the provinces 1660-1780*. Manchester University Press, 1998.

positions.³² The nodes of party conflict were now established and the next several decades would determine who could build the stronger web out of them.

Plumb explains that both the increased number of elections within the period from 1689-1715 and the instability caused by the regular conflicts over the polls points to an essential part of understanding the growth of stability. Ironically with more constituencies in conflict and frequent elections raising the political temperature on a regular basis, stability eventually grew out of the capacity of those who could organize not only candidates in a host of counties and boroughs, but finance their success at the polls.³³ Plumb looked specifically at the small narrow boroughs with fewer voters where wars of patronage between local magnates were the most intense. Whig and Tory gentry seeking political careers fought for control of these small boroughs, but this was not an endeavour undertaken lightly.³⁴ This period saw not only manipulation of the electorate by patrons and local elites, but also more profoundly, the manipulation of patrons and candidates by the local population. While there was a degree of bribery, some of the more costly items were expectations of entertainment for the electorate (parties and festivals for the town) and donations (new townhall, etc...) made before the election.³⁵ All of these expectations raised the cost of elections for candidates to unprecedented levels thereby both ruining wealthy families and shrinking the number of candidates who could afford to campaign.³⁶

Simultaneously, throughout this period both the departments of state and the Court grew in size as the needs of warfare on the continent necessitated, but also provided the sustenance for

³² Plumb, *The growth of political stability in England*, 45.

³³ Plumb. *The growth of political stability in England*, 53.

³⁴ *Ibid.*, 82.

³⁵ *Ibid.*, 96-98.

³⁶ *Ibid.*, 93.

this growing political engagement in the constituencies through the creation of patronage positions in the aforementioned offices of state. At first these sources of potential stability were lost upon contemporaries locked in contest for them, a shrinking Court provided fewer positions and Cabinet government, a new concept in later Stuart government, was rife with personal animosities and ambitions that brought party chaos of the age into the heart of the executive itself. Alternatively, the departments of state grew more than ever and provided numerous positions for patronage that prompted a competition among MPs to secure these influential and lucrative offices for relatives and friends.³⁷ While the Land Tax was of limited value to those seeking avenues into a political career, the position of Commissioner of the Land Tax was still a desirable position for many Englishmen, particularly those who had relatives in the House of Commons who could recommend them for office.

Two important factors with this process of growing stability that Plumb emphasizes are not only the speed of the growth, but the diversity of government work that touched the lives of the nation. Plumb recognizes a number of institutions of government that provided new battlefields for the Whigs and Tories, but he primarily focuses on the Navy, Army, and taxation systems as the ones that grew in size and power within the executive.³⁸ Recoinage and the Land Tax are two prominent examples of government intervention in the lives of Englishmen and women.³⁹ These offices of state required positions throughout the country and cities and became important political tools in the party-bound conflict of the age, but until managed correctly did not operate as a cohesive system of political control. Particularly, the Land Tax offices were so

³⁷ Plumb. *The growth of political stability in England*, 103.

³⁸ *Ibid.*, 106.

³⁹ *Ibid.*, 120.

decentralized that it held only local influence, but even that was highly contested during the rage of party.

This thesis by J.H. Plumb has weathered criticism for almost half a century now. While other historians have challenged some of his ideas, the central theme of a Whig dominated and stable centre, which stunted the political chaos, and gained control of the executive under Sir Robert Walpole, has stood the test of time.⁴⁰ Work by Geoffrey Holmes and others has expanded understanding of the “rage of party” and oligarchy that Plumb initially articulated, often elaborating in more detail Plumb's analysis of political party and structures of authority.⁴¹ Holmes' work in particular follows with a more detailed analysis of the nature of party mechanics and structure during this period.

Geoffrey Holmes' magisterial monograph, *British Politics in the Age of Anne*, complements Plumb's work and provides an important understanding of the party framework that Britain was trapped within from 1690 until the early 1720's. His work focuses on the reign of Queen Anne (1702-1714) where the tensions of the ‘rage of party’ were highest, yet conversely soon led to an era of stable one party rule. Holmes provides a detailed investigation into both the overarching party-bound framework within which the Crown, the Executive, Whigs, and Tories all played their parts. Beginning with an assertion that the Augustan Age was one where party was of primary importance in the characterization of contemporary politics, the thesis proceeds

⁴⁰ For recent consideration of the stability thesis see, e.g., Cannadine, David. "Historians in ‘the liberal hour’: Lawrence Stone and JH Plumb re-visited." *Historical Research* 75, no. 189 (2002): 316-354.; and the roundtable discussion by Clayton Robers, Stephen Baxter and Norma Landau in *Albion* in 1993, particularly, C. Roberts, “The Growth of Political Stability Reconsidered”, *Albion*, xxv (1993), 237-56.

⁴¹ Tim Harris, Ronald Hutton, Conal Condren, Jonathan Scott, Paul Kléber Monod, Nicholas Rogers, Clyve Jones et al. "From Rage of Party to Age of Oligarchy? Rethinking the Later Stuart and Early Hanoverian Period." (1992): 700-720.

to provide detailed testament to the relevance of the denominations of Whig and Tory not only as contemporary categories, but as functional mechanisms of politics and society.⁴²

Holmes also sketches the nature of the Country tradition within both parties that made up the Crown-Country dichotomy complicating party organization and cohesion on certain issues. While Whig and Tory were separated on numerous broad issues, such as religious toleration, government finance, and foreign policy, the Country gentlemen of both parties often had similar interests that could blur party lines.⁴³ Plumb's work makes clear the importance of the country gentry both in Parliament and in the localities for the political instability of the rage of party, Holmes provides a closer examination of the grievances that could often pit them against their own party colleagues.⁴⁴ Further divisions of interests came between urban and rural lines that generally separated the landowning elite of the country from 'businessmen' of urban 'Britain.'⁴⁵ The combination of party lines with the Court-Country and urban-rural divisions is key to understanding why Parliament, particularly the House of Commons, was such an unstable component of British politics in this period.

Despite that instability, monarchs and their ministers attempted to harness the political power of the broad allegiances of party. Those individuals referred to as the managers by Holmes represented a distinct attempt by the Crown to see an executive that was not drowned in Whig or Tory partisanship.⁴⁶ This balancing act by the executive often pitted ministers against

⁴² Holmes, *British politics in the age of Anne.*; See also Holmes' work on the intersection of state, society, and economy such as Geoffrey S. Holmes. *Augustan England: professions, state and society, 1680-1730.* G. Allen and Unwin, 1982.; Geoffrey Holmes. "The Professions and Social Change in England, 1680-1730." *British Academy*, 1979.

⁴³ Holmes. *British politics in the age of Anne*, 120.

⁴⁴ Holmes. *British politics in the age of Anne*. 122.; Plumb, *The growth of political stability*.

⁴⁵ Holmes is careful to point out that the term 'businessman' was not in contemporary usage, but it is more precise than the term 'moneyed man' that was used in a variety of ways. Holmes. *British politics in the age of Anne:* 151.

⁴⁶ Holmes. *British politics in the age of Anne*. 188-189.

their compatriots when moving forward with a ministerial policy that was disagreeable to their own party expectations. The Whig party had relatively effective management by the Junto Lords after 1689 and then Sir Robert Walpole after 1715.⁴⁷ The Tory party is analyzed as well in the next chapter, displaying that the 'Country tradition' made up a larger, and harder to organize, portion of this party.⁴⁸ These intricate party dynamics become better understood when their ideological positions on the Land Tax are considered in detail and the political and public discourses engaged in are analyzed.

Economic historians such as P.G.M. Dickson and P.K. O'Brien have undertaken the study of England's Financial Revolution occurring concurrently with the growth of stability.⁴⁹ Detailed research into the development of public credit and the national debt has provided historians with the keys to understanding how such a small nation as Britain was able to finance prolonged warfare with Europe's most powerful monarch, Louis XIV. Surprising to contemporaries, this development also sparked heated debates over this new form of government borrowing and expenditure. Many Englishmen objected to it on the assumption that they were the result of political machinations rather than concerns about the necessities of state. It is clear within these debates that arguments of necessity were often designed to coincide with the ideological positions of Whig and Tory in order to garner support across the nation.

P.G.M. Dickson's *The Financial Revolution in England* focuses primarily upon the political economy of public borrowing and balancing of the national debt. While the period covered runs from the late seventeenth through to the mid-eighteenth century, the initial

⁴⁷ Holmes. *British politics in the age of Anne*. 234-235.

⁴⁸ Holmes. *British politics in the age of Anne*. 249.

⁴⁹ Peter George Muir Dickson. *The Financial Revolution in England: a study in the development of public credit, 1688-1756*. Macmillan, 1967.; Patrick K. O'Brien. "The political economy of British taxation, 1660-1815." *The Economic History Review* 41, no. 1 (1988): 1-32.

development of institutions such as the Bank of England in the 1690s and the system of loans it created has proven to be significant in understanding the late Stuart and early Hanoverian State. While the political and constitutional mechanisms were not his focus, Dickson provides an important understanding of contemporary perspectives on changes in government finance. These debates were primarily political, often arguing “that the National Debt had been created to meet not an economic need ... but a political need.”⁵⁰ The aims were to ally those who controlled economies of finance with the new form of government created by the Glorious Revolution.⁵¹ Many of the fears were aroused by the concentration of the national debt in the hands of institutions, such as the predominantly Whig Bank of England or the Tory supported East India Company, who could use this political leverage to influence Parliament to the detriment of the people.⁵² While Dickson engages with this political crisis, the manner in which contemporaries debated and contested these concepts of finance and economy have yet to be fully understood.

Perhaps more significant are the debates of the social and economic arguments contemporaries made regarding the effects that government financing through credit and debt would have on England. A number of arguments in this period reveal the divisive nature the national debt had between the landed classes and urban financiers. Many Englishmen viewed the developments of new forms of wealth, primarily in the form of insurance, mortgages, and stocks, as a threat to the traditional and more personal forms of credit and debt that existed within the nation.⁵³ These divisions have not been elaborated into their political context in the current historiography despite their importance to contemporary Englishmen and women, many

⁵⁰ Dickson. *The Financial Revolution in England*, 17.

⁵¹ Ibid.,

⁵² Ibid, 19.

⁵³ Dickson, *The Financial Revolution*, 24-25; ; Hoppit. *A land of liberty?* 346-365.; See also John Brewer. "Commercialization and politics." *The Birth of a Consumer Society: The Commercialization of Eighteenth-Century England* (1982): 197-262, especially 203-230 on credit and patron-client relations.

of whom proposed and drafted this legislation in the House of Commons. Dickson's work on the nature of government finance provides the keys to dissecting this development that is significant for the growth of political stability elaborated by J.H. Plumb. These divisions have only recently been assessed by historians to discern the ideological positions of the parties regarding political economy and the new financial innovations entrenching themselves in English society.⁵⁴

Patrick O'Brien has focused much of his work on the nature of British taxation. In particular his article on "The political economy of British taxation, 1688-1815" is useful in its explanations of how the connections between governance and taxation had significant influence on British society. The data analyzed by O'Brien, often along with Peter Mathias, provide a convincing quantitative argument that certain types of taxation in Britain were a major source of the national revenue that provided for expanding government departments.⁵⁵ The constant wars with Louis XIV are shown to have been paid for not primarily from increased trade, but from a sufficiently robust taxation system combined with the political and social atmosphere that would tolerate it.⁵⁶ The studies on where this burden fell and attitudes towards this, both socially and politically, are important to consider as they provide an avenue to understand the political concerns of the electorate. Research by O'Brien and Peter Mathias have provided detailed analysis of the taxation schemes of early modern England for a number of purposes which has led to broader discussions of the English state by historians such as John Brewer and Michael Braddick.

⁵⁴ Steven CA Pincus, and Alice Wolfram. "A Proactive State? The Land Bank, Investment and Party Politics in the 1690s." in *Regulating the British Economy, 1660–1850*. Ed Perry Gaucci. Ashgate Publishing, Ltd., 2013. 41-62.

⁵⁵ PK O'Brien. "The political economy of British taxation, 1660-1815." *Economic History Review* 41, no 2, 1988: 6.; Peter Mathias. *The Transformation of England: Essays in the Economics and Social History of England in the Eighteenth Century*. Routledge, 2013.

⁵⁶ O'Brien, "The political economy of British taxation."

In *The Sinews of Power: War, Money, and the English State, 1688-1783*, John Brewer points out that the history of England's, and after 1707 Britain's, rise to great power status in the eighteenth century has been written without focus on the institutional and administrative changes that occurred. What becomes clear is a paradox: contemporaries and early historians of the period emphasized that the lack of a strong state exemplified the presence of English liberty.⁵⁷ But if we consider Brewer's definition of the strength of a state as its ability to control and mobilize resources, always a complicated and controversial process, we find the English state to be one of great strength, especially through the long eighteenth century.⁵⁸

Brewer focuses primarily upon the needs of the Crown and state, and the acquiescence of Parliament to those needs, specifically the waging of war, as the avenues through which the fiscal-military state of England progressed. In order to be successful in the European theatre of war, the English state required a massive fiscal apparatus that benefited from developments throughout the seventeenth century.⁵⁹ Royal servants under both Charles II and James II had sharpened the tools of taxation, while Whig financial interests had developed systems useful for long-term borrowing.⁶⁰ While historians such as P.G.M. Dickson had emphasized the importance of long-term borrowing and public credit for the financial revolution, Brewer makes a strong case that parallel to this, taxation was important for the public confidence in the State's ability to repay their loans.⁶¹ After 1688 this was primarily achieved by Parliamentary

⁵⁷ Brewer, *The sinews of power*, xviii-xix.

⁵⁸ Brewer, *The sinews of power*, xviii-xix. See also, John Brewer. "Servants of the Public, Servants of the Crown: Officialdom of Eighteenth Century English Central Government." *Rethinking Leviathan: the Eighteenth-Century State in Britain and Germany*. London: German Historical Institute (1999): 127-148.; and for a comparative look at state power see: Storrs, Christopher, ed. *The fiscal-military state in eighteenth-century Europe: essays in honour of PGM Dickson*. Routledge, 2016.

⁵⁹ Braddick, *Nerves of the State*.

⁶⁰ Brewer. *The sinews of power*, 65.

⁶¹ *Ibid.*, 88-89.

legislation earmarking taxes for the repayment of particular long-term debts.⁶² These processes benefited from the late seventeenth century's focus on professionalizing its royal (soon to be public/civil) servants and the consolidation of control of taxation within the Treasury.⁶³ While tax farming persisted, the process of modernizing these systems began in the Restoration.

The shift from direct to indirect taxation, in the form of the Excise and reduction in prominence of the Land Tax in the overall Revenue (it never contributes more than 30% of the revenue after 1713), also meant a change in personnel doing the collecting, which shifted from the local gentry to state bureaucrats. This centralized control of fiscal appropriation grew throughout the eighteenth century until the English Excise department dwarfed the entire administrative units of other European states.⁶⁴ Significant to the wholly different social ordering of society when compared to the Land Tax, Excise officers were not locally drawn but recruited, tested, and specifically kept from developing close ties with the traders and commercial men from which they collected. Instead of being members of the community, they developed into their own form of fraternity, referring to each other as "brother."⁶⁵ This distance from the society within which they worked also related to the importance of their loyalty to the State which was emphasized in the strict regime of regulations of the Excise department. This vigilance and regularity of service was acknowledged by contemporaries and the Excise department was recognized for its efficiency. The centralized efficiency of the Excise

⁶² Brewer. *The sinews of power*, 88-89.

⁶³ *Ibid.*, 79.

⁶⁴ John Brewer, and Eckhart Hellmuth. *Rethinking Leviathan: the eighteenth-century State in Britain and Germany*. Oxford University Press, 1999.; Stone, Lawrence. *An Imperial State at War: Britain from 1689-1815*. Routledge, 2013.; Christopher Storrs. ed. *The fiscal-military state in eighteenth-century Europe: essays in honour of PGM Dickson*. Routledge, 2016.; David Stasavage. *Public debt and the Birth of the democratic state: France and Great Britain 1688-1789*. Cambridge University Press, 2003.

⁶⁵ John Brewer. "The English State and Fiscal Appropriation, 1688-1789." *Politics & Society* 16, no. 2-3 (1988) 356.

Commission was due to the development of professional organization, secure and expedient remittance of collections, and a particular set of laws that enabled this department to function almost independently of other arms of the State.⁶⁶

This professionalism motivated a critical assessment of its own functions within the Excise Department to the degree that it vastly surpassed all other departments in effectiveness. Changes to the Excise were also internally driven by reports and communication between its London based commissioner boards and the regional officers and focused on the improvement of its bureaucratic efficiency. This went to the point that the Excise department was criticizing the Treasury for its lack of efficiency.⁶⁷ Furthermore, the Excise office and its invasive bureaucracy proved a major intrusion into the localities of England. Due to the impersonal relations between citizens and the armed excisemen enforcing central authority, the Excise had the direct opposite influence on the social hierarchy of England when compared to the Land Tax. The laws surrounding excises and its collection best illustrate this comparison, particularly the power to search and seize property and goods. Contemporaries saw the invasive powers of excise officials as infringements upon the rights of freeborn Englishmen who perceived property and privacy as their sacred right popularly embodied in the proverb that an Englishman's house was his castle. Making matters worse, most Excise cases were tried without a jury and often by a "court" of Excise Commissioners in London. Fines and prison terms were among the punishments supported by Excise legislation.

The significance of these developments is that they occurred during the rage of party when the settlement of 1688 had invested the power over finances, especially taxation, firmly in

⁶⁶ Brewer. *The sinews of power, 158-159.*; Brewer. "The English State and Fiscal Appropriation" 359.

⁶⁷ Brewer. "The English State and Fiscal Appropriation." 368.

the House of Commons. The divisive political environment outlined by Holmes and Plumb attests to the varied oppositions to all manner of executive legislation placed before the lower house, yet a massive fiscal-military apparatus was created during the late seventeenth century and continued unabated for the rest of the eighteenth century. Brewer argues that it was both an assumption that the war was necessary for the preservation of English liberty and that their involvement in the continental wars would be brief under which Parliamentarians acquiesced to this growth of state power.⁶⁸ Furthermore, the acceptance of this fiscal-military state was contingent on its public accountability through Parliament's supervision of government finances.⁶⁹

Brewer's discussion of party ideology and the Country tradition also brings out how parliamentarians managed opposition to the growth of the fiscal state. Despite downplaying the role of party, opposition to these types of financial issues was part and parcel of the country gentleman's politics and it is unsurprising to historians that both Whig and Tory would attack the new money bills. Not surprisingly, people objected to taxation in its many guises. While some have viewed country ideology as concealing self-serving interests, Brewer argues that it was the only “well developed, coherent justification for legitimate political opposition to government” and thus formed the dominant mindset of politicians resisting the new state.⁷⁰ Those subscribing to this Country ideology were also not unaware of the implications of the money bills they opposed, “so each additional soldier, placeman, foreign subsidy and continental expedition was portrayed as pushing the nation down a slippery and ever-steepening slope.”⁷¹ Though unable to

⁶⁸ Brewer. *Sinews of Power*, 138.

⁶⁹ *Ibid.*, 139.

⁷⁰ Brewer. *Sinews of Power*, 157.

⁷¹ *Ibid.*, 157.

halt these developments, Brewer explains how this ideology was significant in shaping the state as it tended to drive the intense scrutiny of government finances and spur reforms for efficiency and accountability.⁷² This criticism served to increase efficiency and remove redundant offices avoiding some amount of cumbersome bureaucracy and creating a powerful and precise financial apparatus of state.

Brewer's work is far-reaching and provides an important assessment of the growth of the British state during the long eighteenth century, illuminating the key relationship of taxation, credit, and war within what he termed a “fiscal-military state.” Despite fears and opposition to the growth of the state “when the threat of war returned, so did the troops and the taxes” as parliamentarians set aside their grievances and accepted the professed necessity of these wars.⁷³ However, in a world of violent party conflict it raises the question of whether there were Whig or Tory oriented arguments against these economic policies. Brewer acknowledges that some party attacks against ministries in 1708-09 were attempted, but that the thinly veiled challenges of political partisanship held little stock in the House of Commons.⁷⁴ And if the contemporary discussion of the fiscal-military state reached to every soldier, placemen, and tax, would not contemporaries have also debated the nature of taxation in consideration of its social implications as well?

A broader treatment of the politics of taxation and the growth of the state is found in the work of Michael Braddick. *The Nerves of the State: Taxation and the financing of the English state, 1558-1714* is an important framework to understand state growth before the primarily fiscal-military world upon which Brewer is focused. Focusing primarily on the developments

⁷² Brewer. *Sinews of Power*, 158.

⁷³ *Ibid.*, 160.

⁷⁴ Brewer, *The sinews of power*, 160.

through the late sixteenth and seventeenth centuries, Braddick broadens the discussion of the means by which the English state taxed its people, what effect this had on society before the Financial Revolution, and what the English people thought of various forms of taxation.

Opening with a discussion on the various academic approaches to taxation he considers how political, economic, and social implications of taxation have been discussed and reveals the interconnectedness of all these approaches. Economic historians studying where the burden of taxation fell and whether it was regressive also links to the discussions of political historians arguing whether it was legitimate or impinged on English liberties. These linked discussions show how issues of trade and finance were also connected to questions of legality and state legitimacy which had vast implications for the mid-seventeenth century conflicts. Braddick argues that the rising military costs from the late sixteenth century forced English monarchs to stretch “the limits of the prerogative by raising a variety of concealed and prerogative taxes.”⁷⁵ The effects of this contributed not only to issues of where taxes fell, but sparked a long constitutional debate escalating into a century of unrest between the Crown and Parliament eventually leading to civil war and revolution. While these conflicts were centrally of a religious nature, the far reaching implications of taxation and its legitimacy helped to set the post-Restoration context for a clash of ideas about the nature of governance.⁷⁶

These conflicts coalesced around debates over customs revenues, ship money, whether taxes were direct or indirect, and what the money was to be used for.⁷⁷ This final note was often on the minds of mid-seventeenth century politicians as the Stuart monarchs had increasingly

⁷⁵ Braddick, *The nerves of state*, 18; Michael J. Braddick. *Parliamentary taxation in seventeenth-century England: local administration and response*. Royal Historical Society, 1994.

⁷⁶ Tim Harris. *Restoration: Charles II and his kingdoms, 1660-1685*. Penguin UK, 2006.; Tim Harris. *Revolution: The Great Crisis of the British Monarchy, 1685-1720*. Penguin UK, 2007.

⁷⁷ Braddick. *The nerves of state*, 151.

shown their contempt for Parliament and the voting of money bills was the only tenuously held the House of Commons had. Thus, Stuart England spent a great deal of time thinking, and talking, about the nature of taxation and its effects, both politically and economically, on their nation.⁷⁸ Braddick's thesis of the tax state argues strongly that despite the fact the post 1660 English state was put under various forms of pressure, legally, administratively, politically, and constitutionally, it developed the means by which to extract wealth and resources from the population without a rebellion stemming from opposition to taxation.⁷⁹ The fear of another Civil War seemed enough to forestall issues of revenue and state until 1688. There was opposition that shaped the nature of the political debates that resulted in the seventeenth century conflicts and certain taxes, such as the Hearth tax, were challenged, but the elasticity of the English tax state provided enough avenues for redress that no rebellion on that issue took place.⁸⁰

Although the period covered by Braddick runs to 1714 there is almost no mention of the rage of party from 1690-1720 that occupied contemporaries. The concentration upon the growth of the English state by both Brewer and Braddick, and how it was shaped by political forces is significant, but it falls short of providing a clear understanding of the actual conversations and debates about taxation that occurred across party lines during the early eighteenth century. Brewer emphasizes the effect of the Country tradition as the main political force that resisted executive fiscal policies and downplays the role of party, yet the nature of party debates could tell us more about the broader implications of taxation upon the British polity.

Mark Knights' work *Representation and Misrepresentation in Later Stuart Britain: Partisanship and Political Culture* provides a detailed consideration of the nature of political

⁷⁸ Braddick. *The nerves of state*, 151.

⁷⁹ *Ibid.*, 188.

⁸⁰ Braddick. *The nerves of state*, 187-188.

debate and the language and ideas used during the age of party.⁸¹ Knights' work investigates the world that contemporaries were seeped in, the political language of party, the coercion and co-opting of an emerging public opinion, and the effects this had in deepening the divisions in the political landscape of eighteenth century England. The very definition of parliamentary politics is based on the representation of interests within government. However, who's political interests and the nature of their legitimacy did not have clear answers in Stuart England. Studies of pamphlets, petitions, and speeches from a variety of sources provides a nuanced understanding of the nature of party dialogue and conceptions of who's interests were being served. These literary sources provide an important perspective during an age of party where claims of truth and legitimacy were being professed by both Whigs and Tories.⁸²

The party-bound conflict is taken to its local dimensions in Hertford and Cheshire to show how the ideologies of both Whigs and Tories reached the electorate. The Cowpers of Hertford are an excellent example of not only a prominent Whig family drawn into the political conflicts, but a network of real social relations that stretched to bring politics home to the people.⁸³ This political awareness was translated to Parliament in the form of petitions and addresses which were not necessarily accepted by the high minded politicians.⁸⁴ Although addresses to the King were secured by the Bill of Rights, the divided Parliament was less inclined to admit to a servile existence to the people.⁸⁵ These debates over the nature of

⁸¹ Mark Knights. *Representation and Misrepresentation in Later Stuart Britain: Partisanship and Political Culture*. Oxford: Oxford University Press, 2005.

⁸² Knights, *Representation and Misrepresentation*, 26-27.

⁸³ The Cowper family appears again in *The Devil in Disguise* where truth claims about justice, religion, politics and science are discussed on as a microhistory and give a very clear picture of the social divisions in late Stuart England.; Knights. *Representation and Misrepresentation*, 69.; Mark Knights. *The Devil in Disguise: Deception, Delusion, and Fanaticism in the Early English Enlightenment*. Oxford: Oxford University Press, 2011.

⁸⁴ Knights. *Representation and Misrepresentation*, 129.

⁸⁵ *Ibid.*, 129-130.

representation show how in all parts of British society, people were preoccupied with party, and social division reinforced ideas regarding the involvement of the political nation and the importance of ideology. Knights' work also helps unravel the confusion over whether participants in these discourses were sincere in their professed partisanship and claims to represent the public good. This understanding leads us back to the world of the rage of party.

When considering the character of the late Stuart and early Hanoverian period as one of party conflict and the ever expanding fiscal-military state derived from England's particular relationship with taxation and political economy, it seems pertinent to study how Whigs and Tories articulated their perceptions about those far reaching contemporary developments and this thesis seeks to do just that. Shortly after the Glorious Revolution, the Land Tax emerged as a mixture of traditional and innovative forms of taxation. A farmed tax, it also had quotas and fixed yields to be collected, which were based upon an adjustable rate which was defined annually by Parliament. As one of the first major financial endeavours of the Post-Revolutionary period it is reflective of the changes in the English State in both institutional and political terms.⁸⁶ From 1692-1713 the Land Tax amounted to as much as 40% of the revenue, and during times of war it proved crucial for the maintenance of state and its capability to conduct military campaigns on land and at sea.⁸⁷

The introduction of the Land Tax in 1693 as a "4 shilling aid" to William III and Mary II drew on developments in political arithmetic, exemplified by theorists such as William Petty, to create an innovative form of taxation that was both acceptable to Parliament and reliable in its

⁸⁶ For a recent assessment of the revolutionary character of 1688 see; Steven CA Pincus. *1688: The first modern revolution*. Yale University Press, 2014. For criticisms of this view, see the roundtable discussion in *British Scholar*, Vol II, 2 (March 2010) pp 295-338.; and Scott Sowerby's review "Pantomime History." *Parliamentary History* 30, no. 2 (2011): 236-258.

⁸⁷ Brewer. "The English State and Fiscal Appropriation," 341.

revenue generation for the Executive.⁸⁸ This initial venture was a useful tool for government finances, but eventually became imbedded within localities as a source of credit for local elites holding collection commissions. While the Land Tax represented a primary source of income for government, its determination and collection were significant in coordinating relations of power and ordering society. Collected by commissioned local elites, the Land Tax was often imposed unevenly and attacked for being inefficient and prone to partisan political abuse. As one of the first major financial endeavours of the Post-Revolutionary period it reveals significant developments in the institutional and political character of the English State.

As such the Land Tax was organized in a manner that was more amenable to the landed elite when compared to other forms of taxation. It was locally farmed by commissions almost always held by local gentry and legislatively controlled by the annual rate. The operation of the tax was peculiar for its use during peacetime.⁸⁹ The annual setting of the rate allowed Parliament a means by which it could easily adjust its level of revenue collection depending on the current fiscal environment. Excises and Customs lacked such regular and fluid control as once they were set by legislation they often continued until any further amending legislation could make its way through Parliament.

The reliance on this property tax as opposed to excise or customs taxes was both technical and political. During the 1690's the English state was still in the process of fully mobilizing for prolonged warfare and its trade was often disrupted. The Excise was politically stained with memories of a fiscally independent monarch and lacked the routine oversight that would appease the Commons in the early eighteenth century. Excise required a large scale

⁸⁸ Ted McCormick. *William Petty: And the Ambitions of Political Arithmetic*. Oxford University Press, 2009.

⁸⁹ Brewer. "The English State and Fiscal Appropriation" 344-46.

bureaucracy and impersonal social relations that only became acceptable as the primary source of revenue after 1713. However, it remained contentious throughout the century as attempts to revise it in 1733 proved too difficult for even Walpole and his powerful ministry.⁹⁰ Furthermore, the Land Tax's significance to the configuration of the social framework of English society has been understated by historians of the fiscal state. Brewer notes that at least one Land Tax receiver was praised for using funds for money-lending and not depleting the locality of its specie however much this annoyed those in the Treasury.⁹¹

Donald Ginter's comments on the use of the Land Tax in determining wealth inequality provide a background to the inconsistencies and local divergences in the administration of the Land Tax. Ginter, along with M. Turner, J.V. Beckett, and B. Afton agree that the Land Tax as a source of historical analysis provides important avenues for inquiry, but also has a number of pitfalls and challenges facing historians. Attempting to use the Land Tax Duplicates as a strict record to relate tax, rent, and land value is dangerous due to the inconsistencies in the manner of assessment, most importantly across the nation.⁹² Contrasted with the expansive nature of the Excise's professional and bureaucratic structure, the Land Tax remained largely immune to these trends in fiscal institutions, primarily because it lacked from the outset the form of a cohesive, bureaucratic, and centralized institution. Moreover, the underassessment of elites and stricter imposition of the tax on the middling and poor offers a view of the tax as a more politically

⁹⁰ Paul Langford. *The excise crisis: society and politics in the age of Walpole*. Clarendon Press, 1975.

⁹¹ Brewer. "The English State and Fiscal Appropriation" 349.

⁹² Donald E. Ginter. *Measure of Wealth: The English Land Tax in Historical Analysis*. McGill-Queen's Press-MQUP, 1992.; M. Turner, J.V. Beckett, B. Afton. *Agricultural rent in England 1690-1914*. Cambridge University Press, 1997. 61-64.

malleable tool in the hands of the landed elites due to the same lax administrative structure that historians now wrestle with.⁹³

While the Excise was centralized and uniform, the Land Tax (and its related records) as described by Ginter appears fragmented and regionally distinct. Stemming from the tradition of tax farming, the regional setting of quotas, and the legislative control of the annual rate, the administration of this tax provides a sharp contrast to the Excise. It was on these issues that the Land Tax was often criticized and the use of Excise was promoted. It was not until the Tories acquiesced to the burden of the war debt from the prolonged conflicts with France that they themselves initiated a reorientation of the taxation system towards a more general form of excise taxation.⁹⁴

The political context within which such a significant piece of financial legislation was achieved has been generally understated by historians of late Stuart England. While the Land Tax was akin to some older forms of taxation, the scale and consistency with which the Parliaments of William and Anne passed this legislation is unprecedented in the seventeenth century. Despite land taxes having existed in muted forms throughout the seventeenth century the format struck upon in the early 1690s was now recognized as a stable and potentially long term financial tool of government. The *Journals of the House of Commons* show that the Land Tax was often the first routine bill drawn from the Committee of Ways and Means during each session of Parliament since its inception in 1693.⁹⁵ This contrasts with the opportunities it presented during the period for regular party divisions, yet such ideological intrusions into the finances of the nation were only engaged in as desperate efforts of last resort. Party tensions

⁹³ Colin Brooks. "Public finance and political stability: the administration of the land tax, 1688–1720." *The Historical Journal* 17, no. 02 (1974): 281-300.

⁹⁴ Brewer, *The sinews of power*, 100-101.

⁹⁵ PDG Thomas. *The House of Commons in the eighteenth century*. Clarendon Press, 1971.

were often focused on ideologically driven, non-financial matters such as foreign policy or religion, and later as an attempt to stave off political irrelevance by the Tories post-1715.

The Land Tax as a subject of study affords the opportunity to consider a convergence of numerous issues with which Augustan Englishmen and women wrestled and sought to reconcile in the new post-revolution era. Its central role as a fiscal tool for the state provided many opportunities for debate. However, despite their profound ideological differences both Whigs and Tories recognized its necessity, and that of the fiscal-military state it supported, to the security of their English liberties. While they were often strictly divided on matters of sovereignty, religion, foreign policy, and the succession, the fiscal-military state weathered the rage of party primarily because the Land Tax provided a palatable source of state revenue.⁹⁶ While parliamentary taxation expanded beyond comparison with the seventeenth century and England continued to engage in wars with Bourbon France, the necessity of this fiscal apparatus was apparent to contemporaries. Thus rarely were the supplies required by the Crown withheld or diminished in relation to the needs of the state.

Nevertheless, the character of the Land Tax as a tool of fiscal appropriation was heavily influenced by the ideological positions on political economy held by Whigs and Tories. Increasingly beyond the dynamics of Court and Country, the Land Tax was both a platform for the party-bound contest and a tool with which to wage their ideological war. Its structure was first reshaped in the parliamentary debates following the revolution of 1689 as England found itself engaged in continental warfare from which it had abstained for almost a century, a conflict that its fiscal and political apparatus was grossly ill prepared to shoulder. Throughout the 1690s

⁹⁶ Plumb, *The Growth of Political Stability.*; Holmes, *British Politics in the age of Anne.*; Holmes, Geoffrey, and Daniel Szechi. *The age of oligarchy: pre-industrial Britain 1722-1783*. Routledge, 2014.

Englishmen reorganized their political ideologies as Whigs found new strength as allies of William III and Mary II, supporting a continental foreign policy and alliances with the Protestant powers of Europe and expanding government infrastructure to allow the small island nation to contest the power of France, Europe's largest military power. Meanwhile, the Tories found themselves in opposition to many Crown policies after their original support of royal prerogative, leaving them heavily reliant on country opposition to the military and fiscal policies of the Crown. The Land Tax was shaped in the midst of these debates into a powerful fiscal tool but limited in its bureaucratic capacities in order for it to appeal to the strong country tradition of England's peerage and squirearchy. From 1693 on, its position as a central pillar of the English revenue provided the means, but also a subject upon which Whigs and Tories positioned themselves to further advance their parties' agendas.

Through the use of parliamentary diaries and the *Journals of the House of Commons* the first chapter will argue that Whigs and Tories articulated their ideological positions within Parliament on the subject of the Land Tax based on their particular views on political economy and English society. That the wars with Catholic France were necessary was never in question, but the debates during the 'rage of party' on issues of finance and taxation were meant to shape the nation that emerged from these wars when peace returned. Whig and Tory divergent positions on centralized or decentralized government, urban and rural virtues, and religious toleration were deeply entrenched in the debates on the Land Tax bills throughout this period.

The prominence of the Land Tax as this central pillar of state finance was also debated in the public discourses of the expanding print culture in Augustan England. It became the baseline from which many new fiscal schemes were derived and compared by both parties as they attempted to shape the new structures of state and its financial foundations as they emerged from

the Revolution of 1689. Particularly, the nature of fiscal appropriation was challenged as political arithmetic became an important concern of contemporaries as new financial innovations, many drawing legitimacy and support from the state itself, became central to English society and economy.⁹⁷ As the rage of party progressed, the diatribes against the financial schemes of the opposing faction became less technical in language and more polemical as Whigs and Tories focused on the shaping of public opinion with inflammatory publications in order to succeed as opposed to rational argument and counterpoint in the public sphere. All the while, both parties used the widespread recognition of the Land Tax as both a powerful fiscal tool and a burdensome weight upon the landed elite to relate their arguments to the enfranchised propertied voters of the English countryside. Furthermore, despite its entirely decentralized nature, the Land Tax became an important political tool in the nationwide contest for political power between Whigs and Tories during this period. Ironically, weak structures of central control over the Land Tax provided further fuel to the chaotic, ideological and electoral battles for political control that reached deep into the English countryside into the boroughs and counties.⁹⁸ The broad ideological positions of Whig and Tory became very personal divisions within English society and the Land Tax's particular structure made it a vehicle for local contests within the social hierarchy where these electoral contests were waged.

The second chapter discusses this public debate first in the context of the 1690s and the emerging discourse on political arithmetic as the parties staked out ideological positions on political economy. The language became partisan, polemical, and hostile after 1700 as the 'rage of party' intensified through the increasing necessity to engage the electorate in order to garner

⁹⁷ Dickson, *The Financial Revolution.*; Braddick, *The nerves of state.*; Brewer, *The sinews of power.*

⁹⁸ Speck, *Stability and Strife.*; Halliday, *Dismembering the Body Politic.*; Estabrook, *Urbane and rustic England.*; De Krey, *The fractured society.*

support at the now frequent elections. Throughout, the Land Tax remained a conceptual tool for the party-bound conflict as Whigs and Tories used a familiar and central fiscal institution to communicate their own arguments and attack their opponents.

The last chapter contains three case studies that intersect with the themes already discussed, but on their own reveal the nuanced and precise nature of the party conflict between Whigs and Tories over the fiscal character of the state and the Land Tax's significant role in this partisan feud. The studies first highlight the means by which the Land Tax administration and its officers were involved in the rage of party during elections. Then discussing the way that the fiscal policies and responsibilities of ministries were criticized in parliamentary addresses in order to further party agendas in Westminster. Finally, the Land Tax is related to the partisan conflict Whigs and Tories engaged in over their respective financial schemes, the Bank of England and the Land Bank. These studies reveal how the Land Tax, and the political economy it represented, was used by both parties to wage their ideological war across England.

This thesis discusses the history of the English Land Tax in light of its critical involvement in the chaotic period of the rage of party that produced both a powerful fiscal-military state and a preceding period of political stability. The political contests that shaped this powerful tool of fiscal appropriation that reached into the lives of the electorate and whose character was used as a benchmark in discourses on political economy in this party-bound conflict provides an insightful lens through which to view the rage of party and the emergence of new structures of state.

Chapter 1: Whigs, Tories, and the Land Tax in Parliament, 1692-1704

Among the concerns of the English, landed property and taxation emerge time and time again as almost intrinsic components of their worldview, particularly in the late seventeenth and early eighteenth centuries. In light of that, it is surprising that during one of the most politically chaotic periods of English history, the landed elite themselves raised incredible sums of revenue for the state from their own propertied wealth. This intersection of political strife with steady developments in fiscal management by the English state in the Augustan period provides valuable insight into the ideologies of the political actors, namely those of the Whig and Tory parties, and the nation that they shaped. The Land Tax became a central fiscal apparatus of the state, that also created a platform for partisanship within the halls of Westminster. Specifically, Whigs and Tories acquiesced to the financial needs of the Crown, yet at the same time contested the character of the tax and its effect on the political, social, religious, and economic life of England.

The dust took a long time to settle after the events of 1688. The Glorious Revolution gave new life to the factions that had originally divided over the Exclusion Crisis (1679-81). The Whigs found an uncommon ally in William III and his need of support for his aggressive foreign policy, while the Tory party reoriented itself from a position of unquestioning loyalty to the Crown, to one of strong criticism of its policies. This reconfiguration of English politics stemmed from the new post-revolution constitutional arrangement that emerged amongst this increasingly party-bound contest for power in both houses of Parliament. The shift in the nature of governance that occurred in the wake of the Glorious Revolution and into the eighteenth century saw a period of strong monarchical influence under Charles II and James II give way to

parliamentary influenced governance, under William III and Mary II. More precisely, politics was reconfigured after the Bill of Rights in 1689 as the Crown's power was redefined and party lines were rigidly drawn between Whigs and Tories. This provided both sides of the partisan conflict unprecedented opportunities to influence the English state.

The Rage of Party escalated into the early eighteenth century separating Englishmen over several key partisan issues such as the nature of sovereignty, the status of religious groups, and a foreign policy which was increasingly involved in the affairs of Europe; this permeated social, cultural, and economic spheres throughout England.⁹⁹ More specifically with regards to William's continental wars with France, Whigs and Tories had divided views on how to safeguard England, primarily separated into a 'continental strategy' and a 'blue water strategy' respectively. Whigs favoured an aggressive foreign policy that reinforced their allies, notably the protestant United Provinces, and manipulated the balance of power in Europe in order to contain France. Meanwhile, the Tories leaned towards limiting the state's involvement with the rest of Europe and instead promoted a build up of naval forces that also served to protect their overseas trade interests. While these differences in strategy bore different degrees of cost, both required the refining of the state's ability to raise the required funds.

The establishment of a fiscal-military state in Britain during the late seventeenth and eighteenth century became apparent as it engaged in increasingly expensive warfare. In order to be successful in the European theatre of war, the English state required a massive fiscal apparatus that benefited from developments throughout the seventeenth century. Royal servants under both Charles II and James II had sharpened the tools of taxation, while Whig financial

⁹⁹ Eveline Cruickshanks, Stuart Handley, and David Hayton. *The History of Parliament: The House of Commons, 1690-1715*. Cambridge University Press, 2002. 462.

interests had developed systems useful for long-term borrowing.¹⁰⁰ These developments of a “financial revolution” became further refined in England as royal finances were transformed into state finances as revenue collection was increasingly bureaucratized and controlled by Parliament as opposed to the Crown.¹⁰¹ John Brewer's work, *The Sinews of Power*, focuses primarily upon the needs of the Crown and state, and the acquiescence of Parliament to those needs, as the avenues through which the fiscal-military state of England progressed. While historians such as PGM Dickson have emphasized the importance of long-term borrowing and public credit for the financial revolution, Brewer makes a strong case that taxation was important for the public confidence in the state's ability to repay their loans.¹⁰² After 1688 this was primarily achieved by Parliamentary legislation earmarking taxes for the repayment of particular long-term debts.¹⁰³

The significance of these tandem developments in late Stuart England is that despite Parliament's increasing power over the funds available to the Crown, it continued to grant ever increasing sums to be raised for the state revenue. This revenue was derived in large part from the landed wealth of the members of Parliament who approved fiscal appropriation. This massive fiscal-military apparatus emerged at a time when the nature of taxation in England was tied to the numerous contested issues over which Whigs and Tories fought, sometimes violently. John Brewer argues that Parliamentarians acquiescence to this growth of state power was both an assumption that the war was necessary for the preservation of English liberty and that their involvement in the continental wars would be brief.¹⁰⁴ Furthermore, the public accountability

¹⁰⁰ Brewer. *The sinews of power*, 65.

¹⁰¹ Dickson, *The Financial Revolution*. Braddick, *The nerves of state*. Brewer, *The sinews of power*.

¹⁰² Brewer. *The sinews of power*, 88-89.

¹⁰³ Ibid.

¹⁰⁴ Ibid., 138.

through Parliament's supervision of government finances eased the acceptance of the fiscal-military state.¹⁰⁵ However, Brewer also notes that money-bills consistently and, most importantly, reliably passed through the difficult, sometimes riotous, House of Commons from 1689 onwards.¹⁰⁶ While the fundamental structure of the fiscal-military state and the character of English politics during the Rage of Party are well understood separately, this work seeks to combine these two divergent historiographies to consider how Whigs and Tories wrestled with the burden of taxation during the last years of the Stuart monarchy. The political discourses of Parliamentary debates from the inception of the Land Tax in 1693 to its most perilous journey through the House of Commons in 1704 gives new life to the world of late Stuart England and the Whigs and Tories who inhabited it.¹⁰⁷

The introduction of the Land Tax in 1693 as a “four shilling aid” to William III and Mary drew on the English understanding that it would be necessary to tax the preeminent form of wealth in the British Isles, landed property. This necessity had grown from the increasingly expensive wars with France that had been sparked by the Revolution and William III’s continental foreign policy. As one of the first major financial endeavours of the Post-Revolutionary period it is telling of the institutional and political changes in the English State. An untested constitutional arrangement and a foreign King left both Whigs and Tories struggling to develop coherent ideological positions. Under these circumstances, both sides often resorted to a Country ideology in order to ground themselves in a familiar traditionally English framework of politics. This framework was grounded upon the idea “that more government

¹⁰⁵ Brewer. *The sinews of power*, 139.

¹⁰⁶ Brewer, “The English State and Fiscal Appropriation.” 375.

¹⁰⁷ It is important to note that of the two Houses, it was the Commons which held the initial privilege of deciding on money-bills. The House of Lords had to be precise when attempting to amend such a bill and even then it rarely succeeded.

would produce worse government” and formed an elite opposition to executive policies that expanded either public offices or the standing army. Brewer observes that the fear that rallied the country gentlemen was the potential that the landed elite would be replaced by non-propertyied bureaucrats as the new ruling order. At the core of this ideology was the belief that the vested interest of landed property was a necessary component of good government.¹⁰⁸ This country platform was recognized by both sides of the rage of party and became incorporated into their ideologies as both Whigs and Tories formulated arguments for and against government policy.

The Land Tax becomes an important signifier of these changes in ideological position because of its central position as a bulwark of finance. From 1693-1713 it made up as much as 40% of the revenue during times of war.¹⁰⁹ While land taxes had been used in England before the Revolution, the form adopted in the session of 1692-93 would endure far beyond what contemporaries might have expected. The previous method of land tax was based on a monthly assessment that created widespread variation in the rates at which different counties were taxed. The imposition of a pound rate was meant to essentially tax an even percentage of all propertyied wealth, ‘four shillings in the pound’ roughly equating a 20% property tax. This early period, before the Land Tax became central to state finance, was also one wherein the parties themselves were on unsure footing. The new constitutional arrangement had yet to be tested, Tory ideology was still configured to support the powers of the Crown, and Whigs, especially those in the Country, were sceptical of the new government even as it was increasingly influenced by their leaders, the Junto Lords.

¹⁰⁸ Brewer, *The sinews of power*, 156

¹⁰⁹ Brewer. “The English State and Fiscal Appropriation.” 341.

An attempt to remedy the widespread discrepancies in contributions to the tax was proposed on December 14th, 1692 in the House of Commons by Henry Goldwell to address the issue that the counties of Norfolk and Suffolk were paying upwards of seven shillings in the pound, where other counties paid less than three shillings by this method. Goldwell's history in the Commons was primarily based on seeking to balance the fiscal burdens, even suggesting excise as an equal form of taxation, a view that was vehemently opposed by others MPs.¹¹⁰ During the debates on the Land Tax he proposed that a standardized pound rate would ensure "the justice of equal taxing and how fitting it was that all persons should pay their share and not some to pay so much over others."¹¹¹ As the war with France escalated it was becoming increasingly apparent to the English that the burden of taxation would not only increase, but remain high even after the conflict with the numerous long-term loans being used to finance the war.¹¹² Therefore, those who felt they shouldered a greater share of the burden than others sought to equalize it across the landed elite.

There were, of course, those who benefited from the current state of affairs and would argue for the status quo of the monthly assessment. Sir Thomas Clarges, whose affiliation with country politics had ever increased through his parliamentary career, agreed that a land tax of £2,000,000 was suitable to the Crown's needs; he favoured the monthly assessment for the perceived accuracy of the yield.¹¹³ Despite admitting that the inconsistency should be addressed

¹¹⁰ D. W. Hayton. "Goldwell, Henry (c.1653-1694), of Tuddenham, Suff." *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/goldwell-henry-1653-1694>

¹¹¹ Narcissus Luttrell. *The parliamentary diary of Narcissus Luttrell, 1691-1693*. Ed Henry Horwitz. Clarendon Press, 1972. 311.

¹¹² Dickson, *The Financial Revolution*. Braddick, *The nerves of state*.

¹¹³ Andrew A. Hanham. "Clarges, Sir Thomas (c.1618-95), of Piccadilly, Westminster and Stoke Poges, Bucks." *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/clarges-sir-thomas-1618-95>

in some way, he proposed no alternatives and neither did any other MPs who favoured the monthly assessment. Narcissus Luttrell observed that the debate was generally divided between the members from the North and South counties.¹¹⁴ The North-Country gentlemen defended their control over their respective localities by staving off centralized control over the distribution of the tax burden and were suspicious of the new developments emerging from the financial revolution.¹¹⁵ Meanwhile, early proponents of the new financial revolution in the cities were pushing for a more bureaucratic approach through the pound rate. Moreover, the ruling order of the nation necessitated a degree of cohesion amongst the landed elite to avoid “the prospect of a divided elite made vulnerable to popular challenge.”¹¹⁶ It was two Tories, Lord Norris and Mr. Harley, who stated that they “were for the pound rate of 4s in the pound, for though some counties might not come up to the height as they ought, yet there was this justice that no man would be oppressed by paying more.”¹¹⁷ Concerns over amending the unbalanced weight of taxation upon landowners was foremost upon the minds of MPs that day; the Commons divided 226 to 148 in favour of a pound rate.¹¹⁸

It is important to note that in the midst of this debate John Smith, MP for Bere Alston who was not a prominent Whig but commented regularly on financial matters, reminded the Commons of “the most destructive tax to this government” being a general excise.¹¹⁹ Excise

¹¹⁴ Luttrell, *The parliamentary diary*, 311.

¹¹⁵ Ginter, *A Measure of Wealth*, 154.

¹¹⁶ James M Rosenheim. *The emergence of a ruling order: English landed society, 1650-1750*. London: Longman, 1998. 2.

¹¹⁷ Luttrell, *The parliamentary diary*, 311-12

¹¹⁸ Luttrell, *The parliamentary diary*, 313

¹¹⁹ It is unclear whether Smith meant to compare the method of a pound rate to the excise, or whether he was implying that the land tax was the only viable option in whatever form it took. (Luttrell 311) Paula Watson and Sonya Wynne. “Smith, John I (c.1655-1723), of South Tidworth, Hants.” *The History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/smith-john-i-1655-1723>

taxation held a great deal of political baggage for Englishmen by the end of the seventeenth century. A form of indirect taxation on commodities at the point of production, rather than point of sale, it was a lucrative source of revenue for the English state, yet came with a great deal of political baggage. Contemporaries not only questioned the effect such taxation would have on trade and economy, but feared the state's ability to levy the tax without parliamentary oversight. While limited forms of excise became necessary throughout the period, country-gentlemen in particular routinely argued that allowance of these taxes was a slippery slope towards a 'general excise' that would tax the nation into poverty.

Smith own argument echoed these sentiments as he explained that such a method of taxation was unpredictable both in its yield and whether the limits of its duration would be respected. While this fear was traditionally born of Parliaments' struggle throughout the seventeenth century with the Stuarts, Smith specifies his concern towards future MPs who could potentially extend such a scheme beyond what the current parliament determined as acceptable.¹²⁰ The Glorious Revolution had secured that parliamentary sessions would be regular and mandatory for the Crown, further emphasizing the privilege of the House of Commons to control matters of revenue collection. A general excise exhibited all the fears that were seen as detrimental to these hard fought victories of 1689, and contemporaries would constantly weigh the burden of the Land Tax versus the threat of a general excise into the mid-eighteenth century. This shift in focus on the Crown's overreach in financial matters, most notably over Ship Money during the mid-seventeenth century, to a concern over the conduct of elected MPs indicates that the threat to the state finances were becoming associated with the partisan politics of Whig and Tory, as opposed to the previous century's battle between the

¹²⁰ Luttrell, *The parliamentary diary*, 311

Crown and Parliament.¹²¹ This shift mirrored the transformation of royal finances into state finances carrying the fears of the seventeenth century into a new context for Englishmen.

Paradoxically, it would be the Land Tax that would be used by future MPs well into the next century, with Tories using the excise as the boogeyman of Whig policy.

The clash between a country gentleman's local autonomy and a centrally accountable tax commission continued when the bill was read for the second time in December. The preamble and clauses were debated without division, but when it turned to the question of how commissioners were chosen and how to enforce true assessments of the property's value the House of Commons reached an impasse. It was proposed that the King could name commissioners who resided in the county and they would administer the land tax. Some MPs had opposed the pound rate from the beginning because of this multiplication of offices and the trouble of filling them with suitable candidates.¹²² Further adhering to early Tory ideology, Sir Richard Temple Sr proposed that "the execution of laws is the life of them, and therefore anciently in subsidies the King had the naming of commissioners. For this House to name them is but a late way. I am for the King's naming them out of such gentlemen as live in the country."¹²³ Temple hoped to associate the Land Tax with monarchical control of the revenue, favouring his ties to the Court.¹²⁴ However, the opposition to this was harsh in the Commons since many parliamentarians were still uncomfortable with William III and had yet to see how

¹²¹ Not only does this reflect the early recognition that the balance of power within the Commons and Lords was central to English government at this juncture, but likely was influenced by the discussion over the Place Bill that was just read earlier that day. Luttrell, *The parliamentary diary*, 311.

¹²² Luttrell, *The parliamentary diary*, 311

¹²³ Luttrell, *The parliamentary diary*, 338

¹²⁴ Eveline Cruickshanks and Stuart Handley. "Temple, Sir Richard, 3rd Bt. (1634-97), of Stowe, Bucks." *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/temple-sir-richard-1634-97>

this new constitutional monarch would fare. Granting him this control over their landed wealth was resisted particularly by the Country factions of either party.

This concern over the choice of commissioners and the taking of oaths sparked an argument over whether such a measure was useful since “others did not value their oath as they ought” indicating the distrust and division that was growing during the Rage of Party and the importance of the handling of landed wealth.¹²⁵ However, the alternatives proposed to avoid the requirement of increasing the number of commissioners, assessors, and oaths were just as unacceptable to the landed gentlemen of England's counties.

The first proposed option was to fine tenants and landowners who returned taxes less than the value of their land and another was that “no tenant shall be obliged to pay his landlord anymore rent during his term than such landlord shall give in the value of his land to be” both of which were rejected.¹²⁶ Narcissus Luttrell recorded his observations of the debate in his diary “the north-country gentlemen and those who were the easiest rated still finding some fault therein and taking exceptions to anything that was proposed to have an equal tax throughout England and rejected some clauses to that effect.”¹²⁷ In fact, the Commons could not come to an agreement on any form of enforcement or penalty for tenants and owners of landed property in order to ensure accurate and enforceable revenue collection.¹²⁸ The idea that landowners could be held responsible for any discrepancies in taxation was considered anathema to the liberties Englishmen had fought to protect through the rights of Parliament. Thus, further

¹²⁵ Luttrell, *The parliamentary diary*, 341

¹²⁶ Ibid.

¹²⁷ Ibid.

¹²⁸ Luttrell, *The parliamentary diary*, 341.

professionalization of the Land Tax Commissions was essentially ruled out in the early stages due to the sensitive nature of taxation on landed property.

The core issue was that there were few reliable ways to raise the accountability of offices without making them accountable to a centralized institution. Country gentlemen were weary of central government and the only proposal that seemed palatable was that it be “the commissioners [who] might take an oath..., who were generally gentlemen who understood better what an oath was” since the upper echelons of the Land Tax Commission would go to men with greater ties of patronage than those who would be assessors.¹²⁹ That commissioners and assessors be chosen from the local social hierarchy was a norm across many offices in England and reflected the type of traditional authority with which the landed elite were comfortable.¹³⁰ Country gentlemen would prefer that no one held authority over the value of their lands or the taxes assessed upon them, nor that they be held responsible for the accuracy of those taxes. However, the land tax was acceptable as long as it fit the traditional social order that the commissioners were chosen locally and were men of property themselves.¹³¹ While they resisted the expansion of central authority, whether bureaucratic institutions or Crown patronage, many Country gentlemen focused instead on preserving social hierarchies. Particularly, they preferred the more malleable patronage with commissioners, assessors, and receivers who were a part of their local spheres of influence.

¹²⁹ Luttrell, *The parliamentary diary*, 341.

¹³⁰ For another office that had a significant impact on the social order see Norma Landau. *The justices of the peace, 1679-1760*. University of California Press, 1984.

¹³¹ Local, propertied, and gentry were the most important credentials for a position in the Land Tax Commission. Letter Sir W Hickman to Sir Christopher Musgrave. *Manuscripts of the Duke of Portland* preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711): 102.; Letter Duke of Shrewsbury to Earl of Oxford. *Calendar of the Manuscripts of the Marquis of Bath: Harley Papers* [HMC] vol. 1 (1643-1795): 218.; Letter George Tollet to Robert Harley. *Manuscripts of the Duke of Portland* preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711): 414.

The final point of contention in this initial passing of the Land Tax was when the Lords attempted to add a clause that peers of the realm might self-appoint commissioners for their lands.¹³² This was vehemently rejected by the Commons on the grounds that the Lords had no business amending or adding clauses to a money bill. Luttrell records the ongoing, and disorganized, correspondence between the two houses, often resulting in mixed messages and unclear statements. In the end, the Lords' had a peculiar response, that they had some example of precedence that such a clause was not out of order, yet they were choosing not to press the issue any further.¹³³ While peers would be the most defensive over their influence within their localities and networks of patronage, they clearly recognized the necessity of this bill and that a conflict with the Commons over an official privilege that they could likely accomplish in practice was not worth the fight.

This reveals that the cohesion of the peerage and gentry as the ruling order was an important factor in early modern politics. Particularly when party principles and the nature of governance was shifting, parliamentarians resorted to a conservative Country perspective to limit potential excesses of power that could be turned against them. As ideological positions of Whigs and Tories reconfigured themselves along with the nature of governance itself through the 1690's, the Land Tax would become a more stable platform for partisan division.

By the turn of the century the Land Tax had become a routine and central bill to the finances of the state, it comprised such a large portion of the state's revenue that a committee to draw up the bill was regularly called within the first few days of the session and its business concluded within a matter of weeks.¹³⁴ While its form became recognizable and palatable to

¹³² Luttrell, *The parliamentary diary*, 377.

¹³³ Ibid.

¹³⁴ Brewer. "The English State and Fiscal Appropriation," 341.

most parliamentarians, it continued to be influenced by the ideologies of the parties and the country. The Land Tax fell upon people of property, but rather uniquely upon the class that held the power to influence tax legislation. Instead of campaigns to remove it altogether, it came to symbolize the distinctive burden the gentry and peerage bore for the maintenance of the nation. Furthermore, with the increasing power to govern recently vested in Parliament by the Bill of Rights (1689) and functionally by the Triennial Act (1694) reconfigured the control and responsibility of revenue from the Crown to the House of Commons. The increased responsibility for this power of governance was becoming central to the debates within the halls of Westminster. That the Ministers of the Crown were increasingly forced to become managers of Parliament and the new level of participation of both Houses in the formation of government policy began to transform the idea of royal finances into state finances. This also created the possibility of increased scrutiny and criticism of government financial policy by the House of Commons without creating the otherwise dangerous atmosphere of a challenge to the Crown. It was within this environment that the conflict continued to escalate unabated now that party division itself was not a question of sovereignty and civil war as it had been during the Exclusion Crisis of 1678-1681 when the lines between Whigs and Tories were initially drawn. While the core divisions of party remained as to the character of the monarchy and church, the seemingly secure position of the Crown in the Protestant Stuarts was acceptable to both parties.¹³⁵

¹³⁵ Where the parties had originally formed around the Exclusion of James, Duke of York, from the Crown in 1678, the revolution in 1689 saw both oppose his continued rule and invited William III and Mary II to the throne. While the character of the Crown, its succession, and sovereignty remained contentious issues, these divisions were engaged in without the possibility of civil war that had been threatened from 1678-1681. Mark Knights. *Politics and opinion in crisis, 1678-81*. Cambridge University Press, 2006. 4.; Tim Harris and Stephen Taylor, eds. *The final crisis of the Stuart monarchy: the revolutions of 1688-91 in their British, Atlantic and European contexts*. Vol. 16. Boydell & Brewer, 2015., 292.

Despite this seemingly open season for party-conflict, both Whigs and Tories sought to ensure the integrity of the English state, even if their specific methods were often at cross purposes. The Tories had by this point made their peace with the Land Tax and preferred it as an important option in order to avoid less appealing taxes. John Brewer describes the country ideology espoused by both Whigs and Tories whose wealth was primarily in land as the main source of political opposition to the growth of the fiscal-military state.¹³⁶

While Brewer and other historians have emphasized the acceptance of taxation upon landed wealth as specifically tied to the legitimacy of Parliamentary taxation, the fine details of the debates that occurred during the passage reveal this process in further detail.¹³⁷ One such debate centred upon whether or not to include the words “not exceeding” from the bill for the Land tax in 1701. This, the “not exceeding” clause, would limit the Land Tax assessments and rates from potentially raising more funds than the calculated yield granted by Parliament. In his parliamentary diary, Sir Richard Cocks recorded his part in the debate to remove the limitation and observed that he was “... against a land tax if we can possibly be without it, but if there is a necessity I would willingly part with one half [of his property] to secure the other.”¹³⁸ Such language was coupled both to the now permanent government debt and to a continental foreign policy since he described the nation as “threatned and in danger abroad from a malitious and potent enemye and at home from vast and immens debts.”¹³⁹ Cocks assured the Commons of his objectiveness by disclosing that the majority of his small fortune was in land and that he considered taxes to be nothing short of a blight upon the nation. However, he argued that it was

¹³⁶ Brewer, *Sinews of Power*, 157.

¹³⁷ Braddick, *The nerves of state*, 16-19; Colley, Linda. *In Defiance of Oligarchy: The Tory Party 1714-60*. Cambridge University Press, 1985. 14.

¹³⁸ Richard Cocks and David Hayton. *The Parliamentary Diary of Sir Richard Cocks, 1698-1702*. Oxford University Press, USA, 1996. 104.

¹³⁹ Cocks, *The parliamentary diary*, 103.

the duty of the Commons to “provide for what is necessary for our support and safety” to the ministers of the Crown for to provide too little would undermine the welfare of the nation and place the blame squarely on their own shoulders should disaster strike.¹⁴⁰ To that end Cocks said he was “against the words [not exceeding] for tho I shall not be willing to raise more upon land ... there is a possibility that we may be forced into a war.”¹⁴¹ The Tories agreed, as did their country allies, that by limiting the amount that could be raised on land in the session it would limit their options were they to find need of more funds due to war or another crisis.¹⁴²

Tory support for the taxation of landed wealth seems at first surprising, especially their opposition to a “not exceeding” clause that would restrain the fiscal burden they bore. The other identified sources of wealth that could be raised for the state were trade, money, and excise of which Cocks noted “trade I take it to be the life of England and the land to be England it self.”¹⁴³ It was a typical characterization of the connection between landed wealth and the responsibility of the elite to govern that cemented the gentrified land holder's claim to political and social power. This contrasted sharply with the 'moneyed' interests that many Whigs had come to invest in. Any attempts to marginalize the contributions of landed wealth to the state's revenue were seen as attempting to undermine the landowner's traditional role in the English state. Furthermore, these schemes were seen as Whig attempts to put the state further in the pocket of these new financial institutions, particularly the Bank of England. It was clear to contemporaries that the Land Tax had generated the vast majority of the state's revenue when compared to other forms of wealth, whereas the moneyed interest had borne little of the costs of King William's

¹⁴⁰ Cocks, *The parliamentary diary*, 103.

¹⁴¹ *Ibid.*

¹⁴² Sir Richard Cocks' was typical of a cross-party subscriber to the country ideology of England's landed class. While he held some staunchly Whig beliefs over religion, society, and sovereignty, he was very focused on the traditional social ordering of England and its finances.

¹⁴³ Cocks, *The parliamentary diary*, 106.

War.¹⁴⁴ While the Tories and country-gentlemen refused to rule out further taxation upon land should the need arise, they had few options to raise revenue for the state from these new financial markets aside from the dreaded excise schemes.

Significant to the wholly different social ordering of society when compared to the Land Tax, Excise officers were not locally drawn but recruited, tested, and specifically kept from developing close ties with the traders and commercial men from whom they collected. Instead of being members of the community, they developed into their own form of fraternity referring to each other as “brother.” This distance from the society within which they worked also related to the importance of their loyalty to the English state. This was due to the development of professional organization, secure and expedient remittance of collections, centralized efficiency both external and internal, and a particular set of laws that enabled this department to function almost independently of other arms of the State.¹⁴⁵ This bureaucratic structure was vehemently opposed by the country gentlemen who enjoyed their landed estates and local influence free from the intrusion of a central administration.

The increasing dependency of the state on long-term loans to finance the wars was a great concern not only for the state finances, but the drain upon the English landowners who were taxed in order to pay for these loans. While Tories would be eager to reduce the burden of the Land Tax, they were loath to see a centralized general excise arise that would go beyond the influence or control of local landed power structures and within that of the ‘moneyed’ Whig interests in the City of London.¹⁴⁶ However, there were limits to how far country-gentlemen

¹⁴⁴ Money was used as the general term for businesses, trading, stocks, and other forms of wealth that had become more lucrative since the beginning of the financial revolution. Holmes, *British politics in the age of Anne*, 151.

¹⁴⁵ Brewer, *Fiscal Appropriation*, 354, 356-58.

¹⁴⁶ Bruce Carruthers, *City of capital: Politics and markets in the English financial revolution*. Princeton University Press, 1999.

such as Sir Richard could tolerate the burden of the Land Tax, suggesting that excise was preferable to the ruin of English landholders.¹⁴⁷

Despite all the negative opinions of taxation in general Whigs, Tories, and their unruly country members maintained consistent ideological positions concerning the nature of fiscal appropriation and its effect upon the social order of the nation particularly by the end of the 1690's. The language of necessity was instrumental for the Land Tax, and the fiscal-state itself, to weather the political storms of the Rage of Party and as long as the English state had need of funds Parliament would find a way to raise them. While historians have underlined how important parliamentary legitimacy was for the raising of taxes, especially Land and excise in the face of Tory opposition, the finer details of how this legitimacy took form in the turbulent world of this party-bound conflict can be found in arguments over just two words, "not exceeding".¹⁴⁸

Above these other ideological principles that guided the parties' ideological discourses upon the Land Tax, the nature of political economy was also dependent upon another principle of both greater significance and division between the parties. During the Rage of Party religion was a principal concern of Whigs and Tories as they fought to preserve England, and post 1707 Britain, from threats both foreign and domestic. The necessities of state that England now faced were driven by its increasing involvement in the continental struggle over a balance of power, struggles from which it had formerly abstained. However, what these wars accomplished and protected were key to how parliamentarians viewed the raising of troops and the burden of taxation they approved and tolerated.¹⁴⁹ Sir Richard Cocks defined the necessities in this way saying that:

¹⁴⁷ Cocks, *The parliamentary diary*, 106-107.

¹⁴⁸ Colley, *In Defiance of Oligarchy*, 14.

¹⁴⁹ Lois Schwoerer, *No Standing Armies*.

we ly under many difficulties almost insuperable and under many allmost invincible deplorable necessities both from at home and abroad from abroad we are threatned and it is almost absolutely necessary for us to be engaged in a chargeable war for the preservation of our liberties our propertyes and that that is dearer to all thinking [a]nd considering men our religion it self.¹⁵⁰

Liberty, property, and religion were the three key factors that parliamentarians weighed when considering taxation.¹⁵¹ The Land Tax was acceptable to English liberties since it annually needed to pass through the House of Commons where the landed interests who would bear the burden of the tax were represented. Furthermore, the Land Tax lacked the institutional bureaucracy of other forms of taxation and was thus less intrusive into the local social hierarchies. With these views in mind Tories had few reasons to oppose the Land Tax as a means of providing for the necessities of state. However, the division between Whigs and Tories over religious matters remained of the utmost importance in the hierarchy of their ideological positions from the Exclusion Crisis of 1678 and onwards.

While Tories refused to limit the Land Tax and opposed other sources of revenue, such as excise taxes, they had no problem proposing clauses that would exempt Church of England officials from the same tax. Shortly after the debate over the “not exceeding” clause the committee for the Land Tax reported to the House of Commons that it was divided on the addition of a clause to “excuse vickars of small vicaridges from being rated to the land tax.”¹⁵² The debate that ensued had Tories arguing against the “inconsiderableness of the Charge to the

¹⁵⁰ Cocks, *The parliamentary diary*, 105.

¹⁵¹ Jonathan Charles Douglas Clarke. *English society, 1688-1832: ideology, social structure and political practice during the Ancien Régime*. Cambridge: Cambridge University Press, 1985.; Harry Thomas Dickinson. *Liberty and property: political ideology in eighteenth-century Britain*. Vol. 678. Taylor & Francis, 1977.

¹⁵² Cocks, *The parliamentary diary*, 138.

Parish” while Whigs cautioned that such an exception “would occasion more ill blood and make more dissenters.”¹⁵³ The division on the clause was even with the speaker of the Committee, Mr. Coniers, having the deciding vote. Tory ideology was so closely attached to their concern for the Church of England that despite the heavy tax burden they levied upon their own primarily landed party, they actively sought to reduce any burdens placed upon the established church.

These contests were over additional clauses surrounded the overarching acceptance of the Land Tax for the most part, but strongly reflect the vision each party had for the nation, contested between the Whig desire for a centralized financial structure orchestrated from London and a Tory desire for decentralized control dependent on local social hierarchies. Tory Anglicanism and Whig Toleration were key ideological concerns in the Rage of Party that surfaced when either party pressed a perceived advantage. However, the prompt passing and indispensability of the Land Tax to the government became a liability when Tories attempted to use it as a means to pass their own unpopular bills through Parliament and past the Whig controlled House of Lords.

Another way religious concerns were peripherally attached to the issue of finance was by tacking other bills to the Land Tax. This tactic was often implemented in an attempt to get placemen clauses through Parliament which sought to reduce the influence Court patronage had in the House of Commons. Placemen were any Member of the House of Commons who maintained some type of office, salary, or pension granted by the Court and the assumption that they were essentially bought agents of the executive. While this patronage was an important means by which the Court and its ministers managed the House of Commons, it was also not as absolute as contemporaries expected or feared. Even powerful ministers found it difficult to

¹⁵³ Cocks, *The parliamentary diary*. 138-139.

impose their will against the ideological influence of party-politics. Placemen bills aimed to remove or ban holders of government offices in the Land Tax, Excise, and other positions gained through government patronage from also being members of the House of Commons. Crown ministers and Peers in the upper house were not fond of these proposals since it meant a reduction in their powers of patronage. As such they rarely made it passed the House of Lords. However, difficulties arose when they were attached to money-bills, such as the Land Tax, over which the House of Commons held sole responsibility. In the 1699-1700 session, a crisis emerged when the Irish Forfeitures bill was tacked to the land tax and sent to the House of Lords. This tack caused a great deal of tension between the Crown and Lords, and the House of Commons as it stretched the accepted constitutional precedents in parliamentary procedure by tacking a bill regarding confiscated properties in Ireland to a bill concerning matters of finance. The privilege of the Commons over money-bills and the exhaustion of Court resources of patronage to influence the passage of the bill through the House of Lords meant it was ultimately successful.¹⁵⁴ This dangerous precedent arose again during the reign of Queen Anne, though this partisan use of parliamentary procedure and privilege was prevented by the strong management of Parliament.

Sidney Godolphin was instrumental in coordinating the government of Queen Anne in both Houses of Parliament and he went to great lengths to prevent the conflict of the parties from ruining the ministry's policies and the passage of key legislation. The young man from Cornwall entered government during the late reign of Charles II. He quickly became a recognized expert in financial matters and developed a principled attitude of neutrality and

¹⁵⁴ Henry Horwitz. *Parliament, policy, and politics in the reign of William III*. Manchester University Press, 1977. 266-268.

stability in his later years as head of Queen Anne's ministry.¹⁵⁵ One such event in 1704 highlights the nature of both the continuous support and recognition of the necessity of the Land Tax as well as the religious, political, and social concerns that divided the two dominant parties of Augustan England. The Bill Against Occasional Conformity had been on the Tory agenda for several sessions of Parliament, however, their success in the House of Commons was often blocked by the Whig dominated House of Lords.

To hold municipal offices within England, it was necessary according to the Test Act of 1673 and the Clarendon Code of the Restoration period to at least occasionally conform to the Anglican religion.¹⁵⁶ However, a number of loopholes allowed dissenters to attend their regular meeting houses, while irregularly attending Anglican communion. These practices particularly outraged the High Church Tories such as when the Lord Mayor of London attended his dissenting meeting house in the Mayor's Coach wearing his office's regalia.¹⁵⁷ Not only was the practice an affront to the Church party's religious principles, but these municipal offices had great influence over the corporate franchises that allowed for the creation of new voters within the counties and boroughs of England. Therefore, Tories sought both: to secure the exclusive position of the Anglican Church and remove dissenter voters that predominantly supported Whig candidates at election time. The particularly partisan nature of the bill threatened to not only

¹⁵⁵ John Churchill Marlborough, Sidney Godolphin Godolphin. *The Marlborough Godolphin correspondence*. Henry Leonard Snyder. Vol. 1. Oxford University Press, 1975. xv-xvi.; "Godolphin, Sidney, first earl of Godolphin (1645–1712)," Roy A. Sundstrom in *Oxford Dictionary of National Biography*, ed. H. C. G. Matthew and Brian Harrison (Oxford: OUP, 2004); online ed., ed. David Cannadine, May 2011, <http://www.oxforddnb.com/view/article/10882> (accessed September 20, 2016).

¹⁵⁶ John Philipps Kenyon. *The Stuart constitution, 1603-1688: documents and commentary*. Cambridge University Press, 1986. 374-390.

¹⁵⁷ Holmes, *British politics in the age of Anne*, 100.

create a conflict between the two Houses of Parliament, but had it passed it might have tipped the balance in the next election decidedly in favour of the Tories.¹⁵⁸

From the beginning of the Reign of Queen Anne in 1702 until 1704 the Tories repeatedly introduced this legislation and sought to see it through Parliament. However, it was stopped by the still Whig-dominated House of Lords each time it appeared as a single piece of legislation. This frustrating routine led the Tory party to consider tacking the Bill Against Occasional Conformity to the Land Tax bill in order to force it through the Lords. Again the privilege of the House of Commons as the sole arbiter of money-bills would be used for other ends, and particularly partisan ones at this juncture. Such a measure created a crisis for Godolphin's ministry since the Lords would be offended by this combination of financial and religious matters, tempting them to argue that it was within their rights to refuse the bill as they had attempted with the Irish Forfeitures. Moreover, at that advanced stage in the session, should the tacked bills be rejected, it would have been impossible to introduce another Land Tax bill in order to raise the funds needed for the expensive continental war.

Godolphin put on a neutral, even supportive, face towards Occasional Conformity while he secretly organized government placemen in the Commons to prevent the "Tackers" from sending the bills to the Lords as one.¹⁵⁹ Writing to the Duchess of Marlborough, Godolphin assured her that "neither are we so unactive as you think, for as much care and pains has been taken as can be taken, and I don't doubt but it will have a good effect, and that we shall have a good majority."¹⁶⁰ This act of neutrality was necessary for Godolphin to avoid allowing his

¹⁵⁸ Holmes, *British Politics* 99-103.

¹⁵⁹ Holmes, *British Politics*, 102-103.

¹⁶⁰ Sarah Churchill, the Duchess of Marlborough held a significant degree of influence over both her husband, John Churchill, and their close friend Godolphin. For a detailed description of her involvement in the politics of Queen Anne's Court and Parliaments, see also: Harris, Frances. *A passion for government. The life of Sarah, Duchess of*

ministry to become entrenched in the party-bound conflict that wracked the Houses while he managed an expensive war.

The Court's placemen, along with the minority of Whigs in the Commons, managed to prevent the tacking of the Bill for Occasional Conformity to the Land Tax by the Tory party. Despite the ultimate success of these efforts Godolphin was still upset that several government placemen had voted in favour of tacking Occasional Conformity to the Land Tax bill. He confided to the Duchess of Marlborough that the majority he ensured might not include "...all who are in the Queen's Service and the Prince's."¹⁶¹ While he cautioned that "no present resentment" should be made known, he would "never think any man fit to continue in his employment, who gives his vote for this Tack."¹⁶² These Tories, who would be popularized as "worthy patriots" by the High Church party polemicists, were primarily concerned with the religious and electoral fortunes of this highly contentious issue over their own immediate stations as beneficiaries of government patronage.¹⁶³

While a fiscal-military crisis of state and a confrontation between the two Houses had been averted and the executive had suspicions that the Tories were attempting to financially sabotage the war, if we consider that Occasional Conformity had been a separate concern of the High Church party for several sessions, it seems likely that the country Tories hoped that both the Land Tax and Occasional Conformity would in fact be passed by both Houses. That the Land Tax's seemingly inevitable passage through Parliament was being used as a means to ensure the passage of partisan bills further emphasizes its acceptance by both parties as a

Marlborough. 1991.; John Churchill Marlborough, Sidney Godolphin Godolphin. *The Marlborough Godolphin correspondence*. Henry Leonard Snyder. Vol. 1. Oxford University Press, 1975. 405.

¹⁶¹ Marlborough, *The Marlborough Godolphin correspondence*, 405.

¹⁶² *Ibid.*

¹⁶³ Anon. *A List of Worthy Patriots*. Oxford, Printed in 1705.

necessary institution of the state. However, the peripheral conflicts that occurred over the social order and clauses of exceptions reveal how the parties contested its form in order to shape England into accordance with their own ideological image. The conflict over the incorporation of Occasional Conformity to the Land Tax bill shows that Tory acceptance of the growth of the fiscal-military state and its associated institutions was conditional upon their purpose of protecting a predominantly Anglican England. Meanwhile, Whigs pursued ever more expansive fiscal schemes during an era when the state was under an unprecedented need of revenue in the face of protracted warfare.

Stephen Taylor has described the undoing of James II as being partly due to his misunderstanding that Tory support for the Crown was not unconditional, but contingent upon the Crown's support of the established Church of England.¹⁶⁴ This ideological tenet remained with the party throughout the eighteenth century and guided strategies such as tacking the Bill against Occasional Conformity to the Land Tax in their attempt to secure both the Anglican Church and the High Church position within the state. Similarly, Whig support of toleration for dissenters remained consistent throughout the reigns of William and Anne. The stable position of the Land Tax as a fiscal tool of the state became a platform for these ideological differences to be aired.

As financial institutions, such as the Bank of England, were gaining an influence on government financial policy, Whigs felt more comfortable with promoting centralized control that increasingly appeared within their grasp. Their disenchantment with the Land Tax became apparent as they sought to diminish its importance to government finance. However, the

¹⁶⁴ Stephen Taylor. "Afterword: State Formation, Political Stability, and the Revolution of 1688." Tim Harris and Stephen Taylor, eds. *The final crisis of the Stuart monarchy: the revolutions of 1688-91 in their British, Atlantic and European contexts*. Vol. 16. Boydell & Brewer, 2015. 298-299.

elimination of the tax itself was not an option so long as it was central to the growth of the fiscal-military state that fought the influence of France and secured the revolution settlement. This necessitated the response of the Tories to defend the Land Tax in order to prevent the moneyed-interests from completely taking the reigns of government. Supported by Country-Whigs, since not all Whigs were as invested in the financial revolution as they were in the principles of 1688, the Tories managed to maintain the funding of the state through the use of landed wealth and a host of trade and customs levies into the first decade of the eighteenth century.

The reliance on landed wealth stemmed from this necessity of funding the wars of both William and Anne. However, the resulting system of taxation that was created was molded by the fiscal and political uncertainty in the wake of 1689 and the untested constitutional monarch. Parliamentarians at first hedged their bets and staved off a strong central tax commission that would raise revenue from the landed property of the ruling order. Therefore, the Country influence on the form of the Land Tax forced it to resist central control and provide a comfortable fit for the local social hierarchies and systems of patronage. Wartime expenditures necessitated the creation of a fiscal tool that was embedded in the social hierarchy of England, almost more so than it was in the finances of state. This bridged the gap between the traditional society of the seventeenth century and the emerging fiscal military state of the eighteenth century by providing a system of taxation acceptable to a cohesive ruling order driven by parliamentary government.

Chapter 2: The Land Tax in Public Discourse during the Rage of Party, 1690-1715

While William III and Mary II began the new experiment in constitutional monarchy England was preparing for a potentially protracted war with France. Though James II had pushed forward efforts to enhance the army and navy, the necessary strength to combat Louis XIV's France would require a new arrangement of both England's military and financial institutions.¹⁶⁵ The comparative capabilities of both nations clearly indicated that England would have to reconfigure a great deal of its military and economy if it was to preserve the constitutional arrangements of the Glorious Revolution.¹⁶⁶ As this need for extraordinary revenue was realized by the government, a parallel, fierce public debate began and continued to expand throughout the taverns and coffee houses of Augustan England. Through the spread of pamphlets and newsletters Englishmen debated how the European consequences of 1689 were reshaping their nation. The lapsing of the Licensing Act (1696) saw an expansion in print culture that was increasingly drawn into the public contests between Whigs and Tories. While literacy increased sporadically and unevenly across the nation, the enfranchised voter was not only increasingly literate, but supplied with a plethora of new reading material.¹⁶⁷ Whig and Tory positions were divided over issues such as the nature of sovereignty and succession, the contentious relationship between the established Anglican Church and dissenting communities, as well as foreign policies that were increasingly involved in the affairs of the continent and the

¹⁶⁵ Steve CA Pincus. *1688: The first modern revolution*. Yale University Press, 2014.

¹⁶⁶ Brewer, *The sinews of power*, xxi.

¹⁶⁷ Hoppit, *Land of Liberty*, 169-171. Holmes, *British Politics*, 30-33. For a comprehensive discussion how Whigs and Tories used print culture to shape and influence public opinion see also; Mark Knights, *Representation and Misrepresentation*.

European balance of power.¹⁶⁸ As the parties pursued agendas based on their own ideological worldviews, they sought to use government to influence the shape of England's political, social, religious, and cultural spheres. Throughout this period, this meant increasing involvement the political nation with both the burgeoning financial innovations that were emerging from the financial revolution, but also an expanding and sometimes volatile public discourse over the state of the nation including the subject of government revenue collection and expenditure. The increasing burden of the Land Tax was used by Augustan writers as a benchmark for financial treatises and as a polemical device in the print battlegrounds of the Rage of Party. This chapter explores the unstable character of the Land Tax in the public discourses between Whigs and Tories as they vied for political favour in the nation. The focus will be on how and when the Land Tax is used as a point of reference for the technical understand of political economy between Whig and Tory ideologies, but ultimately being reduced to a polemical device that only appears coherently when attached to other pressing concerns for the Nation.

While the financial revolution heralded an era of new forms of taxation, public credit, long term loans, and concepts of political economy many of these innovations, and their necessity, had developed throughout the seventeenth century. From the beginning the financial troubles of the Stuarts precipitated many of the century's conflicts between Crown and Parliament reaching their heights during the Civil War. The cash starved Stuart monarchs found themselves opposed by parliaments that held the purse strings captive over various political and religious issues. However, the revolution in credit, loans, and taxation that offered the financial innovations necessary for a fiscal-military state only appeared after the political revolution of

¹⁶⁸ Eveline Cruickshanks, Stuart Handley, and David Hayton. *The History of Parliament: The House of Commons, 1690-1715*. Cambridge University Press, 2002. 462.

1688.¹⁶⁹ Many Englishmen were as divided over these new economic mechanisms as they were the new constitutional arrangement, embodied in the Bill of Rights. The increasingly strong link between political and financial matters lead Whigs and Tories to divide vehemently over this revolution as well. As Whig and Tory promoted their own diverse, and often conflicting, economic policies, these concepts became increasingly embedded in not only the fiscal structures of state, but its political institutions as well. Contemporaries recognized the impact that fiscal policies and institutions would have both on government and society and contested these issues through the rage of party.

The Land Tax's stable position in the state's finance derived a great deal from the ease with which it coexisted with England's social and cultural norms. The tax was particularly amenable to the landed elite, who overwhelmingly bore this financial burden, as it was locally farmed by officials almost always held by local gentry and legislatively controlled by the annual rate.¹⁷⁰ The significance of the security of landed wealth was a deeply held belief by the English as well which made this concept a more traditional, and seemingly safer, method of revenue generation. The primacy of the concept of land as wealth led to its use as a polemical tool for the discourse over the divergent views on political economy. Tories utilized the Land Tax as a point of reference for the proper form of taxation and a comfortable concept of traditional economic means. Land comprised a great deal of the nation's total wealth and was easily understood by the readers of pamphlets as a staple of the English economy both in terms of rents and agricultural products. It also provided proof of the Tories' financial commitment and sacrifice for the good of the kingdom when compared to the Whigs who had fewer significant landholders among their ranks. Alternatively, Whig discourse on the economy sought to promote more fluid concepts of

¹⁶⁹ Brewer, *The sinews of power*, 69.; Dickson, *The Financial Revolution*, 6-8.

¹⁷⁰ Hoppit, *Land of Liberty?* 125, 367.

wealth and finances.¹⁷¹ These innovations of the moneyed-interests were comprised of foreign ideas, often inspired by the Dutch through William III's ministers and associates who arrived with him in 1688. The English gentry, particularly the Whigs, went to great lengths to make taxation, excise, and long-term loans seem palatable to their fellow countrymen.¹⁷² Significantly, the Whigs also utilized comparisons with the Land Tax both in terms of its yield, but also its financial stability in order to promote both their political and economic ideologies. The acceptable nature of the Land Tax to both parties made it an important tool when comparing and contrasting the novel innovations that emerged after 1688.

The Land Tax passed into statute in 1693 and the public discussion of the new government's fiscal policy entered a particularly tumultuous period of debate as party rivalry intensified and pamphlets began to appear in the coffee houses. This discourse at first gravitated towards comparisons between the traditional forms of taxation and the burgeoning methods of state funding offered by the financial revolution with many essayists appearing at first conflicted and confused as to where the line would be drawn. Thus, public discourse over the Land Tax shifted along with the ideologies of the parties throughout the 1690's as the Tory party reoriented itself from a position of unquestioning loyalty to the Crown, to one of strong criticism of its policies and Whigs became the supporters of the Ministry's policies. As their positions became more certain on issues of sovereignty, religion, foreign policy, and economy, the party-bound conflict intensified and drew on the new era of print culture ushered in by the lapse in the Licensing Act (1696). By the beginning of Anne's reign, the Land Tax's central place in the state's revenue provided not only a point of reference when considering new concepts in political

¹⁷¹ Paul Langford. *Public life and the propertied Englishman, 1689-1798*. Vol. 1990. Oxford University Press, 1991.

¹⁷² Lisa Jardine. *Going Dutch: how England plundered Holland's glory*. HarperCollins UK, 2009.

economy, but Whigs and Tories began to use it in their diatribes against one another. Their own shifting ideologies meant that the 1690's saw a period of primarily technical literature that was divided between Tory ideology that generally favoured more traditional financial institutions and Whig treatises attempting to promote new concepts in long-term borrowing, excise taxation, and banking. By the early 1700's, the ideological battlefield had dug its trenches and party polemicists went on the offensive attempting to dismantle the political position by attacking their position on the economy and the Land Tax.

After the Land Tax passed into statute in 1693, Sir William Temple published a pamphlet that outlined a number of taxes and levies, as well as several maxims for the proper methods of taxation in England. A prominent diplomat to the Netherlands throughout the Restoration (1660-1685) and mentor to Jonathan Swift, Temple's support of the post-Revolution regime and its continental foreign policy did not engender an appreciation for Dutch financial institutions.¹⁷³ While he was adamant "that the present War should be carried on for the Preservation of our Liberties and Religion" his essay focused on "the best means and methods to carry on this War."¹⁷⁴ His work was critical of all forms of taxation and emphasized the English tradition of respecting the liberties of tax payers. Temple proposed that taxation be aimed at luxuries and stable wealth, such as land and trade, especially forms of wealth "not employed in trade."¹⁷⁵ However, he took care to argue "they must not consist of things of Common Necessity or Livelihood," nor "burden our native commodities." His maxims for proper taxation reflected a traditional ordering of society consistent with the seventeenth century he lived through.

¹⁷³ J.D. Davies. "Temple, Sir William, baronet (1628–1699)." *Oxford Dictionary of National Biography*, ed. H. C. G. Matthew and Brian Harrison (Oxford: OUP, 2004); online ed., ed. David Cannadine, May 2009, <http://www.oxforddnb.com.proxy.bib.uottawa.ca/view/article/27122> (accessed July 23, 2016).

¹⁷⁴ Sir William Temple, *An Essay upon Taxes, Calculateed for the Present Juncture of Affairs in England*. London: Printed for Tim Goodwin at Maiden-head, Fleetstreet, 1693. 3.

¹⁷⁵ Temple, *An Essay upon Taxes*, 3-4.

Prominently among them was the argument that taxation should “always [have] great regard to the Condition of the several Ranks of Men among us, to support them in the Condition they are in, and consequently to preserve the Monarchy.”¹⁷⁶ Whichever taxes may be enacted, Temple made it clear that the preservation of the English social order in its traditional form was not only the reason for the war with France, but was a requirement of acceptable taxation.

Temple saw the Land Tax as “the most Impolitick and Unreasonable method of Raising great Sums by, that ever was introduced in any Nation, and impossible to be long born and continued.”¹⁷⁷ Its inequality and burden upon the gentry and nobility would only weaken a traditional pillar that supported the monarchy and, more broadly, England itself.¹⁷⁸ However, despite these grievances, the Land Tax served as a benchmark throughout the discourse over various forms of taxation particularly his comparison of it to an excise upon native commodities. Temple granted that both levies would essentially raise money from land, whether on the land itself or the commodities produced by it, and that the amount from excise would be many times greater than the current Land Tax.¹⁷⁹ However, the excise's threat to Parliamentary government and the necessary, and powerful, administration to enact it were still considered a greater evil than the burden of the Land Tax.¹⁸⁰ Temple's preference for this traditional form of revenue extraction illuminates the outlook on taxation, monarchy, and governance held by many Englishmen in 1689.¹⁸¹ These apprehensions made for a confusing decade in which the financial revolution brought many new innovations to the British Isles and a changing conception of

¹⁷⁶ Temple, *An Essay upon Taxes*, 3-4.

¹⁷⁷ Temple, *An Essay upon Taxes*, 6.

¹⁷⁸ Ibid.

¹⁷⁹ Ibid., 7.

¹⁸⁰ Ibid.

¹⁸¹ Langford, *Public life and the propertied Englishman*.

wealth from traditional values of land and property contrasting with “man-made” wealth such as stocks.¹⁸²

The supporters of William III and Mary II's attempted to counter opposition to these innovations by publishing treatises to assure Englishmen that the new constitution protected their property and that the experiments in taxation would not undermine their liberties. Shortly after the Glorious Revolution government efforts to improve the public perception of taxation began with pamphleteers such as Daniel Defoe. Defoe was a prolific pamphleteer who found himself in court for seditious libel more than once and developed a reputation as a political agitator throughout his career. Better known for his criticism of occasional conformity and support of Lockean principles of government, Defoe's broad engagement included treatises on taxation such as *Taxes No Charge* in 1690.¹⁸³ Defoe's publishing helped shape both the language of necessity that would rally support for the Land Tax, as well as, frame the criticisms of taxation as merely party based polemics and reflective of Jacobite traitors to the Revolution.¹⁸⁴ He began by describing “that popular argument, which the mal-contents of the age are so industrious to instill into the minds of the common sort...that frequent taxes are an insupportable grievance and oppression to the Nation.”¹⁸⁵ Opposing this he argued for the necessity of taxation for the preservation of English religion and liberty through the pursuit of William's wars in Europe against Catholic France, while comparing the criticisms of regular taxation as requesting the

¹⁸² Dickson, *The Financial Revolution*. Hoppit, *Land of Liberty?* 346.

¹⁸³ Daniel Defoe, *Taxes no Charge: In A Letter from a Gentleman, to a person of quality. Shewing The Nature, Use, and Benefit of Taxes in this Kingdom; and compared with the Impositions of Foreign States*. London, Printed for R. Chitwell at the Rose and Crown in St. Paul's Church-Yard. 1689.; “Defoe, Daniel (1660?–1731),” Paula R. Backscheider in *Oxford Dictionary of National Biography*, ed. H. C. G. Matthew and Brian Harrison (Oxford: OUP, 2004); online ed., ed. David Cannadine, January 2008, <http://www.oxforddnb.com.proxy.bib.uottawa.ca/view/article/7421> (accessed July 23, 2016).

¹⁸⁴ Defoe, *Taxes no Charge*, 2.

¹⁸⁵ *Ibid.*

government to “make brick without straw.”¹⁸⁶ In particular, he took aim at the Tories who were then less than enthusiastic with William III, particularly his European policies, who they had originally supported during 1689. Defoe attempted to reveal a hypocrisy among the Tories who flocked to the Prince of Orange in 1688 when James II was threatening their property and religion, but then opposed the necessary fiscal tools William III and Mary II required to secure the kingdom against “popery” and “absolutism.” Whig propagandists paradoxically recast these Tory attacks on government fiscal appropriation as support of popery and absolutist government. Their continued arguments throughout this period in favour of the doctrine of passive obedience raised concerns that the revolutionary settlement was in danger from the High Church party.¹⁸⁷ Tory criticism of the current government was interpreted by Whigs as a lasting attachment to James II, and his heirs, along with the perceived abuses of royal prerogative that had sparked the Glorious Revolution.

This era also saw an increasing use of what William Petty had termed political arithmetic to both discuss and enact potential government policies, especially taxation. Through this highly technical approach to political economy contemporaries increasingly weighed the costs and benefits of various policies in order to shape and maintain the relationship between the state and society.¹⁸⁸ Defoe's *Taxes No Charge* offered a detailed discussion of how taxation had been used in numerous other nations, both commonwealths and monarchies, to enhance the state and improve its economy for all subjects. Tracing the usage of taxation as a strong instrument of government to the Roman Empire, he described how it was expanded to apply to all equally, but was beneficial to the state by paying the ministers and soldiers to reduce the temptation of

¹⁸⁶ Defoe, *Taxes no Charge*, 3.

¹⁸⁷ Defoe, *Taxes no Charge*, 3.

¹⁸⁸ Ted McCormick, *William Petty*.

corruption.¹⁸⁹ Moreover, he proposed that taxes are not a moral infringement on English liberties since it would be “the worst members in the Commonwealth” who pay them.¹⁹⁰ As England faced various financial crisis and the tax burden increased participation in a culture of luxury and extravagance came under scrutiny.¹⁹¹ Defoe described the act of wealth appropriation as targeting the “extravagant and debauched” since taxes should be aimed at commodities of pleasure and entertainment.¹⁹² By framing the debate within the ongoing discourse on luxury Defoe meant to convince his readers that taxation was an imposition upon the idle and selfish citizens of the nation.

Within this pamphlet Defoe used the Land Tax as a means of reference for the burdens of taxation. With this audience, being primarily landowners who could vote in borough and county elections, his aim was to show how low and equal the broader forms of taxation were when compared to those aimed at the wasteful and affluent of society. Firstly, the Land Tax was considered in order to reveal how the burden on a forty-shilling landowner was far less than that imposed upon them by customs and excise.¹⁹³ This importantly separated precisely where the burden of taxation fell; instead of a broad burden carried by the whole nation, Defoe argued that the heaviest taxes fell upon those who had the most disposable income, thus it was unlikely to impoverish the careful and frugal. Secondly, it is hailed as one of the few taxes that could reach the wealth of the “usurers and misers” who hoarded money, again arguing that taxation fell upon those who contributed the least to society by their own immoral choices.¹⁹⁴ These precise

¹⁸⁹ Defoe, *Taxes no Charge*, 6.

¹⁹⁰ *Ibid.*, 10.

¹⁹¹ Christopher J. Berry. *The idea of luxury: A conceptual and historical investigation*. Vol. 30. Cambridge University Press, 1994.; Edward Hundert. *The Enlightenment's Fable: Bernard Mandeville and the Discovery of Society*. Vol. 31. Cambridge University Press, 2005.

¹⁹² Defoe, *Taxes no Charge*, 10.

¹⁹³ *Ibid.*, 10.

¹⁹⁴ *Ibid.*, 12.

arguments painted those who complained and opposed taxation in times of need as selfish hoarders who had no interest in the welfare, trade, or liberties of the nation as a whole. The important purpose of these taxes for Defoe was to unlock the money and allow it to circulate through the nation's trade. He argued that the government revenue from the Land Tax that was funnelled into the English economy through its expenditures towards home commodities kept precious bullion within the nation. This mercantilist perspective was based on the idea that this internal circulation of specie helped produce trade goods at home that were sent abroad to bring more bullion in from their trade partners.¹⁹⁵

While both Temple and Defoe acquiesced to the necessity of taxation in order to defend the Revolution, the former promoted a traditional concept of economy sceptical of innovations that could potentially escape legislative control, while the latter argued for a far reaching fiscal apparatus that would increasingly be involved in the lives of everyday Englishmen. Defoe later becomes a key polemicist in Robert Harley's early command of government propaganda at the beginning of Anne's reign, but until 1703 Defoe had published many Whig pamphlets that targeted the Tories.¹⁹⁶ This intellectual sleight of hand by writers attempting to connect their new and untested financial concepts to traditional forms of economic activity was not easily accomplished. In 1694, the Bank of England was created to provide a platform that would raise unprecedented funds from the public in order to finance the long-term loans necessary for the King William's War at low interest.¹⁹⁷ This Whig enterprise was met with a great deal of suspicion and outright opposition, particularly by the Tory party who saw this as a means by

¹⁹⁵ Defoe, *Taxes no Charge*, 13.

¹⁹⁶ Alan JA. Downie. *Robert Harley and the press: propaganda and public opinion in the age of Swift and Defoe*. Cambridge University Press, 2008. 60.

¹⁹⁷ Hoppit, *Land of Liberty?*, 126, 350-365.

which to control the government through their own private institution.¹⁹⁸ To that end the Whigs attempted to not only make this new form of finance palatable, but to link it to traditional forms of economy and wealth such as the Land Tax. Tories remained steadfast in their position on traditional forms of taxation that required local input and implicit recognition of local authority and were ultimately controlled by the House of Commons. Therefore, they continued to maintain positions that reflected the outlook of Sir William Temple who saw the Land Tax as a cumbersome burden, but preferable to an excise, and its attendant bureaucratic organization, that could be used to avoid, or be turned against, Parliament's will.

Josiah Child wrote widely on economics, however, his self-interested motives were evident both to contemporaries and later historians. However, his writing displays the transformation of traditional English economics based on the security of landed wealth into an acceptance of an innovative political economy. Josiah Child is normally associated with Tory politics, however, this is primarily through his heavy investment in the Old East India Company.¹⁹⁹ Had he not been at odds with Whig opponents of the Company his views on political economy easily lend themselves to Whig discourses. Both his support for the Revolution and for religious toleration would likely have seen him philosophically allying with Whig interests as party became more cohesive towards the turn of the century. He had little love for country gentlemen who he saw as being stubborn in their outmoded forms of finance, and he also disliked the traditional and limited form of economy they embraced. His pamphlet A

¹⁹⁸ Perry Gauci, ed. *Regulating the British Economy, 1660–1850*. Ashgate Publishing, Ltd., 2013.; Hoppit, Julian. *A land of liberty? England 1689-1727*. Oxford University Press, 2002.; Dickson, *The Financial Revolution*.

¹⁹⁹ Phillip Stern. *The company-state: Corporate sovereignty and the early modern foundations of the British Empire in India*. Oxford University Press, 2011. 50-52; Richard Grassby. "Child, Sir Josiah, first baronet (*bap.* 1631, *d.* 1699)," *Oxford Dictionary of National Biography*, ed. H. C. G. Matthew and Brian Harrison (Oxford: OUP, 2004); online ed., ed. David Cannadine, January 2008, <http://www.oxforddnb.com.proxy.bib.uottawa.ca/view/article/5290> (accessed July 23, 2016).

Discourse on the Nature, Use, and Advantages of Trade began by describing man's initial lot after leaving Eden when “it sufficed them to enjoy such Fruits and Benefits thereof, as that Portion of Land where their Lot fell did properly afford them.”²⁰⁰ This established beginning for a highly religious society provided a platform to engage in the debate over the new constitution as Child's historical account traces the first settlements beyond paradise to the establishment of governments.²⁰¹ Child described this process as beginning with the first men to establish ownership over land having to tolerate an increasing population that had nowhere else to go. While these landowners held “a distinct propriety and right therein, [they] had excluded the succeeding Race of Men, from all other Livelihood and Subsistance.” Therefore the genesis of government came from those who established themselves first upon the land claiming “a Right of Dominion” over all others who inhabited it.²⁰² This social contract between landholders and tenants mirrored the Whig doctrine that Monarchs ruled only by consent of the people who were represented through Parliament and within a polity in which landed property played a foundational role in how government and society has chosen to organize itself. This starting point deviates drastically from the concept of Divine Right, still embraced by some Tories, and replaced it with an almost circumstantial element in the creation of the Crown. Instead of a divinely inspired appointment to rule, monarch and feudalism were portrayed as being primarily a result of the “distinct propriety and right therein” of property ownership.²⁰³

Child's link between “Public government”²⁰⁴ and the growth of trade would return after he described how “the Principal Advantage and Foundation of Trade in *England*, is raised from

²⁰⁰ Josiah Child. *A Discourse of the Nature, use and Advantages of Trade*. London, Printed by Randal Taylor, 1694. 4.

²⁰¹ Child, *A Discourse of the Nature, use and Advantages of Trade*, 4.

²⁰² Ibid.

²⁰³ Ibid.

²⁰⁴ Ibid., 8.

that Wealth which is gained out of the produce of the Earth.”²⁰⁵ The aforementioned scarceness of land that had fallen into the hands of a few landowners became an imperative for them to provide opportunities for their tenants as they could not take full advantage of it on their own.²⁰⁶ This perspective of landed property, labour, and public government was central to Lockean theory and heavily influenced the revolutionary settlement of 1689 in the Bill of Rights.²⁰⁷ The idea that the foundation of government and economy was vested in the nature of landed wealth was a well established belief across English society and linking the profits of landed property to the logical extension of their excise and customs levies was a step towards describing how these taxes were natural developments in the world of finance.

The next hurdle Child had to overcome was to dismantle the appeal of the Land Tax itself, with its central position in the state's revenue and the natural social appeal it occupied when compared to excise. Assurances of that the “priviledges which Land is justly Intitled to” would not be disturbed in exchange for laying taxes upon the produce of land and that the tax burden could be better carried by many through excise, as opposed to only those of landed wealth.²⁰⁸ Perhaps it is Child's last remark specifically about the Land Tax that best describes how proponents of the financial revolution attempted to frame what they considered an antiquated system of taxation as “being like the digging and cutting up the Roots of Trees for Fuel, which might more safely and conveniently be gained from the Branches.”²⁰⁹ If only the people would trust in their new government and give up their “mistaken prejudices” in order for

²⁰⁵ Child, *A Discourse of the Nature, use and Advantages of Trade*, 6.

²⁰⁶ *Ibid.*, 6.

²⁰⁷ Langford, *Public Life*.

²⁰⁸ Child, *A Discourse of the Nature, use and Advantages of Trade*, 11.

²⁰⁹ *Ibid.*

this natural course of financial innovation to take hold.²¹⁰ The divisions that had sprouted during the Exclusion Crisis of 1679-81 at the birth of the parties had grown to influence public opinion across all walks of life throughout the nation.²¹¹

In contrast, Tories promoted financial solutions that avoided expanding the government bureaucracy, and even sought to reduce it. The increasing conflict between Whigs and Tories grew worse as any opposition to a proposal was assumed to be the work of a corrupt party. After 1688, reformers such as Robert Crosfeild assailed the Commons with petitions complaining of the general abuses in government regarding state finance and revenue collection, as well as accusations that dismissal of his proposals were the work of corrupt officials, parties, and governments.²¹² In 1694 he published a proposal which he had submitted to Parliament prefaced with a letter *Truth brought to Light: OR, THE Corrupt Practices OF SOME PERSONS at COURT Laid Open* wherein he describes how worthy and valuable for the public good his proposal was. This letter described how the assumed reason it did not reach either the monarchs or Parliament was that “it's too evident, that there is a Corrupt Party at Court ... that carry on a separate Interest from that of their Majesties and the Publick.”²¹³ Whig politicians were the most amenable to William III and Mary II's government, particularly the constitutional arrangement that placed the crowns on their head and the foreign policy that kept them there. Tory critiques of government policy began to be shaped in the form of a loyal opposition that avoided attacks on the Crown itself, and instead focused on the parties at Court who acted against their interests.

²¹⁰ Child, *A Discourse of the Nature, use and Advantages of Trade*, 8.

²¹¹ Knights, *Politics and opinion in crisis*. See also, Knights' work in *Representation and Misrepresentation* and *The Devil in Disguise* on how the divisions between Whig and Tory permeated all levels of English life, both public and private.

²¹² J.A.W. Gunn *Beyond Liberty and Property: The process of Self-Recognition in Eighteenth-Century Political Thought*. (McGill-Queen's University Press, Kingston: 1983). 10-11.

²¹³ Robert Crosfeild, *Truth brought to Light: or, the Corrupt Practices of some persons at court laid open*. London, printed in 1694. 7.

Crosfield's proposal itself sought to alter the structure of the Land Tax Commission even more in favour of localities. He suggested removing the Receiver-Generals for the Land Tax altogether and having local Land Tax Collectors transmit their taxes to the Collectors of the Excise.²¹⁴ It is important to note that there is no mention of a merging of responsibilities or authority, just the removal of the higher offices of Receiver-Generals and the Excise Collectors filling the role of delivering the funds. This would have further removed central oversight into the conduct and collection of Land Tax revenues while taking advantage of the efficiency of the Excise Commission, as well as reducing the reach and control of central government. Such changes to the Land Tax would have increased the revenue it could generate for the state and put to rest the complaints of inefficiency by using the Excise Commission to solve the problem rather than restructuring the Land Tax Commission itself.

As John Brewer points out in *The Sinews of Power* Tories were far more interested in quick fixes to existing institutions and taxes in order to avoid new financial innovations or expanding less appealing institutions such as the Excise Commission.²¹⁵ Crosfield accused the Whig ministry of being more concerned with their own private interests as neither did they attempt to reduce the cost Receiver-Generals were to the state or put his proposal before Parliament.²¹⁶ The Land Tax was peripheral to discourses of both Whigs and Tories, yet the necessity of maintaining palatable forms of taxation and high levels of revenue in periods of war to support the Crown and state expectations kept it at the centre of government tax policy for most of the Age of Party.

²¹⁴ Crosfeild, *Truth brought to Light*, 7-8.

²¹⁵ Brewer, *The sinews of power*, 160-61.

²¹⁶ Crosfeild, *Truth brought to Light*, 8.

The Tory economist and prolific writer, Charles Davenant, published numerous essays on political economy and trade before pursuing a parliamentary career as a Tory. He was widely read, but became increasingly partisan as he used his pen to wage the party-bound battle in print.²¹⁷ In particular, he published on various opportunities to reduce the burden of the Land Tax without further expanding the influence of Whig financial institutions during the 1690s. His treatise *A discourse upon grants and resumptions* promoted the idea of using the Irish forfeitures to finance the state's revenue and pay down the debts left by the Nine Years War and avoid a Land Tax.²¹⁸ This publication in 1700 also reflects a turning point in the public discourses as Whigs and Tories began to fully utilize print culture for aggressive partisan attacks. Overall, the public discourse around the Financial Revolution and the Land Tax during the 1690s favoured detailed treatises on political economy and the nature of taxation. However, the financial division between the Whig backed Bank of England and the disastrous Tory experiment with Land Banks had cemented their differing positions on finances into their respective ideologies.²¹⁹ At the turn of the century with the expanding influence of print culture, party polemicists took to direct attacks and accusations over promoting detailed financial schemes and rebuttals.²²⁰ Davenant published *The True Picture of a Modern Whig* which portrays a discussion between “Mr. Whiglove” and “Mr. Double,” two whigs who discuss how their party has used corrupt schemes to impoverish the landed classes and take control of the ministry.

²¹⁷ Julian Hoppit. “Davenant, Charles (1656–1714),” *Oxford Dictionary of National Biography*, ed. H. C. G. Matthew and Brian Harrison (Oxford: OUP, 2004); online ed., ed. David Cannadine, May 2006, <http://www.oxforddnb.com.proxy.bib.uottawa.ca/view/article/7195> (accessed July 23, 2016).

²¹⁸ The Irish forfeitures were confiscated first by the Cromwellian government in the 1650's as a means to pay for the Civil War, mostly from Catholic landowners. Some were later returned during the Restoration, but until the 1690s, the issue caused a great deal of unrest both in England and Ireland over whose property rights would be respected or restored.; Charles Davenant, *A Discourse upon grants and resumptions*. London, Printed for James Knapton, 1700. 228.

²¹⁹ Gaucci, *Regulating the British Economy*.

²²⁰ Knights, Representation and Misrepresentation, 4-7.

Specifically, Mr. Double related his plan to ruin all the Tories who held positions in the tax commissions by spreading rumours that they hid their own wealth away from the King's revenue. Many Whig pamphleteers had accused country gentlemen of being misers and using their Tory connections in the tax offices to avoid paying their share of the fiscal burden. However, Davenant portrayed Mr. Double's whig scheme to alter the Land Tax Commission, as well as other forms of taxation, as part of a broader party-conflict to oust Tories from offices under the pretence of increasing the yield of the tax.²²¹ Mr. Double and his cohort would benefit by taking up all these offices themselves and clipping the money taken out of the country, even alluding to the profits he had made during the recent recoinage that had rocked the English economy during the 1690s.²²² The clipping of English coin had gone long unaddressed and in 1696 the recoinage of £ 5,729,183 of coin yielded only £ 3,307,284 of silver. Such accusations were heavy as the crime of clipping coin had become a major economic crisis with new statutes making it a capital punishment.²²³

The shift from squabbles over political influence and places of office to accusations of capital offenses crossed a line with this new antagonistic language.²²⁴ Davenant's fictional depiction of Whig moneyed-men and their schemes to enrich themselves to the detriment of the nation, specifically of Country Tories, took the Land Tax from a central piece of finance against which many economists measured new proposals for taxes, into the increasingly antagonistic

²²¹ Charles Davenant. *The True Picture of a Modern Whig*. Printed in 1701. 28.

²²² Davenant, *The True Picture of a Modern Whig*, 28-29.; PGM Dickson, *Financial Revolution*, 349.; Wennerland, *Casualties of Credit*, 124-125.

²²³ Carl Wennerlind. *Casualties of credit*. Harvard University Press, 2011. 125.

²²⁴ Malcolm Gaskill. *Crime and mentalities in early modern England*. Cambridge University Press, 2003.

conflict of the rage of party. After 1701, he would return to his political career and Daniel Defoe would find himself recruited to take his place as Robert Harley's primary writer.²²⁵

Whigs also continued to use the Land Tax as the standard by which to measure other forms of taxation, yet in the spirit of the age and reflective of the political tension it embodied, they added their own descriptions of how Tory schemes to reduce the Land Tax would economically backfire. Furthermore, accusations of Jacobitism made these schemes not merely uneconomical, but treasonous attempts to undermine the nation. John Shute Barrington, 1st Viscount Barrington, wrote several pamphlets in support of toleration and warnings of the danger Jacobitism posed to the nation.²²⁶ This intersection of politics, religion, and economy came to a head many times in the political arena of Westminster, especially in 1704 when the Tories attempted to tack the Bill against Occasional Conformity to the Land Tax. As a requirement to hold numerous offices within England it was necessary to at least occasionally conform to the Anglican religion. However, a number of loopholes allowed dissenters to attend their regular meeting houses, while irregularly attending Anglican communion. As both part of their ideological support of the established church and a means by which to reduce the power of Whig dissenters in the constituencies, the Tories attempted to ban the practice entirely.²²⁷

The fallout from this event provided both parties with polemical fodder with the Tories circulating the list of “worthy patriots” who had voted for the unsuccessful tack as a means of identifying the individuals as defenders of the Church of England.²²⁸ This attempt to force the

²²⁵ Downie, *Robert Harley and the press*. 60-61.

²²⁶ John Shute Barrington. *A Dissuasive from Jacobitism: Shewing in general what the nation is to expect from the Pretender*. London, Printed for John Baker, 1713. 33.; Arthur H. Grant, “Barrington, John Shute, first Viscount Barrington (1678–1734),” rev. Philip Carter, in *Oxford Dictionary of National Biography*, ed. H. C. G. Matthew and Brian Harrison (Oxford: OUP, 2004); online ed., ed. David Cannadine, May 2009, <http://www.oxforddnb.com.proxy.bib.uottawa.ca/view/article/1531> (accessed July 28, 2016).

²²⁷ Kenyon, *The Stuart Constitution*, 374-390.

²²⁸ Anon. *A List of Worthy Patriots*. Oxford, Printed in 1705.

Bill through the Lords by tacking it to the Land Tax was portrayed by Tories as their devotion to the Anglican religion. Indeed, Tories appealed to religion to justify their actions arguing that the “Church seems in as much Danger from Dissenters, now, as it was from Papists” during the 17th century.²²⁹ They argued that the “great necessity...for the money bill's passing” was a perfectly reasonable tactic to secure the passage of “a Bill so requisite for the Preservation of the Church.”²³⁰ The Tory party had expended a great deal of effort towards banning the practice of occasional conformity which they argued was heterodoxy and made a mockery of the Test Acts (1673).²³¹ Their comfortable majority in the House of Commons convinced them that it was the corrupt designs of the Whigs that such measures failed in the House of Lords.

Whigs focused instead on convincing Englishmen that tacking was a practice only fit for a corrupt party who, if given the chance, would force all manner of legislation through parliament should this procedural tactic be seen as legitimate. Particularly, in a publication entitled *A Brief Account of the Tack* the author challenged many of the former assertions by Tories of the patriotic nature of this endeavour.²³² Attacking the Tory position on the Tack, it proceeds to dissect their arguments as to why such a practice was reasonable. Specifically, it noted the nature of stable supplies for the war effort in contrast to the Tory assertion that had the Lords refused the tacked bills, a new Land Tax could have been passed within days by proroguing the present parliament and beginning a new session. The Whig author is emphatic

²²⁹ Sir Humphrey Mackworth, *A Brief Account of the Tack in a Letter to a Friend*. Printed in 1705. 1.

²³⁰ Mackworth, *A Brief Account of the Tack*, 7.

²³¹ Jonathan Charles Douglas Clark. *English society, 1688-1832: ideology, social structure and political practice during the Ancien Régime*. Cambridge: Cambridge University Press, 1985.

²³² The letter is attributed in the ECCO database to Sir Humphrey Mackworth, however, Mackworth's Toryism and support for the tack make this unlikely. Thus, I have opted to leave the attribution as anonymous in my text, but cite Mackworth for ease of source analysis. MACKWORTH, Sir Humphrey (1657-1727), of Gnoll Castle, Neath, Glam. Published in *The History of Parliament: the House of Commons 1690-1715*, ed. D. Hayton, E. Cruickshanks, S. Handley, 2002

that such a method would cause such delays in the progress of parliamentary business that it could easily have become “near as fatal as the granting no supplies at all.”²³³ He mentions the importance these supplies had to their allies, such as the Duke of Savoy, in the War of Spanish Succession and that as issue of the tack was raised in 1704, the alliance was itself in a discussion of how to proceed further in the war. “What influence such a miscarriage [the Tack] here would have had upon all their proceedings, I almost tremble to think,” as England's steady supply of money to the continental forces was central to the organization of the alliance against France.²³⁴ Correspondence from the Continent by commanders such as the Duke of Marlborough confirms that the proceedings of the House of Commons concerning taxes earmarked to pay for the war were of interest to their allies.²³⁵ Whigs exerted a great deal of energy against the Tory arguments for the Tack even after its defeat was assured in order to further their public attacks on their opponents and further define their ideological positions on religious tolerance, the nature of governance, and the importance of the Land Tax.

This procedural strategy by the Tories was attacked in numerous Whig pamphlets throughout Anne's reign for a number of reasons. This intersection of religion and finance in legislative form proved difficult for Parliament to swallow while also posing a two pronged threat to the Whigs. Occasional Conformity would both reduce the freedoms of Dissenters in general, but more specifically it would remove them from participating in the electoral battles between the parties. From Court to Commons, many MPs were not willing to support such an endeavour, conversely the public discourse necessary to rally support against the Tory party was far less straightforward for Whig polemicists. Detailed rational discussions about policy gave

²³³ Mackworth, *A Brief Account of the Tack*, 7.

²³⁴ Mackworth, *A Brief Account of the Tack*, 8.

²³⁵ Marlborough, *The Marlborough Godolphin correspondence*, 409.

way to harsh partisan accusations after the high profile sermon by Dr. Sacheverell in 1710. The Tory doctor's November 5th speech became a violent conflict between Whigs and Tories sparking both riots in the streets of London and ending with a trial that had a less than ideal outcome for the Whigs. During this period, Whigs attempted to appeal to the public with discourses concerning the doctrine of passive obedience Sacheverell had spoken in support of which stood in stark opposition to the principles of the Glorious Revolution as Whigs saw them. The trial of Dr. Sacheverell and the prolific publishing of speeches for and against the High Church preacher increased the temperature of the rage of party as both parties attempted to use this event to gain an advantage in the battleground of public opinion. This highly contentious party-bound contest reveals the extent to which claims of truth were marred by accusations of bias and deception in this age of partisanship.²³⁶ Both of these concerns became entrenched in the polemical battle in the public discourses in Augustan England along with the financial maintenance of the state and its implications for the nature of English governance.

An Appeal from the City to the Country reveals a desperate attempt by Whigs to coax a broad readership, but more particularly country-gentlemen who generally supported the Tories, into accepting the complex dangers the ideas contained in the Doctor's sermon posed to England. Beside the religious concerns, this charged pamphlet specifically argued that Tories would “revive Tacking again, and Tack all sorts of Dissenters together, bind them up in a Bundle, and deliver them over by virtue of Sacheverell's spiritual Authority without any charity to the Devil and his Angels.”²³⁷ Thus, the pamphlet challenged Tory ideology, but also their economic

²³⁶ Brian Cowan. "The Spin Doctor: Sacheverell's Trial Speech and Political Performance in the Divided Society." *Parliamentary History* 31, no. 1 (2012): 28-46. See also his monograph Henry Sacheverell. *The State Trial of Doctor Henry Sacheverell*. Edited by Brian Cowan. Wiley-Blackwell for the Parliamentary History Yearbook Trust, 2012.

²³⁷ *An Appeal from the City to the Country for the Preservation of her Majesty's Person*. London, Printed and sold by A. Baldwin, 1710. 43.

policies focusing on taxation in particular. Whigs continued to portray the act of tacking as an underhanded technique used by fanatical parties to attack others in a particularly intolerant manner which would be incompatible with the concepts put forward in 1689 by the Act of Toleration. While Whigs supported toleration of Protestant Dissenters, Tories pursued their ideological attachment to the established religion arguing for its exclusive authority within England. Tories perceived Whig and Dissenter participation in state offices as a threat to Anglicanism which is best expressed in their highly popular slogan “Church in Danger.”²³⁸

This Whig appeal attempted to argue that the High Churchmen would forsake their duties to the Crown and England unless the Queen would only give places of office to Dr. Sacheverell’s followers.²³⁹ The difficulty lay in portraying the Tories as advocating for an Absolutist Monarchy, while simultaneously attempting to show how they would defy and abuse the current monarch. Therefore, the pamphlet continued the discourse towards suggesting that the Tories would either suggest that any money bills requested by the Queen should “plunder the Dissenters” or that they would tack a revised Succession Bill to the Land Tax.²⁴⁰ The implications being that they would attempt to return to the pre-1707 uncertainty of the succession that left the Catholic Stuarts with a stronger claim to the throne than any of England’s current Protestant allies. This intertwining of state finance and religious fervour in Whig pamphlets attempted to paint the Tories as fanatics who would throw away the hard earned victories of the Glorious Revolution for their own seemingly personal grudge against Dissenters and Whigs in general. The circulation of this pamphlet on the eve of the the 1710 election which resulted in a Tory landslide suggests that despite the widely accepted necessity of the Land Tax as a central

²³⁸ Donald A. Spaeth. *The Church in an age of danger: Parsons and parishioners, 1660–1740*. Cambridge University Press, 2000.

²³⁹ *An Appeal from the City to the Country*, 43.

²⁴⁰ *An Appeal from the City to the Country* 44.

piece of the English revenue, the threat posed to it by Tories tacking religious bills to it was not a concern of the majority of Englishmen when compared to the perceived threat to the Anglican Church popularized by the high profile trial of Dr. Sacheverell.²⁴¹ Particularly the country gentlemen who were the intended audience of this pamphlet stoutly supported an overwhelming Tory victory at the polls.

The Whigs seemed unable to raise concerns over Tory fiscal and political schemes and lost the 1710 election and found their leadership targeted for impeachment shortly afterwards. For all the accusations by Whigs that their opponents would only be taking a step back with their traditional, country-oriented, fiscal policy it was Harley's Tory ministry that would push the Land Tax aside and implement numerous excise taxes between 1711 and 1714.²⁴² Indeed, the Tory party and its country followers seemed to take no exception to taxation now that the Anglican Church appeared out of danger from Whigs and Dissenters. Harley quickly received letters of congratulations on his position as head of the new ministry after 1710 professing that localities would “cheerfully pay taxes now that their church is not in danger.”²⁴³ The Tory electoral victory which led to the Peace of Utrecht seemed to lay to rest many of the fears that had grown from the expensive warfare that had preoccupied England since 1689. Stable governance required a stable source of revenue and while the Land Tax had entrenched itself in the financial mechanisms of the fiscal-military state and both Whig and Tory ministries made use of the innovations of the financial revolution.

In turn, the Whigs would “rail at the peace in one breath and at the new taxes with the next,” opposing the new Tory ministry on all fronts in their attempt to maintain what little

²⁴¹ Cowan, *The State Trial of Henry. Sacheverell*, Spaeth, *The Church in an Age of Danger*.

²⁴² Brewer, *The sinews of power*, 160-61.

²⁴³ Letter Sir H Belasyse to Robert Harley. Manuscripts of the Duke of Portland preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711), 570.

influence they had left.²⁴⁴ Daniel Defoe decried his old Whig compatriots who went as far as refusing support for fiscal measures for which they had once fought despite their complaints that the public credit was in peril.²⁴⁵ Their position against supporting any Tory fiscal schemes reveals that their support of the expansion of fiscal appropriation by the state was also tied to their other ideological positions on religion and the succession as much as their opponents. Long treatises against the threat of Jacobite schemes, such as the one penned by John Shute Barrington, 1st Viscount began to circulate as the next election approached in 1713 threatening the dangers of a party attached to the doctrine of passive obedience and hereditary right.²⁴⁶ The political and cultural concepts embodied by Jacobitism were organized around support for the Catholic Stuart claim to the English Crown. This stood in contrast to the revolution settlement of 1689 that vested the Crown in the Protestant Stuarts and the Act of Settlement (1701) which further settled the succession in the House of Hanover.²⁴⁷ The primary concerns of the Whigs was to show how dangerous a Popish Monarch was to the nation by portraying the absolute hatred the Catholic kings of France had for the Protestants of England and that all their liberties and advantages in trade would be lost should the Pretender be put on the throne of England who would acquiesce to all of France's wishes.²⁴⁸ Such warnings came with the added emphasis that should they lose their advantages in trade to the French even the gentry who felt secure in the

²⁴⁴ Letter Daniel Defoe to the Early of Oxford, 1712, April 5, Manuscripts of the Duke of Portland preserved at Welbeck Abbey (Harley MSS.iii) [HMC], vol. 5 (1711-1724). 160-161.

²⁴⁵ Letter Daniel Defoe to Robert Harley. Manuscripts of the Duke of Portland preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711), 662.

²⁴⁶ Shute. *A Dissuasive from Jacobitism*.

²⁴⁷ Paul Kléber Monod. *Jacobitism and the English people, 1688-1788*. Cambridge University Press, 1993. 11-12.; See also Daniel Szechi. *The Jacobites: Britain and Europe, 1688-1788*. Manchester University Press, 1994.

²⁴⁸ Shute. *A Dissuasive from Jacobitism*.

countryside would feel an increase in the burden of the Land Tax because of the lack of other revenues.²⁴⁹

Party positions once again reversed with the accession of George I whose opposition to the party which had ended Britain's participation in the Grand Alliance against France made proscription of those who had orchestrated the Treaty of Utrecht all the more easy for the Whig party under the direction of Sir Robert Walpole. George I's strong desire for religious toleration in his new kingdom along with a continental foreign policy akin to that of William III was perceived to be incompatible with the Church party's ideological positions.²⁵⁰ This resulted in a Whig resurgence in both office and the Commons which became further entrenched after many Tories were implicated in the unsuccessful rebellion of 1715 their leadership abandoned its wider membership. The Whigs quickly regained the reins of government and now pursued a fierce policy of proscription against the Tory party from all levels of office within Britain.

The advantage Whigs had in the public discourse with a very real threat of Jacobite plots arising from the recent rebellion allowed party polemicists to launch effective smear campaigns against the Tory party. Particularly, when criticisms arose of the Land Tax burden upon the landed elite, it was in turn accused of Jacobite leanings and Whigs argued that such taxes were made necessary by the recent rebellion itself further shifting the blame upon the Tories.²⁵¹ However, by this time the character of the Land Tax was rarely debated in the public sphere as anymore than a tax that fell particularly heavy upon the landed classes. As Tory proscription further alienated the party from the seat of government power, so too did their attachment to the deeper public discourse over the Land Tax. It remained a badge they would wear to display their

²⁴⁹ Shute. *A Dissuasive from Jacobitism*, 33.

²⁵⁰ For a nuanced discussion of the fate of the Tories under George I see Linda Colley, *In Defiance of Oligarchy*, 26-29.

²⁵¹ Joseph Addison. *The Freeholder*. Ed James Leheny. Oxford University Press, 2014. 114.

position that land was the only type of wealth worthy of prestige, especially when compared to the financial schemes of the moneyed-interests. For the Whigs economic and taxation policies were pointed devices used against opposition country gentlemen to argue that the blame for the increasing national debt belonged to the Pretender and his Jacobite conspirators. The subtler arguments about its unique and central position in the public revenue had given way to its usage as a blunt polemical tool.

Whigs and Tories divided vehemently over issues of sovereignty, religion, and foreign policy, but the Land Tax routinely surfaced when it was relevant to these points of contention during the rage of party. Otherwise, it remained a stable and acceptable form of taxation to the majority of Britons well into the late eighteenth century even though country gentlemen regularly complained of its burden. While Englishmen debated the nature of the foreign policy rarely did they question the state's right to tax landed wealth when it was deemed necessary. From 1693 until 1714 the most lucrative tax within England saw little coherent opposition on a purely economic basis and was, in fact, the basis for how the public judged and understood the nature of legitimate fiscal appropriation by the state. This insight provides an explanation for how Britons perceived the growth of the state's fiscal power during a period of intense party-bound conflict that frustrated many ministry's policies on a variety of issues. Moreover, it reveals how the citizens of the English (and after 1707 British) polity perceived the growth of such a powerful fiscal-military state as it became the backbone for British Imperial power in Europe and beyond.

Chapter 3: Party Conflict over the Land Tax

This chapter features several case studies focused on the manner in which Whigs and Tories used the Land Tax to wage their ideological war against each other during the Rage of Party. The first study covers the Land Tax administration and its usefulness to party conflict in the localities, particularly near election times. The second study investigates the nature of parliamentary address, both of the Crown and the House of Commons, to assess the degree to which the Land Tax was integrated into debates about, and methods of, parliamentary management. The last study discusses its use as a polemical tool in the conflict between the Whig-backed Bank of England, and the Tory projects to erect a Land Bank. These case studies are meant to highlight the contentious nature of the Land Tax during the Rage of Party, but also show its place in party political ideology at the time too.

The Land Tax Administration and Party Conflict 1690-1715

The most aggravated division between Whigs and Tories regarding the Land Tax was the choice of who locally would administer the tax across the countryside. From the tax's inception in 1693 there was a great deal of turmoil surrounding how commissioners, receivers, and assessors would be chosen for counties and how they would operate, particularly in their dealings with landowners. In the midst of pervasive party conflict within the parishes, boroughs, and counties, the appointments of Land Tax officials became key to local, provincial, and national political rivalry and as such were inexorably drawn into, and became yet another arena in which the Rage of Party took place. While the position was a comfortable office for those who had the appropriate streams of patronage, the primary concern of contemporaries was the

loose guidelines available for the assessing of property. Within the halls of Westminster, Tories argued for stipulations that the men chosen would be members of and reflective of, the local social hierarchy. They vehemently opposed any impositions of central control over the Land Tax administration, both in terms of the broad factor of a standardized pound-rate and of individual fines to tenants and landholders if a false assessment was entered.²⁵² The Whigs fought to see a Land Tax that was not only equal, but efficient in raising the necessary funds for the state as they slowly entered into the position of the governing party under the leadership of the Junto Lords, a group of first four, and later five, Whig peers who were instrumental in the strong organizational capacity of that party from 1690 onwards.²⁵³

From 1693 until 1713, the Land Tax's high yield provided such a significant degree of revenue for the English state, amounting to nearly 40% in times of war, that Whigs rarely attacked it, despite their criticism of its inefficiency.²⁵⁴ William Ward's comprehensive study of the tax in this period reveals the intense partisanship that emerged over the choice in Commissioners and Receivers for the Land Tax.²⁵⁵ While Whigs were less than enthusiastic for this method of taxation, they still had a vested interest in controlling this fiscal apparatus that strongly influenced local communities and elections. Tories, likewise, contested the appointments as a means of securing local control in an era of intense local division and conflict. Alternatively, Colin Brooks argues that the effects of this locally based administration as a politically stabilizing element provided a touchstone for central control that was amenable to the traditional social hierarchy of the English countryside.²⁵⁶ Between these two dichotomous

²⁵² Luttrell, *The parliamentary diary*, 341.

²⁵³ Cruickshanks, *The History of Parliament, 1690-1715*. 437, 471.

²⁵⁴ Brewer, "The English State and Fiscal Appropriation," 341.

²⁵⁵ William Reginald Ward. *The English Land Tax in the 18th Century*. G. Cumberlege, 1953. 37.

²⁵⁶ Colin Brooks. "Public finance and political stability: the administration of the land tax, 1688–1720." *The Historical Journal* 17, no. 02 (1974): 281-300.

interpretations lies a key to understanding how the fiscal-military state evolved during the rage of party. Whigs and Tories fought fiercely for the ability to control local influence and conferring of Land Tax offices while both parties acquiesced to the necessity of a more efficient and powerful taxation regime. How that shaped the nature of the growing state, however, remained deeply contentious and divisive.

To understand the concerns of both Whigs and Tories over the importance of assessments and commissioners, it is crucial to appreciate how loose administrative guidelines were for these tax officials. An anonymous pamphlet was quickly published after the first Land Tax became law in 1693 that detailed not only how to properly assess rack-rents, but also offered a diverse and complex discussion between fictional commissioners and assessors about this process. Rack-rent was meant to define the full value of a property separate from the actual rent collected from tenants. The debate over rack-rent would have far reaching consequences for wealth inequality across and within the counties and parishes of Augustan England. According to economic historians, this has unfortunately limited the scope of economic inquiry into the nature of landed wealth and rent.²⁵⁷ *The True Way of Taxing* not only supplied assessors and commissioners of the Land Tax with instructions on how to interpret the Statute, but also provided a detailed lesson in political arithmetic that discussed whether to include local tax burdens, such as Poor Laws and constable fees, or yearly repairs upon the Estate in question.²⁵⁸ Since the statute specified that “no deductions shall be made, on the account of any burdens or payments imposed on any estate by any former law” the discussion focused on how assessors determined the “full intrinsic value” upon which the rack-rent was based.²⁵⁹ These instructions

²⁵⁷ Ginter, *A Measure of Wealth.*; Turner, *Agricultural rent in England.*

²⁵⁸ *The True Way of Taxing: Shewing What is the Legal Rack-Rent for Taxing*, London, Printed in 1693. 6.

²⁵⁹ *Ibid.*

to commissioners on political arithmetic and the assessment of taxes provide not only a view of how Land Tax officers and their critics debated the nature of assessments, but also the very personal variances that arose between Land Tax officials. The pamphlet provides two very detailed discussions of why the assessors of an estate could rate it at either sixty-three or fifty-seven pounds, both based on a comprehensive perception of what constituted the intrinsic value of the property in question. While the author clearly favoured the fifty-seven pound assessment, he offered explanations of both approaches and the extensive arguments offered were all rational perspectives that any assessor might had.²⁶⁰ That the document was an anonymous and unofficial pamphlet depicting an informal discussion between assessors reveals that the pamphlet was as exercise in political arithmetic and merely a suggestion to Land Tax officials. The loose guidelines and multiple interpretations of the Land Tax statute that explains such variances in taxation occurred across the English counties as it was possible for tax commissioners to rationalize numerous conceptions of assessment. This problem was intensified when it was coupled to the party-bound tensions that existed across England since it was virtually inevitable that for assessors would favour their political patrons with under-assessments and over-tax their political opponents.²⁶¹

The political rivalry in the localities was one of the central features of the Rage of Party due to the widespread participation in the party-bound conflict throughout England.²⁶² William Ward's work on the Land Tax reveals how charged and polarized the local political climate was, particularly for the Land Tax receivers whose fortunes rose and fell with the outcomes of hotly

²⁶⁰ *The True Way of Taxing*, 14.

²⁶¹ Ward, *The English Land Tax*, 37.

²⁶² Plumb, *The growth of political stability*. Halliday, *Dismembering the Body Politic.*; Holmes, *British politics in the age of Anne*.

contested elections.²⁶³ The local character of the Land Tax, however, obscures the degree to which these events occurred as many officials sought to avoid involvement in the often violent party conflict, especially when dealing with matters of fiscal appropriation based on landed property.²⁶⁴ Land Tax Receivers were particularly useful for the partisan battles around election time as their regular contacts with a broad range of the local population provided a key nexus for political influence. Furthermore, tax officials could easily use the collected funds as loans to favoured party candidates while also withholding such favours from their political opponents.²⁶⁵ While the Land Tax Commissioners appointed Receivers, Parliament approved the list of Commissioners from which the Crown appointed officers from in a highly contested and highly partisan process. The Parliamentary lists of Commissioners saw little change, but when it did occur Whigs and Tories fought over the appointments in order to further their own pools of local patronage and increase their influence over the constituency. As these opportunities arose Whigs and Tories sought to secure positions by appealing to government managers such as Robert Harley after Sidney Godolphin recruited him in 1704 for the position of Secretary of State.²⁶⁶ In 1707, the former Tory MP for New Shoreham from 1698-1702, Charles Sergison, requested that “an honest gentleman and a neighbour of his ... also be put into the Commission” due to the allegations that the current Commissioner was maliciously raising his taxes.²⁶⁷ Such contests only intensified the party-bound conflict, both in Westminster and the countryside.²⁶⁸

²⁶³ Ward, *The English Land Tax*, 51.

²⁶⁴ Ward, *The English Land Tax*, 31.

²⁶⁵ Ward, *The English Land Tax*, 53-55.

²⁶⁶ D.W. Hayton. “Harley, Robert (1661-1724), of Brampton Bryan, Herefs.” *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/harley-robert-1661-1724>

²⁶⁷ Letter George Tollet to Robert Harley, 1707, May 28. Manuscripts of the Duke of Portland preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711), 414.

²⁶⁸ Ward, *The English Land Tax*, 36.

The divide between Whigs and Tories over these positions can be revealed by the intensely personal political rivalry between two individuals in the borough of Denbighshire. Edward Brereton, a Tory, served as MP for Denbigh borough from 1689 to 1705, while Sir Robert Cotton represented the Whig interests and was MP for Cheshire county from 1679 to 1681 and then from 1689 until 1702.²⁶⁹ These two partisan rivals were deeply entrenched in the contested boroughs of Denbighshire where Brereton represented the Tory interests and brought petitions to Parliament and to the Treasury board.²⁷⁰ Cotton found himself criticized in the county of Cheshire after he had voted in favour of raising a Land Tax by a pound rate and found himself strongly aligned against Tory interests as the feud with Brereton escalated.²⁷¹ The violence of the elections in the Denbighshire boroughs followed the two to Westminster when Brereton complained of the newly appointed Land Tax Commissioners who were friendly to the Whigs.²⁷² The allegation was that the appointed Commissioners were strangers to the community and merely there to support the party, an allegation Cotton fiercely denied. He said that they were “men of account and recommended to him by men of estates” in order to assure the Commons that the traditional social hierarchy and mores of landed gentlemen handling the taxes on landed property were being respected.²⁷³ However, as they exited the Commons Cotton struck Brereton over the head with his cane who replied in turn.²⁷⁴ Such violent eruptions of party tensions were not just a matter of injured pride or of selfish interest as these positions held

²⁶⁹ Eveline Cruickshanks and Richard Harrison. “Cotton, Sir Robert, 1st Bt. (c.1635-1712), of Combermere, Cheshire.” *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/cotton-sir-robert-1635-1712>; D.W. Hayton. “Brereton, Edward (c.1642-1725), of Borras, Denb.” *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/brereton-edward-1642-1725>

²⁷⁰ Hayton, “Brereton, Edward.”

²⁷¹ Cruickshanks and Harrison. “Cotton, Sir Robert.”

²⁷² *Ibid.*

²⁷³ Richard Cocks, *The Parliamentary Diary of Sir Richard Cocks*, ed David Hayton. 158.

²⁷⁴ *Ibid.*

and were expected to hold, a great deal of power and influence during elections and as the numerous elections during the 1690s and 1700s reveal they were hotly contested not only in Cheshire and Denbigh borough but all across England.

Land Tax receivers were not only involved in local schisms, but in the overarching organization of party at the higher levels of Augustan politics. Richard Musgrave represented Tory interests in the county of Cumberland from 1702-1708, but was often overlooked for official positions himself, however, he diligently attempted to coordinate elections and positions for other Tories within his sphere of influence.²⁷⁵ After the landslide victory of the Tories in 1710, Musgrave wrote to Speaker Robert Harley complaining that Thomas Brougham, a receiver general for the Land Tax in Cumberland and Westmorland, “who exerted his power to an extravagant degree at the election in Carlisle” had frustrated his attempts to be returned for the borough of Carlisle.²⁷⁶ Brougham had been a potential candidate for the Whig interests in Cumberland organized by the 3rd Earl of Carlisle, Charles Howard, which had consistently opposed Musgrave for the past several elections.²⁷⁷ Lord Carlisle's candidates, Sir James Montagu and Thomas Stanwix, had unseated the Tory interests in 1705 and held a strong position within the borough of Carlisle since.²⁷⁸ While Musgrave requested that Harley support the return in the neighbouring borough of Cockermouth where Godolphin had tried to secure a seat for James Stanhope, the longer, and more insistent, part of his letter regarding Brougham's

²⁷⁵ Eveline Cruickshanks and Richard Harrison. “Musgrave, Richard (c.1675-1711), of Hayton, Cumb.” *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/musgrave-richard-1675-1711>

²⁷⁶ Cruickshanks, “Musgrave, Richard.”; Letter Richard Musgrave to Robert Harley, 1710, November 24. Manuscripts of the Duke of Portland preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711), 632.

²⁷⁷ Eveline Cruickshanks and Richard Harrison. “Carlisle borough.” *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/constituencies/carlisle>

²⁷⁸ *Ibid.*

actions had no concrete allegations of misconduct.²⁷⁹ The petition against Stanhope's return contained allegations of bribery and misconduct by the bailiff in accepting votes from Orfeur's supporters, none of which Musgrave mentions in his letter to Harley.²⁸⁰ Conversely, Musgrave notes Brougham's influence as Receiver and then proceeds to beg Harley to remove Brougham from office and replace him with Musgrave's brother-in-law John Brisco.²⁸¹ Furthermore, he describes Brougham's relation Daniel Brougham as "wicked, debauched, and profligate" while returning to the matter at hand by suggesting Harley give the second Brougham's position as Collector of the Customs in Carlisle to Brisco as well.²⁸² When faced with no option of a formal petition on a false return, candidates would use all possible political channels of favour to secure both the funds and local influence for the next election and campaign.

These highly contested elections in the boroughs were one of the defining characteristics of the Rage of Party and while bribery and corruption was widespread petitions against a false return were just as common. JH Plumb, however, describes the local hierarchies and social relations within the boroughs and counties are being far greater forces of influence amongst the community at election time.²⁸³ The Land Tax's particular local nature and organization made it one of the few tax offices that was widespread and entrenched enough in the local communities and within local social hierarchies to provide a useful tool to partisan politicians tapped within

²⁷⁹ John Churchill Marlborough, Sidney Godolphin Godolphin. *The Marlborough Godolphin correspondence*. Henry Leonard Snyder. Vol. 3. Oxford University Press, 1975. 1590-91.; HMC Portland 4, 632-33.

²⁸⁰ Eveline Cruickshanks and Richard Harrison. "Cockermouth borough within Cumberland." *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/constituencies/cockermouth>; Letter Richard Musgrave to Robert Harley, 1710, November 24. Manuscripts of the Duke of Portland, 632-33

²⁸¹ Letter Richard Musgrave to Robert Harley, 1710, November 24. Manuscripts of the Duke of Portland, 632.; Cruickshanks, "Musgrave, Richard," While the letter refers to the Tax Commission applicant John Brisco as his brother-in-law *History of Parliament Online* records a John Briscoe as his uncle. For a discussion on contested election committee in the House of Commons and the rage of party see also: Holmes, *British politics in the age of Anne*, 42-44.

²⁸² Letter Richard Musgrave to Robert Harley, 1710, November 24. Manuscripts of the Duke of Portland, 632.

²⁸³ Plumb, *The Growth of Political Stability*, 96-100.

party conflict in Augustan England. Colin Brooks argues that this aspect of the Land Tax system reveals a stabilizing element in the political life of the nation because the Land Tax administration interfered little in the day-to-day affairs of English society yet provided “a line at which involvement in the government of the nation was not at the discretion of a political party.”²⁸⁴ This primarily applied to the core group of Commissioners who Brooks describes as organizing the loosely regulated county affairs. Parliament had a mandate to appoint officials from the local social hierarchies wherever possible, but participants in the party-bound struggle in the constituencies used every means available to disrupt their political opponents. Yet, the necessity of a functional tax administration forced these officers to yield and participate in local and parochial administration and operate within the accepted local social order to achieve their own goals.²⁸⁵

The Land Tax in Parliamentary Addresses 1704-1715

The Land Tax was often on the minds of MPs of the opening of the parliamentary session as both the Crown and Commons provided their opening addresses. The Land Tax became a key component of political economy, but also both parties used the parliamentary procedure of addresses between the Crown and Commons as a means to wage their ideological battle in Parliament by shaping the discourse with the Crown through official speeches. Opening speeches from the Crown provided control over the initial agenda and atmosphere of the session, Whigs and Tories sought to influence this by using the Land Tax to shape the financial discourse within these speeches. Furthermore, official responses to these royal addresses by the House of

²⁸⁴ Brooks. “Public finance and political stability.” 289.

²⁸⁵ Brooks. “Public finance and political stability.” 291.

Commons provided a means by which both ministers and parties were able to gauge the character of the House before official bills and proceedings were tabled. Clauses and statements were included and excluded based on the temperament of the Commons and the control party managers exerted over it.²⁸⁶ As the strength of parties waxed and waned throughout the Rage of Party, particularly after 1710, Whigs and Tories used Royal and Parliamentary addresses as weapons in their party-bound conflict by combining them with the financial concerns borne by the British state.²⁸⁷

The advent of fully-fledged party politics in the Augustan period significantly altered the Crown's relationship with Parliament.²⁸⁸ The increase in parliamentary approved taxation ensured that the Crown's first order of annual business was the solicitation of supplies from the purse-holders of government and within the constitution, the House of Commons.²⁸⁹ The seventeenth century had witnessed conflicts between Stuart monarchs and their parliaments over Crown revenue which became central to the unrest in the 1620s and 1640s. Therefore, the Speech from the Throne which opened each session of Parliament quickly assured the gathered gentry of the monarch's respect for the English liberties, but also the necessity of generous supplies in order to protect them. This address to Parliament was orchestrated by the Crown's ministers who crafted the sessions agenda, particularly during the reign of Queen Anne. Sidney Godolphin, credited by some historians as being Britain's first Prime Minister, was a pioneer of parliamentary management during the rage of party as the partisan battles, both within

²⁸⁶ Holmes, *British politics in the age of Anne*, 287.; Clyve Jones. *Britain in the First Age of Party, 1687-1750*. A&C Black, 1986.

²⁸⁷ PDG Thomas. *The House of Commons in the Eighteenth Century*. Oxford: Clarendon Press, 1971. 39-44.

²⁸⁸ Holmes, *British politics in the age of Anne*. Plumb, *The Growth of Political Stability*.

²⁸⁹ From 1660 onwards taxes approved by parliament became the chief source of revenue for the English state which starkly compares to earlier period where various prerogative taxes provided the bulk of the Crown's financial power. For a detailed analysis of the change from prerogative to parliamentary taxation see Braddick *The nerves of state*. 12-13.

Westminster and in the countryside, often constrained the government's ability to pass legislation.²⁹⁰ The persistent attempts by the Tories to pass the Bill Against Occasional Conformity, which sought to exclude dissenting Protestants from municipal office and reduce their electoral influence, were pre-empted in Anne's speech on October 24th, 1704 when she emphasized "how essential it is, for attaining these great ends abroad ... that we should be entirely united at home."²⁹¹ Here the ministry played upon national unity in the face of a French threat as a means of pre-empting calls for reinforcing the exclusivity of the Church of England. Godolphin's management of the Commons returned a focused and patriotic address in the hope that the House would be less partisan during the session.²⁹² In an attempt to placate the Tories, it included assurances that the Commons would seek "to prevent all divisions among us ... but who shall most promote and establish the publick welfare, both in Church and State."²⁹³ The Queen and Minister's distaste for the party conflict between Whigs and Tories lead to similarly non-partisan speeches and addresses until Godolphin left office in 1710.²⁹⁴

After the Tory landslide electoral victory of 1710 government policy took a particularly partisan turn with Robert Harley taking the reins of government. While Harley had worked with Godolphin since the beginning of Anne's reign Harley's Country-Tory background had created a rift within the outgoing administration.²⁹⁵ The new Ministry's first order of business was to pursue negotiations to end the War in Spain which eventually ended with the Peace of Utrecht in

²⁹⁰ Sidney Godolphin was rarely referred to by this term by contemporaries, but the comparative influence and management style shared by himself and both Robert Harley and Robert Walpole who have been more popularly referred to as Prime Minister has been discussed by Holmes in *British politics in the age of Anne*. 440-442.

²⁹¹ *Journal of the House of Commons: Volume 14, 1702-1704*. London: His Majesty's Stationery Office 1802. 391.

²⁹² Despite these assurances of a calm session, the Commons erupted when the Tories attempted to tack Occasional Conformity its Land Tax bill.

²⁹³ *Journals of the House of Commons*, Vol 14, 392.

²⁹⁴ Holmes, *British politics in the age of Anne*. 440-441

²⁹⁵ *Ibid*

1713. This Treaty was vehemently opposed by the Whigs who argued that the entire purpose of the war was to keep Spain separate from the Bourbon Crown and that there should be “No Peace without Spain.” However, the long expensive war and too few recent victories heavily influenced the public perceptions of the war and its necessity. The mounting national debt had grown from the 14,100,000 left from the Nine Years War in 1702 up to £36,200,000 by the end of hostilities in 1713 with an average annual tax revenue of £5,355,583.²⁹⁶ This seemingly catastrophic burden on the English taxpayer, overwhelmingly landed and enfranchised to vote in the elections, overshadowed the necessity of a long continental war to secure foreign soil primarily for the other members of the Grand Alliance.

While Robert Harley had been a key member of Godolphin’s administration, it was not until the Tories had control of the House of Commons that they could take advantage of government positions to move their agenda against the Whigs forward. With the powerful offices of government and state in their control the party was able to access the financial records of the previous administration and create committees of inquiry revealing numerous incidents of corruption and mismanagement upon which they quickly sought to capitalize. Therefore, the Tories' next step was to place the blame for the high taxes squarely upon the shoulders of the last administration's ill-conceived war and its Whig supporters. With the Land Tax comprising up to 40% of the revenue for this war, it was a key component in the Tory attack.²⁹⁷ With Harley leading the administration and a Tory majority, the dialogue between Crown and Parliament became a partisan tool against the last administration, the war, and the Whigs.

²⁹⁶ Brewer, *The sinews of power*, 30.

²⁹⁷ Brewer. “The English State and Fiscal Appropriation” 341

Proof of this change is best seen in the contrast between the Speeches from the Throne, which differed significantly from the previous opening session of 1707 when the Crown was requesting that Parliament support the “vigorous prosecution of the war” and not giving up their gains “by submitting at last to an insecure peace.”²⁹⁸ Furthermore, Anne's plea “to avoid all occasion of divisions, which are ever hurtful to the public” was voiced again in her continued attempts to dispel the curse of party conflict from her Parliaments.²⁹⁹ Anne’s wish for a ministry of ‘all talents’ contributed to her distaste for faction within her parliaments, believing that division only served to weaken her governments as a whole.³⁰⁰ Instead, with Godolphin removed from office, the Tory influence upon the Ministry focused on “the navy and other offices [which] are burthened with heavy debts, which so far affect the public service.”³⁰¹ Anne's address to the Commons stated that reducing the burden of taxation was a prime concern with the assurances that once the war was concluded the Crown's attention could return to the prosperity of its subjects.³⁰² Gone was Godolphin's middle-road politics and concerns for the stable financial support of the Grand Alliance by Britain.³⁰³

In the Commons' debate about the Speech from the Throne Sir Thomas Hanmer, a Tory spokesman in the House, suggested adding a clause to inform the Queen “that the most effectual way to give spirit to her friends ... would be by discountenancing all persons of such

²⁹⁸ *The History and Proceedings of the House of Commons: Volume 3, 1695-1706*. London: Chandler 1742. *British History Online*, accessed July 15, 2016, <http://www.british-history.ac.uk/commons-hist-proceedings/vol4> 99

²⁹⁹ *The History and Proceedings of the House of Commons: Volume 3*, 99.

³⁰⁰ Holmes, *British politics in the age of Anne*. 194-198

³⁰¹ *The History and Proceedings of the House of Commons: Volume 4, 1706-1713*. London: Chandler 1742. *British History Online*, accessed July 15, 2016, <http://www.british-history.ac.uk/commons-hist-proceedings/vol4> 169.

³⁰² *Ibid.*

³⁰³ Jeremy Black, *Debating Foreign Policy in Eighteenth Century Britain*, 93-94.

principles...as might weaken her majesty's title and government."³⁰⁴ In this way Tories made a veiled attack on the 'revolution principles' of a constitutional monarch and were asserting the primacy of the Crown as sovereign.³⁰⁵ Conversely, Nicholas Lechmere, one of the few prominent Whigs left in the Commons after the election, proposed a similar clause to "caution her Majesty against such measures and principles, as might weaken the settlement of the Crown in the illustrious House of Hanover."³⁰⁶ The Tory-led Commons actually found no immediate voice to second to the motion until Robert Harley advised that while such a motion was unnecessary, it would be foolish to not include it once proposed.³⁰⁷ While the Queen's speeches were certainly written by the Crown's ministers, this shift towards partisanship stands out when considering Anne's disgust for the party-bound conflict that caused disorder and unrest in her parliament and her kingdom.³⁰⁸ With such partisan tones being inserted into the official addresses the contest within Westminster intensified as Tories pressed their advantage and reveals the lengths to which the parties would go in such a partisan political environment.

By the end of the session Tories had surveyed their options for assaulting their Whig adversaries and fulfilling their promise to the Queen to address the burden of taxation. By the 24th of May 1711, the Commons moved to prepare an address to inform the Queen of their debates and resolutions concerning the mismanagement and corruption within the former

³⁰⁴ *The History and Proceedings of the House of Commons: Volume 4*, 170.; D.W. Hayton. "Hanmer, Thomas II (1677-1746), of Pall Mall, Westminster; Bettisfield Park, Flints.; and Mildenhall, Suff." *History of Parliament Online*. Accessed 28 July, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/hanmer-thomas-ii-1677-1746>

³⁰⁵ Jennifer Carter. "The Revolution and the Constitution." In *Britain after the Glorious Revolution 1689-1714*. Ed Geoffrey Holmes. The Macmillan Press Ltd, 1969. 39-58.

³⁰⁶ *The History and Proceedings of the House of Commons: Volume 4*, 170.; Eveline Cruickshanks and Richard Harrison. "Lechmere, Nicholas (1675-1727), of the Middle Temple." *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/lechmere-nicholas-1675-1727>

³⁰⁷ Ibid.

³⁰⁸ PDG Thomas, *The House of Commons*, 39-42.

administration.³⁰⁹ This address was orchestrated by Henry St. John, later Viscount Bolingbroke, a key leader among the Tory party until his flight from England after the Hanoverian Succession.³¹⁰ Professing their loyalty to the address assured the Crown that while the Commons “met with great difficulties from the anticipation of funds, and the large sums with which the public revenues stand charged for long terms of years to come,” they would dutifully provide the Queen with the desired funds.³¹¹ However, they quickly proposed to “enquire into the causes of the heavy debts we labour under, and to trace the source of that great evil,” undoubtedly to its Whig roots.³¹²

Focusing on the arrears of taxes because of the Whig Ministry of 1704 they argued that “the evil effects of this mismanagement in public offices and misapplication of Parliamentary supplies, have been increased by the very methods of bringing in the public money.”³¹³ The Committee appointed to investigate the causes of the nation's debts had found that Land Tax Receivers were not pressed to send their collected funds on to London in order to pay for the increasing war debt.³¹⁴ It is significant that it was not the Receivers who were in arrears who were found at fault, but the previous administration staffed with Whig supporters. The charge was that the onus fell upon the former government to request the collected funds and settle accounts despite the difficult scenario faced by the Treasury. This tactic was particularly effective with the Land Tax since the Tories believed Receivers and their localities held little

³⁰⁹ *The History and Proceedings of the House of Commons: Volume 4*, 214.

³¹⁰ Stuart Handley. “St. John, Henry II (1678-1752), of Bucklebury, Berks.” *History of Parliament Online*. Accessed July 28, 2016. <http://www.historyofparliamentonline.org/volume/1690-1715/member/st-john-henry-ii-1678-1752>

³¹¹ *The History and Proceedings of the House of Commons: Volume 4*, 217.

³¹² *The History and Proceedings of the House of Commons: Volume 4*, 217.

³¹³ *Ibid.*

³¹⁴ *Ibid.*

responsibility for the management of state funds. Conversely, the central administration had few options available to enforce the remittance of funds on locally based Commissioners and Receivers in the Land Tax administration.³¹⁵ Thus, the very structure of the Land Tax administration provided an ideal manner in which to attack the former administration over the hundreds of thousands of pounds missing from the Exchequer while not disturbing the regions in which these funds resided.³¹⁶

Criticism was also heaped upon Anne's former ministers, especially over what Tories described as the 'new and illegal practice' of using funds for purposes other than what was contained in the Bills passed by the Commons in the previous sessions, such as raising larger numbers of troops than was initially estimated and debated.³¹⁷ This was argued to be tantamount to 'levying money without consent of parliament' and the cause of the rising debt. The Harley Ministry agreed to pay these unjust expenses because they realized refusal would damage the public credit upon which state depended.³¹⁸ From 1710-1714, the Tories did an about-face and accepted that the Land Tax, and the poorly designed taxes conceived to stave off the use of Excise, were unable to bear the burden of the war debt. For both political and economic reasons, Excise became a tolerable means of taxation even for the Tories. A profitable Excise also depended on healthy economic activity in agriculture and markets which saw a downturn during the 1690s.³¹⁹ Trade and customs had been hampered as well by the restriction of warfare across England's continental markets. With the return of peace in 1713, the improving economy, and the growth of English industries (i.e., candles, paper, and brewers) in their production and

³¹⁵ Brewer, *The sinews of power*, 95-100.

³¹⁶ *The History and Proceedings of the House of Commons: Volume 4*, 219-220.

³¹⁷ *The History and Proceedings of the House of Commons: Volume 4*, 218.

³¹⁸ *Ibid.*

³¹⁹ Brewer, *The sinews of power*, 99.

consistency enabled the excise to generate a larger sum in a predictable manner.³²⁰ More significantly to the passing of this legislation, the political control necessary to reliably pass Excise legislation had not appeared until the 1710s when the Tories enjoyed a comfortable majority in Parliament and it seemed the Whigs had lost the party conflict.

By shaping the discourse through parliamentary addresses to criticize the former administration's fiscal mismanagement of the Land Tax arrears, the Tories provided grounds upon which to impeach members of the Godolphin Ministry while simultaneously alleviating the Tories of the backlash to the necessary increases in taxation that was the only available response to the nation's financial woes. John Brewer contextualizes the growth of the fiscal-military state as being not necessarily held back, but constrained and made accountable by the country influence. However, now that the Tory party, with its large contingent of country gentlemen, held the reigns of power they were prepared to implement whatever policies were deemed necessary including Excise taxation.³²¹ Tories now felt secure in larger schemes of political economy in order to return the national debt to a healthy status because their confident control of the state alleviated the concern of corrupt moneyed-interests commandeering the state and infringing on the liberties of country gentlemen.

While Tories found themselves implementing powerful mechanisms of taxation, they argued that the necessity was borne of the fiscal mismanagement of the Godolphin Ministry and the Whig party. The Land Tax provided Tories with both an acceptable means of taxation and a

³²⁰ Brewer, *Fiscal Appropriation*, 350.

³²¹ Brewer, *Sinews* 155-161.

convenient method by which to attack Whig policies without interfering in the local administration or social hierarchies of provincial England.³²²

After several years of Tory assault had considerably reduced their parliamentary strength, the Whig party was only saved by the ascension of George I in 1715. Winning their own landslide election to return a majority in the House of Commons, Whigs prevailed against the seemingly less convincing Tory call of the “Church in Danger” as the threat to the established church appeared increasingly to be from Catholic Stuarts and their French allies than local communities of dissenters.³²³ Meanwhile the Whigs were clearly favoured by the new monarch as Tory opposition to Britain’s participation in the War of Spanish Succession and their support of the Treaty of Utrecht had reduced them in the eyes of George I. It was not difficult for Sir Robert Walpole, the rising star of the Whig party, to see many turned out of their offices, while the Whigs began their own enquiries into the conduct of the administration that had nearly dealt the final blow to themselves. J.H. Plumb argues this growth in Whig power was the onset of a politically stable regime orchestrated by Walpole that primarily took hold after 1722.³²⁴

George I's own speech from the throne now heaped criticism on the Tories for the Treaty of Utrecht he abhorred criticizing not only Britain's early exit from the War of Spanish Succession in 1713, but “that some conditions even of this Peace, essential to the security and trade of Great Britain, are not yet duly executed.”³²⁵ The King also targeted the Tory negotiated

³²² Julian Hoppit. *A land of liberty? England 1689-1727*. Oxford University Press, 2002.

³²³ Stephen Taylor. “Afterword: State Formation, Political Stability, and the Revolution of 1688.” Tim Harris and Stephen Taylor, eds. *The final crisis of the Stuart monarchy: the revolutions of 1688-91 in their British, Atlantic and European contexts*. Vol. 16. Boydell & Brewer, 2015. 273-304.; Clark, Jonathan Charles Douglas, and J. C. D. Clark. *English society, 1688-1832: ideology, social structure and political practice during the Ancien Régime*. Cambridge: Cambridge University Press, 1985.; Cowan, Brian. "The Spin Doctor: Sacheverell's Trial Speech and Political Performance in the Divided Society." *Parliamentary History* 31, no. 1 (2012): 28-46.

³²⁴ Plumb, *The Growth of Political Stability*, 161-188.

³²⁵ *The History and Proceedings of the House of Commons: Volume 6, 1714-1727*. London: Chandler 1742. *British History Online*, accessed July 22, 2016, <http://www.british-history.ac.uk/commons-hist-proceedings/vol6> 10.

Utrecht treaty by remarking how “the public debts are very great, and surprisingly increased, even since the fatal cessation of arms” and how the reduction in war expenses had not been managed properly.³²⁶ Despite this, George I seems to take no issue calling with upon his Parliament, specifically the Commons, to provide ample supplies for the expenses of the state, for himself, and for the Prince of Wales.³²⁷ Walpole was happy to respond to the King's address by confirming the Whig Ministry's disapproval of Utrecht and of the “unsuitable conclusion of a war” that had accrued an average of £7,063,923 in expenditures annually and left a national debt of £36,200,000.³²⁸ Furthermore, criticism of the implementation of the peace which was so promised to save the Kingdom from the heavy burden of taxation and promises to enquire into those matters were likewise returned by Sir Robert Walpole and the Whig-led Commons.³²⁹

After the short-lived Jacobite rebellion in 1715, the Tory party had been left in shambles by their leadership when Lord Bolingbroke fled to France and with the Earl of Oxford locked in the Tower. The Whigs had taken a lesson from Harley's Tories and immediately set the tone of George I's first parliament with a partisan Speech from the Throne, which they used to begin the policy of Tory proscription. This policy would reach its apogee in the 1720s when Robert Walpole used a ‘Jacobite’ taint to remove all Tories from office, great and small, metropolitan and provincial, to establish what his biographer J.H. Plumb describes as a ‘venetian oligarchy,’ and which historians Basil Williams and W.A. Speck respectively described as a ‘Whig Supremacy’ or ‘Robinocracy.’³³⁰ The Land Tax which had been turned against the war effort

³²⁶ *The History and Proceedings of the House of Commons: Volume 6, 10*

³²⁷ *The History and Proceedings of the House of Commons: Volume 6, 12.*

³²⁸ *The History and Proceedings of the House of Commons: Volume 6, 12.*; Brewer, *The sinews of power*, 30.

³²⁹ *The History and Proceedings of the House of Commons: Volume 6, 9.*

³³⁰ Plumb, *The Growth of Political Stability.*; Williams, Basil. *The Whig Supremacy, 1714-1760.* Clarendon Press, 1962.; Speck, *Stability and Strife.*

continued to play a part in the final years of vibrant partisan conflict. As the Tories faded into the background of politics, the Land Tax faded in its financial importance to the nation.

The Land Tax and the new Banks 1690-1700

Party conflict over the administration of Land Tax offices revealed this was not only through the language adopted, and the strategies used in Parliamentary sessions, but also at the heart of the fiscal apparatuses of state too. Perhaps one of the greatest party conflicts in the realm of eighteenth-century English finance was between the Whig backed Bank of England and the various Tory attempts to erect a Land Bank. The founding of the Bank of England in 1694 created the necessary financial institutions and structures for the state to have steady access to the various short and long term loans needed to fund its increasingly expensive foreign policy and military campaigns.³³¹ Against this seemingly Whig-inspired ‘financial revolution’ Tories proposed banking schemes using land as a security that became known as ‘Land Banks.’ The contested nature of these financial institutions during the early eighteenth century has been debated by historians particularly with reference to its broader association with the differences between ‘court’ and ‘country’ ideology, the foreign policy of William III, and the ideological positions of Whigs and Tories. Steve Pincus and Alice Wolfram have argued that while party politics surrounded several key points of contention, especially the constitution, religion, and foreign policy, the English had a comprehensive understanding of the importance of political

³³¹ Dickson, *The Financial Revolution.*; Brewer, *The sinews of power.*; David Stasavage. *Public debt and the Birth of the democratic state: France and Great Britain 1688–1789.* Cambridge University Press, 2003.

economy as well.³³² The debates both in Westminster and coffeehouses provide a lens through which it is apparent that not only were Whigs and Tories divided over the financial policies and tools available to the state, but engaged in broad discussions about how these developments would shape their society, culture, and government.³³³ The Land Tax, being one of the earliest dependable sources of state revenue post-1689, became a cornerstone of English economic discourse. The contested positions of the Whig supported Bank of England and the several Tory projects to raise a Land Bank were not only part of the power politics the parties engaged in, but had clear ideological differences in their conceptions of political economy.³³⁴ Within the public discourse of this debate, both sides built parts of their argument on ideas circulating amidst the recent debates surrounding the Land Tax in order to provide a foundation to either defend or attack their preferred institution.

The Bank of England's creation in 1694 followed the necessity of establishing a bank that could provide the long-term loans for William's ongoing war on the continent. While most Englishmen agreed that a large financial institution was needed, they greatly differed upon what basis it should be raised.³³⁵ The Whig party's strong position in government, led by the Junto Lords, gave them the upper hand in acquiring a charter from William III for the Bank of England. The supporters of the Bank of England argued that the loss of specie and the clipping of coin had greatly diminished the public credit and only through a national bank could it be

³³² Steven CA Pincus and Alice Wolfram. "A Proactive State? The Land Bank, Investment and Party Politics in the 1690s." in *Regulating the British Economy, 1660–1850*. Ed Perry Gaucci. Ashgate Publishing, Ltd., 2013. 62.

³³³ Steve Pincus. "'Coffee Politicians Does Create': Coffeehouses and Restoration Political Culture." *The Journal of Modern History* (1995): 807-834.; Brian Cowan. *The social life of coffee: The emergence of the British coffeehouse*. Yale University Press, 2008.; Markman Ellis. *The Coffee-House: a cultural history*. Hachette UK, 2011.

³³⁴ Pincus, "A Proactive State?"

³³⁵ *Ibid.*, 45-46.

restored.³³⁶ In particular, they proposed that it was the circulation of specie that promoted credit more than its quantity.³³⁷ While Bank notes and foreign bills of exchange “continued in esteem and par with money, they answered all the ends and uses of money in trade.”³³⁸ Vesting English wealth into a bank was meant to restore the nation’s credit by easing its circulation and security.³³⁹ By contrast, Tories conversely saw the Bank of England as a means by which Whigs would control the nation’s wealth by appropriating all specie and credit to themselves and impoverishing the landed classes. They also institutions of government go unaccountable and uncontrollable by Englishmen and women, Ministry’s borrowing beyond their reach. Tories argued that government should only borrow from companies, such as the Tory-backed East India Company, and individual creditors who they believed would not, or could not, use the financial leverage to influence government policy.

As well as being characterized as Whiggish, the financial revolution’s new institutions were also strongly centered in the City of London where the Bank attempted to absorb all business transactions into its own financial market.³⁴⁰ Supporters of the Bank and its moneyed-interests argued that the Bank should become the “General Cashier for all Gentlemen, Merchants, and Traders in and about the City of London” which would put the financial centre of all the British Isles into the hands of a Whig institution.³⁴¹ As such, the Bank of England also threatened existing creditors of the state, such as the East India Company.³⁴² This new

³³⁶ Brewer, *The sinews of power*, 153-154.

³³⁷ *A Letter to a Friend concerning Credit and how it may be restored to the Bank of England*. London, printed for Andr. Bell, 1697. 3/

³³⁸ *Ibid*/

³³⁹ *A Letter to a Friend*, 4.

³⁴⁰ Bruce Carruthers. *City of capital: Politics and markets in the English financial revolution*. Princeton University Press, 1999.

³⁴¹ *A Letter to a Friend*, 4.

³⁴² Philip J. Stern. *The company-state: Corporate sovereignty and the early modern foundations of the British Empire in India*. Oxford University Press, 2011.

arrangement was criticized for the type of wealth that was put into circulation and under whose watchful eye this overwhelming amount of wealth was managed. This endeavour favoured the new moneyed-men of England who readily invested large sums from their businesses into stocks and shares in order to increase their wealth.³⁴³ The centralized nature of this new financial arrangement drew a great deal of criticism from Tories who exclaimed that “the Bank is only subservient to the benefits of a few” and that would result in “inevitable personal mischiefs” at the expense of the nation.³⁴⁴ Country and Tory ideology was heavily biased against centralized state control over the nation’s political economy and formed part of their objections to the Bank of England as they had with initial Tory opposition to the Land Tax. Only a year before in 1693, had the Land Tax taken on a new prominence in the state revenues, its increasing burden becoming a new source of conflict between the moneyed and the landed classes. As landowners began to bear an increasingly tax burden for the state and the emerging professional classes of businessmen, bankers, and civil servants found themselves enriched by the growing financial markets in the City of London and the increasing needs of the fiscal-military state.³⁴⁵ More precisely, Tories saw the wealth of provincial England being siphoned into the pockets of a new class of urban professionals.

Tories assumed a great deal of malice in the machinations of the Bank of England, primarily that its absorption of the economy’s specie, both through investment and taxes paying the government’s loans, would reduce that which flowed through the nation’s prominent trade revenue.³⁴⁶ The monopoly of the economy by the Whigs was so threatening a prospect for the Tories that partisanship was assumed to be intrinsic to the financial schemes of the other party.

³⁴³ Carruthers, *City of Capital*, 191.

³⁴⁴ *Some Considerations offered against the Continuance of the Bank of England*. pg1

³⁴⁵ Holmes, *British politics in the age of Anne*, 237-261.; Pincus, “A Proactive State?” 54-57.

³⁴⁶ *Some Considerations*. 10

This new flow of wealth was heavily in favour of the Whig financial interests in London and only seemed to increase the danger of the burdensome Land Tax. This was made worse by the Bank's insistence upon Collectors of the Land Tax to use the Bank to remit the collected revenues to the Exchequer.³⁴⁷ Tories were willing to pay for the necessities of a state at war, but when the heavy tax burden placed upon the landed class' shoulders was being diverted from the Exchequer to the repayment of loans in the City, Tories saw a purely partisan scheme by the Whigs.³⁴⁸ Furthermore, the Bank of England's particular relationship with the state through its policy of long-term borrowing meant that this powerful financial institution derived profit from the state's indebtedness. This contrasts to the preferred political economy of the Tories who saw the Land Tax and Land Banks as means by which local elites and the landed class, not financially dependent on the state, would be a check on government fiscal appropriation.

Whigs often attempted to assure gentlemen of the parties of provincial England that the Bank would instead improve the state's revenue and lessen their burden. The funds collected for the Land Tax were particularly important and Whigs argued that it would be more efficient to support the Bank of England with its low, stable interest rates that would reduce the revenue lost between taxation and loan repayment.³⁴⁹ They argued that the relatively higher rates of interest offered by the Crown's traditional creditors and the length of time required collecting tax revenues rendered the state's revenue deficient..³⁵⁰ Therefore, increasing the efficiency in the state's ability of fiscal appropriation and combining that with the Bank of England's own institutional structures of credit would reduce the tax burden upon Englishmen. However, the

³⁴⁷ *Some Considerations*, 9.

³⁴⁸ Lawrence Stone. *An Imperial State at War: Britain from 1689-1815*. Routledge, 2013.

³⁴⁹ *Letter to a friend*, 2.

³⁵⁰ *Ibid.*, 8.

Tories favour for a traditional social order was stronger than their desire for efficiency in state fiscal appropriation.³⁵¹ Moreover, a financial arrangement that was as traditional as the Land Tax was sought by many Tories and several began their own projects to compete with what they increasingly saw as a corrupt and manipulative Bank of England and a seemingly ‘Whiggish’ City of London.

Throughout the 1690s, Hugh Chamberlain and John Briscoe began proposals for Land Bank schemes as competing Tory projects to fund the state.(Chamberlain, Briscoe) Meant to both remove the need for the Land Tax and to replace the Bank of England as the government’s primary source of credit, they fulfilled many Tory objectives. These banks would use landed property as security instead of specie and investments and they differed not only in purpose, but in their intended impact on English political economy and social order.³⁵² The parallels to the Land Tax fitted their traditional views on the social order, political authority, and economy; that the county administration be decentralized, the control over property rest with landowners, and the dependence of the state remain vested in and reliant upon, traditional landed rulers. The dichotomy between ‘the City’ and ‘the Country’ was represented between the Bank of England and the Land Bank while the Land Tax was used to facilitate direct comparisons with the current trends in political economy in England after the Glorious Revolution.

The organization of the Land Banks took on an explicitly geographical dimension too as the proposal specifically decentralized the administration and vested much of the control into local counties. Hugh Chamberlain's proposal argued that “London may not wholly engross this Bank: but that some part of it be shared out to six other places” across the nation removing up to

³⁵¹ Colley, *In Defiance of Oligarchy.*; John Cannon, *Aristocratic Century.* Cambridge University Press, 1987.

³⁵² Pincus, “A Proactive State?” 52-54.

sixty percent of the banks expected yield from the administrative centre of the City.³⁵³ Furthermore, the structure of this administration would also depend heavily upon the localities and local elites, as opposed to creditors in ‘the City,’ for its function as the votes would be based on every one hundred pounds paid by a county and voters chosen by a local Justice of the Peace.³⁵⁴ Hugh Chamberlain's proposal for a Land Bank in 1695 included the incorporation of a small perpetual Land Tax used as a steady fund for the bank, further associating it with the landed classes.³⁵⁵ Thus, Land Banks seemingly had more in common with the loosely regulated, irregular, and inefficient Land Tax than metropolitan London's, Bank of England and the complex credit structures of the fiscal-military state apparatus it embodied.

The similarities between the Land Bank and the Land Tax was also based on the Tory premise or hope that the former would replace the latter. John Briscoe published several pamphlets promoting the Land Bank schemes as a voluntary measure by landowners to support the English state and improve the economy without the regulatory frameworks or central control of Whig ‘big government’ or ‘City’ financial institutions. Moreover, subscription to the Land Banks would exempt landowners from the Land Tax and generate profit for them through interest on the funds they invested.³⁵⁶ This was done specifically for those who advanced Bills of Credit to the Crown on the security of their estates as encouragement to support the increasing burdens of the English state.³⁵⁷ Working ever more closely with Chamberlain and other Tories,

³⁵³ Hugh Chamberlain, *A Proposal for erecting a General Bank: Which may be justly called the Land Bank of England*. London, Printed by E. Whitlock, 1695. 1.

³⁵⁴ Chamberlain, *A Proposal for erecting a General Bank* 2.

³⁵⁵ *Ibid.*, 1.

³⁵⁶ John Briscoe, *An Explanatory Dialogue of a late Treatise*. London, Printed 1694. 4.

³⁵⁷ *Ibid.*, 8-9.

Briscoe's pamphlets appealed to country gentlemen to throw off the already weak control exerted by Westminster upon their landed property.³⁵⁸

The Land Bank proposals of the Tories finally saw fruit in 1697, but were ultimately unsuccessful in generating enough subscriptions to be create feasible financial institution. Steve Pincus and Alice Wolfram suggest that the Land Bank might have even seen support from Whig investors if it had not been foreseen and floated in direct competition with the Bank of England.³⁵⁹ These financial institutions were incredibly dependent upon their interaction with the rest of England's economy which was at the time because of war and the repercussions of 1688/89, in a state of flux. Pincus and Wolfram have argued that party-conflict over the type of national bank that emerged during the 1690s was an ideological battle that shaped both the Rage of Party and the Financial Revolution.³⁶⁰ The Land Tax was a key component of that developing political economy that was favouring a fiscal-military state and the explicit references to it in justifying one scheme or another reveals that Englishmen were broadly assessing the nature of both the Financial and Glorious Revolutions. While the acceptance of the Land Tax was based on its easy integration into regional social hierarchies and its agreeableness to the local Tory squirearchy and to country gentlemen in Parliament, these qualities turned it into another polemical tool in the contest between Whigs and Tories to justify their ideological positions on economy, on governance, and ultimately on political power³⁶¹

³⁵⁸ Pincus, "A Proactive State?" 47.

³⁵⁹ Pincus, "A Proactive State?" 41.

³⁶⁰ Pincus, "A Proactive State?" 61-62.

³⁶¹ Holmes, *British politics in the age of Anne*, 148-151.; Speck, *Stability and Strife*.

Conclusion

At Westminster, and throughout provincial England, Englishmen and women of the later seventeenth century found their relationship with the emerging tax state increasingly shaped through the political tides of the party-bound conflict between Whig and Tory. The Land Tax emerged at the threshold where government revenue came almost exclusively within the control of parliament as royal revenue was being transformed into state revenue and the nature of governance was being simultaneously reshaped in the post-revolutionary period. This direct tax on landed property was not only far-reaching, but deeply embedded in the social order of England, particularly throughout rural England in areas that lay beyond the reach of urban politics, business, and culture. This made the Land Tax not only a point of contention between Court and Country ideologies, but a divisive fiscal institution within the party-bound contest which Whigs and Tories waged both within the constituencies and boroughs and within the halls of the Palace of Westminster. Moreover, the hybrid nature of the Land Tax in the emerging fiscal-military state provided significant political opportunities for the parties to further their agendas on issues of political economy, religion, and governance.

The Land Tax was a palatable tax to both Whigs and Tories, for its potential to harness large tracts of wealth appealed to the former, and its traditional and decentralized administration was acceptable for the latter. Historians have characterized the emerging financial settlements following 1689 as having a cohesive consensus across the ruling elite of the nation for they not only fulfilled the necessities of state involved war with France but also provided the means by which to pay for the campaigns.³⁶² However, the consensus only existed so long as the character

³⁶² For work that emphasizes the non-partisan nature of finance, commerce and the English state see John Pocock. *Virtue, commerce, and history: Essays on political thought and history, chiefly in the eighteenth century*. Cambridge University Press, 1976.; For more recent work see also, Anne Murphy *The origins of the English financial markets: investment and speculation before the south sea bubble*. Cambridge University Press, 2009.; Davison, Lee, Tim

of the England they sought to defend with heavy taxes and long-term loans was agreed upon, and remained intact. But taxation, like other aspects of the fiscal dimensions of the growing state could, and did become contentious concepts within the political arena of Augustan England. While Whigs supported a complex and powerful tax state that could fund the aggressive continental foreign policy of William III, Tories opposed centrally controlled schemes of taxation that could be coordinated by government bureaucracy without the legislative control of the House of Commons, the seat of country power in Parliament. Furthermore, adjustments to the tax administration, such as those that would impose standardized pound rates across the counties, or those that sought the direct appointment of Land Tax officials by the Crown, were vehemently opposed by the Tories and their country interests to varying degrees of success. These divisions broke down the apparent consensus of the post-1689 ruling order on the nature of finance and governance and reveal how these issues were steeped in the partisan politics of the rage of party so well known to us through the works of J. H. Plumb and Geoffrey Holmes.³⁶³ While the tax burden and government borrowing may have steadily increased in spite of the party-bound contest, the character of the taxes parliament earmarked as a means to pay for these loans was highly contentious.

The political landscape of the rage of party provided the means by which to understand and appreciate the intersection of political economy with the divisive issue of religion from 1688 until 1714 as well and formed an important litmus test for the parties when considering the nature of governance and the fiscal state. Particularly, the degree to which Tories tolerated the growth of the fiscal-military state was contingent upon the safety and privileged status of the

Hitchcock, Tim Keirn, and Robert B. Shoemaker. "Stilling the Grumbling Hive. The Response to Social and Economic Problems in England, 1689-1750." (1992).

³⁶³ Plumb, *The Growth of Political Stability.*; Geoffrey Holmes, *British politics in the age of Anne.*

Established Church. Despite the 1689 settlements that included religious toleration for Protestant dissenters, Tory exclusive privileging of the Anglican Church was deeply imbedded in the parties' ideological perspective and became a concern that they contested at every turn. Therefore, the necessity of the tax burden borne by the landed elite was only valid if the wars it funded were to protect a distinctly Anglican England. This requirement led Tories in 1704 to risk a constitutional confrontation with the House of Lords when they attempted to tack, or attach, the Bill against Occasional Conformity to the Land Tax in order to reduce the influence Dissenters had in municipal offices and elections. The risk that the Lords would have refused the combined legislation would create a crisis for Sidney Godolphin and his Ministry as it would be a serious threat to the continental campaigns of the Duke of Marlborough and the Grand Alliance. Ultimately unsuccessful, it reveals the limitation of Tory toleration not only religiously, but fiscally as well. Meanwhile, Whig opposition to these measures coalesced through arguments of necessities of state and support for the revolutionary settlement on governance and toleration that had been achieved in the tumultuous years following 1689. Therefore, the Land Tax was an important fiscal tool of the English state that was both shaped and utilized by the parties in parliament during the rage of party.

The growth of the tax state was also a concern for the broader English public who discussed and debated in print through pamphlets, treatises, and broadsides, and in person in coffeehouse, pubs and taverns contentious issues about the nature of governance, political economy, and trade. As divided in print culture as they were in parliament, Whig and Tory economists supported divergent concepts of wealth, taxation, and banking which they promoted and criticized throughout the 1690s as England was rocked by a recoinage crisis and faced with

various banking schemes.³⁶⁴ This public discourse sought to shape the perception of the institutions emerging throughout the financial revolution of the 1690s and the Land Tax had a particular part to play in these debates. The established nature of the Land Tax as a fiscal tool acceptable to English liberty, through its legislative control and lack of central control, it became the benchmark against which new financial schemes were compared and contrasted in order to liken them to an already existing institution. Numerous pamphleteers such as Charles Davenant, Daniel Defoe, Sir William Temple, and Josiah Child all considered the Land Tax as a means by which to ground their theories of political arithmetic in the preeminent and most widely understood form of wealth within the English nation—property.³⁶⁵ The manner in which they pursued these comparisons coincided with the broader ideological positions Whigs and Tories had on the impact of political economy on the social order and constitutional security of parliamentary rights. Thus, this thesis has argued that the central nature of the Land Tax not only provided new avenues through which to pursue economic discourse, but to further promote the ideological positions of the parties as they clashed over the shape of English governance and economy.

By the turn of the century, these debates became increasingly partisan, polemical, and antagonistic as writers turned from political arithmetic to outright hostile ideological and often personal attacks. Even economists such as Charles Davenant began to caricature with his pen his opponents as selfish and deceitful villains who would use political power to enrich themselves on the backs of the ‘country squirearchy’ of small landowners, impoverishing one of the

³⁶⁴ Steven CA Pincus and Alice Wolfram. “A Proactive State? The Land Bank, Investment and Party Politics in the 1690s.” in *Regulating the British Economy, 1660–1850*. Ed Perry Gaucci. Ashgate Publishing, Ltd., 2013.

³⁶⁵ Davenant. *The True Picture of a Modern Whig.*; Defoe, *Taxes no Charge.*; Temple, *An Essay upon Taxes*; Child, *A Discourse of the Nature, use and Advantages of Trade.*; Langford, *Public life and the propertied Englishman*.

predominant classes of voters within the electorate.³⁶⁶ Furthermore, the public contest, as with the parliamentary debates, became entrenched in the battle between Whig and Tory religious positions, yet the Land Tax served as a means by which to communicate the consequences of the opposing faction's actions. While Tories published lists of the "worthy patriots" who had voted for tacking the Bill against Occasional Conformity to the Land Tax, Whigs attempted to frame the public perception of the action as unparliamentary and a threat to the revolutionary settlement. When the speeches and subsequent trial of Dr. Henry Sacheverell inflamed the nation to riot in the spring, summer and autumn of 1710, Whigs attacked the Tory position arguing that a Tory parliament would hold the welfare of the nation hostage by tacking bills to the Land Tax that would ultimately unravel the constitutional arrangement and succession settlement that kept the nation secure from the Catholic Stuarts. These discourses over religion, governance, and political economy informed the electorate who eventually returned a Tory landslide in 1710, revealing the deep-seated belief that the church and the country gentlemen's estate were in danger from dissenters and Whig-backed military campaigns that increased the tax burden upon the landed class of voters.

Within this chaotic battle for political pre-eminence that seemed elusive to both parties for parts of this period, several instances best highlight the means by which Whigs and Tories contested and shaped the nature of taxation on landed wealth and, more significantly, used this fiscal apparatus as a political tool through which to wage their party-bound battles. The contest over commissioners, receivers, and assessors reached from the parliamentary lists from which they were appointed to the counties and boroughs where these local officials of the tax state used their influential status for their own partisan ends. Secondly, within the halls of Westminster, the

³⁶⁶ Charles Davenant. *The True Picture of a Modern Whig*. Printed in 1701.

Land Tax provided a means by which both Whigs and Tories criticized the fiscal aptitude of their rivals' former ministries. Lastly, the intense partisan contest between the Whig-backed Bank of England and the Tory projects for a Land Bank also drew the Land Tax into the debate. The Bank of England stood as a looming threat to Tory concepts of wealth because since the method of fiscal appropriation most acceptable to them now drained their own landed wealth into the hands of a centrally controlled financial institution in the hands of Whig directors. The Land Bank schemes sought to not only remove the threat of the Bank of England, but also to free Tories of the burden of the Land Tax altogether. Yet the political contention between the parties played a role in the failure of the project. These diverse conflicts between Whigs and Tories are prime examples of how the Land Tax played a significant role in the party-bound struggle from 1693 until 1715.

From the halls of power in Whitehall and the coffeehouses of Westminster and London, the rage of party embroiled England, and after 1707 Britain, in a political contest driven by the new constitutional arrangements of 1688-89 which vested significant powers of state in parliament, particularly in the House of Commons. This highly contested political arena and public stage shaped the emerging structures of a fiscal-military state in an era of novel political engagement that reached every town, borough, and county across the nation. Augustan England was torn between Whig and Tory as the two parties fought for the political power to shape the nation according to their strongly held ideologies, and the English Land Tax was a crucial cog in the party-bound contest for political power between them. As a pillar of the state financial infrastructure from 1693 until 1714 it was both politically unassailable in terms of its necessity, yet its function in the coordination of local social hierarchies was significant to the rage of party that permeated English social, cultural, and religious spheres.

The emergence of the fiscal-military state has become central to how historians understand the military and economic progress of Britain through the eighteenth century as it expanded its empire, supplanted the Dutch as the masters of commerce, and rivaled France as a military power. Understanding the political dimensions of the fiscal apparatus that powered this growing state in both in domestic and imperial dimensions can help reveal how Britain navigated the eighteenth century. While the British Empire sought to rule the waves, Britons continuously negotiated the shape of the state at home, particularly during the contentious period of the rage of party.³⁶⁷

This thesis has sought to show how the advancement of the fiscal-military state was not an uncontested progression, only weakly curtailed by a platform of country ideology, but a highly contentious issue in its own right for participants during the rage of party. Whigs and Tories not only shaped the structure of this fiscal tool of state, but used the resulting newly created offices, and the newly emerging concepts of wealth embodied by this tax on landed property, to coordinate their ideological positions and wage their partisan conflict over the nature of governance, religious toleration, and the social order. Augustan Englishmen and women, and later after 1707, Hanoverian Britons, had a strong understanding of the consequences of political economy and therefore took a significant and sustained interest in the methods of fiscal appropriation approved by parliament for the emerging post-revolution English state. While they agreed on little else, they did recognize that their newly configured, constructed and formidable fiscal-military state was essential for their survival as freeborn Britons, an existence they could also agree was a providential birthright worth paying for ultimately in lives and obviously in taxes.

³⁶⁷ Peter J. Cain and Anthony G. Hopkins. "Gentlemanly Capitalism and British Expansion Overseas I. The Old Colonial System, 1688-1850." *The Economic History Review* 39, no. 4 (1986): 501-525.

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 Eighteenth Century Collections Online (ECCO),
 Early English Books Online (EEBO),
 British Periodicals Online,
 British Literary Manuscripts Online,
 British Newspapers 1600-1900,

Manuscript Sources

Calendar of the Manuscripts of the Marquis of Bath: Harley Papers [HMC] vol. 1 (1643-1795)

Manuscripts of the Duke of Portland preserved at Welbeck Abbey (Harley MSS.ii) [HMC, 15th Rep App IV], vol. 4 (1700-1711)

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