



Devon Family History Society
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DEVON RECORD OFFICE

HIGHWEEK PARISH POOR RATE ASSESSMENT

1825

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The Act for the Relief of the Poor, passed in 1601, is often said to mark the foundation of the Old Poor Laws. Under this Act, the responsibility of the parish in caring for its own paupers was established. Each parish was obliged to relieve its aged and helpless, bring up unprotected children in 'habits of industry', and provide work for the able-bodied poor, who could not work in their usual trade.

The Overseers, who were unpaid, were elected annually by the parish vestry meeting, and they had to dispense money, clothing and bread, and supervise the parish poorhouse. Overseers were given the power to raise money by charging parishioners according to their ability to pay. They had to work out how much money would be needed for the relief of the poor and set a charge accordingly. This charge, called the Poor Rate, was originally a form of income tax, but evolved into a compulsory property tax or "rate" based on the value of real estate. Generally the tenant or occupier paid, instead of the owner. Note that under this system, land and buildings were rated, but not personal or movable wealth.

Overseers made assessments of the money payable on each property in the parish, and kept accounts, which recorded the poor rates collected. In some parishes, poor rate assessments or accounts may provide the only surviving information on the properties leased or owned by farming families for certain time periods. Although land tax assessment records survive for Devon parishes for most years between 1780 and 1832, it is likely that the poor rate assessment for 1825 includes more properties.

Although assessments and accounts were usually recorded in volumes, this assessment for properties in the parish of Highweek in 1825 is written on a sheet of paper. At the top of the sheet is the following heading:

An Assessment for the necessary relief of the Poor and for the other purposes in the several Acts of Parliament relative to the Poor of the Parish of Highweek in the County of Devon made and assessed the 3rd of January 1825 being ten rates and making a total of fifty rates since Lady Day last.

The assessment records the value of a single poor rate for each property, the proprietor's name, the occupier's name, the name of the estate and the total poor rate payable (ten times the single poor rate).