

THE  
CHURCHMAN

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JULY, 1888.

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ART. I.—TITHE RENT-CHARGE FICTIONS.

IT is impossible to deal with all the quaint inventions of speculative ignorance which have been put forward, in order, notwithstanding what the titheowner has suffered by the loss of his property through the commutation of tithes, to establish a present grievance against him. Mr. Baylis is a gentleman who has stood in the forefront in this respect. Perhaps it would not be easy to name anyone assuming to be an adviser of the tithepayers who has solemnly enounced so many fallacies, or who has stated them with such singular unconsciousness that he is arguing against himself. In a letter written not long ago to the Bishop of Oxford he says: "The Act of 1836 was passed in the days of Protection. The crops on the land were commuted on an artificial standard of twenty-six bushels of wheat per acre, instead of thirteen, the natural produce. But as long as Protection lasted the farmer was compensated for this error, as he obtained an artificial price for his corn. The repeal of the Corn Laws swept the artificial prices away, but the tithe was still levied on the artificial produce. Was this right? The tithe by the commutation became one-fifth of the profits, but now it is nearly one-half." With regard to the last statement, it does not appear what is meant by "profits." But it has elsewhere been shown that, so far from rising, the ratio of tithe rent-charge to rent had fallen from two-ninths in 1836 to, at most, two-fourteenths in 1885.<sup>1</sup> As to the first statement, it is simply not true that the crops were commuted on any artificial standard of produce-bushels per acre, or anything of the sort.

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<sup>1</sup> "Land Rental," p. 24.

What actually took place was this: When at the commutation the right to take tithes in kind was extinguished in a parish, there was erected in lieu of it a right<sup>1</sup> to receive, in each successive year, the "variable value" of a fixed quantity of each of the three grains, such quantities being constant under all circumstances, and such value—"to be paid by way of rent-charge issuing out of the lands charged therewith," and "payable on the first day of July and the first day of January in every year"<sup>2</sup>—being ascertained in each year by the re-conversion of such quantities into money at the average price thereof in the septennial period then next preceding.<sup>3</sup>

Rejecting in favour of the landowner all such portions of tithe value as, through the sharp practice of the compounding tithepayer or the good nature or carelessness of the titheowner, had not been actually received by him, the tithe value of each parish was taken at the next previous seven years' net receipts, by composition or in kind, up to Christmas, 1835. One-third of this residual value was taken and converted into wheat, one-third into barley, one-third into oats, at the average price of the last seven years. The three grains, and not wheat alone, were taken for the express purpose of more equally securing to the titheowner, in return for all that was taken from him, an income abreast of the fluctuations in the money value—that is, of living costs, and were taken to represent, however inadequately, all the articles of land produce. The number of bushels so ascertained formed the tithe rent-charge endowment, and the apportionment-deed of every parish specifies the amount of the rent-charge and the number of bushels into which it was converted. There is no fixed money value receivable. Thus, if the tithe-value were £100, this, divided into three equal parts, and each part invested separately in wheat, barley and oats, at the average price of each for the years 1829-35, gave:

Of wheat,	94·95542 bushels,	being	£33 6s. 8d.	divided by	7s. 0½d.
„ barley,	168·42108	„	„	„	3s. 11½d.
„ oats,	242·42424	„	„	„	2s. 9d.

and so in proportion for any other tithe-value. The number of bushels thus derived is the measure of the quantity to which in all years the titheowner is entitled. But, instead of being paid in corn, its money value in each year is to be paid. The measure of value for any year is the average price per bushel of each grain in the previous seven years. There is here no sort of reference to any average or other amount of pro-

<sup>1</sup> *Walsh v. Trimmer*, House of Lords.

<sup>2</sup> 6 and 7 Will. IV. c. 71, ss. 57, 67; and 1 Vict. c. 69, s. 4.

<sup>3</sup> "Fluctuations of Prices," p. 9.

duce, artificial or natural, and Mr. Baylis is simply drawing upon his imagination when he so states it. The notion that the crops were commuted on a standard of twenty-six instead of thirteen bushels per acre is pure romance. It is even not easy to understand what he means. It does not help to make his meaning clearer that the Agricultural Department of the Privy Council estimates the ordinary average produce at twenty-nine (28·94) bushels per acre.<sup>1</sup> The quantities being thus permanently fixed, the continual accession of value to tithe, which had existed for many centuries in proportion to land produce, and subject to which land had always been bought and sold, was summarily stopped, and transferred with other portions of its intrinsic value, over to the landowner. Thus a right to take a money value, variable only according to the prices of corn, and at this time largely diminished, was substituted for a tithe-value largely improvable, and which, in the hands of the landowner, has largely improved *pari passu* with the rest of the produce of the land.

Mr. Baylis's next assertion, that when the Corn Laws were repealed in 1846 the tithepayer became the loser and the titheowner the gainer, in consequence of the wheat price at the Commutation having been made artificially higher through Protection, is also singularly unlucky. For, in the first place, the commutation price of wheat in 1836, on the seven years' average, was 56s. 2d. (In 1835 the wheat price was 39s. 4d.; in 1834, 46s. 2d. It was only brought up to 56s. 2d. by the inclusion of the three very high years, 1829-31.) The average of the thirty-three years, 1847-79, after the repeal, was 52s. 4d.; so that the extent to which the "artificial price was swept away by the repeal" averaged during this long period less than 7 per cent. *And all that time land-rental continued to rise.* 1876 to 1881 were the years of maximum rental. During the time, therefore, from 1836 to 1881, either the landowner was taking an unduly large share of the land produce as rent, or else the tenant was making equally improved profits as well. The share reserved to the titheowner rose only 12½ per cent., while the rental rose 65 per cent.<sup>2</sup> We may guess what the tenant's profits were. It has been only within a quite recent period, and under novel and, we may reasonably hope, transitory circumstances of foreign produce and freight, and under universal depression of all trade, that the effect of the repeal of the Corn Laws and other legislation upon land and tithe rent-charge has been developed

<sup>1</sup> "Agriculture Produce Statistics," 1887. "Parliamentary Papers," C. 5188, p. 27.

<sup>2</sup> "Land Rental," p. 22.

in disaster. And it has been shown already, by comparison of the fall in the two properties, how much more severely the latter has suffered.<sup>1</sup> Land has suffered in the whole a fall of (less than) 25 per cent—from 165 down to 124, but tithe rent-charge a full 25 per cent—from 112 to 84.

Again, it is strange that Mr. Baylis should not see that the higher the price at the Commutation, *the smaller and not the greater* must have been, and was, the number of bushels purchasable with the £33, which became the permanent endowment. Thus, in 1836, the average price being 56s. 2d. per quarter, the £33 purchased 95 bushels. Had the present average price of 37s. 8d. prevailed then, the same sum would have purchased 141 bushels. That is, in so far as Protection artificially raised the wheat price, and the wider the difference between the price then and the price to-day, so much the worse and not the better for the titheowner. He has ever since had only the current value of 95 instead of 141 bushels to receive. Similarly of barley, 168 instead of 180 bushels; of oats, 242 instead of 264. And he receives this year only £84 instead of what he would then have received, £100. Much *the better*, therefore, *and not the worse*, for the tithepayer, that the Act was passed in the days of Protection. Thus, through the intervention of the permanent bushel quantities, seemingly unknown to Mr. Baylis, the "artificially higher" price of 1829-35 works exactly the contrary way to that which he has supposed. It just reverses the whole action.

These are not all of Mr. Baylis's mistakes. The *Agricultural Gazette*, of the 14th of November last, states that the following letter has been addressed by him to the Marquis of Salisbury:

Wyfield Manor, Newbury.

May I call your lordship's attention as to how the Corn Returns Act (45 and 46 Vict. c. 37) is evaded, to the prejudice of the tithepayer? By s. 8 of that Act the Inspector of Corn Returns should convert the imperial bushel of wheat into a bushel of 60 lb., the imperial bushel of barley into a bushel of 50 lb., the imperial bushel of oats into a bushel of 39 lb. On examining the printed forms furnished by the Inspector of Corn Returns, I find no columns for the entry of the natural weight per imperial bushel. I have within the last three years sold at Reading and Newbury markets nearly 2,000 quarters of barley weighing from 55 lb. to 58 lb. per imperial bushel. On inquiry I find that not a single bushel has been dealt with according to the Act; in consequence, the titheowner has received a benefit of from 10 to 16 per cent. Every week at our local markets wheat weighing 63 lb. to 65 lb. is entered as 60 lb., and oats weighing 42 lb. to 44 lb. per imperial bushel are returned as 39 lb.

GEO. BAYLIS.

<sup>1</sup> CHURCHMAN, February, p. 233. "Land Rental," p. 25.

Mr. Baylis misapprehends the provisions of the Act and the inspector's duty. It is nowhere provided by section 8 that wheat, barley, or oats, sold by imperial measure, should be converted into artificial bushels of 60, 50, or 39 lb. respectively, and that the price should be recorded of such bushels. It is only when sold by other than imperial bushel, or by weight, or by weighed measure, that they are to be so converted. Mr. Baylis, *in fact*, sells by imperial bushels.

Such conversion is unjust enough, on Mr. Baylis's own showing. For, in his anxiety to circumvent the titheowner, he has unwittingly let the cat out of the bag. Upon his own experience he convicts the Act. For when corn weighs 65, 58, or 44 lb. to the bushel, as Mr. Baylis says his does, the price recorded, in cases of weight conversion, will represent 60, 50, and 39 lb. bushels. That is, if the price per produce bushel of the higher weight be 4s., 3s. 6d., and 2s., the prices recorded per artificial bushel will be 3s. 8½d., 3s., and 1s. 9½d., or a loss *pro tanto* to the titheowners and a gain to the tithepayer of 7·7, 14·0, and 11·4 per cent. respectively.

The supposition on which the Act was passed was, that the 60, 50, and 39 lb. weights truly represented the average weights per bushel. It was contended, on the part of the titheowners, that these weights were decidedly below the average weights (indeed Mr. Giffen, in his "Memorandum," admits that 60 lb. is a minimum weight for wheat), and that they would be damaged thereby. Mr. Baylis's undesigned admissions go a long way, in addition to other evidence, to prove that their contention was right, and that the Act is injurious and unjust. As on the preceding point, Mr. Baylis is innocently unaware that his own statement is conclusive proof against his own argument.

It is said, again, that the price of corn, which regulates the tithe rent-charge, is made higher than it should be, because "tail-wheat," or wheat below good market quality, is not now included in the returns of prices. It would be very unjust if it were to be, because it was certainly not included in the Commutation calculation of quantities. So Mr. Chamberlain correctly told the Essex Chamber in December, 1880: "You say that the tail-corn is not taken into account. *But it never has been;* and there is nothing new in the present system of taking averages." The landowner had the advantage, in the actual Commutation, of its not being included, since on that very account a smaller number of bushels was adjudged as the endowment of the titheowner. If it had been included, it is obvious that the prices would have been lower, and the number of bushels bought would have been higher. To introduce it now would be to mulct the titheowner at both

ends. The question was fully in the minds of the legislators at the Commutation period.

But this is not the only answer. There are the questions of *fact* and of *effect*.

(1) Of *fact*, whether there has actually been any such serious diminution of wheat marketed as is alleged, and, if so, whether such diminution has been caused by, and is correlative to, the fall in price?

In reply to the Chambers which raised the question in 1878 and 1879, the Comptroller of the Corn Returns, Mr. Giffen, in an official Memorandum to the Board of Trade, in June of the latter year, wrote: "The fact that the quantity returned has not fallen off any more than in proportion to the decline in the acreage and yield of wheat, would seem to confirm the opinion that there has been *no material diminution* in the proportion of the corn grown by them which farmers bring to market." And, "there is *no evidence* of the returns being affected, and the price being higher than it would otherwise be, in consequence of a larger proportion of corn being consumed by farmers at home than used to be the case." But for occupying too much space, I should be prepared to demonstrate, upon the grounds laid down by Mr. Giffen, and having regard to the varying acreage and upon the best estimates of produce, that his inferences are correct, and hold good down to 1882, and from 1885 to 1887.<sup>1</sup> A diminution to the extent of 2½ per cent. took place in 1881 and 1882, fully accountable for by the difference of quality in those bad and wet seasons. Otherwise, there was no variation between 1873 and 1882, and a marked increase between 1885 and 1887.

(2) But supposing it to be the fact that there has been, over the whole country, some extra consumption of wheat on the farms, what can have been the *effect* of it upon the value of the tithe rent-charge? Here, again, I must be content with the *assertion* (reserving the proof) that the withdrawal could not possibly affect the general market of £37,000,000, so as to cause any difference, worth speaking of, in the value of tithe rent-charge. Very wild assertions have been made as to the quantity withheld. Mr. Harris, a gentleman of comparative moderation, has estimated that two bushels an acre, or 640,000 quarters, or one-fourteenth of the whole produce, extra have been withheld. Now supposing, what is really absurd, that the inclusion of this quantity, taken at a minimum or *nil* price, could lower the general market price in proportion to the whole market quantity, it could only diminish the wheat

<sup>1</sup> The two omitted years are those of the transition under the New Act. It does not seem that the returns of quantities marketed and the estimates of produce for those years can be compared together.

price of 1887 by 1½d., and the tithe rent-charge by 11s. 10d. on the £100; or which is the same thing inversely put, the withholding of it could only enhance the wheat price and the tithe rent-charge by the same sums. By still less, in proportion as the value of the tailcorn approximates to that of headcorn. It would be an exaggeration to set the enhancement of the tithe rent-charge, on Mr. Harris's estimate of quantity, at half-a-crown on the £100. The infinitesimal results, therefore, show the contention to be simply puerile.

Another complaint is made. The basis of the weekly average is the division of the aggregate proceeds of all the sales by the aggregate of the quantities sold. It is urged that the primary sale alone, and not re-sales, should be included in the average. But (1) if so, it is obvious that any amount of trickery could be applied to keep down the average price of the return. (2) A re-sale *ipso facto* proves that the primary sale does not represent the true market price. (3) It might fairly be contended *à priori* that, as the very object of tempering the tithe rent-charge by the corn averages was to give the titheowner an income always commensurate with living expenses, the value which most nearly corresponds with what he has to pay for food must be the most accurate for the purpose, viz., the corn-factor's and the miller's, which must always be the last price, and the nearest to the consumption price; and that therefore the medium point, the result of the average of all sales, must be below and not above the just amount. But the objections are fully answered by the Board of Trade reply to the National Association of Millers in 1883: "Your Council appear to be under a misapprehension in supposing that the object sought by the official Corn Returns is the average price obtained by the British farmer only, and not those obtained by the corn-dealer. A reference to the earlier Acts conclusively shows that the original returns on which the Tithe Commutation was based were those of *general market transactions*, and *not of purchases from farmers only*." Obviously the same rule must be followed first and last.

When the tithe-payer complains, as he is instructed by Mr. Baylis and his other advisers to do, of the above grievances and of others—such as that the rent-charge ought to depend upon the annual quantity of corn-produce, or that wheat or barley or oats ought to be excluded from the calculation of the averages in parishes where either is not grown, or grown in diminished quantity, or that, as corn-land is now worth less than it was, the rent-charge ought to be further reduced beyond the reduction provided by the averages, or that barley and oats are of greater influence than wheat in the calculation,

and others—he generally ignores several facts. He forgets that, rightly or wrongly as regards the tithe-owner, the object of the Commutation was not to provide an income varying with produce. That system was the tithe-system, which, in the interests of the landowners and their tenants chiefly, it was expressly intended to do away with. With the extinction of tithes, all relation to produce, or to its value to the producer, vanished wholly. Tithe rent-charge, substituted for, and created on and after the extinction of tithe, has no relation whatever to quantity of produce; except in so far as that, when land ceases to produce, the rent-charge value ceases, as rent-value does, to issue out of the land. It is not more because the crop is a large one; it is not less because it is a poor one. Nor has it anything to do with the produce-value to the producer, but is dependent upon the price to the consumer; and with that, only as affording (as hoped) a variable measure of the means of meeting the prices of all other necessaries. The statements of Lord John Russell, of the Poor-Law Commissioners, signed by Sir G. C. Lewis, and of Earl Grey, proving this, have been before quoted.<sup>1</sup> We will here only repeat the following words of Lord Grey: “The variation of the payment according to the seven years’ average price of corn was not meant to provide for varying the amount of payment according to the varying value of the crops (for if this had been intended the payment would have been regulated according to the annual value of corn, not according to its value on the average of seven years), but to guard against the loss the Church might sustain by a depreciation of the currency. It was also believed that by taking the average value of corn for periods of seven years the variations of prices from good or bad harvests would be to a great extent got rid of, and that a tolerably certain measured value would be obtained.”

The tithepayer complains that the seven years’ averages of corn prices, required to constitute the corn values, work unfairly upon him. That he is at some temporary disadvantage in a falling market is true, because the tithe rent-charge moves down rather more slowly. But, for the same reason, he has the advantage in a rising market, the tithe rent-charge moving up more slowly.

The subject, as dealt with in the 10th clause of Lord Salisbury’s Bill, has two branches: 1st, the policy of making the change from septennial to triennial periods; and 2nd, the terms on which it is to be made.

1. That the change will be to the advantage of either party

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<sup>1</sup> CHURCHMAN, February, 1888, p. 226.



may well be doubted. When the question was one to which the tenant was a party, it might be of some advantage to him, as his tenure might be short. But when the landowner, a permanent holder, is to be the payer, the case becomes quite different. The tithe-receiver will certainly prefer to have his income as equable and free from extremes of fluctuation as possible. The established tenant tithepayer, if he at all forecasts his balance-sheets for a lease-period, must certainly desire to equalize that he may more precisely estimate his risks. But the landowner tithepayer, above all, must prefer to have a charge as nearly fixed as possible. And it may safely be said that he will be the very first person to regret the change, and that he will soon cry out with no small bitterness at having to pay sudden extremes of value.

The following will show the effect, in ten several extreme years, of the triennial and annual averages, as compared with £100 actually paid under the septennial :

	1840.	1848.	1851.	1855.	1856.	1861.	1869.	1877.	1878.	1887.
Septennial	100	100	100	100	100	100	100	100	100	100
Triennial	111	98	85	113	122	90	113	103	98	92
Annual	123	128	75	137	130	82	122	95	102	86

Or, again, taking the whole range for the fifty-two years 1837-1888 :<sup>1</sup>

	Minimum. £	Maximum. £	Extent of Variation.	Excess of Variation. Per cent.
The Tithe Rent-charge, or the Septennial averages, ranged from	84.1	to 112.8	28.7	
Ditto Triennial ditto	76.0	„ 122.5	46.5	62
Ditto Annual ditto	70.5	„ 131.7	61.2	113

It is inconceivable that either party could, on reflection, prefer the wider variations. It must surely be the interest of all parties to leave the matter alone. Both tenant-farmers and landowners have expressed their great dislike to the change. But the titheowner will be the one to suffer, because it will certainly before long be made a fresh grievance against him.

2. As regards the terms on which the change is to be made. Assuming the corn-prices of the first five months of 1888 to continue, the tithe rent-charge in 1889 will be £81 2s. 8 $\frac{3}{4}$ d. under the septennial system, and £72 18s. 6d. under the triennial—a reduction of 10.12 per cent. Lord Addington has kindly intervened to obtain some remission of the penalty by postponing the change for a year. The effect is this: the septennial tithe rent-charge in 1890 will be £78 7s. 5 $\frac{1}{4}$ d.; the

<sup>1</sup> In "Fluctuations of Prices," Table A, is shown a comparison of the tithe rent-charge under each of the three schemes for each year from 1837 to 1887. See also p. 18 of the same.

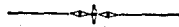
triennial, £72 6s. 4d.—a reduction of 7·73 per cent. The concession therefore amounts to a remission of £2 7s. 9d. on the £10 2s. 5d. penalty as proposed. To that extent the douceur to the landlords is to be diminished. That is the utmost concession.

Who has called for the substitution of the triennial for the septennial period? Not the titheowners. If anybody, the landowners, or some of them; though, as above asserted, they will very soon repudiate it. But who is to suffer this loss of 10 or 8 per cent.—of £330,000 or £245,000? Not the landowners, who, if anybody, have asked for it; but the titheowners, who have not. In spite of the fact that one-half of the tithe property has been handed over to the landowners; in spite of the fact that land-rent has not on the whole fallen, nearly, down to the level of the tithe rent-charge, a further spoliation, and together with it a further ground of grievance, is to be given as a sop to Cerberus.

The clergy appeal, with good reason, to Sir Robert Peel's declaration on the second reading of the Tithe Commutation Bill: "Considering our peculiar situation as landlords, and also considering that the parties interested are the clergy, who have no direct representation amongst us, it is required, no less by a due sense of our own interests than by a proper regard to the rights and privileges of the clergy, that we should not appear to sanction any principle which we are not satisfied is consistent with JUSTICE."

Titheowners ask no more than this. They submit that they are entitled to no less.

C. A. STEVENS.



## ART. II.—HOW MANY ISAIHAHS ARE THERE?

*Isaiah: his Life and Times, and the Writings which bear his Name.*  
By Rev. S. R. DRIVER, D.D., Regius Professor of Hebrew, and Canon of Christ Church, Oxford. Nisbet.

THIS is one of a series called "Men of the Bible;" and we can well imagine the satisfaction with which the general editor must have put the work into the hands of Dr. Driver. The successor of Dr. Pusey in the Hebrew Chair of Oxford had already made his fame before entering upon this high position. He has been a careful Hebrew student from his youth up; in fact, it is currently reported that when he was a schoolboy he wrote purer Hebrew than is to be found in the Book of Genesis, though which of the various compilers thereof he took as his model has not been generally made known.