

WILLIAM GRIMES of BRANSTON
distressed farmer, seedsman, overseer, tax collector

Dennis Mills

WE, the undersigned, Commissioners of the Income Tax and Inhabited House Duties, acting in and for the Division of *Lincoln City* aforesaid, do hereby sign and allow the foregoing Duplicate of the First Assessments of the Duties payable under the respective Schedules A and B of the Act 16 & 17 Vict., Cap. 34, and of the Duties on Inhabited Houses, under the Act 14 and 15 Vict., Cap. 36, amounting in the whole to the Sum of *£330 4s 6d* (£330 4s 6d) (1 November amended to 1904)

Given under our Hands and Seals, this *14* day of *November* in the Year of our Lord 1902.

Wm. Grimes
Reddick

Commissioners of the
Income Tax
and
Inhabited House Duties.

† COLLECTORS' WARRANT.

To *William Grimes* and
Two of the Inhabitants of the Parish or Place of *Branston Lincoln* (7 April last = 1903?)
in the Division and County aforesaid. (followed by 5 April 1905)

WHEREAS you, the above-named Persons, were on the *7* day of *April* last, duly appointed by the Commissioners of the Income Tax and Inhabited House Duties, acting in and for the Division aforesaid, in the County aforesaid, to be Collectors of the Duties on Profits arising from Property, Professions, Trades, and Offices, and of the Duties on Inhabited Houses, for the aforesaid Parish or Place in the said Division, for the Year ending the 5th day of April, 1903.

And whereas, by virtue and in pursuance of the Powers and Authorities of the several Acts of Parliament relating to the said Duties, We, the said Commissioners, have signed and allowed the foregoing Duplicate of the First Assessments of the said Duties chargeable under the respective Schedules A and B of the Act 16 & 17 Vict., Cap. 34, and of the Duties on Inhabited Houses, under the Act 14 and 15 Vict., Cap. 36, and charged upon the several Persons mentioned in the foregoing Duplicate within the Parish or Place and for the Year aforesaid.

Now, We, the said Commissioners, do hereby enjoin and require you the above-named Collectors, or either of you, to make demand of the several Sums contained in the foregoing Duplicate from the Parties charged therewith, or at the Place of their last Abode, or on the Premises charged with the Assessment, as the case may require, within the Time and in the Manner appointed and directed by the said Acts; and upon payment thereof to give Acquittances under your Hands (without taking anything for such Acquittances) unto the several Persons who shall pay the same: and if any Person or Persons shall refuse to pay the Sum or Sums charged upon him, her, or them, upon demand duly made by you, or either of you, then We do hereby enjoin and strictly require you, or either of you, for Non-payment thereof, to distrain for the same according to the Directions of the said Acts, by virtue of this our Warrant, without further Authority.

(1 November amended to 1904)

Given under our Hands and Seals, this *14* day of *November* in the Year of our Lord 1902.

Wm. Grimes
Reddick

Commissioners of the
Income Tax
and
Inhabited House Duties.

† This Warrant portion of the form is to be cancelled in cases where the Board of Inland Revenue appoint Collectors.

Fig. 1. Collector's warrant for the financial year 1904-05, commissioners appointed 30 March 190(3), issued to Grimes on 14 November 1904, presumably valid for the quarter year January-April 1905. Annotations in distinctive font by the writer.

In 1874 when only 24, William Grimes was at Grange Farm, Harmston, occupying Thorold land in Harmston and Aubourn parishes to the rental value of £1,327-10s. At the 1881 census he was still only 31 and still at Grange Farm, occupying 641 acres and employing 13 men and 3 boys. This acreage was about twice the size of Springfield Farm, the biggest farm with a farmstead in Branston village at that time. However by 1885 Grange Farm had a new tenant. This was a difficult time to be an arable farmer, with wet harvests in the late seventies and North American grain starting to come to Britain in large quantities. William had evidently 'failed'.

At some point, he turned for help to his cousin, Henry Grimes II of Springfield Farm. Henry had moved out of the farmhouse (now Summerdale) to Springfield House in Thacker's Lane. As there was plenty of space in Summerdale for two families, Henry

allowed William to share it with the farm foreman, William Pacey and family, and three lodging waggons. Probably William Grimes was in the newer part of the house facing up Chapel Road, whilst the foreman occupied the older part fronting Hall Lane and the green, as the 1891 census suggests (figs. 2 and 3).

Grimes was listed as a seedsman in this census and as a seed agent in White's 1892 directory, i.e., selling seed to farmers on commission from the seed growers. However, that would not have been a very large or steady income, nor a full-time occupation. Therefore Grimes took on other part-time work suitable for an educated man, such as assistant overseer (of the poor for Branston). Several directories in the 1890s and into the new century continue the description of seedsman with additional official positions. Kelly's 1902 directory says 'income tax collector and assistant overseer for Canwick'. The tax collection was probably not just for Canwick, as that would have amounted only to about ten calls – a Sibthorp, a banker called Pym, the vicar and perhaps the six or seven Canwick farmers, as income tax thresholds were high compared with today. In 1903 Ruddock's directory under Branston gives 'seedsman', but Grimes is not listed in Ruddock's 1905 directory, possibly because his cousin had given up Springfield Farm and William had been obliged to find somewhere else to live. Indeed, a stroke of luck revealed that in 1910 he was living at 43 Newark Road, Lincoln, this address appearing with his name as the responsible officer at the top of the Estate Duty Valuation for Branston, which survives in Lincolnshire Archives.



Fig. 2. Summerdale from east, probably William Grimes's part.
Photo, John Mills, 1988



Fig. 3. Summerdale from inside Springfield Yard, eastern wing to right.
Photo, John Mills, 1988

Turning now to the documents that have prompted the writing of this note, they comprise two tax collector's warrants (figs. 1 and 4). They were issued to William Grimes in 1904 and 1905 presumably for the first quarters of the calendar years 1905 and 1906. Judging by what has been learned from tax documents for other parts of the county, the routine was based on a small office and a traditional system of probably honorary commissioners, with an 'army' of paid part-time and temporary officials, of whom Grimes was one. The Inland Revenue Office according to White's 1892 directory was at 352 High Street, Lincoln, opposite St Mark's church, and the officials in charge there were W. King, collector, and H. Woodburn, supervisor. However, they would in some way have been subject to the supervision of the Clerk

to the Commissioners and indeed the commissioners themselves, who presumably were appointed by the Revenue's headquarters in Somerset House, London.

Judging from practice in the Yarborough division there might be a dozen or more commissioners qualified and resident at any one time in a tax division, but it required only two of them to make the appointments of collectors. In Grimes' case in 1904 the commissioners were E. S. Mason and Frederick Harrison, the latter given by White in 1892 as a member of the firm of Harrison and Company, malleable iron and steel founders, Brayford Wharf (the site later the Corporation bus garage, now The Junxton). He was a JP and lived at Whitehall, Newland Street West, on the corner of The Avenue. Mason was Col. Edward Snow Mason, JP, of 20 Minster Yard (west of the cathedral). In 1905 Mason was joined by Richard Whitton, a wine merchant who lived in Hilton House (junction of Union Road and Carline Road).

WE, the undersigned, Commissioners of the Income Tax and Inhabited House Duties, acting in and for the Division of Lincoln City aforesaid, do hereby sign and allow the foregoing Duplicate of the First Assessments of the Duties payable under the respective Schedules A and B of the Act 16 & 17 Vict., Cap. 34, and of the Duties on Inhabited Houses, under the Act 14 and 15 Vict., Cap. 36, amounting in the whole to the Sum of _____ (14 November 1905)

Given under our Hands and Seals, this 14th day of Nov in the Year of our Lord 1905.

Ed. Mason } Commissioners of the
Richard Whitton } Income Tax
and
Inhabited House Duties.

† COLLECTORS' WARRANT. (Branston crossed out)

To William Grimes and Bramston Lincoln
~~Two of the~~ Inhabitants of the Parish or Place of _____
in the Division and County aforesaid. (30 March last = 1904?)

WHEREAS you, the above-named Persons, were on the 30th day of March last duly appointed by the Commissioners of the Income Tax and Inhabited House Duties, acting in and for the Division aforesaid, to be Collectors of the Duties on Profits arising from Property, Professions, Trades, and Offices, and of the Duties on Inhabited Houses, for the aforesaid Parishes or Places in the said Division, for the Year ending the 5th day of April, 1906.

And whereas, by virtue and in pursuance of the Powers and Authorities of the several Acts of Parliament relating to the said Duties, We, the said Commissioners, have signed and allowed the foregoing Duplicate of the First Assessments of the said Duties chargeable under the respective Schedules A and B of the Act 16 & 17 Vict., Cap. 34, and of the Duties on Inhabited Houses, under the Act 14 and 15 Vict., Cap. 36, and charged upon the several Persons mentioned in the foregoing Duplicate within the Parishes or Places and for the Year aforesaid.

Now, We, the said Commissioners, do hereby enjoin and require you the above-named Collectors, or either of you, to make demand of the several Sums contained in the foregoing Duplicate from the Parties charged therewith, or at the place of their last Abode, or on the Premises charged with the Assessment, as the case may require, within the Time and in the Manner appointed and directed by the said Acts; and upon payment thereof to give Acquittances under your Hands (without taking anything for such Acquittances) unto the several Persons who shall pay the same: and if any Person or Persons shall refuse to pay the Sum or Sums charged upon him, her, or them, upon demand duly made by you, or either of you, then We do hereby enjoin and strictly require you, or either of you, for Non-payment thereof, to distrain for the same according to the Directions of the said Acts, by virtue of this our Warrant, without further Authority.

Given under our Hands and Seals, this 14th day of Nov in the Year of our Lord 1905.

Ed. Mason } Commissioners of the
Richard Whitton } Income Tax
and
Inhabited House Duties.

† This Warrant portion of the form is to be cancelled in cases where the Board of Inland Revenue appoint Collectors.

Fig. 4. Collectors warrant for financial year 1905-6, commissioners appointed 30 March 190(4), issued to Grimes on 14 November 1905, presumably valid for the quarter year January-April 1906. Annotations in distinctive font by the writer.

The first paragraph of each warrant shows that collectors were issued with appropriate assessments of schedules A and B income tax, inhabited house duty and land tax. Indeed little work on assessment had to be done so far as land tax was concerned, since the county and parish quotas had been fixed by statute in 1692 and never since

altered. Knowing who owned which parcels of land was sufficient, provided due account was taken of those areas for which the tax had been paid off by means of a composition payment. In a few parishes this was the whole area.

According to the *Local Historian's Encyclopedia*, the house duty was a tax levied on inhabited houses from 1851 to 1924, (but surely only on large houses). According to an internet source, the tax was levied on the occupiers.

Income Tax was first introduced by William Pitt the younger in 1799, but was discontinued when wartime conditions no longer prevailed. It was re-introduced in 1842 by Robert Peel. Schedule A was levied on income from land, i.e., mainly rents, or a tax on landlords; Schedule B related to profits from the commercial occupation of land, mainly a tax levied on farmers.

In the case of the first warrant the amount of money to be collected by Grimes was stipulated as £330 4s 6d. The area concerned was given initially as Branston, and perhaps Grimes also did collect in Branston (and Canwick as mentioned above), as in the Yarborough division the country parishes had two collectors who were responsible for each parish or group of parishes. However Branston had been crossed out on Grimes 1904 warrant and this sum of £330 was to be collected in the City of Lincoln division.

Grimes would have been issued also with a pre-printed receipt book set out for the easy recording of all four taxes, like that used at Hemingby in 1900, which has survived in Lincolnshire Archives. Judging by the spread of dates, that collector did not sit in the pub on a pre-arranged date for receipt of tax, but actually went from house to house. In many cases he would have been paid in cash, as not everyone even those in business had bank accounts, relying on postal orders to pay debts owing at a distance. £330 was a considerable sum a century ago, when farm labourers' wages were about 17 shillings a week (say £0.75p!). We can imagine that Grimes might have paid money into the tax office or the Revenue's bank regularly, to save having too much money in his house at Summerdale.

Acknowledgements

My thanks to Colin Dring and Linda Rust for sight of the warrants and permission to copy them. Harmston information courtesy of Dr Rob Wheeler. For more on Springfield Farm see Joan and Dennis Mills, *Traditional Farmsteads and Farming at Branston, Lincolnshire*, Branston History Group, 2011, pp.7-11; unfortunately we described William Grimes as a brother of Henry Grimes II, when he was in fact a cousin. The documents consulted in Lincolnshire Archives are in 1 TAX 7/1; 3 Tax 7/ 2 and 4; and Hemingby PAR CO/7.