

Flaying the sheep: the 1657 assessment tax and the problems of government in Cromwellian Ireland

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ABSTRACT. *The assessment tax on land, which paid the occupying army, increased steadily during the 1650s, and soon out-stripped the capacity of the Irish economy, slowly recovering from over a decade of war. Matters came to a head in 1657, when there were efforts by Irish M.P.s at Westminster to reduce the rate, and also pressure from Protestant landowners on the Dublin government to change the way in which the tax was administered. These initiatives brought together landowners from very different backgrounds and from all four provinces, in a coordinated campaign of lobbying which achieved considerable gains in Dublin but was less successful in London. This article uses new evidence to explore the problems endemic within the assessment system, the way in which influence could be brought to bear, and the difficulties encountered by those trying to change policies imposed from across the Irish Sea.*

Anthony Morgan, M.P. for Counties Kildare and Wicklow, made an impassioned plea to the Westminster parliament for the reduction of Irish taxation on 10 June 1657:

The Romans always lost their conquests by laying too great burdens upon them; so that the argument is mistaken ... It is not in your interest to flay, but to clip your sheep, if you hope for another fleece.¹

He knew that time was very short. The assessment, a tax on property designed to fund the Cromwellian army in Ireland, had been imposed by an executive ordinance of the protectoral council passed in June 1654. The demands of the tax collectors had always been unrealistic. After more than a decade of war, Ireland was ruined, with much of the land left untenanted and the towns depopulated, while schemes to deport the remaining Catholic inhabitants to Connacht, the colonies or foreign military service threatened to weaken the economy still further.² Worse still, under the terms of the 1654 ordinance, the assessment rate across Ireland was to set to rise

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¹ J. T. Rutt (ed.), *The diary of Thomas Burton, Esq* (4 vols, London 1828) [*Burton's diary*], ii, pp 210–11. For the parliamentary background, see Patrick Little and David L. Smith, *Parliaments and politics during the Cromwellian Protectorate* (Cambridge, 2007), pp 282–7.

² The sufferings of the majority Catholic population who bore the brunt of economic collapse are beyond the scope of this paper: for the wider context, see John Cunningham,

inexorably. It had initially been set at £10,000 per month for the year from June 1654; this increased to £12,000 in June 1656; and threatened to reach £13,000 on 24 June 1657, only a fortnight after Morgan's speech in the Commons.³ Nor was Morgan alone in expressing alarm at the steadily increasing tax burden. Colonel Thomas Cooper, M.P. for Down, Antrim and Armagh, criticised the prevailing system as 'a contract made out of doors, that signifies nothing to a parliament', and from his own experience he added, 'I know that in Ulster, at the least, a third-part [of income] is paid, and other parts pay as high'. Even new proposals, which would bring the tax back down to £10,000 a month, were unworkable: 'We must bear what you lay upon us; but this is the way to have us pay nothing hereafter.' Cooper was backed up by Richard Tighe, M.P. for the city of Dublin, who described the assessment rates as 'excessive', and Tighe was seconded by an Irish officer and landowner who sat for the English seat of Marlborough, Colonel Jerome Sankey, who called for a drastic reduction, to no more than £6,000 a month.⁴ Despite such unanimity among M.P.s with Irish interests, the motion to keep the new tax at £10,000 was passed by a majority of twenty, with Sankey and Cooper acting as tellers on the losing side. In despair, the Irish M.P.s petitioned the lord deputy, Charles Fleetwood, who brought their paper 'relating to the great sufferings of that country by the high tax laid upon them' to the House on 12 June. At Fleetwood's behest, the Commons revisited the issue the next day. After another tense debate, the English M.P.s having refused to lower the Irish rate to a more reasonable £8,000, an unsatisfactory compromise was agreed, to reduce the assessment tax to £9,000 a month.⁵

The brief and at times angry debate on the Irish assessment in the early days of June 1657 reveals something of the uneasy relationship between Ireland and England in the Cromwellian period. Although thirty Irish M.P.s had sat at Westminster since 1654, they were still treated with some suspicion by English M.P.s determined not to increase the tax on their own constituents in order to relieve Ireland. Even the small reduction eventually conceded was accompanied by much ill-feeling. As Morgan reported to the acting governor of Ireland, the protector's younger son, Henry Cromwell, 'It was moved that the members serving for Ireland might be sent to the Tower for their contest about the proportioning the assessment betwixt England and Ireland'.⁶ Among the more radical Cromwellians, such hostility was increased by the role of the Irish members in supporting the controversial new constitution, the Humble Petition and Advice, which took power away from the army interest. This may have lain behind the provocative arguments of Adam Baynes and his patron, Major General John Lambert, for a return to the punishing tax escalator established by the 1654 ordinance.⁷ Perhaps more remarkably, the assessment issue encouraged a truce between rival groupings within Ireland, with the pro-army Fleetwood, his side-kick, Sankey, and another senior

Conquest and land in Ireland: the transplantation to Connacht, 1649–1680 (Woodbridge, 2011).

³ Charles H. Firth and Robert S. Rait (eds), *Acts and ordinances of the Interregnum, 1642–1660* (3 vols, London 1911), ii, 924–9.

⁴ *Burton's diary*, ii, 209–10.

⁵ *Burton's diary*, ii, 224–6, 245–7; *Journal of the House of Commons* [hereafter *Commons' Journal*], vii, 554a, 555b–6a, 557a.

⁶ Peter Gaunt (ed.), *The correspondence of Henry Cromwell, 1655–1659* (Camden Soc. 5th ser., xxxi, Cambridge, 2007), p. 284.

⁷ See Little & Smith, *Parliaments & politics*, pp 274–5, 285–7.

officer, Cooper, finding themselves lined up with those sympathetic to the Old Protestant interest, notably Henry Cromwell's ally, Anthony Morgan, and the Dublin alderman, Richard Tighe. Others who played minor roles in the debate included the conservative Old Protestant, William Jephson, M.P. for Cork and Youghal, and another Irish army officer who sat for an English seat, Colonel John Clarke.⁸ The supporters of reducing the Irish assessment were drawn from a wide range of political backgrounds: radical army officers and their more moderate colleagues, friends and enemies of Henry Cromwell and his reforming government, English newcomers and those from long-established Old Protestant families. They also represented constituencies from across Ireland, although it is noteworthy that most were associated with Ulster or northern Leinster.

The controversy at Westminster over the Irish assessments has received some attention from historians in the past. Toby Barnard argued that reducing the tax 'was the chief reform for which Ireland's members agitated' in the 1656–7 sitting of parliament, and linked the 'failure to obtain satisfaction' with 'an increasing eagerness to withdraw from the Westminster parliament... and to restore the Irish parliament, with the right to tax Ireland'.⁹ Conversely, other analysis has suggested that the desire for tax reform was one of the main factors encouraging the Old Protestants, in particular, to push for formal union legislation (which included measures for 'proportionate' assessments across the British Isles), and closer integration within the Cromwellian state.¹⁰ In both cases the focus has been on Westminster rather than Dublin, while the experience in the provinces, at the sharp end of the tax system, has not been explored in detail.¹¹ This paper will use new evidence to consider the reality of the situation in the Irish localities, and the efforts made by the Dublin government to ameliorate the burden laid on the island by the authorities at Westminster and Whitehall.

I

The M.P.s at Westminster had spoken of the problems of Ireland in alarmist tones. Colonel Cooper's allegation that in Ulster a third of all income was paid to the assessment collectors was echoed by others. In an earlier debate, William Aston, M.P. for Meath and Louth, had claimed that in Louth 'they pay half'; and Anthony Morgan stated that he knew 'some in Ireland that pay 15s. in the pound', although he thought this was exceptional, advising M.P.s to 'speak of a third part'. Morgan was backed up by Fleetwood's statement that 'we pay 6s. and 6s. 8d. per pound', which he compared with the 12d. in the pound considered

⁸ *Burton's diary*, ii, 163, 167. It was unfortunate that the most influential Old Protestant politician, Lord Broghill, was absent from the Commons with an attack of gout: see Patrick Little, *Lord Broghill and the Cromwellian union with Ireland and Scotland* (Woodbridge, 2004), pp 132, 158.

⁹ Toby Barnard, *Cromwellian Ireland: English government and reform in Ireland, 1649–1660* (Oxford, 1975), pp 28–9.

¹⁰ Patrick Little, 'The first unionists? Irish Protestant attitudes to union with England, 1653–9' in *I.H.S.*, xxxii, no. 125 (2000), pp 48, 52–3, 56.

¹¹ For an overview of the financial and economic situation, see Toby Barnard, 'Planters and policies in Cromwellian Ireland' in *Past & Present*, no. 61 (1973), pp 61–4; Barnard, *Cromwellian Ireland*, chapter 3.

‘enough for England’.¹² These figures were not exaggerated. A memorandum on the assessment rates in Massereene barony in County Antrim came up with a very similar figure: ‘a full third part of the rent and profit of this whole division is paid for cess, and some towns more than a third part.’¹³ This fits with other evidence that by 1657 the escalating nature of the tax had led to a gradual squeezing of the local economy in eastern Ulster. There had been problems from the very beginning. Although the assessment for County Antrim had been set at £2,241 every three months from June 1654, in January 1655 the Dublin government reduced it to the more manageable £2,070.¹⁴ The levy grew steadily as the nationwide tax increased, and it was planned that from June 1657 the quarterly rate would amount to £2,541 — a shade over £10,000 a year from one county alone.¹⁵

The letters to Viscount Conway from his brother-in-law and agent, Major George Rawdon, provide further on-the-ground information on the strains caused by the rising tax level in County Antrim. According to Rawdon, the problems of the steadily increasing rates had been exacerbated by the difficulty in retaining tenants, which forced landowners into disadvantageous leasing arrangements. As early as April 1655 Rawdon admitted that ‘I begin to repent that I have agreed with those tenants that have taken leases to discharge the cess for their stocks’, thus making the landlord liable for paying the assessment tax on livestock, and in January 1656 he complained that one tenant had insisted on ‘all cess [being] paid out of the rent for stock and all’.¹⁶ As the tax rates rose and their rental income fell, the local landlords tried to shift the burden onto others, with Rawdon fighting a rear-guard action against unscrupulous neighbours such as Sir John Clotworthy, who was always looking for a chance to increase his landholdings and reduce his outgoings.¹⁷ In December 1656, Rawdon, who had travelled to Dublin to lobby the Irish council, found that local divisions had become overshadowed by national disagreements: ‘Here the agents about the tax cannot agree, neither will the council umpire and order the dividend upon the four provinces, of which we (upon very apparent grounds) in Ulster think ourselves overcharged in opposition with the rest.’¹⁸

As Rawdon discovered, the Ulster landowners may have received short shrift, but they were not alone in opposing the rising assessment level. County Cork

¹² *Burton's diary*, ii, 209–11, 246.

¹³ T.N.A., SP 63/287, f. 250 (memoranda, n.d.); this probably dates from early 1659, when the tax burden was less than in the early summer of 1657.

¹⁴ *An assessment for Ireland for three months; at ten thousand pounds by the month, commencing the 16th day of October 1654 & determining the 7th of January following* (Dublin, 1654) [hereafter *Assessment, Oct. 1654*], p. 3; *An assessment for Ireland for three months; at ten thousand pounds by the month, commencing the 12th day of January 1654[5], and determining the 12th of April following* (Dublin, 1655) [hereafter *Assessment, Jan. 1655*], p. 4. There were winners and losers when this adjustment was made: in Ulster, Londonderry and Tyrone paid more, Antrim, Down and Armagh less. Notably although the rates were adjusted between Oct. 1654 and Jan. 1655, the lists of commissioners were almost identical; copies of the two assessments survive in Marsh's Library, Dublin and the National Library of Australia, respectively.

¹⁵ *An assessment for Ireland for six months, at thirteen thousand pounds per month; commencing the 24th of June 1657, and determining the 24th of December inclusive following* (Dublin, 1657) [hereafter *Assessment, June 1657*], p. 7; a copy is in Marsh's Library, Dublin.

¹⁶ Rawdon to Visc. Conway, 8 Apr. 1655, 15 Jan. 1656 (T.N.A., SP 63/286, ff 48v, 141).

¹⁷ Rawdon to Conway, 16, 24 Jan. 1657 (T.N.A., SP 63/287, ff 6v, 14).

¹⁸ Rawdon to Conway, 10 Dec. 1656 (T.N.A., SP 63/286, f. 240r–240v).

was an area of rich farmland and had a valuable coastal trade, but it was also one of the highest-rated counties in Ireland. It was expected to yield £4,440 a quarter, but as in Antrim a reduction to £4,188 was applied in January 1655. Nevertheless, the local rate rose with the overall tax increase, and was expected to amount to £5,140 per quarter from June 1657 — over £20,000 a year.¹⁹ John Percivalle (Perceval), whose lands lay in the north of the county, did his best to comply with the tax, which in the baronies of Orrery and Kilmore amounted to 4s. 6d. in the pound in the summer of 1656.²⁰ This was considerably less than the sum levied on parts of Ulster, but there were still problems in collecting it. In December 1656, Percivalle received news that some of his tenants in Duhallow had been distrained (had goods seized in lieu of payment) and others had soldiers billeted on them, and that the local commissioners could not agree the ‘applotment’ of the local rates, with the result that a small group of ‘blades’ — former Cromwellian soldiers who now had lands in the area — had met privately to decide it amongst themselves.²¹

The tensions suggested in Percivalle’s papers are also hinted at in the diary of the dominant landowner in the area, Richard Boyle, second earl of Cork. The assessment had been a factor in the leases agreed by the earl since his return to Ireland in 1651, and there were periodic bouts of uncertainty, as in the summer of 1653 and spring of 1654, when rental agreements were made conditional on the rates set by the government.²² The tax escalator established in June 1654 removed the uncertainty but not the difficulty, with disputes about the rating and collection of the assessment recurring over the next couple of years.²³ As with other landowners, the earl of Cork’s concern about the assessment seems to have increased in the autumn and winter of 1656. On 2 October, when the earl met his cousin, Sir Piercy Smith, to negotiate extending the lease of Ballynatray near Youghal, he set a rent for only eighteen months, promising ‘if the contribution held high afterwards that I would make him some abatement’.²⁴ Aside from the effect on his rental income, the rising assessment rates hit the earl’s pocket in other ways. In October, when securing a deal for the tax on his impropriated church lands, he made sure ‘that it should rise and fall according to the pound rate’, and he resisted attempts by the commissioners to impose a heavier tax on his profitable ironworks.²⁵ Even in a wealthy county such as Cork, and for a rich landowner like its earl, rising tax levels were making life difficult.

¹⁹ *Assessment, Oct. 1654*, p. 3; *Assessment, Jan. 1655*, p. 3; *Assessment, June 1657*, p. 9. The 1655 rebate was not matched across Munster: most counties remained the same, while Waterford’s rate increased from £870 to £1,122.

²⁰ Authority to Peregrine Bradstow, 17 July 1656 (B.L., Add. MS 46936A, f. 133).

²¹ Randall Clayton to Percivalle, 4 Dec. 1656 (B.L., Add. MS 46936A, f. 153).

²² References to the diary of the 2nd earl of Cork (Chatsworth House, CM/29) are taken from Patrick Little and Coleman A. Dennehy (eds), *The diary of Richard Boyle, 2nd earl of Cork and 1st earl of Burlington, 1650–1673* (forthcoming, I.M.C., Dublin) [hereafter *Cork’s diary*], which is being prepared with the kind permission of the duke of Devonshire and the trustees of the Chatsworth Settlement: *Cork’s diary*, 29 May, 9 June, 11 June 1653; 4, 22, 28, 29 Apr., 25 May 1654.

²³ *Cork’s diary*, 21 Sept. 1654, 12, 25 May 1655, 26 Jan., 13 Sept. 1656.

²⁴ *Ibid.*, 2 Oct. 56.

²⁵ *Ibid.*, 28 Oct., 2, 5 Nov. 56. The countess of Ormond also complained of unfair assessment: Barnard, *Cromwellian Ireland*, p. 29.

II

The Old Protestant landowners who bore the brunt of the assessment tax were not passive victims of state oppression. Many served on their local assessment commissions. Only a handful of the printed assessment orders survive, and even fewer list the commissioners for each county, but that for the three months from October 1654 reveals the men chosen to administer the tax in its early stages. The forty-eight County Cork commissioners included influential Old Protestant landowners, such as the earl of Cork's brother, Lord Broghill, their cousin Sir William Fenton, Sir Hardress Waller, Vincent Gookin and William Jephson, as well as lesser players such as John Percivalle. The Antrim commission, numbering twenty-six, was also dominated by Old Protestants, such as Viscount Chichester, Sir John Clotworthy, Arthur Hill, George Rawdon and Thomas Coote, and they greatly outnumbered the local military commanders also listed, notably Robert Venables and John Duckenfield.²⁶

The activities of these commissioners can be gleaned from various sources. As the assessment commissions and the commissions of the peace overlapped, the quarter sessions were also an opportunity to administer taxation. The meeting of the County Antrim J.P.s in January 1657 was attended by ten gentlemen, and George Rawdon noted 'also at this meeting we gave out warrants for this three months' assessment, commencing 24 December last' and decided on the fair division of the tax within the baronies.²⁷ In north County Cork, John Percivalle was actively involved as an assessment commissioner, and his papers include accounts and 'applotments' for Orrery barony from July and August 1656 and April 1657.²⁸ As a former royalist, the earl of Cork had been excluded from the Munster commissions, but he was able to work through friends and relatives, notably Sir William Fenton, who was an assessment commissioner for County Cork.²⁹ The purpose of these commissions was to impose orders from above, and there was little room for manoeuvre at the local level, and certainly no scope for reducing the tax burden. Barely a week after the Antrim commissioners met in January 1657, Rawdon repeated his customary complaints at the level of the tax: 'our cesses are so controverted and increased, that it is very heavy and troublesome.'³⁰ Any change would have to come from the centre.

As a result, in the dying days of 1656 all eyes were on the newly-convened parliament at Westminster, where the thirty Irish M.P.s included nineteen from Old Protestant backgrounds, and almost all the rest had lands in Ireland and a vested interest in reducing the assessment.³¹ Initially, it was hoped that the old escalating assessment system would be reformed through the Irish union bill, which promised proportionate taxation across the three nations, but after being read twice the bill

²⁶ *Assessment, Oct. 1654*, pp 7, 9, 15. Fifteen additional commissioners were appointed for Antrim, Down and Armagh, but it is unclear which counties they served.

²⁷ Rawdon to Conway, 16 Jan. 1657 (T.N.A., SP 63/287, ff 6r–6v).

²⁸ Applotment and account, Orrery barony, 17 July and 1 Aug. 1656 (B.L., Add. MS 46936A, ff 132, 136); applotment, Orrery barony, 10 Apr. 1657 (B.L., Add. MS 46936B, ff 20–21).

²⁹ See for example, *Cork's diary*, 13 Sept. 1656. In Waterford, he relied on Nicholas Osbourne: *ibid*, 2 Oct., 5 Nov. 1656.

³⁰ Rawdon to Conway, 24 Jan. 1657 (T.N.A., SP 63/287, f. 14).

³¹ Patrick Little, 'Irish representation in the Protectorate parliaments' in *Parliamentary History*, xxiii, no. 3 (2004), p. 345.

was effectively side-lined at the committee stage in mid January 1657. The reasons for this are not hard to find. From the end of the previous December the Commons had become increasingly distracted by other business, notably the Militia Bill that decided the fate of the notorious major generals, whose rule over the English regions had caused a backlash against the regime.³² Funding the war with Spain was also a major issue, and one that would prove most unwelcome to Ireland, as on 30 January parliament voted for a large one-off grant of an additional three-month assessment to be shared among the nations. On 14 March the Commons ordered that a bill for the Irish part of the additional assessment would be read for the first time a week later, but this did not happen, as by then parliament had been further distracted by the introduction of a new constitution, soon to become known as the Humble Petition and Advice.³³ With all these pressures, there was no time for the long-term Irish assessment tax to be reconsidered, even though the date for increasing the rate, under the old system, was drawing near. The Humble Petition, in particular, brought business to a grinding halt. The new constitution had been presented to Cromwell on 31 March, and it was more than a month of agonised debate before he eventually made up his mind whether to accept it, and on what terms — a decision he only made public on 8 May. At the beginning of April, Henry Cromwell's friend and agent, Sir John Reynolds, saw no sign of Irish affairs being concluded, as 'the Parliament hath put off all business until his highness's pleasure be declared concerning our Advice and Petition'.³⁴

Left in limbo, by mid April the Old Protestants had started lobbying the Dublin government. On 15 April George Rawdon told Viscount Conway of his arrival in the capital, adding that 'My Brother [Arthur] Hill will be here next week and the Colonel Chichester and the Doctor [Alexander Colville] and I believe Sir John Clotworthy'.³⁵ Their purpose was to press the government on a number of important issues, including the circulation of debased coinage, that had undermined the local economy, and the arrears still owed to the so-called '49 officers who had served parliament before the Cromwellian invasion;³⁶ but perhaps their principal aim was the alteration of the assessment tax. A week later, on 22 April, Rawdon reported that Sir Charles Coote and Sir Hardress Waller were in Dublin, he thought to advise the government on the '49 officers.³⁷ Coote, the lord president of Connacht, and Waller, the leading figure in County Limerick and the far south-west, were met in Dublin by the earl of Cork. The earl had been in Dublin since mid April, and on the 16th had met Henry Cromwell, noting in his diary that they 'had some discourse about the public', without giving further details.³⁸ On 24 April he recorded what was obviously another significant meeting: 'Sir Charles Coote, Sir Hardress Waller, Colonel Hill, Mr Annesley and I attended the council about the way of settling the future contributions.'³⁹

³² Little, 'First unionists?', pp 50–51.

³³ *Commons' Journal*, vii, 504a.

³⁴ Gaunt (ed.), *Correspondence of Henry Cromwell*, p. 251.

³⁵ Rawdon to Conway, 15 Apr. 1657 (T.N.A., SP 63/287, f. 45). For Rawdon, see J. M. Dickson, 'The Colville family in Ulster' in *Ulster Journal of Archaeology*, ser. 2, v (1899), pp 139–45.

³⁶ Barnard, *Cromwellian Ireland*, pp 47–8.

³⁷ Rawdon to Conway, 22 Apr. 1657 (T.N.A., SP 63/287, f. 47).

³⁸ *Cork's diary*, 16 Apr. 1657.

³⁹ *Ibid.*, 24 Apr. 1657.

This gathering of key figures from across Ireland — Colonel Arthur Hill was the most important Old Protestant in eastern Ulster at this stage, and Arthur Annesley was another heavyweight, with landed interests in both Ulster and Leinster — indicated the seriousness of the problem.⁴⁰ There followed a series of meetings, detailed by the earl of Cork in his diary.⁴¹ On 27 April ‘we had a conference with the council about the contributions’; on 28th ‘we did present to the council the head we had drawn for the manner of assessing the contributions’; and on 30th ‘we named commissioners for the applotment’, with the earl himself submitting the list for Cork and Waterford.⁴² Under pressure from the most influential landowners in the nation, the Dublin government agreed to change the way in which the assessments were rated, and the choice of commissioners, who were now to be nominated by powerful regional interests (presumably for approval by the government thereafter). These were major concessions, but the Irish council did not have the authority to reduce the level of the tax, or indeed to prevent it from rising further, to £13,000 a month from the end of June.

In early May there was hope of some movement at Westminster. The committee of Irish affairs, which managed most of the Irish business that came before the Commons, was revived on 29 April.⁴³ Soon afterwards, altering the tax was being discussed at Westminster. Rawdon, still in Dublin, received a letter from the M.P. for Antrim, Down and Armagh, James Traill, on 13 May, reporting that there was now a move to reduce the assessment across the nations, but that Ireland would still bear an ‘unjust proportion’, at £10,000 a month. Rawdon, who felt £7,000 ‘will be found more than our share’, complained that the system itself needed reform:

The counties of Down and Antrim have been and are still exceedingly pressed beyond equality since our people removed with their stock to the waste countries, which we have some hope to get remedied, before we leave Dublin: having spent much pains and demonstrations about it.⁴⁴

Although Rawdon left Dublin on 26 May, he told Conway that ‘my brother Hill is stayed a week or perhaps longer after us by the council to assist in some business’.⁴⁵ Three days later, on 29 May, the Irish council gave up waiting for new instructions from Westminster, and issued a printed order imposing an assessment tax of £13,000 a month for the six months from 24 June.

III

The Irish council could not prevent the assessment from ratcheting up to £13,000 a month, but they could mitigate the effects by changing the way it was administered, and this they proceeded to do. The changes introduced by the 29 May

⁴⁰ For the collegiality of the Old Protestants — fostered during the 1640s — see Toby Barnard, ‘The Protestant interest, 1641–1660’ in Jane Ohlmeyer (ed.), *Ireland from independence to occupation, 1641–1660* (Cambridge, 1995), pp 218–40.

⁴¹ Barnard, ‘Planters and policies’, p. 61.

⁴² *Cork’s diary*, 27, 28, 30 Apr. 1657.

⁴³ *Commons’ Journal*, vii, 526b.

⁴⁴ Rawdon to Conway, 13 May 1657 (T.N.A., SP 63/287, f. 52v).

⁴⁵ Rawdon to Conway, 26 May 1657 (T.N.A., SP 63/287, f. 53).

order were extensive. Previous assessments had been made ‘by a pound rate [a flat rate tax] equally on the several divisions, baronies and parishes ... for all and every the lands, tenements and hereditaments, goods, chattels, monies, stock or estate, yielding any profit or increase, according to the value thereof’, and they also stipulated that all property, real or personal, ‘shall bear the like charge’.⁴⁶ As Rawdon had continually complained, such comprehensive rules had inevitably led to abuse and evasion. In the new order, the council took such criticisms to heart, admitting that the old pound rate on land and stock ‘hath begotten many complaints, and much indirect dealings by several persons, in concealing their estates, and driving their cattle from one barony to another, and otherwise, so that the burden of the assessments hath chiefly lain upon the English planters ... and upon the poor of the nation’. Also abuses in the rating had led to ‘great disproportions in the said assessments ... between barony and barony, and place and place in one and the same county’.⁴⁷ To remedy this, it was ordered that the counties would now be ‘taxed and assessed by a land rate’ (a tax on the value of property), except for towns and cities, that would still be under ‘a pound rate, containing the true value of money, stock or personal estate’.⁴⁸ With a stroke of the pen, the problem of evading tax by decamping into another barony had been solved.

The assessment commissioners were also given a more active role in adjudicating disputes. Rather than the (as it had turned out) empty threat of imprisoning, sequestering or double-taxing tenants who drove their stock off the land and concealed their personal goods, the commissioners now had the power to ‘set down some rule and ascertain (according to equity and good conscience) what they judge equal for the landlord and what for the tenant respectively to bear’, with the tenant’s share ‘to be discharged of so much of his or their rent as the said tax shall amount to’.⁴⁹ The matter of rating was also addressed, with orders that all lands would be newly rated by the commissioners, ‘taking care that the respective baronies or places be not rated or concluded by any former practice or dividend of any former assessment, but rated according to the respective qualities, and in just proportion, with the whole county’.⁵⁰ Overall, the emphasis was on achieving a fairer system through cooperation not coercion, with much of the decision-making devolved to the county level. There was, however, a sting in the tail. If the commissioners failed to attend to their duties, and the money was not raised, ‘in all such cases the said assessment shall be assessed, collected and paid in the same way and manner as the last three months assessment was levied and collected’.⁵¹

The earl of Cork indicated in his diary that leading Old Protestants had nominated the commissions for their regions. This was a significant concession by the

⁴⁶ *Assessment, Oct. 1654*, p. 9. The 1657 assessment makes it clear that the rules had not changed since the order of October 1654; the only other surviving printed assessment orders from this period that includes the names of the commissioners, covering Jan.–Apr. 1655 (*Assessment, Jan. 1655*), is almost identical to its predecessor, except for an adjustment of rates between counties. Renewal notices also survive for the three assessment periods between 12 Apr. 1655 and 12 Jan. 1656 (all entitled *Declaration and commission for three months assessment* (Dublin, 1655), but issued by orders of 5 Apr., 27 June and 6 Sept. 1655).

⁴⁷ *Assessment, June 1657*, pp 16–17.

⁴⁸ *Ibid.*, p. 17.

⁴⁹ *Assessment, Oct. 1654*, p. 11; *Assessment, June 1657*, p. 18.

⁵⁰ *Assessment, June 1657*, pp 19–20.

⁵¹ *Ibid.*, p. 26.

Irish council, albeit one that fitted with the pragmatism of the new rules governing the assessment. The lists in the May 1657 order certainly marked a departure from earlier practice. As all commissioners would be expected to be actively involved in the administration of the tax, there was no need for honorary appointments. Perhaps most strikingly, many of the county M.P.s were left off, with sixteen of the thirty sitting M.P.s missing from the commission. This came as a complete contrast to the commission appointed in October 1654, when parliament was also in session. In that case, only two of the twenty-nine M.P.s returned were missing from the assessment commission lists. Those previously listed but omitted in 1657 included Sir Hardress Waller and Sir Charles Coote, who were involved in drawing up the lists, as well as Lord Broghill. Most of those M.P.s missing are known to have been attending their duties at Westminster, including those involved in the assessment debates in early June, such as Thomas Cooper, Anthony Morgan, Richard Tighe, and Rawdon's correspondent, James Traill. Conversely, those six soldier-M.P.s kept behind by the government for reasons of security were all included on the commission lists.⁵² This suggests that the new lists were tailored to the situation on the ground.

It was also significant that the number of commissioners for individual counties were reduced in size and quality. Instead of the forty-eight commissioners chosen for County Cork in 1654, in 1657 the number was pared down to thirty-one. The order of the list was different, too. In 1654, it was headed by Lord Broghill, Sir Hardress Waller and Sir William Fenton; in 1657, the lesser figures of Esay Thomas, Henry Tynte and Robert Saunders were the first names recorded, and although Sir William Fenton remained on the commission, he came twenty-first, not third.⁵³ The list for County Antrim was much shorter in 1657. Instead of twenty-six commissioners, only fourteen now appeared. The list was headed by Viscount Chichester, as before, but the rest of the members were jumbled, with Roger Lyndon and Arthur Upton coming before the rather more important Sir John Skeffington (Sir John Clotworthy's son-in-law) and George Rawdon. Clotworthy, who was second in 1654, now came ninth. Oddly, Arthur Hill, who had been included on the 1654 list even though he was at Westminster, was not named in 1657, although he was not an M.P. at that time. Maybe (as Rawdon thought) he expected to stay on at Dublin to advise the Irish council further, and did not expect to play an active role in the local administration.⁵⁴

IV

The Irish council had issued its orders for an assessment of £13,000 per month on 29 May. A fortnight later, on 13 June, the Commons voted that Ireland would pay £9,000 a month under a completely new general assessment bill. The new tax was passed as law on 26 June, with the explicit instruction that 'the former assessment [was] to cease after the 24 of June'.⁵⁵ As it turned out, this was little more than as aspiration. On 20 June George Rawdon was still preparing to

⁵² Little, 'Irish representation', p. 347; *Assessment, June 1657, passim*.

⁵³ *Assessment, June 1657*, p. 15.

⁵⁴ *Ibid.*, pp 12–13.

⁵⁵ Firth and Rait (eds.), *Acts and ordinances*, ii, 1234–49; including this instruction was fortuitous, as the act confirming earlier protectoral ordinances, passed on the same day,

implement ‘our cess for six months’ (i.e. according to the 29 May order), although he probably knew he was on shifting ground.⁵⁶ Even when the new legislation was passed, there was no change in the arrangements in Ireland, as the difference between the two rates was used to pay the £20,000 contribution imposed on Ireland to fund the Spanish war. Rawdon spelled out the situation on 11 July: ‘The cess books came out for £13,000 a month before the council knew (or at least took notice) of our reduction to £9,000, so for the next five months were to hold at £13,000, the £4,000 above is to discharge the £20,000.’⁵⁷ One of the reasons for retaining the old arrangements was the delay in passing the new act; but there was also an administrative hiatus which followed the reinauguration of Oliver Cromwell as lord protector, under the Humble Petition (also on 26 June), as the Irish councillors needed to take a new oath before they could act, and they could not do so before the new ‘privy council’ sat at Whitehall, on 13 July.⁵⁸ One knock-on effect, as the Irish council complained to Secretary Thurloe on 8 July, was that the new assessment act was not ‘officially transmitted ... [and] having reached them through a private channel cannot, for that reason, be acted upon’.⁵⁹ Referring to the position in Ireland more generally, Thurloe warned Henry Cromwell later in July that ‘these affairs must depend upon our settlement here’.⁶⁰

Under the interim measures, the new rates imposed by the general assessment act would come into force in November. The distribution of the new tax between the counties appears to have been based on the old system. Even though the rates had been reduced considerably, the unfairness in the original system persisted. County Cork was now expected to pay £3,360, 18s. every three months — considerably less than the threatened £5,140 — and this may explain why taxation was less of a bone of contention in the more prosperous south, if the Percivalle papers and the earl of Cork’s diary are anything to go by. In the less economically buoyant province of Ulster, however, the burden was still too high. County Antrim was now expected to pay £1,763 — a reduction of nearly £800, but still a considerable sum on a county facing persistent economic hardship.⁶¹ Contemplating the new rates before they were implemented, Rawdon complained that little had changed in Antrim, or in neighbouring Down, as ‘these two counties are most unsatisfied with the late act of dividend of our assessment upon us, and if it had been left to the council here, we had a certain promise of a more equal distribution’.⁶² It is interesting that Rawdon saw the Irish council as more likely to redress the balance, but the new legislation had effectively taken decisions out of the hands of the Dublin government, and concentrated it again at Westminster. In the winter of 1657–8, as a

included the 1654 ordinance establishing the tax escalator, without any amendment (see *ibid.*, ii, 1131–42).

⁵⁶ Rawdon to Conway, 20 June 1657 (T.N.A., SP 63/287, f. 64).

⁵⁷ Rawdon to Conway, 11 July 1657 (T.N.A., SP 63/287, f. 70).

⁵⁸ Patrick Little, ‘The Irish and Scottish Councils and the dislocation of the Protectoral Union’ in *idem* (ed.), *The Cromwellian Protectorate* (Woodbridge, Suffolk, 2007), pp 132–3.

⁵⁹ Robert Dunlop, *Ireland under the Commonwealth* (2 vols, Manchester, 1913), ii, 664–5.

⁶⁰ Thomas Birch (ed.), *A collection of the state papers of John Thurloe Esq* (7 vols, 1742) [hereafter *TSP*], vi, 411.

⁶¹ Firth and Rait (eds.), *Acts and ordinances*, ii, 1234–49.

⁶² Rawdon to Conway, 29 Aug. 1657 (T.N.A., SP 63/287, f. 85v); for continuing problems in eastern Ulster, see *TSP*, vi, 623.

second sitting of parliament was called, the landowners of County Antrim prepared to send agents to Westminster to lobby on their behalf.⁶³

V

The 1657 assessment tax gives a unique opportunity to trace the effect of Cromwellian legislation from Westminster to Dublin and then on to the localities, and to see the ways in which an unpopular and unreasonable policy might be modified or ameliorated in practice. In this case, at least, the Irish representatives at Westminster were doing their job. Claims of the economic damage caused by the high level of taxation were not rhetorical exaggeration, and the plight of Ulster in particular was severe. Despite their political differences, a range of Irish M.P.s came together to reduce the charge in the general assessment bill, albeit not as much as some might have wished. In Dublin, the Old Protestants also pulled together, and by lobbying the Irish council were successful in changing the administration of the tax, if not its rate. This success provides further evidence of growing Old Protestant influence over Henry Cromwell's regime, which has been documented elsewhere.⁶⁴ On the other hand, because of the way decisions were made, the Old Protestants, and other Irish landowners with political clout, remained powerless to secure the reduction of the assessment tax to manageable levels. The original Irish assessment ordinance, passed by the protectoral council at Whitehall in June 1654, had imagined the island quickly bouncing back from years of devastating war in a way that was completely unrealistic. When this was pointed out in the Commons, English M.P.s, unwilling to shift the tax burden onto their own constituents, refused to reduce the Irish tax by a significant amount. With only thirty seats at Westminster, out of a total of 460, Ireland was never going to win this contest.⁶⁵ Furthermore, although the Old Protestants could influence policy through their allies on the Irish council, key decisions were not made in Dublin. Under the Cromwellian system of government, the Irish council reported to the protectoral council at Whitehall, which referred most business to its Irish committee; and even in Dublin factional divisions that meant that 'Henry Cromwell's successes were achieved in spite of the Irish council and its English paymasters'.⁶⁶ This led to damaging delay. The assessment debacle was not the only example of this. Perhaps the most famous case came immediately afterwards, when the failure to confirm the commission of Henry Cromwell as lord deputy in place of Charles Fleetwood (whose term of office expired at the beginning of September 1657) left Ireland 'without legal government for two months'.⁶⁷ This 'dislocation' of government was a major obstacle to reforming and rebuilding Cromwellian Ireland.

The willingness of leading Old Protestants from across Ireland to join forces for the common good underlines the coherence of their community, and their

⁶³ Rawdon to Conway, 9 Dec. 1657 (T.N.A., SP 63/287, f. 131); see also f. 147r–147v (same to same, 23 Jan. 1658).

⁶⁴ See Barnard, 'The Protestant interest', *passim*.

⁶⁵ The Irish M.P.s could be powerful when voting as a bloc for the government, but they were very weak when it came to passing domestic legislation; for the general position see Little & Smith, *Parliaments & politics*, chapter 12.

⁶⁶ Little, 'Irish and Scottish Councils', p. 132.

⁶⁷ Barnard, *Cromwellian Ireland*, p. 21; Little, 'Irish and Scottish councils', pp 133–4.

commitment to working through the governmental system despite its failings. Indeed, support for close ties with England remained remarkably strong among the Old Protestants. They supported the union bill, with its call for ‘proportionate taxation’, in the winter of 1656–7, and afterwards backed the Humble Petition and Advice, which encompassed all three nations and removed customs duties across the Irish Sea. The general assessment act of June 1657 was unpopular among the Old Protestants only because its rates were unfair, not because of disagreement with the principle of taxing three nations together.⁶⁸ During the last years of the protectorate, support for union with England remained strong, as did the willingness to engage with the Cromwellian government of Ireland. The earl of Cork grew intimate with Henry Cromwell. On a visit to Dublin in January 1658 he hunted with the lord deputy and was invited to share his pew at Christ Church Cathedral; in August, when Henry visited Munster, the earl reciprocated with sumptuous entertainments at Lismore and racing on the strand at Youghal.⁶⁹ This was part of a general policy of wooing the Old Protestants. In February 1658 Henry even recommended Sir Charles Coote and Sir Hardress Waller as members of the Irish council.⁷⁰ On a wider scale still, twenty Old Protestants were elected for Irish seats in the parliament that sat in January 1659, including such familiar faces as Arthur Annesley, Sir Charles Coote, George Rawdon and Sir Hardress Waller.⁷¹ Lord Broghill was by now a member of the upper chamber, the Other House.⁷²

There were dissenting voices, but they were few. In the Commons on 23 March 1659 the right of Irish M.P.s to sit was challenged by those who saw them as little more than government placemen and there was a call by English M.P.s for an end to the parliamentary union. In a bold speech, one Irish M.P. agreed. ‘It is much fitter for them [the Irish] to have parliaments of their own,’ he argued, including in his list of injustices the fact that ‘no taxes can be abated, impose what you will’. He also took a swipe at the assessment rates, describing £9,000 as ‘very disproportionate’.⁷³ Intriguingly, this speech was made by Arthur Annesley, one of the Old Protestant grandees who had attended the Irish council to broker a deal over the assessments two years before. Annesley, who took an independent line on many issues, was something of a loose cannon, and his position as spokesman for the Old Protestant interest has been questioned;⁷⁴ but it is significant that he should have shifted from seeking solutions within the Cromwellian system to calling for Irish autonomy in less than two years. With the collapse of the protectorate in May 1659, and the seizure of power in England by republicans backed by the army radicals, Annesley’s position became less eccentric. Leading Old Protestants, including Annesley’s fellow-lobbyists in 1657, Sir Charles Coote and Arthur Hill, and the earl of Cork’s brother, Lord Broghill, were leading lights among the Old Protestants who threw off military rule and asserted their rights of

⁶⁸ Little, ‘First unionists’, pp 51–3.

⁶⁹ *Cork’s diary*, 30, 31 Jan., 2, 3 Aug. 1658; see Toby Barnard, ‘Land and the limits of loyalty: the second earl of Cork and first earl of Burlington (1612–98)’ in Toby Barnard and Jane Clark (eds), *Lord Burlington: architecture, art and life* (London, 1995), pp 182–3.

⁷⁰ *TSP*, vi, 774.

⁷¹ Little, ‘Irish representation’, pp 350, 355–6.

⁷² Little, *Lord Broghill*, pp 162–3.

⁷³ *Burton’s diary*, iv, 241–2.

⁷⁴ Little, ‘First unionists’, pp 55–6; Barnard, ‘Protestant interest’, pp 237–8.

self-determination. The general convention, a quasi-parliament that met in Dublin in March 1660, was the first manifestation of the new spirit of independence, and it was no coincidence that Ireland's right to tax itself, without interference from England, was one of the Convention's key demands.⁷⁵

⁷⁵ Aidan Clarke, *Prelude to Restoration in Ireland: the end of the Commonwealth, 1659–1660* (Cambridge, 1999), p. 249. I am grateful to Jason McElligott and Neil Johnston for their assistance with this paper.