

## Your Family Tree Series: 23



### Tithe Records

Taxes have always been unpopular and arguably none more so than the tithe. The tithe was that part (the tenth) of the produce of the land given to the Established Church (the Church of Ireland) for the maintenance of the clergy. It was therefore regarded as something imposed by the Protestant Church of Ireland on the rest of the population. In fact, not all the money went to the Church of Ireland clergy. Following the dissolution of the monasteries, tithes previously paid to the monasteries became the property of the Crown who, in turn, either sold or granted the rights to laymen ('impropriators') or to bishops. Lord Bangor, for example, enjoyed the tithes of Bangor parish, while those for Comber were the property of Lord Londonderry. Tithes became identified with property rights and with the political ideology of the ruling classes. They were a source of disaffection, being, according to the Rev Dr Henry Montgomery, 'productive of outrages and disturbances'.

#### Tithe Applotment Act, 1823

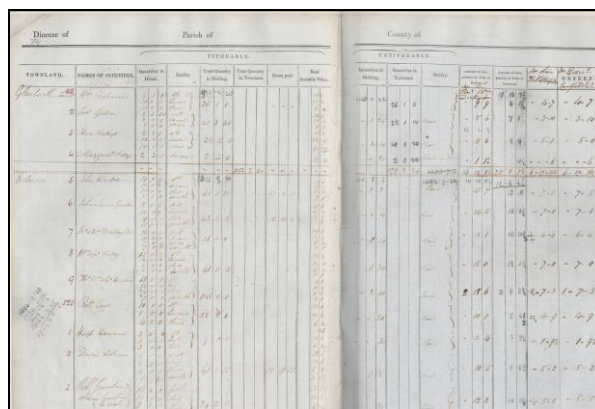
The Tithe Applotment Act of 1823 was an attempt to make the tithe payment more popular by allowing payments to be made in money instead of in goods. This was based on what the land could produce, calculated by the average yearly price of corn taken over the seven years prior to 1 November 1821. Unfortunately, the seven years chosen were years of comparatively high prices and the valuations were, as a result, higher than they could have been. In addition, the Act extended the tax to pasture land. As a result, agitation against the payment of tithes continued unabated.

#### Tithe Rent Charge Act, 1838

Despite some changes to the Act in an effort to make it more acceptable, the tithes remained unpopular, and practically un-collectable. Eventually, the government gave way to popular pressure and introduced the Tithe Rent Charge Act in 1838. This effectively combined tithe payments with the ordinary rents due to landlords. The tithe rent charge stopped being paid to the church on **Disestablishment** (that is, when Church and State officially split, on 1 January 1871), but it continued to be paid to a body called the **Commissioners of Church Temporalities** and, when that body was disbanded in 1881, to the **Irish Land Commission**. After the creation of Northern Ireland payments were made to the **Ministry of Finance**.

## What PRONI holds

The tithe applotment books (PRONI Reference **FIN/5A**) and the tithe rent records (PRONI Reference **FIN/5B**) for Northern Ireland were transferred by the Ministry of Finance to the Public Record Office of Northern Ireland in 1924. As well as holding the original tithe books for the six counties of Northern Ireland PRONI also has, on microfilm, the books for the remaining three counties of Ulster.



*Page from a tithe applotment book  
(PRONI Reference **FIN/5A**)*

## Using the Records

The Tithe Composition Applotment books, to give them their full title, cover the years 1823 to 1837. Each volume deals with a single parish that is then sub-divided by townland. Recorded against each townland are the names of the occupiers, the acreage and quality of their holdings, the valuation of the land and the amount of tithe to be paid. An index (approximately one million entries) giving the names of all those mentioned in the tithe applotment books is available on microfilm (see **MIC15K**).

## A Unique Source

For parish, townland and farm (distinguishing between arable, pasture or non-productive land), the tithe books give a picture of the quality of the land and the use made of it, prior to the ravages of the Great Irish Famine (1845 to 1851) and the subsequent mass emigration. The tithe books are also a unique genealogical source that links personal names with specific areas (though cities and larger towns were excluded). The obvious alternative sources, such as the population censuses of 1821 and 1831, were almost completely destroyed in 1922 in the fire at the Public Record Office in the Four Courts in Dublin. Another source, the books of the First General Valuation of Ireland (covering the 1830s and 1840s), concentrated on the value of portions of each townland rather than individual holdings so they contain relatively few names.

## Problems

There are, however, some problems associated with using the tithe applotment books. Firstly, not all land will be included. In some instances this was because the land was of such poor quality that no tithe could be levied, or because the land was owned outright by the Church and therefore not subject to tithe or the land was outside the jurisdiction of the Church. In the latter case this usually applied to lands

that formerly belonged to a monastery (these were often known as *Granges*), in which case the tithes were often payable to lay persons. Secondly, placenames had not yet been standardised so valuers often recorded the local or common name for a townland or parish rather than the one used by the Ordnance Survey. Legislation introduced in the 1830s attempted to standardise boundaries and resulted in many townlands and parishes being divided, amalgamated, renamed or otherwise altered. Some parishes appear not to be represented in the applotment books but are actually there under another name or, alternatively, were then part of a larger parish but are now parishes in their own right. For example, there is no named book for Kilcluney Parish because at the time of the survey it was part of Mullaghbrack Parish. (See the *Introduction to FIN/5A* for details of where to find the entries for parishes that do not appear on the **FIN/5A** catalogue)

