Allegiance to King George III: loyalism, property and taxes in the lives of south Lincolnshire countrymen, 1781-1804*

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Images and a transcript of the document relating to this article can be found on pages 56–58 of this journal.

This article proposes delineating an eighteenth-century document, an oath of allegiance to King George III, which languished for more than two centuries among bundles of papers in the attic of the solicitors' firm of B. Smith & Co in Horbling, Lincolnshire.[1]

A third of this document (the whole measuring ten inches by twenty-nine inches) comprises the oath itself, and with it a vilification of the king's Jacobite and papist enemies. The remaining two-thirds consists of the oath-takers' signatures beneath the dates of the original signing and subsequent renewals. The south Lincolnshire countrymen who performed this ritual did so between 1781 and 1804.

That this oath is more than one of mere praise of the king and castigation of his enemies makes it of particular interest. Its uniqueness lies in the consequences of identifying each signatory and determining his individual purpose or as member of a group. Ascertaining such motivation, the theme central to this article, begins by exploring possible meanings of the document that relate to this group. These include allegiance doctrine, the *mentalité* of rural conservatism, an apotheosis of George III, reactions to the American War of Independence (1775-82), the crowd, 'politeness', 'reformation of manners' and other themes current in the late eighteenth century. Finally, the relationship of allegiance to landed property is explored, especially the anomaly of the eighteenth-century Lincolnshire land market. Such property in Lincolnshire leads to a consideration of three south Lincolnshire power brokers, two of whom were leaders in the oath-swearing. They galvanized the oath-signatories, while at the same time profiting mightily from the fluid land market. The various signatories come alive as their respective natures and those of the power brokers emerge from diary passages. When it becomes evident that this 'middling sort'[2] often used land tax meetings as a venue for both business and socializing – even swearing an oath to King George – it is feasible to conclude that this oath, when viewed through the lens of land tax meetings, while still opaque is more consequential than meets the eye.

Layers of meaning

On the face of it, this document reflects those contentious political and religious issues which smouldered and occasionally ignited during England's 'long eighteenth century'.[3] It appears, moreover, to epitomize Herbert Butterfield's long-ago classic, *The Whig Interpretation of History*.[4] The present essay, however, suggests that developments more nuanced than Jacobitism and anti-popery were at play here and deserve particular scrutiny. These once-energizing ideologies had largely become a spent force by century's end; moreover, nice distinctions between late seventeenth-century allegiance and contract theories of governance had also flagged.[5]

An exception is Jonathan Clark's brand of conservatism.[6] His view that 'allegiance and sovereignty, not representation and reform' prevailed in English political life has found acceptance; further, his citing Roger North's[7] 'few rational principles' concerning civil power, besides being insightful to his own thinking, also meshed with that of the Lincolnshire oath-signatories:[8]

> That no plan can be made sense of, except the doctrine of allegiance against which they have been taught to clamour; and that resistance to civil government, asserted on principle, is nothing but the extravagance and nonsense of designing writers, who want to be resisting everything for their own private ends.

Yet Clark's conservatism alone neither explains nor even shows a linkage with the new popularity of George III and the recurring theme of the crowd engaged variously in protest, reform and loyalism. Linda Colley's 'Apotheosis of George III' in the 1780s – the 'conflation of royal and patriotic with religious terminology' – does at first glance appear to fit the mould of the oath.[9] That the Lincolnshire oath-signatories liked their king better later than they had earlier speaks pointedly to the first decade of their oath-taking. On the other hand, Colley's idea of the forging of a British nation during that 'long eighteenth century' and the monarchy's role in it were alien to their parochial thinking.

* This article is dedicated to three direct descendants of Benjamin Smith Sr, a lead player in the present narrative. Residing in the south-west of England, they are Charlotte and her brother Benjamin IV (both Gould-Smiths) and their cousin Sophie Holdway (also Gould-Smith). I especially include in this dedication Shirley Gould-Smith, their grandmother, who has been unfailingly helpful in my researching the firm of B. Smith & Co. My thanks to Dr Wendy Atkin, who succeeded admirably in editing a very complicated manuscript.

Such dissimilar thinking applies to any explanation of the oath in terms of the mob/crowd theory.[10] The Lord Gordon riots, launched in opposition to greater toleration for Catholics, appeared germane because of their nearness in time, place and even bigotry. That said, the Gordon rioters were simply too removed in their activism from the Lincolnshire countrymen: the latter's rhetoric about Jacobitism and popery should not be mistaken as a call to riot.[11]

Regarding the oath-signatories themselves, can they be reasonably identified or defined by such themes as 'politeness' and 'manners'? As alien as both appear in a rural context, they did resonate. Politeness, defined as the 'pursuit of genteel status and the acquisition of polite manners', played vitally in the social life of the middling countrymen and even had political consequences in both Lincolnshire and London. The 'reform of manners movement', which fused reform with morality, seems also to have had a place in countrymen's *mentalité*. In an environment of 1780s gloom and despair, Joanna Innes discerns a moralizing that seems akin, if nothing more, to what might have been mouthed by the oath-signatories.[12] Hers is a pessimistic portrait of England in the doldrums – a country's coping with unwanted isolation (even vulnerable to foreign coalitions) and a demoralized people's moralizing, all within this tumult called 'manners'. Mirroring Innes' 1780s pessimism, Philip Harling moralizes about parliamentary reform and the politics of 'the Old Corruption'.[13] Where Colley heralds a new age of British nationhood, Innes despairs over a country adrift in idleness, vagrancy, crime and intemperance.

When the troubled 1780s unfolded into the revolutionary maelstrom of the nineties, new urgencies are likely to have spurred Lincolnshire oath-signing. The most obvious were concerns of impending French raids or even invasion of coastal England. While such worries no doubt prompted loyalty-swearing to the king and even organizing militias to fend off invaders, the same troops were conveniently positioned to intimidate a sullen underclass suffering the ill effects of weather and landlord oppression.[14] This matter of landlords and property resonates here in explaining the mystery of the oath document. Why is this so?

The notion of allegiance and propertied sorts

Until now, this paper has focused largely on allegiance and the *mentalité* of those swearing it. Although the oath in and of itself made allegiance central, by the end of the eighteenth century the notion of allegiance had ebbed and is, in this paper at least, replaced in centrality by property. Property, newly enclosed and improved, became the unquestioned medium of politics and instrument of power. As Paul Langford exclaimed in his 1990 Ford Lectures at the University of Oxford:[15]

> A world without property was almost inconceivable to eighteenth-century Englishmen. The most diverse thinkers shared the assumption that law and government alike must be based on propertied foundations...It became almost impossible to conceive of rights and liberties except in terms which implied individual proprietorship.

In swearing an oath of allegiance to their king, Lincolnshire countrymen of the 1780s were doubtless exercising their rights and liberties as propertied Englishmen in demonstrating their loyalty. Implications of property notwithstanding, the countrymen still harkened to the ancient mode of proclaiming allegiance to their sovereign. Here, a clash of old (seventeenth-) and new (eighteenth-century) ideologies was at hand. Langford argued (the present author's insertion in *italics*):[16]

> There was a growing tendency in the eighteenth century to view the rights of individuals in terms of their property and public affairs as an expression of propertied interests. Competing with it there was also an older tradition that made relations between the citizen and the community a matter of ideology, even theology, properly regulated by state-imposed oaths and tests *[as against Catholics and Dissenters]*. The theory behind this tradition came to seem increasingly anachronistic...Only the threat of revolution and the prejudices of George III prevented wholesale abolition of the code of legal discrimination.

Could it have been that denouncing Jacobitism and popery, while not alien to their thinking, either masked or inadvertently obscured their 'middling' interests of protecting newly enclosed and enhanced turf?[17] Diverse views of the land market in eighteenth-century England suggest so. The first of these was the widely acclaimed dictum of H. J. Habakkuk, who held that:[18]

> The general drift of property in the sixty years after 1690 was in favour of the large estate and the great lord; and while the movement was probably not so decisive as that which, in the hundred years before 1640 consolidated the squirearchy, it clearly marks one of the great changes in the disposition of English landed property.

Notably, historian B. A. Holderness took exception to this view, at least insofar as it applied to Lincolnshire. He argued that estate lands there were bought up not just by magnates but also by gentry, affluent farmers and graziers.[19] He also cited new kinds of landlords – those who, having accumulated wealth from commerce or banking in the City, bought into the county squirearchy.[20]

Nor was Holderness alone in citing the crucial role played by lesser landowners – some beyond Lincolnshire. Paul Langford also spoke of 'the growing wealth and importance of the middle orders of society'. These were the 'great body of merchants, moneyed men, and farmers [who] had transformed the face both of urban and agrarian society.'[21] Nicholas Rogers, who wrote approvingly of Langford's work, detailed the matter:[22]

> The term 'middling sort', which was used more frequently than 'middle class' in Hanoverian discourse, had a long lineage stretching back into the previous century, and it would be useful to know just how this construction changed over time. Whereas the term initially referred principally to independent small

> producers as an interposition between the gentry and the labouring poor, by the eighteenth century it denoted a more diverse (if proportionately smaller) group of entrepreneurs, professionals, farmers and tradesmen who rose to prominence with the expansion of the state, overseas commerce and changing productive relations in industry and agriculture after 1660. The Georgian middle class, in other words, grew out of the complex changes which transformed Britain into an expansive imperial power, and was predicated on a sustained agricultural surplus and an enlarged market for manufactures and services.

This 'middling sort' included, besides wealthy farmers and graziers, a mix of professionals – lawyers, clergy, land agents, surveyors, bankers, auctioneers, enclosure commissioners and others, who were either land-grabbers or such who abetted them.[23] Sir Charles Anderson of Lea had their kind in mind when he observed, 'I have long been of opinion that the Co. of Lincoln is ruled chiefly by Agents and Attorneys**,** and that in no County have they such dower.'[24]

Like acquisitive farmers and graziers, attorneys satisfied their appetite for land by enclosing, or at least facilitating enclosure of, wastelands, commons and even precariously tenured copyholds.[25] Then they set about 'improving' their own holdings and those of others by building, draining fenlands, laying out turnpikes and securing them by self-help policing to fend off or apprehend transgressors. Their aggrandizement notwithstanding, these 'industrious improvers'[26] won status as good and loyal subjects, which they celebrated by swearing allegiance to their king.

Folkingham power brokers – Douglas, Smith, Heathcote and the rest

The 'middling sort' encloser/improver and professional facilitator are epitomized here by enclosure commissioner Daniel Douglas (1735-93) and attorney Benjamin Smith Sr (1732-1807). The merchant/banker/City capitalist role was represented by Gilbert Heathcote (1652-1733), 1st Baronet, who bought into the rural magnate crowd.[27] Each family at one time or other took up residence in the market town of Folkingham, indeed Douglas was born there;[28] moreover, like Douglas, Gilbert Heathcote (1773-1851), 4th Baronet, was a client of the Smith attorneys. The aforementioned personages are treated hereafter in some detail, noting especially how loyalty to kingship, as evidenced by the oath, intersected with landlordship.

Daniel Douglas and Benjamin Smith Sr discovered ways of making civic virtue profitable through their work on commissions and other public bodies. Their being of the landed interest made each a rallying point for confirming political loyalties and mobilizing solidarity. The politically ambitious Sir Gilbert Heathcote, 4th Baronet, also figured in this economic equation when Smith and the Heathcote steward, Thomas Forsyth, garnered profits in clothing and victualling Heathcote's militia (positioned to quieten down a sullen underclass smarting from bad weather and hard times and to guard against smuggling) no less than shield the Lincolnshire coast from the French.

As his obituary tells it, Douglas was a forceful figure in local politics:[29]

> In January last he called a meeting of the town of Folkingham and its vicinity to enter into resolutions in favour of our present constitution ... and, by his arguments, shewed himself a compleat master of the subject, and plainly convinced every one present of the necessity of subordination amongst all mankind; and also evidently proved the impropriety of any innovations, when the fruits our present constitution brought forth were peace, liberty and plenty.

From the 1760s, Douglas became fully engaged with the 'improver' community and in county politics. Having served as enclosure commissioner and been much engaged in turnpike and drainage matters, he was appointed Sheriff of Lincolnshire in 1786. Late in life, in November 1791, he had married Jane Pinkney, of a 'good family in Northamptonshire'.[30] In addition to the power he wielded, he had accumulated a sizeable fortune, upwards of £50,000 by the time of his death. The oath of allegiance was dear to Douglas, who appears to have initiated it and signed off a dozen times between May 1781 and May 1792, the year before his death.

Douglas's business ventures crossed those of attorney Benjamin Smith Sr at least as early as 1764, when the former headed the Horbling enclosure commission, which Smith clerked.[31] Further, they collaborated on the Black Sluice drainage and turnpike commissions.[32] Smith, not incidentally, as accountant/banker to Douglas, received stipends for his work on both commissions from the personal account, which he (Smith) administered.[33] In gratitude for this loyalty and service, Douglas remembered Smith in his will to the sum of £800.[34]

Born in Lincoln in 1732, three years before Douglas, Benjamin Smith Sr took up residence in Walcot village near Folkingham by the late 1750s.[35] There he began lawyering before moving to nearby Horbling by the mid 1760s.[36] Besides Horbling, his catchment area included the towns of Donington, Folkingham, Bourne, Spalding and numerous fenside villages – all these besides his connections in the City. From the outset of his career Smith established a reputation for diligence and loyalty to the propertied class in Kesteven,[37] serving it in conveyancing, drawing up wills, agreements and the like. Smith's lawyering included clerking for numerous commissions and charities; moreover, he performed as banker/money-scrivener, lending moneys through mortgages and notes.[38]

Smith Sr attended client properties as well as buying his own. Working out of a small shed behind his Red Hall mansion in Spring Lane, Horbling, he routinely served 'improver' landlords by facilitating enclosures and managing their holdings – that is, collecting clients' rents, selling wood, keeping accounts, convening copyhold courts, clerking at land tax meetings,[39] and keeping an eye on turnpikes, irrigation, drainage, embankments, timber and waste. Besides, he was very much a law-and-order person, especially in his role as clerk and treasurer of the self-help Folkingham Association for the Prosecution of Felons.[40] In time, Smith became lord of his own copyholds, enjoying immensely the camaraderie at court banquets, holding court and tallying what was a sizeable fortune.[41] Whatever the nature of his enterprise, it invariably involved landed property and the well-being of its owners, his clients.[42]

In retirement in 1798, the elder Smiths moved from Horbling to Folkingham, where Benjamin Sr died in 1807, some thirteen years before his widow. He had signed the oath of allegiance to King George regularly between 1796 and 1803. The signatories of the oath were those of neighbours and clients, the middling, propertied folk of south Lincolnshire. He was, *par excellence,* their indispensable enabler.

The essential Smith client, magnate Sir Gilbert Heathcote, 4th Baronet, remained conspicuously apart both from the oath-signatories and land tax meetings.[43] Although he was not of the 'middling' mould, he did share the Folkingham power base with Douglas and Smith and was in one way or other – property, militia, interpersonal relations – involved with both. It is difficult to imagine the Douglases and Smiths promoting the oath without involving the 4th Baronet.

This said, who were the Heathcotes? When the historian John Brewer observed that 'the greatest wealth was to be made in government finance', Sir Gilbert Heathcote, 1st Baronet and founder of the family dynasty and fortunes, came to mind.[44] He was at once a founder of the Bank of England, director of the East India Company and widely regarded as England's richest commoner, being worth some £700,000.[45]

The Heathcotes had entered onto the Rutland/Lincolnshire stage in earnest by the late 1720s. In 1729 Sir Gilbert, 1st Baronet, purchased what became the family base, Normanton in Rutland. Shortly afterwards he acquired a sizeable Lincolnshire holding, which included the market town of Folkingham.[46] That the Heathcotes acquired this south Lincolnshire property proved crucial to the family's political strategy for the next century. Folkingham, which lies on the main north-south road between Bourne and Sleaford, is to this day graced by Georgian facades lining both the east and west sides of its elongated and sloping main street.[47] Although the Heathcotes spent precious little improving the town's appearance, the handsome Greyhound Inn at its north end proved an exception.[48] While it is tempting to imagine that this power-broker coterie of Douglas, Smith and Heathcote did business there, they apparently preferred the nearby Five Bells, where the Folkingham Association usually met.

The elder Benjamin Smith's ties with the Heathcotes appear to have begun in the mid-1760s with the 3rd Baronet, an earlier Sir Gilbert (*c.*1723-85). Although he had a brief stint in parliament, this Sir Gilbert Heathcote proved a reluctant player. After turning down a seat offered him in 1756, he sat for Shaftesbury in 1761. Never having spoken in the Commons, he chose not to stand again. In any case, it had been his Lincolnshire property not political ambition that prompted his having engaged the elder Smith early on. This may have occurred in 1765, for the Brownlow Toller account with B. Smith & Co shows a property transaction involving Sir Gilbert Heathcote, among others.[49] In subsequent years, Smith was listed as a steward of several Heathcote copyholds.[50] One could go on.[51]

Apart from routine attorney-client business, both Benjamin Smiths, father and son, entered into undertakings with the 4th Baronet, Sir Gilbert Heathcote, who succeeded his father in 1785.[52] In the early 1790s, for instance, the Smiths and the Heathcote estate steward, Thomas Forsyth, tried turning a profit by clothing and victualling Heathcote's militia.[53] This business nexus tied in with Smith Jr's (1776-1858) exercising his mount with the Heathcote troop and his becoming a political operative for Heathcote. Although Heathcote failed in his pursuit of a parliamentary seat in 1794, the Smith-Heathcote team proved a winner in 1796. Besides accentuating the Folkingham power base, that election marked the beginning of a family alliance which endured for more than half a century.[54]

The oath of allegiance makes sense only when the ties between the lesser-known signatories of the oath and its leaders are understood. Most were farmers, graziers or clergy, usually aligned by business, kinship or friendship; some were of surprising affluence. Because of the need to use banking facilities, make investments, wills, conveyances and the like, these countrymen intersected more often with attorney Smith than with politico Douglas, and almost certainly more than with politico-aspirant Gilbert Heathcote, 4th Baronet. The signatories knew Douglas as an enclosure commissioner and one broadly involved in drainage and turnpike matters; they listened to his harangues at public meetings, where his urgings about allegiance to George III galvanized their 'middling sort' actions. Signatory contacts with Heathcote, on the other hand, were far fewer, relating mainly to property, militia and, of course, his politicking. In any case, the allegiance oath was less likely directed against a discredited Stuart dynasty and its despised popish sponsor than to fortify the signatories for whatever they undertook. Camaraderie among the signatories is evidenced in the pages of Benjamin Smith Jr's first diary (1794-99).[55] Although his diary entries allow little more than a fleeting look at any single player, they do show who socialized with whom, where they met and even evidenced an emergent 'politeness'. Their meeting places varied – private homes, public houses like the Greyhound and Five Bells in Folkingham, the Stow horse and Folkingham fairs, and land tax meetings. They visited or were visited, took tea, dined, gossiped, stayed the night and breakfasted next day. Some visits were brief, others went on for days. Such was rustic society in late eighteenth-century England.

Among the signatories most often singled out by Smith in his diary as guests or hosts were James Digby of Red Hall, Bourne; Rev. John Moore Brooke, rector of Folkingham; and Robert Michael Robinson of Hawthorpe (in the parish of Irnham) and Nottingham Place in London. Others – Rowland Litchford, Rev. Humphrey Hyde, Rev. John Myers, Rev. Samuel Hopkinson and Charles James Packe – followed the same ritual, but less often. Both Frank and Ned Smith, younger sons of Benjamin Smith Sr, counted Rowland Litchford as a friend, and Digby, ever a *confidant* of Benjamin Smith Sr, collaborated with him in clothing Heathcote's militia in 1796.

Even deeper bonds of friendship were revealed between the Smiths and signatory Brownlow Toller's family, the Smiths often entertaining the Toller daughters. When the Widow Toller lost daughter Charlotte in August 1795, the impact on the Smiths was evident: 'Charlotte Toller[56] died this morn between 1 and 2. Mother[57] went there [to Toller's] all day.'[58] And for some days thereafter, Anne Toller often took tea and dined with the Smiths; the Smiths, in turn, were often at Widow Toller's.

Similar endearment existed between the Smiths and Jane Douglas after husband Daniel's death in 1793. Both Smiths, Sr and Jr, dutifully attended to the widow's finances until her own death in 1821.[59] Benjamin Jr and his sister Elizabeth periodically paid social calls on Widow Douglas.[60] Benjamin Jr's exercising his mount with the Heathcote militia also signified neighbourly attachment: '7 July 1795: I went this morn to Folkingham to exercise with the Troop. Sir Gilbert [and] Lady Heathcote were there.' Diary entries for the 1790s also show the Smiths' regard for the Graves family,[61] and, although it had no immediate bearing on the oath, Benjamin Jr married Graves's daughter Fanny in 1821.[62]

Diary references, which bespeak fraternization at land tax meetings between the spring of 1795 and midsummer 1798, offer striking insight into the oaths of allegiance; not infrequently they were same-day happenings. It therefore becomes compelling to view oath-signing through the lens of those who attended land tax meetings. The following diary entries show land tax meetings that match or mismatch with oath-swearing occasions:

> 30 April 1795: Father, Worth, and I went Folkingham land tax meeting. Messrs Packe, Myers, Hutchin, Brooke, Hyde, and Robinson, Jr...were there. [Attendees identical to those signing oath-taking on that date.]
>
> 28 April 1796: Father and I went Folkingham to Land Tax Meeting. Mr. Packe and Mr. Litchford were there. [Identical to the three who signed the oath on this date.][63]
>
> 9 June 1796: Father and I went to Folkingham Land Tax Meeting. Myers and Brooke were there. Sir Gilbert Heathcote came from Lincoln. [Only Brooke signed the oath on this date.][64]
>
> 13 July 1797: Commissioners of Taxes met at Folkingham. Messrs Packe, Hopkinson and Myers were there. [No oath-signing on or near this date.]
>
> 1 Feb 1798: Appeal Day. Father & I went to Folkingham. Messrs. Pochin, Packe, Myers, Hyde, Digby, Hopkinson were there. [Pochin and Hyde signed the oath on this date.]
>
> 14 June 1798: Attended Stow Horse Fair. Packe, Brooke, Digby, Myers, & Hopkinson were there. [All of the above signed the oath on this date.]
>
> 12 July 1798: Father and I went Land Tax Meeting in Folkingham. Packe and Hopkinson were there. [No oath-signing on this date, presumably because of the previous signing after Stow Horse Fair.]

That land tax meetings often occurred in April, June and July suggests that springtime or summer merriment, rites, or at least a mood to socialize, figured in the oath-signing equation. The 30 April 1795 oath-taking coincided with such a tax meeting. Another swearing of allegiance occurred on 28 April 1796, when the Benjamin Smiths, father and son, travelled 'on a fine day' to Folkingham for a land tax meeting. On 14 June 1798 both Smiths spent another 'very fine day', this time at the Stow Horse Fair, before proceeding to Folkingham, where Smith Sr and others signed the oath. Although no land tax meeting was held on that day, there had been an oath-swearing earlier that year on Appeal Day, 1 February 1798.[65]

Whilst matching oath-taking dates with those of land tax meetings may have resolved in some measure when and where the oath of allegiance occurred, it does not explain why the oath was such an important aspect of land tax meetings, but it does suggest that the land tax and the oath were linked.

Taxes and the 'middling sort'

England of the 1780s and 1790s, and until Waterloo, was a country beset by a debt largely incurred from its imperial wars. As Daunton observes, 'Britain in the eighteenth century was a nation at war, locked in a worldwide struggle with the French, which ended with the battle of Waterloo in 1815'; it was in other words a 'fiscal-military state', one in which the government was

> dominated by the needs of the army and, above all, the navy for money to wage war. The outcome was an efficient system of tax collection and public finance which allowed Britain to bear a heavier financial burden than France, yet without a political crisis threatening the state.[66]

A statesman like Edmund Burke[67] sought answers to funding by weeding out Old Corruption, while the younger William Pitt[68] focused on servicing the nation's debt by inventive, economical reforms, which included old and new taxes and a pair of sinking funds.[69]

There were two main forms of taxation in the eighteenth century – direct and indirect. The former was raised in the form of land tax, paid by the more prosperous sections of society, and was designed to lay most heavily on the more affluent, who also felt the brunt of indirect taxation in the form of duty on windows, carriages, houses, domestic servants and riding-horses. Another form of direct taxation – income tax – was enacted just before the century's end, truly one of last resort. Indirect taxes comprised customs, excise duty and stamp duty.[70] Customs were imposed on imported and exported goods, such as clothing, timber and tobacco, whilst excise duty was paid on home-produced consumables – candles, brick, glass, soap, starch, beer, hops and malt, to name a few. Commercial services, such as newspapers, bills of exchange and fire insurance, incurred stamp duty.[71]

Of all these taxes, the two most important, at least for the purposes of this paper, were the excise and the land tax. The former, organized bureaucratically and collected professionally, provided welcome relief for a state strapped for cash. Along with a long-term national debt and the growth of public credit, the excise became a crucial component of fiscal-military state strategy for Britain's wars. Yet the excise duty was suspect to countrymen wedded to the land tax. The latter, imposed from 1692 to 1831, hereupon becomes the focus of this article during the period of oath-taking, 1781-1804. Land tax returns, which list houses, owners and occupiers, were sent to the Clerk of the Peace for the quarter sessions each spring. Although administration of this tax may have been less effective than that of the excise, its collection was consistent with a longstanding practice in English administrative history – 'self-government at the king's command'. As Daunton observed:

> It was more than just a tax, it was the way in which it was collected. It was collected locally by amateur administrators drawn from the county community and any attempt to check their assessments by salaried supervisors raised a thorny constitution issue of executive power.[72]

Then, too, this tax spurred communal relationships, as suggested by Boyd Hilton: 'The free-born Englishman had always preferred the land tax, which by virtue of its county-based mode of assessment and collection helped to cement local communities, whereas excise duties threatened to disrupt them.'[73]

Not surprisingly, the unpaid collectors of the land tax were invariably the same 'middling' commissioner/clerk types who, like Douglas and Smith, attended land tax meetings, facilitated enclosures, engaged in self-help law enforcement, and played and prayed together. They were also the same who, by swearing allegiance to King George, made land tax meetings an occasion for expressing loyalist sentiment. Why then were they so pliant in the face of the excise menace?

In fact, tension did occasionally develop between the separate advocates of land tax and excise. Daunton notes this concern:[74]

> The British government avoided any attempt at using the land tax as a more realistic means of taxation, which would have inflamed the 'country' party against the crown and ministry. Under-assessment was tolerated because it was preferable to non-payment, and the tax was administered locally, by the consent of those who were liable; it underlined local social patterns, drawing the localities into the central administration, unlike in France where the local community was set against the central government and the *Intendant*.

Arguably, it was this fear of the state's undercutting of the land tax that lay at the root of the oath charade which Daniel Douglas began in the early 1780s and was continued by Ben Smith Sr for another decade after Douglas's death in 1793. While the oath was intended as a serious undertaking, it was wholly non-provocative. Douglas's chief tactic, it appears, was one of urging his 'middling' neighbours to pledge allegiance to King George, at once winning royal favour and deflecting royal tinkering with the land tax. Attacking Jacobitism and popery was a subterfuge, the main intent being one of rallying propertied/loyalist sentiment. Besides advertising the countrymen's rebuff to an insolent underclass at home and England's enemies abroad,[75] this evident loyalism even called attention to middling support of a militia equipped to interdict smuggling.

With Douglas's death, the elder Benjamin Smith, hitherto a non-participant, took up the cause of the oath in April 1796. He continued until 1804, well into his retirement and three years short of his own demise. Smith, whose knowledge of copyhold law and expertise in facilitating credit and investment through his local and City connections, made him a natural to succeed Douglas. Singularly connected to the Heathcotes and other magnates, to a broad spectrum of 'middling' property clients, and to myriad surveyors, estate agents and bankers, Smith through his various legal undertakings had accumulated a vast business archive.[76] He was, moreover, a living memory of land transactions through which he had bonded with propertied locals over the years. If less eloquent and even less flamboyant than Douglas, he was likely to have been more able in consolidating middling support for the Kesteven land tax.[77] One imagines, however, that ageing Ben Smith Sr, though still in control, was in failing health by 1804. In any case, he ceased campaigning for the oath, as did those around him.

Conclusion

Objects, people and ideas are not always what they appear or are purported to be. Such a mirage applies to the

Lincolnshire oath of allegiance. Its rhetoric, which harkens to the unsettled state of late Stuart England in the half century after the Glorious Revolution, does not jibe with the less heroic occurrences of post-1750 Lincolnshire. For these later Lincolnshire countrymen, the underlying concerns were property and stability, not allegiance to a martyred dynasty and a Church which sustained it. Supposedly less volatile, even benign, property concerns bestowed a deceptive calm on late eighteenth-century parish life, which sharply contrasted with earlier revolutionary episodes. Such was the scenario, even though occasional insurrections spoiled this tranquil image.

What the 'middling' countrymen were thinking, their *mentalité* – not that of the Burkes and Pitts – is largely the point of this essay. The oath ritual provided the setting and even facilitated the fusion of kinship, patronage, camaraderie, self-interest and politics – at, of all places, land tax meetings. Unanswered questions remain: was oath-signing a heralded public event or a quiet, business-like undertaking? Was it a bold advertisement of loyalty and ceremony to mobilize the 'improver' community and even intimidate, not always subtly, landless farmers who were variously victimized? Or could the oath have been essentially a pronouncement of localism and loyalty intended to deflect an unwanted excise duty which tilted England toward war and empire? Or might it have been none of these – but merely a festive, ceremonial remembrance of a century's bigotry and xenophobia with no well-defined purpose other than accentuating parish 'belonging' – an amalgam of reference for social attitudes, local customs, topography and the economy?[78]

The 'middling sort' were conservative through and through, despite their hardy diatribes against Jacobites and popery and their support for change occurring on the land beneath them. That this beneficial change was engineered through acts of parliament made it legal and soothing to their collective and conservative conscience. Styling themselves 'improvers' or even 'reformers', the 'middling sort' never entertained the notion that they were speculators or expropriators. Their loyalty to King George, doubtless genuine, was confirmed by a litany of anachronistic harangues against Jacobites and papists. However outdated, such prejudices and their accompanying verbiage could be counted as crowd-pleasers at land tax meetings in the 1780s and 1790s.[79]

The oath of allegiance to King George with its many signatures was really a mirror of country thinking about country matters – with national implications. It called for solidarity during a worrisome time in England's history when this 'middling sort' was hard pressed to preserve old ways and yet cope with new situations which it did not fully comprehend.

Author's Lincolnshire Biography

Dr Schmidt has been researching in the Lincolnshire Archives – at the Exchequer Gate, the Castle and its present location – since the early 1950s. His studies have focused on Dr Thomas Wilson, sixteenth-century Elizabethan ambassador and Principal Secretary; the Hyrne family, who settled in South Carolina in the late seventeenth century; and the Benjamin Smith law firm of Horbling since its founding in the late eighteenth century. These articles have appeared in such journals as *Huntington Library Quarterly* (California), *Proceedings of the American Philosophical Society* (Philadelphia), *Bulletin of the Institute of the History of Medicine*, *Law & History Review*, *The London Journal* and The History of Parliament Trust's volume on the Tudor parliament biographies. His first article on Wilson and Lincolnshire appeared in *The Lincolnshire Historian* in 1958. Since 1994 he has published a dozen articles on aspects of the Smith law firm in *Lincolnshire History & Archaeology*, *Lincolnshire Past & Present* and *The London Journal* – touching on the history of the Smith firm and its partners, its connections with lawyer Robert Kelham, the Langdale family of bankers of London, the Heathcotes of Lincolnshire, and the Worth partners and the fashion world of Second-Empire France. While working at Lincolnshire Archives in the 1990s, Schmidt facilitated the transfer to the Archives of the Benjamin Smith Jr diaries (1794-1853) from owner and partner in the Smith firm, Harry Bowden.

Since his retirement as a professor in legal history in 1990, Professor Schmidt has been a Visiting Scholar at the Institute for European, Russian, and Eurasian Studies at The George Washington University in Washington, DC.

Notes

1. The document was given to the author by Harry Bowden, Esq., a retired partner in the firm, in gratitude, he said, for having written about aspects of his firm's history. For many years this framed document has hung on this author's living room wall in Washington, DC.
2. 'Middling sort' is defined here as propertied farmers and graziers, often merchants and manufacturers, especially 'tradesmen of the market towns, mercers, tanners, butchers, innkeepers, attorneys, bankers, land stewards, physicians, parsons, and the like', as noted by B. A. Holderness, 'The English land market in the eighteenth century: the case for Lincolnshire', *Economic History Review*, second series (1974), pp.557-76, especially p.565. See also T. W. Beastall, *Agricultural Revolution in Lincolnshire*, History of Lincolnshire, vol.VIII (Lincoln, 1978), pp.85-107 and R. J. Olney, *Rural Society and County Government in Nineteenth-Century Lincolnshire*, History of Lincolnshire, vol.X (Lincoln, 1979), chapter 3: 'The Middling Sort', pp.46-71 for detailing this topic.
3. The 'long eighteenth century' is the label ascribed to the period 1688 (originating with James II's flight to France) to the defeat of Napoleon in 1815.
4. H. Butterfield, *The Whig Interpretation of History* (London: G. Bell, 1931). Two recent and excellent works on eighteenth-century England are Stephen Conway, *War, State, and Society in Mid-Eighteenth-Century Britain and Ireland* (Oxford, 2006) and Stephen Conway, *Britain, Ireland, and Continental Europe in the Eighteenth Century: Similarities, Connections, Identities* (Oxford, 2011). See also Kathleen Wilson's *Sense of the People: Politics, Culture and Imperialism in England, 1715-1785* (1998). Jacobitism, which took its name from James II, posed a particular threat only when a Stuart claimant acted in unison with a foreign power. This combination did occur in 1789 to 1796, as well as 1714 to 1723 and 1745 to 1753. See Paul Kléber Monod, *Jacobitism and the English People, 1688-1788* (Cambridge, 1939). Butterfield doubtless had in mind the Whig apologist Thomas Babington Macaulay, who glorified the Revolution of 1688 in Whig and Protestant terms. Almost forgotten, the Whig point of view has had a recent revival in William Cronon, 'Two cheers for the Whig interpretation of history', *Perspectives on History*, 50:6 (2012), pp.5-6.
5. The Revolutionary Settlement of 1689 had as its primary purpose the exclusion of a Catholic Stuart succession. This

aim 'largely determined the development of the English state in the seventy years after the Revolution, influencing both the adoption of 'libertarian' policies like religious toleration and the enactment of repressive legislation – the Riot Act, the Septennial Act, the Black Act' (Monod, *Jacobitism*, p.11). '[Nonjurors' opposition] to Lockean contractualism drew [them] into the realm of legal and historical scholarship, resulting in some of their finest work, as well as some of their most tiresome. Their object was to prove that an indefeasible hereditary right to the crown was a fundamental doctrine of English law. With this aim, John Kettlewell settled his "duty of allegiance" in 1691 by demonstrating the concurrence of natural, human and divine law in the hereditary right of James II' (Monod, *Jacobitism*, p.21). For a detailed discussion of the doctrine of allegiance, see Mark Goldie, 'The Revolution of 1689 and the structure of political argument', *Bulletin of Research in the Humanities*, 83 (1980), pp.473-564, Jonathan Clark, *English Society 1688-1832: Ideology, Social Structure and Political Practice During the Ancien Régime* (Cambridge, first edition, 1985) and Jonathan Clark, *English Society 1688-1832: Religion, Ideology and Politics During the Ancien Régime* (Cambridge, second edition, 2000). Clark discusses early allegiance theory, citing John Kettlewell's 1691 treatise, *Duty of Allegiance Settled Upon Its True Grounds, According to Scripture, Reason and the Opinion of the Church* (Clark, *English Society* (first edition), p.196) and David Hume's *Treatise on Human Nature* (Clark, *English Society* (second edition), p.143).

6. In his introduction to *English Society 1688-1832* (1985 edition, p.1), Clark describes the work as 'revisionist tract'. 'It ventures to sound a note of dissent from the methodological conventions which I have come to realise are almost universally shared by a cohort of scholars who have worked in this field in recent decades, the heirs of the "Whig interpretation of history"; secondly, it begins the attempt to outline an alternative model of English society under the ancient regime, built now around the subjects which the received methodology has typically excluded from the agenda, or relegate to a minor place: religion and politics, the Church and the social elite of aristocracy and gentry.'
7. Roger North (1651-1734), gifted author and Tory lawyer who lost favour during the Glorious Revolution.
8. As quoted in Clark, *English Society* (second edition, 2000), p.265.
9. Linda Colley, 'The apotheosis of George III: loyalty, royalty and the British nation, 1760-1820', *Past & Present*, 102 (Feb. 1984), pp.94-129, esp. p.121. This positive view of the king coincided with twin assaults on the English psyche – a patriotism spawned in part by Britishness and Protestantism, and goaded, no less, by a xenophobic and historic hatred of France and the papacy. *Cf.* Paul Langford, *Englishness Identified: Manners and Character, 1650-1850* (Oxford, 2000) for oath-signatory traits.
10. The pioneering work on the crowd in eighteenth- and nineteenth-century politics is George Rudé, *The Crowd in History, 1730-1848* (New York, 1964). See also E. P. Thompson's classic, 'The moral economy of the English crowd in the eighteenth century', *Past & Present*, 50 (Feb. 1971), pp.76-136, which takes exception to pejorative characterizations of 'mob' and 'riot'.
11. On the face of it, the Gordon riots of 1780, precipitated by opposition to a Catholic relief bill, seemed a model for Lincolnshire oath-signatories. Certainly, bigotry, if not violence, was present, but if Wilson is to be believed, 'the [Gordon] riots revealed the limitations of the nativist, xenophobic themes embedded in libertarian politics' (Wilson, *Sense of the People*, p.265). See also Nicholas Rogers, 'Crowd and people in the Gordon Riots' in *The Transformation of Political Culture: England and Germany in the Late Eighteenth Century* edited by Eckhart Hellmuth, (German Historical Institute, London, 1990), pp.39-55; and Nicholas Rogers, *Crowds, Culture and Politics in Georgian Britain* (Oxford, 1998), pp.152-75. Colin Haydon, in 'The Gordon Riots in the English provinces', *Historical Research*, 63 (1990), pp.354-59, detects some mob action in provincial England, although not in Lincolnshire.
12. Joanna Innes, 'Politics and morals: the reformation of manners movement in later eighteenth-century England' in *The Transformation of Political Culture*, edited by E. Hellmuth, pp.57-118 and Paul Langford, *A Polite and Commercial People, England 1727-1783* (Oxford, 1989), pp.59, 128-29. E. P. Thompson's 'Moral economy', which John Archer calls the most influential study regarding eighteenth-century England (*Social Unrest and Popular Protest in England, 1780-1840* (Cambridge, 2000), pp.37-41), figures broadly in the context of morality and reform. Calls for reform came variously after reversals in the American War of Independence: Wilson's chapter on 'Radicalism, loyalism and the American war', in *Sense of the People*, cited above, notes reformation of manners, prison reform, anti-slavery and the Old Corruption of Parliament among them. See also Innes' introduction to *Rethinking the Age of Reform: Britain 1780-1850* edited by Arthur Burns and Innes, (Cambridge, 2003), pp.7-10.
13. Philip Harling, *The Waning of 'Old Corruption': The Politics of Economical Reform in Britain, 1779-1846* (Oxford, 1996). This work has an extensive treatment of Pittite (Pitt the Younger) reform, pp.31-88.
14. For the English response to internal and external threat, see J. R. Western, 'The volunteer movement as an anti-Revolutionary force, 1793-1801', *English Historical Review*, 71 (1956), pp.605-14 and Kevin Linch, 'A geography of loyalism?: the local military forces of the West Riding of Yorkshire, 1794-1814', *War & Society*, 19:1 (May 2001), pp.1-22. Conway touches on the matter of local loyalties and a greater allegiance, notably regarding militias, and sees no necessary contradiction (*War, State, and Society*, pp.194-97). For rural unrest, generally, see Archer, *Social Unrest and Popular Protest*, especially pp.28-41 on food riots. See also *An Atlas of Rural Protest in Britain, 1548-1900* edited by Andrew Charlesworth (Philadelphia, 1983), pp.97-103. For rural protest in Lincolnshire, see T. L. Richardson, 'The agricultural labourers' standard of living in Lincolnshire, 1790-1840: social protest and public order', *Agricultural History Review*, 41 (1993), pp.1-19.
15. Paul Langford, *Public Life and the Propertied Englishman, 1679-1798* (Oxford, 1991), p.1.
16. Langford added, critically: 'With this process went widespread agreement that the use of oaths to enforce the individual's allegiance was inappropriate and imprudent. It was strengthened by concern at the extended use of oaths for purposes of law enforcement and tax collection, and also by genteel reluctance to incur the risks attendant on binding obligation' (Langford, *Public Life*, p.71).
17. Agrarian change in south Lincolnshire was treated a generation ago by David Grigg, *The Agricultural Revolution in South Lincolnshire* (Cambridge, 1966), pp.1-219. See also Dennis R. Mills, 'Enclosure in Kesteven', *Agricultural History Review*, 7 (1959), pp.82-97. The literature on enclosures is vast. A good introduction to its legal process (and therefore the role of attorneys in it) is Frank A. Sharman, 'An introduction to the enclosure acts', *Journal of Legal History*, 10 (1989), pp.45-69. For a discussion of the enhancement of the landlord's capital in agriculture, see B. A. Holderness, 'Landlord's capital formation in East Anglia, 1750-1870', *Economic History Review,* 25 (1972), pp.434-47.
18. The quotation is from H. J. Habakkuk, 'English landownership, 1680-1740', *Economic History Review*, first series, 10.1 (1940), pp.2-17, p.2. See Holderness, 'Land Market, Lincolnshire', p.557. For more on the eighteenth-century English land market see G. E. Mingay, *English Landed Society in the Eighteenth Century* (1963) and C. Clay, 'Marriage, inheritance and the rise of large estates in England, 1600-1815', *Economic History Review*, series xxi (1968), 503-518. For a survey of the landownership argument, see J. V. Beckett, 'The pattern of landownership in

England and Wales, 1660-1880', *Economic History Review*, second series xxxvii, no.1 (1984), pp.1-22.

19. The more substantial market town tradesmen – mercers, tanners, butchers, innkeepers – also engaged in buying and selling land (Holderness, 'English Land Market', p.565).
20. As in the previous note, Holderness distinguishes between the Lincolnshire land market and that modelled by Habakkuk, concluding that 'the lesser gentry did not disappear as a major social force. Rather they were recruited continually and variously' (Holderness, 'English Land Market', p.565).
21. Langford, *A Polite and Commercial People*, p.61.
22. Rogers' review article 'Paul Langford's *Age of Improvement*' in *Past & Present*, 130:1 (Feb. 1991), p.202.
23. Professionals – attorneys, bankers, physicians, and clerics – were consumed by the land mania, either for themselves or their clients. Holderness pointedly cites attorneys, whose role was that of counselling, conveyancing, litigation, money-lending and estate management: 'Many if not all lawyers benefited from opportunities offered by mortgages and money-lending. The evidence of the business papers of attorneys based in Lincolnshire, but widely spaced out in time – David Atkinson of Louth, Benjamin Smith Sr of Horbling, and George Tennyson of Grimsby – suggests that the number of properties under mortgage to lawyers at a particular time which later ended up as their fee simple was not purely fortuitous' (Holderness, 'English land market: Lincolnshire', esp. pp.565-67; Beastall, *Agricultural Revolution in Lincolnshire*; and Olney, *Rural Society and County Government* mention them as well. The Atkinson (Emeris) papers are listed in the LAO *Archivists' Report*, 6 (1954-55); the Tennyson papers in A*rchivists' Report* (1950-51), 10 (1958-59) and 16 (1964-65) and the Smiths of Horbling in *Archivists' Report*, 12 (1960-61) and 13 (1961-62).
24. *Lincoln Date Book* with additions by Sir Charles Anderson, 1868: his comment appears opposite the entry for 24 April 1810 on p.276. 'Dower' – the final word of the quotation – is frequently mistranscribed as 'power', but it is clearly written as 'dower' in the original manuscript, possibly used in the sense of 'share of'.
25. Copyhold is a form of estate tenure based on the title as copied by the steward on the court rolls.
26. For a further discussion of 'industriousness' and 'improvement', see two innovative studies: Craig Muldrew, *Food, Energy and the Creation of Industriousness: Work and Material Culture in Agrarian England, 1550-1780* (Cambridge, 2011) and Jan de Vries, *The Industrious Revolution: Consumer Behaviour and the Household Economy, 1650 to the Present* (Cambridge, 2008). A recent work on 'improvement' is Sarah Tarlow's *The Archaeology of Improvement in Britain, 1750-1850* (Cambridge, 2007)**.**
27. The Heathcotes had assimilated with the county hierarchies of both Rutland and south Lincolnshire, notably intersecting with the Douglases in Folkingham. *Cf*. A. J. Schmidt, 'Lawyering and politics in Lincolnshire: the Smith-Heathcote connection, 1760s to 1850s', *Lincolnshire History and Archaeology*, 44 (2009), pp.31-41.
28. Folkingham was spelled *Falkingham* in the eighteenth century.
29. *Gentleman's Magazine*, 63, pt 2 (1793), pp.773-74**.**
30. *Ibid*.
31. See A. J. Schmidt, 'The country attorney in late eighteenth-century England: Benjamin Smith of Horbling', *Law and History Review*, 8 (1990), pp.237-71; W. H. Hosford, 'Some Lincolnshire enclosure documents', *Economic History Review*, second series, II (1949-50), pp.73-79; and Lincolnshire Archives (hereafter LA), Smith 5, Enclosures, *An Act for Dividing and Inclosing the Open and Common Fields, Meadow, in the County of Lincoln; and for Draining and Improving the said Fen* (n.d., about 1764) and LA, Smith 5 (Horbling), *Proceedings of the Commission Appointed by an Act of Parliament Intitled 'An Act for Dividing and Inclosing...the Parish of Horbling...Improving the said Fen'* LA, Kesteven Award 42. This document bears the signature of commissioner Douglas and clerk Benjamin Smith, among others. For other aspects of enclosures in Kesteven, see Dennis R. Mills, 'Enclosure in Kesteven,' *Agricultural History Review*, 7 (1959), pp.82-97 and Adrian Hall, 'Fenland worker-peasants: the economy of smallholders at Rippingale, Lincolnshire, 1791-1871', *Agricultural History Review*, supplement series 1, British Agricultural History Society (1992), pp.24-55.
32. Benjamin Smith served as clerk to the Black Sluice commissioners and was clerk and auditor of accounts for the turnpike commission in the 1790s. In 1793 he was even nominated by his good friend Thomas Forsyth to succeed Douglas, but was found to be ineligible because of his holding the clerkship. For details, see Schmidt, 'The country attorney', pp.248-50 and notes 55-67. See *ibid.* for Smith's and Douglas's Black Sluice ventures, pp.250-51 and notes 69-74. For more on the Lincolnshire fens, generally, see Joan Thirsk, *English Peasant Farming: The Agrarian History of Lincolnshire from Tudor to Recent Times* (London, 1957) and W. H. Wheeler, *A History of the Fens of South Lincolnshire, Being a Description of the Rivers Witham and Welland and their Estuary, and an Account of the Reclamation, Drainage and Enclosure of the Fens Adjacent Thereto* (second edition, Boston, Lincs, 1896), an enlarged edition of that published in 1868.
33. LA, Smith/10: Benjamin Smith's Account with Daniel Douglas, Esq. This sizable document covers the period January 1788 to July 1793, when Smith served as Douglas's banker until the latter's death. A second portion shows Smith continuing as banker to the widow Jane Douglas from 12 December 1793 until 23 October 1805. Smith Sr's creative accounting is impressive: as banker for Daniel and Jane Douglas, he did not distinguish between their personal transactions and those of Black Sluice Drainage and the Turnpike Commission.
34. LA, HD 70/3/21, Will of Daniel Douglas, dated 1 April 1793.
35. See Schmidt, 'The country attorney', pp.237-71.
36. See LA, Smith/5, Horbling Enclosure cited above (note no.31), shows that Smith was much involved with this Act. Whether he resided in Horbling and worked from there in 1764, the date of this act, is uncertain.
37. Lincolnshire is divided into three ancient units of local government known as the parts of Kesteven, Holland and Lindsey.
38. As M. J. Daunton notes: 'Mortgages and trusts gave considerable power to attorneys who were in close touch with landowners and with traders and merchants. They collected rents and handled legacies, marriage settlements, and conveyances, which gave them considerable knowledge of finance and large sums of money to invest. Capital markets were essentially local and personal rather than national and institutional up to the early nineteenth century, and attorneys were key figures in matching the funds of trustees to the needs of mortgagors, acting as intermediaries between borrowers and lenders.' (*Progress and Poverty: An Economic and Social History of Britain 1700-1850* (Oxford, 1993), p.245). That Smith Sr invested select clients' moneys in the City is indicative of the trust and respect he engendered. Both Smiths conscientiously attended their clients' affairs: after the deaths of Daniel Douglas, Brownlow Toller and Thomas Forsyth, the Smiths comforted their widows and attended their finances. Both Smiths also showed great deference to the ageing and cantankerous Edward Brown (1748-1841), whose mother was a Toller.
39. According to Ben Smith Jr, his father received a salary clerking for the land tax commission (Benjamin Smith II Diary, hereafter cited as Smith 15/3).
40. See, generally, 'Good men to associate and bad men to conspire: associations for the prosecution of felons in England, 1760-1860' in Douglas Hay and Francis Snyder, *Policing and Prosecution in Britain 1750-1850* (Oxford, 1989), pp.113-70. As the topic pertains to the Smith firm, see LA, Smith/11, Falkingham [Folkingham] Association.
41. Using LA, Smith/4, Manorial: I have listed chronologically Smith's copyhold stewardships and lordships in endnote no.45

in Schmidt, 'Country attorney', p.264. Although Benjamin Sr's monetary worth is difficult to assess, he did leave generous sums to each of his children. See The National Archives, PROB 11/1460/47, Benjamin Smith. His principal heir was Benjamin Smith Jr (1776-1858), recipient of the estate and who succeeded in the firm, which he managed expertly for another half century. His daughter Elizabeth received £7,000 and sons Francis and Edward £2,500 and £8,000 respectively.

42. His allegiance to the landed interests was absolute, as articulated when he once promised Lord Willoughby to use 'my utmost endeavours to prove to your Lordship you have not made an improper choice. I will have an Eye to your Lordship's interest & hope by my *Impartiality* [author's italics] to please not only your Lordship but the rest of the proprietors, too' (LA, Smith/5 Enclosures: Helpringham, Smith to Willoughby, 16 June 1773).
43. Sir Gilbert Heathcote, 4th Baronet, appears to have attended one land tax meeting, that of 9 June 1796 (Smith 15/3/2).
44. John Brewer, *The Sinews of Power: War, Money and the English State, 1688-1788* (Cambridge, MA, 1990), p.209. Brewer continued: 'The typical eighteenth-century loan manager and contractor was a man with good banking and mercantile connections and, like Heathcote, ought be a Bank of England or an East India Company director.' J. V. Beckett also notes that 'Londoners continued to play a surprisingly important role in the eighteenth-century Lincolnshire land market', mentioning, among others, Sir Gilbert Heathcote, who dabbled in it (*The Aristocracy in England, 1660-1914* (Oxford, 1986), p.76).
45. Neil R. Wright, *Lincolnshire Towns and Industry, 1700-1914*, History of Lincolnshire, vol.XI (Lincoln, 1982), p.14.
46. The Wynnes had resided at Folkingham Manor until the early eighteenth century, when they relinquished it to the Heathcotes, to which Alexander Pope railed loudly: 'Heathcote himself and such large acre men / Lords of fat Evesham and of Lincoln Fen' (quoted in H. John Habakkuk, *Marriage, Debt, and the Estates System English Landownership, 1650-1950* (Oxford 1994), p.565).
47. A rare picture postcard (1905) shows these continuous facades. This illustration graces the cover of *Lincolnshire Past & Present*, 17 (Autumn, 1994).
48. This massive structure, built in the mid-sixteenth century and refronted in the waning years of the eighteenth century, served as the magistrates' court. Standing tall today, the inn partially shields old St Andrews Church, where Benjamin Smith Sr and his wife were interred.
49. LA, Smith/11, Firm's Business, Bill & Debt Book, 1761-66, p.47.
50. Along with his attorney routine regarding copyhold courts, tithes, enclosures and the like, Smith increased his own status and property holdings. Particularly notable was in 1769 when he was listed as deputy steward of Baston Manor to Thomas White, steward to the lord of the manor, Sir Gilbert Heathcote; in 1779 the Smith firm lists charges incurred by the same Sir Gilbert for holding court in the manors of Coningsby, Cherry Willingham, Bicker/Kirkby Underwood, Hacconby and Rippingale; in 1791 Smith is listed as steward to the 4th Baronet Heathcote of Thurlby Manor (*cf.* LA, Smith/4, Manorial, *passim*).
51. See LA, Smith/11, Firm's Business, Bills, 1773-81; Bills, 1781-91; Debt Book, 1783-97, *passim.* For more on the Smith-Heathcote relationship, see Schmidt, 'Lawyering and politics in Lincolnshire', pp.31-41.
52. Sir Gilbert Heathcote, 4th Baronet, was the first son of Sir Gilbert Heathcote, 3rd Baronet, and Elizabeth, daughter of Robert Hudson of Teddington, Middlesex.
53. See Smith 15/3/1, 20 November 1794, when the Smiths, father and son, dined with Thomas Forsyth in Folkingham. The diary indicates further meetings with Forsyth in November 1795 and April 1796. These visits to Forsyth, which included both Smiths, often combined business and pleasure over tea or dinner, as signified in Smith 15/3/1, 19-21 and 23-24 April 1796. Their meetings continued even after the Forsyths retired to Wimpole Street, London, and with Smith Jr's occasional visits with the Widow Forsyth after Thomas's death in 1801.
54. Smith Jr guided not only Gilbert Heathcote, 4th Baronet, and his son Gilbert John Heathcote (1795-1867), 1st Baron Aveland, through difficult parliamentary elections, but was always also on hand to offer sage financial and property advice to the family until he was felled by a stroke in 1854. See Schmidt, 'Lawyering and politics in Lincolnshire', pp.31-41.
55. LA, Smith/15/3/1 and 2.
56. Charlotte, age thirty-two, the daughter of late Rev. Brownlow Toller and Anne Hyde Toller**.**
57. Elizabeth Fryer (1742-1820) of Spanby, Lincolnshire, married Benjamin Smith Sr of Horbling in 1767.
58. LA, Smith/15/3.
59. LA, Smith/10, Benjamin Smith's Account with Daniel Douglas, as cited in note no.33.
60. See LA, Smith/10, Benjamin Smith Jr, Smith 15/3/1, no.1, *passim*.
61. Widow Graves and daughter. '9 October 1798: Father and I went Langtof[t] and Baston Courts. Dined at Bourne and I [had] tea at Mrs. Graves. Miss [Fanny] G[raves] of age today. Ned there.' LA, Smith 15/3.
62. They were married on 3 January 1821 at Horncastle.
63. On 23 November 1795 Digby, Brooke and Robinson, among others, attended the Folkingham fair, but there was no oath-signing.
64. There were no diary entries pertaining to Lincolnshire from 1 November 1796 to early July 1797, for Benjamin Smith Jr was studying law in London during this period.
65. The day set to hear appeals by commissioners for any overcharge in the land tax, as cited in Richard Burn, *The Justice of the Peace and Parish Officer*, twenty-third edition, edited by George Chetwynd, five volumes (London, 1820), III, pp.160-62.
66. Daunton, *Progress and Poverty*, p.506.
67. Edmund Burke (1729-97), author, political theorist and Whig member of the House of Commons, supported the American Revolution and opposed the French Revolution.
68. William Pitt the Younger (1759-1806), Prime Minister 1783-1801 and again in 1804. Although nominally a Tory, he was an expert administrator known for efficiency and reform.
69. For the reforms of Burke and Pitt the Younger, I have relied on Daunton, *Progress and Poverty*, pp.514-20.
70. For British taxation during this period, see Patrick K. O'Brien, 'The political economy of British taxation, 1600-1815', *Economic History Review*, new series, 41:1 (Feb. 1988), p.26; Daunton, *Progress and Poverty*, chapter 19: Taxation and public finance, pp.507-32; and Brewer, *The Sinews of Power* (chapter, 'Money, money, money: the growth in debts and taxes'), pp.88-134, esp. pp.95-101. According to Daunton, 'The British state developed an efficient tax system upon which an edifice of borrowing could be erected. Taxes could not meet the massive and sudden costs of war, but they could offer the security for [long-term] loans... The crucial role of long-term loans in the wars of the eighteenth century does not mean that the tax system was inadequate. On the contrary, long-term loans and the capacity to levy taxes were intimately related, for investors were only willing to subscribe to large loans because they were backed by a highly efficient tax regime which guaranteed the payment of interest' (*Progress and Poverty*, p.511). The classic work on England's reordering its finances for conducting war is P. G. M. Dickson, *The Financial Revolution in England 1688-1756* (Oxford, 1967).
71. Daunton, *Progress and Poverty*, pp.507-32 is an excellent account of both the excise and land tax; Brewer, *The Sinews of Power*, pp.101-14 presents a graphic account of the excise; Colin Brooks treats tax administration in his 'Finances and political stability: the administration of the land tax, 1688-1720', *Historical Journal*, 17:2 (June 1974), pp.281-300; and Peter Mathias examines 'Taxation and industrialization in Britain, 1700-1870' in *The Transformation of England: Essays in the Economic and Social*

History of England in the Eighteenth Century (New York, 1979), pp.116-30. The literature on the land tax is substantial, especially on the much-debated disappearance of the small landowner. See G. E. Mingay, 'The land tax assessments and the small landowner', *Economic History Review*, 17:2 (1964), pp.381-88; and J. M. Martin, 'Land ownership and the land tax returns', *Agricultural History Review*, 14 (1966), pp.96-103.

72. Daunton, *Progress and Poverty*, p.509. See also M. Turner and D. Mills, *Land and Property: The English Land Tax, 1692-1832* (Gloucester, 1986) and D. Ginter, *A Measure of Worth: The English Land Tax in Historical Perspective* (London, 1992).
73. B. Hilton, *A Mad, Bad, and Dangerous people?: England 1783-1846* (Oxford, 2006), chapter, 'A new vision of government', p.120.
74. Daunton, *Progress and Poverty*, pp.528-29. Patrick O'Brien comments on this delicate balance of politics and revenue: 'Given the strength of opposition to reforms of the land tax (and what comes to the same thing, to the introduction of an income tax)...Chancellors of the day turned to the only other form of taxation available to them...From 1688 down to the introduction of the first income tax in 1799 excises became more widespread, onerous and effectively collected because excise duties alone proved capable of paying for imperial expansion and funding Britain's "blue water" defence strategy' ('The political economy of British taxation, 1660-1815', *Economic History Review*, new series, 41:1 (Feb. 1988), p.26). J. V. Beckett, in 'Land tax or excise: the levying of taxation in seventeenth and eighteenth-century England', *English Historical Review*, 100, (1985), pp.285-308 notes that 'country politicians [were] aroused to fight the possibility of a general excise: as late as the 1780s the issue could still be guaranteed to raise backbench hackles' (p.304). Beckett cites Donald Ginter, *Whig Organization in the General Election of 1790* (Los Angeles, 1967), pp.146-50. For another comparison, see P. Mathias and P. K. O'Brien, 'Taxation in England and France, 1715-1810', *Journal of European Economic History*, 7 (1978), pp.601-50.
75. Regarding rural unrest in Lincolnshire, see note no.14 above.
76. Among the latter, he counted especially the banker family of Garfitt of Boston as staunch friends and political allies. See LA, Kirkby Pedigrees, Garfitt Genealogy, xxvi, 46-47; N. Davis, *Banking in Boston* (Boston, 1976); Wright, *Lincolnshire Towns and Industry*, pp.66-68; and Beastall, *Agricultural Revolution in Lincolnshire*, p.91. For more on the Smith-Garfitt connection, see Schmidt, 'Lawyering and politics in Lincolnshire', pp.31-41.
77. While the Smith-Heathcote connection is not evident in the oath to King George, it must have been a factor in the Benjamin Smiths' investment ties with moneyed interests in the City. Likely they began with the senior Smith's long-lasting bond with his Billingborough neighbour and mentor, Robert Kelham, his London agent. The Smiths made contact through Kelham with the brokers Marmaduke Langdale Sr and Jr, who facilitated investing Lincolnshire clients' moneys. See A. J. Schmidt, 'From provincial to professional: attorney Robert Kelham (1717-1808) in eighteenth-century London', *The London Journal*, 25:2 (2000), pp.96-109; and A. J. Schmidt, 'The Smith-Kelham-Langdale nexus: country attorneys, family connections, and London business in the early nineteenth century', *Lincolnshire History and Archaeology*, 29 (1994), pp.17-27. Since Douglas had no heirs and Smith's son Benjamin Jr evidently chose not to become party to continuing the practice, the oath-taking ceased with the father's infirmity.
78. See K. D. M. Snell, *Parish and Belonging: Community, Identity and Welfare in England and Wales, 1700-1950* (Cambridge, 2006), *passim*.
79. These themes define eighteenth-century English historiography. The most obvious here are historians Monod and Haydon on Jacobitism and anti-Catholicism; Conway's and Jonathan Clark's divergent narratives on England's eighteenth century; Goldie on allegiance doctrine; Colley on the apotheosis of George III and loyalism; Harling and Innes on reform; Kathleen Wilson on England's American War; Daunton, Brewer; and O'Brien on finance and taxation; Rudé, Rogers, and E. P. Thompson on the crowd/mob; Langford, Beckett, and Rogers again on property and the 'middling sort'; Habakkuk and Holderness on 'the general drift of property' and 'the Lincolnshire exception'; Muldrew on 'industrious improvers'; and, finally, Snell on localism, notably 'parish belonging'.