

An Economic Perspective on the Irish Tithe War of 1831-1838

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ABSTRACT

The conversion of the Irish tithe from a 10 per cent output tax to a lump-sum land tax in 1823 was not the equitable reform advocated by Parliament. Given the new tax's revenue-neutral design, the reform was expected to confer a benefit on tillage farmers through the sharing of the tax liability with graziers who had previously been exempted. However, this new tax indirectly enabled landlords to raise rents on their lands already under tillage by an amount that would completely offset the tax-sharing benefit. Moreover, the new tithe did not carry over the revenue-sharing properties of the original tithe and, thus, farmers on small lots, who were unable to materially expand their tillage operations, could not earn additional revenue to compensate for the greater financial risk they would bear-risk associated with the variability in their incomes from fluctuating crop yields pursuant to random weather. Many small risk-averse tillage farmers were, therefore, net losers under this reform. The peaceful agrarian tax rebellion that emerged from these oversights eventually turned violent and became known as the Irish Tithe War of 1831-

I am grateful to J.A. Pierre Duguay, J. Stephen Ferris and anonymous referees of this journal for helpful comments and suggestions made on earlier versions of this paper. This article had its origins in genealogical research into my maternal grandmother's family, the McMahons, to whom I dedicate this article. John McMahon and his two eldest sons, James and Thomas, hailed from Ballyvareen, Knockrue and Glenna-meade, parish of Kildimo, County Limerick, respectively. After several successive local droughts and poor harvests in the late 1820s and early 1830s and subsequent search that yielded no long-term job prospects in Ireland, they decided it was best for them and their young families to immigrate to Canada. Kildimo compounded its tithe in 1825 and, structured as a lump-sum land tax, this new tithe was likely a minor contributing factor in their decision to quit the land in Ireland.

1838. This tax rebellion ended only when a political compromise was devised to transfer the lump-sum land tax to landowners.

1. Introduction

In 1823, the British Parliament adopted the Composition for Tithes Act that would have Irish landholders pay all tithes – at rates negotiated by parishioners and clergy – to the Church of Ireland in money rather than in goods. The new tithe was also redesigned to be a revenue-neutral, lump-sum land tax (or a “composition”) that would apply to both grazing and tillage operations, thereby leading to a lower ecclesiastical tax for most of the existing tithe-payers (i.e. tillage farmers). Parliament touted this act as an equity-enhancing, welfare-improving and politically-palatable tax reform that most Irish would welcome. But much to the surprise of the British legislature, this reform was met with extensive and unrelenting opposition that proved all too successful in thwarting the new law’s general application across Ireland. The reform was undertaken in only 63 per cent of Irish parishes. So, in 1832, a frustrated Parliament responded to this patchy acceptance of the reform by passing the composition for Tithes (Ireland) Act that made the composition of the tithe compulsory throughout the country. Organized civil disobedience followed and, not unexpectedly, turned both violent and deadly once armed police and militia were brought in to enforce the seizure of property from those in default of their new tithe and refused to pay. The Irish tithe war was born in this social unrest and was marked by harrowing skirmishes carried out intermittently between 1831 and 1835, with the tax rebellion coming to an end only when a political compromise was found in 1838.

This paper takes issue with the expectations for the two tithe Acts proclaimed by its legislators. These acts, although welfare-improving, were not the more equitable tax reform advocated by Parliament. This point will be argued in the four sections that follow. The next section presents a political history of the Irish tithe, highli-

ghting the pivotal role played by the 1832 tithe act in instigating the Irish Tithe War of 1831-1838. The third section provides a brief analysis of the economic link between the tithe and land rents, which draws out the distinction between who formally pays and who actually bears the burden of an ad valorem output tax or a lump-sum land tax. It then follows up on this theoretical link by testing its predictions with respect to the impact that the reform of the tithe had on rents, using regression analysis. The fourth section delves into the different economic circumstances of small and large tillage farmers, focusing on their relative abilities to expand their operations, and shows how this difference, when combined with risk aversion in after-tax income, drives a wedge between the two groups with respect to the positions they would take on the reform of the tithe. Recognizing this difference is critical for understanding the economic underpinnings of the Irish Tithe War of 1831-1838. This section too draws on regression analysis to reveal several factors that influenced the relative amounts of tithes that fell into arrears across Ireland's 32 counties. Finally, in the conclusion, the causes of the Irish tithe war, as set out in this paper, are contrasted with past explanations.

Ultimately, this paper contributes to the existing literature on the Irish Tithe War of 1831-1838 by providing a new window from which to view the impacts of the Irish tithe composition acts. Indeed, the economic perspective taken here allows the observer to better appreciate the different, if subtle, impacts that these acts had on small versus large farmers, and helps in explaining why so many peasant farmers took part in the tithe war despite benefiting (and benefitting the most) from considerably lower tithing rates under the reform. This new window also allows one to recognize the tithe acts' unforeseen impacts – impacts beyond those of the tithe war that would leave a permanent mark on Ireland. The reform's imposition of greater financial risk on small farmers and cottiers occurred at a time when the average Irish farm was shrinking in size (due to a rapid and sustained increase in population and land sub-letting and subdivision), increasing numbers of farmers were committed to the desperate farming practice of mono-culture of the potato (because

it would sustain more people per acre of production than any other crop owing to its unmatched high yield and caloric content), and the productivity on potato-lands was declining (with the general shift of production higher up the mountain tops and deeper into the bog lands). One cannot, therefore, escape the immediate impression that small tenant farmers and cottiers were not only losing ground in terms of their standard of living to others in Ireland because of demographic and market developments,¹ but that the British Parliament inadvertently engineered an even greater social divide between the “rich” and the “poor” within Ireland with their proposed reform of the tithe. This inequity would, of course, play out in dramatic fashion during the next and most telling country-wide harvest failure ever to hit Ireland – the unforeseeable “Great Famine” of 1845-1850 – by exacerbating the already precarious financial position of small farmers and cottiers and their families.

2. On the Political History of the Tithe in Ireland, 1542-1869

In 1542, as part of the “Irish Reformation”, the pre-existing tithe regime (applicable in English-populated areas of Ireland – that is, the Pale – since the 12th century) was given legal effect in statute law (i.e. 33 Henrician Act of 1542).² This tithe was levied at one tenth of the gross value of the farmland’s annual production and was customarily paid in kind, whereby the clergy would claim every tenth sheaf of corn, every tenth barrel of potatoes, every tenth bale of hay, etc., for its maintenance. Much later, the so-called “Patriot Parliament” of 1689 expanded the tithe’s legal application throughout Ireland under the Act of Uniformity to the objection of Roman Catholics and Dissenters who made up about 90 percent of Ireland’s population. The next important development in the political history

¹ According to Mokyr and Ó Gráda (1988), pp. 230-231: “In both countries [Great Britain and Ireland] average incomes grew slowly [during 1800-1845], but an increasing inequality prevented the bottom half from benefiting much from this growth. (...) [T]hese years produced clear gainers and losers (...) The Irish poor were clearly the losers (...)”.

² Bric (1986), p. 7.

of the Irish tithe came when the Irish House of Commons adopted the Agistment Act of 1735, which provided an exemption from tithes on the products of grassland.³ This law clearly targeted the landed elite of Ireland as the principal beneficiaries of this exemption, both as landlords and demesne farmers engaged in substantial commercial grazing. It also meant that tillage farmers, including many small potato farmers and cottiers⁴ (mostly south of a line extending from Arklow to Galway),⁵ would pay most of the tithes.

As Irish agriculture increasingly shifted towards tillage after 1780 pursuant to a rapidly growing demand for Irish produce by Great Britain during the Napoleonic war years and thereafter from the protectionist measures adopted under the “Corn Laws”, opposition mounted against the many deficiencies and inequities of the tithe regime, particularly its regressive nature.⁶ Yet the hierarchy of the Church of Ireland and successive governments (and, in some exceptional cases, landlords) successfully collaborated in obstructing and quashing all attempts at reform intended to address and assuage these complaints.

Parliament’s legislative intransigence on these issues does not mean that reforms to the Irish tithe system were not undertaken during this period. Reforms were implemented, but they were primarily focused on simplifying and expediting the enforcement measures for the payment of the tithe.⁷ Left totally untouched by these changes were the deadweight loss resulting from a per unit

³ Donnelly (2009), p. 206.

⁴ Cottiers acquired plots of land under a “conacre” agreement, which is a contract for the occupation of a small parcel of land to enable the production of one or more crops without creating a landlord-tenant relationship. A “conacre agreement” is a “licence to occupy”, not a “demise”.

⁵ See O’Donoghue (1965), p. 8. In addition to this southern region of Ireland, John C. Erck, in Dwyer (1833), Table XIV, p. 59, points out that the potato was also subject to a tithe in counties Donegal, Derry and Tyrone.

⁶ The Irish tithe, with its legislative exemption granted to graziers, was imposed on an overly narrow tax base at the lower end of the income spectrum and, as a result, it has been classified as a regressive form of taxation (see Clark and Donnelly (2003), p. 30).

⁷ Donnelly (2009), pp. 191-193.

production tax such as the tithe and the transactions costs associated with the quarrelsome aspects of calculating and collecting these tithes. In terms of the deadweight loss, no estimate has so far been attempted. One is left to infer a deadweight loss similar to that of England, whose tithe regime and organizational structure of its agricultural sector were at that time most comparable. On this score, Clark and Jamelske (2005) estimates that when in 1836 the tithes of 5,108 English parishes were commuted to a composition, landlords subsequently made rent gains, net of the tithe, of £0.43 for every £1 previously collected in tithe, resulting in a deadweight loss of somewhere between 17 and 43 percent of the revenues collected.⁸

At the heart of the quarrelsome aspects of calculating and collecting individual tithes was a valuation problem that could vary from trivial to critical depending mostly on the type of farming and the integrity of the relationship between the farmer and the tithe proctor or “tithe farmer”. From the mid-1700s onward, tithe transactions were mostly executed under an agreement of *modus decimandi* that substituted monetary payments for the tithe paid in kind. A tithe proctor, who acted as an agent of the tithe-owner,⁹ was responsible for valuing and collecting the tithe, for which he was originally remunerated one to two shillings per pound collected; by 1780, this fee was added to the tithe-payer’s bill.¹⁰

Focusing the valuation problem on tillage products as an example, both the farmer and the tithe proctor could rather easily determine and agree on the tithe-able acreage of the farm. Their disagreement usually had three other sources: (1) the farm’s output (or crop yield); (2) the price of the farm’s output; and (3) an appropriate compensation for services undertaken by the farmer to pre-

⁸ Clark and Jamelske (2005), p. 282.

⁹ The tithe-owner could be either a clergyman or a “tithe farmer” who had paid the clergyman a prescribed amount, which was established either by a private agreement or by a “canting” (i.e. public auction), for the right to keep all tithes in excess of the prescribed payment (see Bric (1986, p. 274), and O’Hanrahan, in Nolan and Whelan (1990, p. 482).

¹⁰ Bric (1986), pp. 272-274.

pare the articles for sale. Their differences over the crop yield arose because the tithe proctor could not realistically observe the output of each and every farm at harvest time, particularly given the extreme subdivision of the land in Ireland by the early 1800s. The practice adopted to address this shortcoming was to assess the tithe at, or as close as possible to, the crop's maturity date, using local knowledge of average (historical) crop yields, weather conditions, pest infestations and diseases. This solution was, however, vulnerable to imperfect forecasting of the growing conditions between the assessment date and the time of harvest, so discrepancies were unavoidable. Tithe-payers usually made minor gains or losses on the differences between actual and assessed crop yields, but occasionally (due to extreme weather) they were significant gains or losses.¹¹ In terms of their differences over the prices of a farm's output, tithe-payers maintained that the clergy was entitled by law to one tenth of the crop at harvest time and, therefore, the appropriate value of the tithe-able article should be its market price at harvest. Tithe proctors, however, valued the tithe-able article at its market price at Christmas when it was much higher. Finally, tithe-payers also insisted that the clergy was entitled to the tithe-able article in the state as left in the field. Hence, the clergy was responsible for "severing it in the meadow, then drawing it off, then putting it in stack or rick, and afterwards the drawing it to market".¹² Tithe-payers expected a commensurate discount from the tithing rate for undertaking these services on behalf of tithe-owners. The proctors, on the other hand, came up with a very controversial formula to calculate an allowance for these services in their assessment of the tithe. In practical terms, the difference in valuations could be significant.

One learned spokesperson took the position that tithe-owners received much less than their "sacred tenth": "An acre of wheat, estimated to produce a crop of eight barrels, was usually charged at the

¹¹ Donnelly (2009), pp. 189-190.

¹² Christopher James, in Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), pp. 342-343.

rate of 10 shillings – 5 percent of its market value. (...) [A]n acre of potatoes, producing an average crop of seventy barrels, paid a tithe of 8 shillings; a 10 percent tithe would have been 28 shillings”.¹³ Yet other equally learned spokespersons, using different data, argued exactly the opposite: “The average crop of wheat in (...) the county of Kilkenny is about six barrels; the average price in the tithing season (...) is about 25s. a barrel; then six barrels at 25s. would come to 7 £.10s. The tenth (...) would come to 15s. (...) the cost of saving after binding, 10d. (...) drawing it home, 2s. 6d. (...) threshing, 10d.; the carrying to market, (...) 2s. 6d.; and for (...) superintendence from the time of binding till it is converted into money, selling it (...) 2s. 6d. (...) then taking those charges (...) reduces the tithe (...) to 5s. 10d., but adding the straw to that, 2s., it makes 7s. 10d., (...) instead of 10s. to 12s”.^{14, 15} “In the year 1816, such was the fall in rain that most crops were materially injured, and some completely lost (...) and yet for all these expenses, losses and risks, the tithe-owner makes not any allowance whatever to the farmer. On the contrary, when the tithe-owner and the tithe courts are applied to (...) the deductions to which he [the farmer] is legally entitled, they boldly declare that the straw pays the expenses of the corn (...) By being thus charged (...) the marketable instead of the tithe-able value, the peasantry pay nearly two legal tenths instead of one”.¹⁶

A tithe-payer, therefore, faced two very different values for his taxable farm output: its market value at Christmas versus its in-kind value in the field at harvest. This difference (as set out above) could

¹³ Henry Parnell (1 Hansard 14:626, 19 May 1809), in Akenson (1971), p. 89.

¹⁴ Christopher James, in Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), pp. 342-343. Mr. James was a barrister with considerable experience in the Consistorial Courts of Ossory, Ferns and Cashel. He submitted to the committee a number of reports against the tithe practices when it was a *modus decimandi* dating back to 1823.

¹⁵ British currency is labelled in the following way: £ = pound sterling, s = shilling and d = pence, where 12d = 1s and 20s = £1.

¹⁶ William Collis, in Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 477. Mr. Collis was a resident of County Kilkenny who had long petitioned for the abolition of the tithe.

vary from as little as a 2.9 per cent tax to as much as a 20 per cent tax. The tithe-payer's response to the proctor's valuation would, nevertheless, turn on his ability to shoulder the expense of a legal contest. When a tithe-payer could bear such an expense, he would commence a court action, adjoin with his cohorts, and together serve notice on the tithe-owner to take his entitlement in kind. In order to avoid the expense of threshing, stacking, storing, transporting and selling the tithe-able articles, the tithe-owner would invariably be forced into a compromise.¹⁷ For small farmers and cottiers, however, few options were available other than to submit to the proctor's marketable valuation.^{18, 19}

The extent of this tithe valuation problem proved to be considerable. Consider the number of unresolved disputes in just two townships of County Cork: "At Middleton over seven hundred of about a thousand civil bills were for recovery of tithes, and at Macroom, of the more than sixteen hundred processes for debt, as many as thirteen hundred had their origin in unpaid tithes".²⁰

The political winds of reform eventually turned, however. In 1823, the British Parliament adopted the Composition for Tithes Act²¹ that would have Irish landholders pay all tithes to the Church of Ireland in money rather than in goods.²² The new tithe was also

¹⁷ Pierce Mahoney, in *Second Report of the Select Committee of the House of Lords on the Collection and Payment of Tithes in Ireland* (1832), p. 171. Mr. Mahoney was a solicitor from Dublin with 17 years of practice.

¹⁸ This class of farmer numerically dominated the agricultural landscape of Ireland, as can be inferred from the Irish Census of 1841, which reported 45 per cent of all property holdings were of less than five acres, with more than one million cottiers and labourers working on holdings averaging just one acre.

¹⁹ Many of these tithe-payers attempted to fulfil their tithe obligation in kind. They provided the requisite two-day notice to their clergyman before laying out their harvest for inspection and sometimes even offering free cartage of the tithe-able articles to the church's appointed place. But the tithe proctor simply refused this payment and tithe-payers were served with a summons and, eventually, a civil-bills decree (see Henry Grattan (1822), pp. 42-43).

²⁰ Donnelly (2009), p. 193.

²¹ The act may be found in Rickards (1838), pp. 276a-qq.

²² This legislative initiative was one of many reforms to the Church of Ireland taken in the early 1800s. For a fuller review of the reform options contemplated, debated and enacted, see Brent (1987).

redesigned to be a revenue-neutral, lump-sum land tax or, more simply, a composition that would be negotiated by the clergy and those in the parish who paid a relatively large “cess”,²³ subject to the approval of the presiding bishop. Once the composition was established, the rate structure of the new tithe would be calculated on the basis of the acre-able size of the parish, what could be produced on each parcel of land (i.e. indirectly graded according to land quality), and the average price of corn (i.e. wheat, oats) taken over a period of seven years prior to 1 November 1821. The tithing rate structure was not fixed forever but was to be updated every seven years based on the septennial price of corn over the preceding period. Unlike its predecessor, the act applied the tithing rates to both grazing and tillage operations, thereby addressing longstanding complaints of inequity between tillage farmers and graziers (i.e. cattle livestock and dairy farmers). Thus, the new broader-based tithe, which would be determined jointly by the affected parties and not imposed on the farmer by the tithe proctor / farmer (as it was then widely perceived), was expected both to bring about a lower ecclesiastical tax for most of the existing tithe-payers and to generate local political support for the reform.

All things considered, Parliament believed that the Composition for Tithes Act represented an equitable, welfare-improving²⁴ and politically-palatable tax reform that most Irish would find acceptable.²⁵

²³ A “cess” is a British term for a tax that was usually applied to land as a means of local taxation.

²⁴ The synonymic terms of “economic welfare” used in the act were “industry and enterprise” and the stated purpose of the act was “further encouraging the industry and enterprise of owners farmers and occupier of lands (...)” It could also be argued that the act sought to indirectly improve economic welfare by reducing transactions costs related to tithe collection and dispute settlement by courts as the act included the additional purpose of “rendering (...) more easy collection, and of avoiding controversies respecting the same (...)” (see 4 Geo. IV. c. 99).

²⁵ House of Commons Debates: Mr. Goulburn (Hansard, 13 June 1822, 7 cc. 1031-32); Mr. O’Grady (Hansard, 13 June 1822, 7 cc. 1029-45); Mr. H. Parnell (Hansard, 13 June 1822, 7 cc. 1029-45); Sir J. Newport (Hansard, 6 March 1823, 8 cc. 494-501); Mr. Calcraft (Hansard, 30 May 1823, 9 cc. 602-9); Mr. Goulburn (Hansard, 22 February 1831, 2 cc. 906-10); Lord Stanley (Hansard, 5 July 1832, 14 cc. 95-138).

In the words of some Members of the House of Commons (before and after the act came into effect) with respect to the impacts that the tithe as an output tax and as a land tax had on economic welfare: “The tithe system operated as a heavy tax on food and labour, and tended to discourage the cultivation of waste lands. Waste and barren lands were exempted from the operation of the tithe system, which was a sort of premium for keeping them in that useless state”;²⁶ and “By that Act [the Composition for Tithes Act] (...) [t]he exactions and extortions of the tithe proctor put an end to. Tithe ceased (...) to be a tax upon capital and industry (...) The effect of it undoubtedly was to give a considerable stimulus to tillage, and to bring into cultivation much land which would not have borne the charge of Tithe (...)”.²⁷

With respect to the impact that the tithe reform had on equity: “[T]he Tithe Composition Bill equalized the burthen upon arable and pasture lands (...) where the (...) Bill was in operation, it amounted (...) to an equitable land-tax”.²⁸ And with respect to local political affinity to the tithe as an output tax versus a land tax: “The tithe system (...) was the source of endless expense and litigation in Ireland. One principle cause of the oppression belonging to it, arose from the uncertainty of the sum to be paid, and of the time of paying it: this placed the poor in the power of the proctors and whenever great powers were vested by law in (...) the lower orders, to be enforced upon paupers, (...) fraud and oppression was sure to be the consequence”;²⁹ and “Public emergencies occasionally did require sacrifices of private property. (...) The natural consequence (...) of considering tithe as property was to reject the idea of compulsory interference with respect to it. The bill [promulgating the Composition for Tithes Act], therefore, rather gave the power of remedy, than compelled it (...)”.³⁰

²⁶ Mr. O’Grady (Hansard, 13 June 1822, 7 cc. 1029-45).

²⁷ Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 245-iv.

²⁸ Mr. Stanley (Hansard, 05 July 1832, 14 cc. 95-138).

²⁹ Mr. H. Parnell (Hansard, 13 June 1822, 7 cc. 1038-39).

³⁰ Mr. Goulburn (Hansard, 13 June 1822, 7 cc. 1031-32).

Yet this tax reform was met with great resistance. Opposition was initially strong and widespread across rural Ireland.³¹ Small farmers, cottiers and labourers with conacre plots engaged in tillage (even though the tithe they were now liable to pay would be lower through sharing the burden with other farmers) surprisingly joined graziers against the proposed “corn-rent”. Protestants even coupled with Catholics and Dissenters in their opposition to the new tithe. Together they thwarted the general application of the composition throughout Ireland by taking advantage of a provision in the act that held the composition be negotiated by a select vestry of 25 residents in the parish. Indeed, bolstered by testimony presented to the Select Committee of the House of Lords on the Collection and Payment of Tithes in Ireland, Lord Stanley singled out two parties he believed were principally responsible for impeding the act’s general application: “Those (...) who possess grazing land, have a strong inducement to resist the application of the Act, and their opposition has (...) prevented the Act from coming into general operation. Another cause arises from the opposition which the Bishops have (...) offered to the terms agreed on between the clergy and their parishioners”.³² The House of Commons Select Committee on Tithes in Ireland came to the same conclusion.³³

Although the rationale for indicting graziers as a source of opposition to the Composition for Tithes Act is rather straightforward, the indictment of bishops is not so obvious. But upon review of the testimony presented to the special committees of both Houses of Parliament that were set up to assess the tithes in Ireland, one gains an appreciation for the direction that negotiations took at that time. By way of summary, one eminent archbishop of the time explained that bishops were reluctant to ratify an agreement between the

³¹ See Curtin (2006), p. 27; O’Donoghue (1965), pp. 9-11, 23, 26; O’Donoghue (1966), p. 69 and p. 97; O’Donoghue (1972), pp. 77-79; and Owens (2004), pp. 36-44.

³² Lord Stanley, ‘House of Commons Debates’ (Hansard, 15 December 1831, 9 cc. 259-96).

³³ Second Report of the House of Commons Select Committee on the Tithes in Ireland (1832), p. 245-vi.

clergy and the vestry because the opposition to composition was so strong that the clergy “have been all very willing, ready indeed to make almost any sacrifice for the sake of an arrangement”.³⁴ Indeed, one clergyman confirmed this observation by condemning his own behaviour: “We had come to an agreement ... but the amount I was to have received certainly was not, in my opinion, what I was legally entitled to, though I was satisfied to take it”.³⁵

The tithe data appear to support this scenario. For example, the average tithe under the “old system” and before composition was 10s 2d per acre for wheat, barley and potatoes, 7s 2d per acre for oats, and 6s 4d per acre for hay across Leinster, Munster and Connaught. By comparison, the average acre-able rate of composition in the sample parishes (i.e. nine random parishes per county) of these three provinces was estimated at 9^{3/4}d per acre. In Ulster, the average tithe under the “old system” was estimated to be 8s and 5s 5d per acre for wheat and oats, respectively, while the average acre-able rate of composition in the sample parishes of Ulster was estimated at 11^{1/2}d per acre.^{36,37} Thus, the reductions in the average tithing rates varied between 87 and 92 per cent of those under the “old system” across Leinster, Munster and Connaught and between 82 and 88 per cent in Ulster. However, one caveat should be kept in mind when reflecting on these very large reductions in average tithing rates. The schedule of tithing rates in any parish was not simply the result of holding constant the requisite aggregate revenue and applying that amount over a much larger and homogeneous land base, but was also the product of capturing (for the first time) lower-quality and lower-valued grazing, mountain and bog land into the mix.

Also keep in mind that these reductions in average tithing rates were not uniform across all classes of land or tithe-able products.

³⁴ Donnelly (2009), p. 215; SOI evidence, p. 273; House of Commons, 1825 (521), ix, 249.

³⁵ Reverend T. R. Townsend, in Second Report of the Select Committee of the House of Lords on the Collection and Payment of Tithes in Ireland (1832), p. 105.

³⁶ John C. Erck, in Dwyer (1833), Appendix D, pp. 47-101.

³⁷ Akenson (1971), Table 23, p. 90, offers a more complete list of tithing rates under the “old system”.

Take Leinster province as an example. Referring to Table 1, wheat farmers on the best lands of counties Dublin and Carlow, who paid tithes under composition that averaged 5s 1¹/₄d and 2s 11¹/₂d, respectively, did not experience anywhere near the huge declines referred to above. Their tithe reductions would have been on the order of 50 to 69 per cent. By comparison, wheat farmers on the best lands of counties Laois and Longford would have benefitted from an average reduction in tithing rates by as much as 88 per cent. So the average reduction in tithing rates for wheat farmers on the best lands across Leinster would have been about 79 per cent. Potato farmers on the inferior lands of Wicklow and Meath, who paid tithes under composition averaging 4³/₄d and 6¹/₄d, respectively, saw the greatest declines. Their tithing rate reductions would have been on the order of 95 to 96 per cent. The average reduction in tithing rates for potato farmers on the inferior lands across Leinster, however, would have been about 92 per cent. Clearly, small farmers, cottiers and labourers with conacre plots enjoyed the greatest declines in tithing rates and, at first blush, would appear to have benefitted the most from the conversion of the tithe from an output tax to a land tax.

These large reductions in tithing rates did, in time, stimulate considerable conversion to the new tithe regime. One year after the inception of the new tithe, in 1824, 400 of 2,450 Irish parishes chose to convert their tithe to a composition, and by January 1832, 1,539 parishes had adopted a composition.³⁸ Furthermore, the fact that Irish corn prices continued their long-term decline well into 1835 and that the influence of graziers continued to erode suggests that the passage of time was on the side of the act's approval. But the act's application actually stalled at that point. Surprisingly, it was in the Protestant-dominated part of Ulster that makes up present-day Northern Ireland where the lowest levels of compounding took place, as only 123 of its 239 parishes (51%) were compounded by January 1832. By comparison, 62 of 97 parishes (64%) in the Catholic-dominated part of Ulster, 520 of 944 Leinster parishes (55%), 572

³⁸ John C. Erck, in Dwyer (1833), Appendix D, pp. 47-101, and Donnelly (2009), p. 215.

of 827 Munster parishes (69%) and 212 of 305 Connaught parishes (70%) were compounded over the same period.³⁹ All told, the 1,539 parishes that compounded their tithe raised revenues for the Church of Ireland's clergy totalling £442,419 in 1831, while the revenues garnered by customary tithes from non-compounded parishes amounted to £262,000.⁴⁰ It was further estimated that if the composition of the tithe were extended throughout all 2,450 parishes of Ireland, using the average tithe revenue of £283 per parish, total tithe revenues would have been about £704,987.⁴¹

The British Parliament responded to this patchy and unyielding defiance by making the conversion of the tithe to a composition compulsory. The Composition for Tithes (Ireland) Act of 1832 would allow the Lord Lieutenant to appoint a Commissioner with the power to impose a composition assessment that was binding on both tithe-owners and tithe-payers of a parish. It also made the landlord or superior tenant, and not the landholder, directly liable for paying the tithe beginning 1 November 1833 when that landholder was either a yearly tenant or tenant-at-will.⁴² In consideration, the landlord or superior tenant was eligible for a 15 percent rebate.⁴³ In its wake, when all 2,450 parishes were brought under the rubric of a composition in 1834, tithe revenues across Ireland amounted to £644,000, an increment of more than £200,000 that was directly attributable to the 1832 tithe measures.⁴⁴

³⁹ These statistics are taken from O'Donoghue (1972), p. 97. O'Donoghue rearranged the data, which were originally organized by diocese, to a county basis but acknowledged that his data did not include parishes from Drogheda and the cities of County Dublin. His data, however, suffers from an additional inaccuracy. O'Donoghue's data identified 923 parishes that did not enter into a composition when the original data shows that only 911 parishes did not do so. The O'Donoghue data, therefore, understates the number of parishes that did compound by January 1832 by 50 and overstates the parishes that did not enter into a composition by 12.

⁴⁰ Donnelly (2009), p. 215.

⁴¹ Richard Griffith, in Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 282.

⁴² O'Hanrahan, in Nolan and Whelan (1990), p. 503.

⁴³ MacDonagh (1989), p. 223.

⁴⁴ Akenson (1971), pp. 157-158.

TABLE 1
Parochial Rates of Composition per Acre
According to Land Quality as Appointed under Title Act for Leinster Province

Countries	Number of Acres Appointed under Title Act	Average Rate of Composition per Acre in Each County	Parochial Rates of Composition per Acre According to Land Quality																	
			Good Lands						Medium Lands						Inferior Lands					
			First Rate	Second Rate	Third Rate	Fourth Rate	Fifth Rate	Sixth Rate	First Rate	Second Rate	Third Rate	Fourth Rate	Fifth Rate	Sixth Rate	First Rate	Second Rate	Third Rate	Fourth Rate	Fifth Rate	Sixth Rate
Carlow	50,460	1 4/4	2 11/2	1 83/4	1 81/4	1 81/4	1 51/4	1 43/4	1 43/4	1 01/2	0 101/2									
Dublin	13,517	2 101/4	5 11/4	3 71/2	2 11	2 31/4	2 21/2	2 21/2	2 01/2	2 01/2	1 103/4									
Kildare	31,095	1 23/4	1 71/4	1 5	1 4	1 31/2	1 3	1 23/4	1 1	1 01/4	0 91/4									
Kilkenny	48,418	1 4	2 4	1 8	1 51/4	1 41/2	1 23/4	1 21/2	1 11/4	1 03/4	1 01/2									
Laois	89,584	0 101/2	1 3	1 0	0 111/2	0 111/4	0 101/4	0 101/4	0 91/4	0 81/4	0 71/4									
Longford	92,602	0 101/4	1 31/4	0 113/4	0 111/2	0 111/4	0 10	0 91/2	0 91/2	0 91/4	0 71/2									
Louth	27,980	1 71/2	2 03/4	1 101/4	1 91/4	1 91/4	1 81/4	1 8	1 8	1 31/4	0 111/4									
Meath	53,101	1 01/2	1 111/4	1 71/4	1 51/4	1 43/4	0 111/4	0 111/4	0 101/2	0 9	0 61/4									
Offaly	79,280	0 101/4	1 61/4	1 0	0 111/4	0 101/4	0 10	0 9	0 9	0 71/4										
Westmeath	53,757	0 91/2	1 6	1 3	0 111/4	0 111/4	0 11	0 81/2	0 81/2	0 71/4										
Wexford	103,399	0 103/4	1 53/4	1 43/4	1 31/4	1 11/4	0 111/2	0 111/4	0 91/4	0 81/4										
Wicklow	103,451	0 83/4	1 2	1 03/4	0 113/4	0 11	0 101/4	0 91/4	0 81/4	0 43/4										
Average		1 0	2 01/4	1 61/4	1 51/4	1 4	1 21/4	1 11/2	1 01/4	0 111/4	0 91/2									
			1	8		1	21/2		0	11										

Note: These tithing rates were drawn from nine random parishes per county that had compounded by January 1832.
 Source: John C. Erck, in Dwyer (1833), Table 16, p. 83.

When it became known to the public that the British government would move to make the new Irish tithe regime compulsory, the Irish nonconformists did not stand still. Vocal dissent among the resistance movement would be accompanied by a well-organized campaign of nonviolent civil disobedience as devised at public meetings, usually held under the guise of hurling matches.⁴⁵ Hence, the members of this movement garnered the label of “tithe hurlers”. Many farmers – large and small – from the south of Ireland refused to pay the new tithe and defaulted on their obligation beginning in late 1830.⁴⁶

With very high default rates spreading across the south of Ireland, the new tithe became increasingly hard to collect and ecclesiastical funding declined precipitously across many parishes of Ireland.⁴⁷ These strategic actions clearly worked, but they were almost immediately met by force. The tithe enforcement officials, backed by large contingents from the police force and militia, made their presence known and demonstrated their unequivocal resolve to enforce the law. The resistance movement, not surprisingly, responded in kind and thus their campaign of nonviolent civil disobedience gave way to violence and murder. This agrarian tax rebellion thereby escalated into what would come to be known as the Irish Tithe War of 1831-1838.

The first reported incident of the tithe war took place in Graiuenamanagh, County Kilkenny, on 13 December 1830, in which cattle distrained for tithe in the parish were put up for sale. Although a large crowd attended the auction, not one buyer could be found among them. Threat and boycott of anyone who came forth to bid were implied, if not explicitly issued. From there, incidents arose across Leinster, most notably on 18 June 1831 at Bunclody / Newton-

⁴⁵ Higgins-McHugh, in Sheehan and Cronin (2011), pp. 84-85.

⁴⁶ McCormac (2005), p. 41.

⁴⁷ McCormac (2005), p. 44, reports that the government initially spent £27,000 to recover £12,000 in tithes, but abandoned the collection of some £1 million in tithes still in arrears for the years 1831, 1832 and 1833.

barry, County Wexford, and on 14 December 1831 at Carrickshock, County Kilkenny.⁴⁸ These two incidents involved violence and resulted in personal injury and loss of life. These violent clashes soon spread to other counties in Leinster (Carlow, Laois and Offaly) and onto Munster, including counties Tipperary, Limerick and Waterford, but most notably on 18 December 1834 at Rathcormac, County Cork, where 12 men lost their lives and 45 were wounded for the non-payment of 40 shillings.⁴⁹ Not long thereafter, with an estimated 31,624 writs for the recovery of tithes issued by Irish courts, 769 persons imprisoned in connection with the recovery of tithes,⁵⁰ a death count attributable to tithe collection of about 80 and more than 200 injured,⁵¹ the government abandoned the use of police and soldiers when enforcing the payment of tithes. Instead, Parliament advanced loans (amounting to £1 million) to clergy in distress beginning in 1833 that would later be converted to grants and written off the public ledger.⁵²

Clearly, many Irish opposed these new measures, but their rationale was not easily discernible. In trying to come to grips with the tithe question as he travelled across Ireland and engaged its populace in debate in 1834, Henry Inglis could not identify any specific flaw the opponents had with the reform and was forced to conclude only in general terms that: "Utterly and at once to extinguish tithes, every one in Ireland admits, would be only making a present to the landlord: and any adjustment that leaves it in the landlord's power to shift the burden from himself, would confer little benefit on those whom it is intended".⁵³ Alexis de Tocqueville, in his journey through Ireland in the summer of 1835, also questioned the Irish on why they refused to pay their new tithe. He too could not pinpoint a precise reason for their opposition and simply noted that: "If the tithe is re-

⁴⁸ Higgins-McHugh, in Sheehan and Cronin (2011), p. 88.

⁴⁹ Higgins-McHugh, in Sheehan and Cronin (2011), pp. 92-93.

⁵⁰ Akenson (1971), p. 181.

⁵¹ Higgins-McHugh, in Sheehan and Cronin (2011), p. 80.

⁵² O'Donoghue (1967), p. 108.

⁵³ Henry Inglis (1835), p. 250.

moved from the tenant farmer and placed on the landlord, and if (...) the landlord should wish to raise the rent, I am convinced that there will be also resistance among the poor whose attention has been awakened on this point".⁵⁴

In the end, the British government devised a political compromise that Parliament thought fit to implement with its adoption of the Tithe Rent-Charge Act of 1838. This act abolished the compositions and introduced a yearly rent-charge that was set at three-quarters of the existing compositions and reassigned its liability to landowners.⁵⁵ In doing so, the act addressed both the burden and the confrontational aspects of the ecclesiastical tax. But this compromise, it was believed, would not spare tenant farmers from bearing the remaining burden of the tithe. Parliamentarians expected that the smaller burden of the redesigned tithe would be passed on from landlords to tenants in the form of higher rents.⁵⁶ Ultimately, history would prove this compromise to be a success⁵⁷ – no serious political opposition arose thereafter – and the new tithe act would remain in force until 1869 when the British Parliament disestablished the Church of Ireland and repealed the law requiring tithes to be paid to it.⁵⁸

3. On the Impact of Reforming the Tithe on Land Rents

Modern economics informs us that a 10 per cent per unit tax (or

⁵⁴ Alexis de Tocqueville (1990), p. 46.

⁵⁵ Public Record Office of Northern Ireland, http://www.proni.gov.uk/index/family_history/family_history_key_sources.htm.

⁵⁶ House of Commons Debates: Viscount Morpeth (Hansard, 14 May 1838, 42 cc. 1253); Mr. Ward (Hansard, 15 May 1838, 42 cc. 1292); Mr. O'Connell (Hansard, 15 May 1838, 42 cc. 1328 and 26 July 1838, 44 cc. 687); Mr. Lefroy (Hansard, 30 July 1838, 25 cc. 774); Mr. Dillon, (Hansard, 28 June 1900, 84 cc. 1370); and Colonel Saunderson (Hansard, 28 June 1900, 84 cc. 1405).

⁵⁷ However, the amounts of tithes in arrears remained a perennial problem. Landlords, like their tenants before them, did not always pay their assessed tithe in a timely fashion and thereby built up considerable debts with the Church of Ireland (see Montgomery (1987), p. 153).

⁵⁸ Irish Church Act 1869, <http://www.legislation.gov.uk/ukpga/1869/42/enacted>.

tithing rate) entails a tax burden (i.e. the tax rate multiplied by the tax base) that rises with the level of production and, as a result, imposes a deadweight loss on farm output. A lump-sum land tax, on the other hand, does not carry the burden of a deadweight loss since it neither increases with the amount of output produced nor affects one's decision to work. Farm output is, therefore, adversely affected only in the case of a per unit production tax. Additionally, the tithe was originally levied in kind but was eventually commuted to an equivalent monetary payment that was not without economic effects. The monetary equivalents of in-kind transactions of agricultural output often impose hefty costs on the tithe proctor in ascertaining each farm's crop yield in order to establish the harvest quantity and quality and, in turn, the tax base. A land tax paid in money, however, simplifies the proctor's tasks to ascertaining the tithe-able acreage of each farm, something that is relatively easy to accomplish any time during the growing season and must be carried out under the original tithe as well. Transactions costs are, therefore, much higher under an output tax paid in kind (or its monetary equivalents) than a land tax paid in cash.

Once these tax burdens have been recognized, the problem becomes one of determining who bears them. Once again, modern economics provides us with the answer that it is the custodian of the fixed factor of production who bears its burden and, in this case, such an agent would be the landlord. The perfectly mobile factor, labour (i.e. the farmer/labourer), on the other hand, continues to earn its prevailing wage rate.⁵⁹ Hence, one can now say something definitive on who shouldered the burden of either tithe. The original tithe was paid by tenant farmers, but tenant farmers did not bear its burden. Tenant farmers were able to bargain down their rents paya-

⁵⁹ When farmers would incur monetary and/or psychic costs of moving and, therefore, labour is not perfectly mobile, landlords might not be forced by competitive pressures to immediately lower their rents in exact measure to the tithing rate. Hence, tenant farmers and labourers may suffer a lower wage rate in the short term that will be corrected in time. The above economic logic thus focuses on the longer term and avoids the transitional effects of the tithe/tax.

ble by an amount somewhat greater than the tithe – that is, the decrease in aggregate rent revenue was larger than the amount of total revenue garnered from the original tithe by the deadweight loss output from the tax. Landlords actually bore the entire burden of the original tithe. Indeed, as was first noted by Adam Smith: “a tax on the produce of land is in reality a tax upon the rent” (1776, Book V, Chapter II, Part II, Article I).

Similarly, the lump-sum land tax, as prescribed under the Composition for Tithes Act, was paid by tenant farmers, but tenant farmers did not bear its burden either. Landlords were compelled by competitive pressures to bear its burden too. However, it was a lesser burden than before because of the elimination of the deadweight loss from the output tax. The transactions costs associated with valuing and collecting the farm’s output, on the other hand, are borne entirely by the Church of Ireland.

This economic analysis indicates that the tithe acts of 1823 and 1832 should have two different and opposing impacts on land rents in Ireland. First, when an ad valorem production tax is converted to a lump-sum land tax, the deadweight loss and the transactions costs that are specifically attributable to the former tax will be eliminated, thereby allowing the owners of land on which taxable/tithe-able articles are grown to recapture a portion of their lost revenue through the higher rent rates they could charge upon the expiry and renewal of their leases. The increase in rents should be equivalent in size to the deadweight loss so eliminated. Second, the revocation of the exemption from tithe on the products of grazing land and the imposition of this new tax will induce owners of grazing lands (under competitive pressure) to reduce their rent rates commensurate with the size of the land tax upon the expiry and renewal of their leases. Therefore, rents on arable land and grazing land will – as the former rises and the latter falls – better reflect their relative scarcity values. But if this first effect dominates the second effect, then one might expect that Irish cross-section data would reveal higher rents, on average, at compounded parishes than at non-compounded parishes or, alternatively, a higher ratio between the two after composition com-

pared to before composition. If, on the other hand, the second effect dominates the first effect, the exact opposite results should be obtained. Unfortunately, the incompatibility of parish-specific rent data and the small sample of time-series rent data on estate rentals impede such an investigation.^{60, 61} Indirect evidence of this relationship would, therefore, be the best one could hope to obtain. For example, one might look for evidence of counties with either greater composition revenues per county acreage or a higher percentage of parishes that had compounded also having either relatively higher rents on average than other counties should the first effect dominate the second effect or, in the alternative, relatively lower rents on average should the second effect dominate the first effect. However, given that the available rent data is limited to the average per county – separate rent accounts for arable land and grazing land do not exist – only the net impact of the two opposing effects can be captured by such a statistical investigation.

With this goal in mind, ordinary-least-squared (OLS) regressions were carried out on variables expected to influence the average rent

⁶⁰ Richard Griffith provided the total (rental) valuation of the land of varying numbers of ascertained parishes that compounded in each diocese, including their average (rental) value per statute acre or, equivalently, the parish's average rent per statute acre (see Richard Griffith, in *Second Report of the House of Commons Select Committee on Tithes in Ireland* (1832), p. 278). These ascertained parishes could not be assigned to a specific county to enable their rent figures to be tested against influential variables that are set out only on a county basis.

⁶¹ Many of the data times-series on Irish estate rentals over the 1820-1840 period are supportive of this paper's economic findings. In general, they show that landlord rents across all regions of Ireland began a steady march upwards from the late 1820s to the onset of the "Great Famine" in 1845. For example, the Benn-Walsh estate (County Cork) saw rents increase by 55 per cent between 1829 and 1847; the Garvagh estate (County Derry) saw rents increase by 41 per cent between 1831 and 1845; the Greville estate (County Westmeath) saw rents increase by 37 per cent between 1828 and 1843; the Kilwarlin estate (County Down) indicated that rents rose by 11.6 per cent from the 1820s to the 1830s; and the Lismore estate (County Waterford) saw rents increase by 7 per cent between 1821 and 1838 (see Ó Gráda (1988), Table 8, p. 34, and Maguire (1972), Table 11, p. 39). In contrast, rents across County Armagh, which averaged about £0.96 per acre in the early 1820s, show a relatively flat performance until the late 1840s when they ended up at £0.98 per acre (see Solar and Hens (2013), pp. 56-58).

per Irish county acreage in 1831 (RENT). The RENT variable chosen for regression is the average value (i.e. rental value) of a county's land per statute acre as ascertained by Richard Griffith, which was requested of him by the Irish government. His data on the average (rental) value of land per acre per county was based on figures found in the tithe composition books held by each diocese. These figures cover 498 ascertained parishes dispersed throughout the country, which accounted for slightly less than one-third of the 1,539 parishes that had compounded by January 1832 or slightly more than one-fifth of all 2,450 Irish parishes. Estimates of the letting value of land for the unascertained parishes were based on the values of ascertained parishes.⁶² The independent variables chosen are:

POP/ACRE = the county's population per acre (based on the Census of 1831);

M&B/CULT-LAND = the county's percentage of unimproved mountain & bog land to cultivated land in acres in 1831;

WHEAT/POT = the ratio of land under wheat relative to land under potatoes in 1851;⁶³ and

COMP-REV = the amount of composition revenues collected in 1831 per county acreage.

POP/ACRE represents the county's population density, and the more densely populated is a county, the greater the competition for land and, in turn, the higher the average rent. One could therefore

⁶² Regressions similar to those reported in Table 2 were conducted on the average land value or rent per acre as calculated from the 20 counties enumerated and submitted by Richard Griffith to the Devon Commission in 1844 (see Devon Commission, 1848, Appendix 86, p. 737). These county valuations were complete and, therefore, did not rely, even in part, on estimates of unascertained parishes as in 1831. The average (rental) value for these 20 counties was 11.3s per acre, whereas it was 12.8s per acre using the 1831 data. The regression results were very similar to those reported in Table 2 but with lower adjusted correlation coefficients and much larger standard errors.

⁶³ The earliest data on acreages of grazing, wheat, and potato land and on the herds of cows and pigs that are available on a county basis is in 1847. However, the 1851 data were chosen to avoid any biases that the "Great Famine" (1845-1850) might entail. It should, nevertheless, be recognized that this data reflected an agricultural economy vastly changed by the potato blight and the deaths and emigration that were associated with the famine compared to the 1820s and 1830s.

expect a positive coefficient attached to the POP/ACRE variable. Given that unimproved mountain and bog land yields a lower agricultural output per acre compared to property designated either as arable or grazing land, a prospective holder would value it less and, therefore, would only be willing to pay a rent that was discounted from that which is paid on agricultural lands, a discount commensurate with the lower yield. Thus, the higher the ratio of unimproved mountain and bog land to cultivated land in a county, the lower the average rent would be for land as a whole in that county. One could therefore expect a negative coefficient attached to the M&B/CULT-LAND variable. The WHEAT/POT variable provides a direct measure of the land's relative productivity as demonstrated by usage. Accordingly, the higher the ratio of land in a county that is under wheat cultivation relative to that which is under potatoes, the more productive the land and, therefore, the higher would be the average rent of that county. One could therefore expect a positive coefficient attached to the WHEAT/POT variable. Finally, COMP-REV refers to the gross amount of composition revenues collected divided by the county's entire acreage⁶⁴ – it is not to be confused with the amount of composition revenues garnered per compounded acre, which would give us the average compounded tithing rate per county. According to the hypothesis advanced above, the greater the composition revenues per county acreage, the greater would be the average rent if the first effect dominates the second effect; otherwise, if the second effect dominates the first effect, then the lower would be the average rent. One could therefore expect either a positive or a negative coefficient attached to the COMP-REV variable.

The OLS regressions testing the model outlined above are displayed in Table 2. The five equations testing the hypotheses determining land rents work well, explaining between 64 per cent (for

⁶⁴ As might have been suspected, the percentage of parishes that compounded in a county never performed as well as the amount of composition revenues per acre because, unlike the latter, the former does not take into account the size of a parish.

the simplest hypothesis) and 95 per cent (for the more intricate hypothesis) of the variation in rents across Ireland in 1831.⁶⁵

POP/ACRE and M&B/CULT-LAND are found in all five equations and their coefficients are, as expected, positive and negative, respectively, and statistically significant. WHEAT/POT is found only in equations 4 and 5, where its coefficient is positive, as expected, and statistically significant in the fourth but not the fifth equation. COMP-REV is found in equations 3 and 5 and is statistically significant in both equations. This variable's coefficient points out that the first effect of tithe reform – the rent increases on arable land – dominates the second effect – the rent reductions on grazing land.

TABLE 2
OLS Regressions Undertaken on the Average Rent per Acre by County in Ireland in 1831 and Summary Statistics

Equation	Constant	Independent Variables				EIGHT COUNTY DUMMY	n	R ² /R ² _{adj}	Standard error of regression
		POP/ACRE	M&B/CULT-LAND	COMP-REV	WHEAT/POT				
1	14.022*** (0.966)	0.034*** (0.015)	-0.073*** (0.013)				32	0.636/0.611	1.86
2	13.055*** (0.503)	0.031*** (0.008)	-0.066*** (0.007)			3.567*** (0.389)	32	0.909/0.899	0.94
3	11.814*** (0.493)	0.026*** (0.006)	-0.058*** (0.006)	0.236*** (0.056)		3.243*** (0.317)	32	0.945/0.937	0.75
4	12.072*** (0.560)	0.032*** (0.007)	-0.057*** (0.007)		1.116*** (0.384)	3.247*** (0.363)	32	0.931/0.920	0.84
5	11.696*** (0.519)	0.027*** (0.007)	-0.056*** (0.006)	0.200*** (0.072)	0.347 (0.441)	3.193*** (0.325)	32	0.947/0.936	0.75
Statistic	RENT (shillings)	POP/ACRE (number)	M&B/CULT-LAND (%)	COMP-REV (pence)	WHEAT/POT (Ratio)				
Mean	13.09	42.27	32.29	5.23	0.61				
Minimum	6.00	19.15	1.00	0.23	0.06				
Maximum	18.00	155.53	123.74	11.78	1.55				

Note: n = number of observations; parentheses denote standard error of the coefficient; *** (**) denotes significance at the 1% (5%) level.

Sources: Richard Griffith, in the Select Committee of the House of Commons (1832), Tables 2 and 4, p. 279 and p. 281; British Parliament (1855), Tables 3 and 9, p. 31 and p. 47.

⁶⁵ Caution should be observed as the model incorporates as many as six independent variables while relying on a sample size of only 32 observations. The problem of a small sample size could not be avoided given that the data were not available on a smaller jurisdictional basis such as a barony or parish.

These equations required the use of a dummy variable for eight counties: Antrim, Armagh, Down, Kilkenny, Meath, Cork, Limerick and Tipperary. Clearly, there is something distinctive about these counties that the explanatory variables could not pick up.⁶⁶ Interestingly, the regression's predicted value of the average rent in each of these eight counties was substantially less than the observed average county rent. One possible explanation for this difference is that these eight counties are situated in proximity to Ireland's four largest towns and ports – Belfast, Cork, Dublin and Limerick – and, therefore, the higher rents charged – that is, higher than suggested by the other influential variables – reflect a premium return to its better location. In the end, equation 3 provides the best results of the five equations. Its three independent variables – POP/ACRE, M&B/CULT-LAND and COMP-REV – explain almost 95 per cent of the variation in the average rent per county in 1831, and the standard error of this regression is 0.75s or 5.7 per cent based on a mean of 13.09s per acre in 1831.

Finally, the hypothesis of greatest interest to tithe reform relates to the composition revenues collected per county acreage. Using equation 3 to explain the meaning of this variable's coefficient, in comparing two similar counties but with one more parish compounded in one than the other – assuming that parish conformed to the average and so collected a composition of £283 – that parish's average rent would be higher and, in turn, its county's average rent would also be higher than that of the other county. How much higher they would be is impossible to say. Since it is highly probable that only a small fraction of Irish lease agreements, which were usually set for a term of 21 or 31 years, would have expired and been renewed between 1824 and 1831, a reliable estimate of the subsequent rise in rents cannot be made. Consequently, neither can one venture a reliable estimate of the deadweight loss on output related to the original tithe.

⁶⁶ Pilot regressions exposed these counties as statistical outliers, exerting an influence that distorted the results.

4. On Parish Compounding and Tithe Defaulting

The relatively low countrywide acceptance rate of a reform that was touted by Parliament as welfare-enhancing, equity-improving and politically-palatable is puzzling, but even more perplexing is the regional pattern of acceptance of the reform. If this reform of the tithe favoured tillage over grazing interests, why was the acceptance rate higher in Munster where cattle-grazing was a greater agricultural activity than in Leinster where cereal crop production dominated all other agricultural pursuits (see Table 3)?⁶⁷ Such an anomaly suggests that other forces were in play, and a closer investigation into the circumstances facing different classes of tillage farmers provides clues to understanding these differences.

Most analyses of the tithe's reform, in particular those conducted by the British Parliament, have portrayed tillage farmers as a homogeneous group with uniform interests and, therefore, see them pitted together against graziers as a group who had opposing interests in the proposed reform of the tithe. Let us instead reflect on a more realistic environment that allows for greater heterogeneity within the farming community. Consider there to be: (1) two types of tillage farms, large versus small, whose crop yields vary directly and proportionately with random weather conditions; (2) two farmer skill categories that are populated and equipped very differently — that is, a large number of low-skilled farmers with little capital and a small number of high-skilled farmers with an abundance of capital; and (3) farmers in both groups who are risk averse in after-tax farm income, with their degree of aversion varying uniformly from risk neutrality to extreme risk-aversion. These economic conditions would be expected to bring about the following changes: (1) the opportunity cost of time for farmers on small lots (unlike those on large lots) would not be a binding constraint and, therefore, they also

⁶⁷ In 1851, the numbers of cattle in Munster and Leinster were 792,243 and 702,158, respectively, whereas the numbers of acres under cereal crops in Munster and Leinster were 732,299 and 960,881, respectively (see British Parliament, 1855, Tables III and IX, p. 35 and p. 50).

could, if economic circumstances presented themselves, be simultaneously engaged in other employment opportunities or occupations; (2) there would be more intense competition for small farms than for large farms; and (3) farmers on small lots would disproportionately be tenants-at-will (i.e. mostly cottiers), while farmers with large and highly capitalized operations would disproportionately hold long-term leases over which to amortize their capital investments.

Given these circumstances, one could logically conclude that the opportunity cost of time to the low-skilled farmer on a small lot would not hold him back from working his entire plot of land whether or not a tithe (of 10 per cent) were imposed on his output.⁶⁸ By the same token, being unable to materially expand operations on his small plot of land, the low-skilled farmer could not expect much of an improvement in his farm income with the conversion of the tithe to a composition. So this low-skilled farmer could only expect that any reduction in tithe from which he benefitted by way of its conversion to a cash composition would be met by an equivalent increase in rent upon the expiry and renewal of his lease agreement.⁶⁹ The conversion of the tithe to a cash composition thus offered the low-skilled farmer on a small lot a short-term benefit but little, if anything, over the longer term in return for the permanent loss of financial flexibility found in the revenue-sharing properties of the original tithe. Moreover, a small landholder who was moderately to extremely risk-averse would undoubtedly place a premium value (i.e. a value exceeding the expected after-tax return on 10 per cent of his farm revenue) on this feature of the original tithe, making him economically worse off under the reform of the tithe to a composition. This situation contrasts somewhat with that of the small landholder who was risk-neutral and indifferent to this reform of the

⁶⁸ Ó Gráda (1988), p. 66, reports that cottiers spent 50 to 60 days a year cultivating and harvesting potatoes from their conacre plot.

⁶⁹ Peirce Mahoney was the only witness at the Parliamentary Committee proceedings to fully appreciate and comment on the economic link between the tithe and the rent (see Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 501).

tithe. But it contrasts sharply with that of the large landholder who could almost immediately expand his operations to compensate for the expected increase in rent, which could not begin to be implemented until the next renewal date of the lease – even then, the rent increase would take some time before being fully implemented with less competition prevailing in this subsector. Upon further reflection, the tithe as a lump-sum land tax might be more socially regressive than its original design as an output tax.⁷⁰ This development alone could contribute to social unrest.

There is no evidence to suggest that the 1823 and 1832 Irish tithe acts were so deleterious to peasant farmers that they would have been forced to quit the land. More likely, these farmers would have continued to work their small plots of land on a part-time basis, with the remainder of their labouring hours spent on larger neighbouring farms, engaging in seasonal labour migration to elsewhere in Ireland or to Scotland or England, or even undertaking some other type of employment or occupation. However, there is considerable evidence (based on their behaviour) that suggests that their economic loss from the reform of the tithe was significant and worth a fight. Quite clearly, some peasant farmers – those who were risk-averse – found it advantageous to strategically join forces with graziers who had political influence, offering such a coalition the complementary prospects of civil disobedience backed up by violence if necessary, to gain favourable political change. Evidence for such a coalition might be found in a cross-county study of the amounts of tithes that fell into arrears.

A list of people whose tithes for 1831 were in default was compiled by the government (as set out in schedules accompanying affidavits sworn by Church of Ireland clergy, who sought relief, between June and August 1832) and it included 29,029 people from

⁷⁰ For a better understanding of the economic and social conditions of small farmers and cottiers in Ireland during the 1830s, see Inglis (1834) and de Tocqueville (1835). See also Mokyr (1983) and Ó Gráda (1988) for statistical analyses of the extent and severity of poverty in pre-famine Ireland.

232 parishes across 12 counties. Based on these schedules and schedules filed in subsequent years, the government also compiled applications for relief of clerical and lay tithes in arrears (by county) for 1831, 1832 and 1833. Table 3 summarizes the pertinent data from these documents.

Upon a first glance at this summary table, the absence of individuals from Connaught and Ulster on the list of tithe defaulters in 1831, despite the fact that some residents from both these provinces fell into arrears on their tithe obligations, stands out in sharp contrast to individuals from the other two provinces whose tithes were also in arrears and yet were characterized and labelled as "tithe defaulters". Moreover, in this same vein, the fact that the government compensated Connaught and Ulster tithe-owners for their claims of uncollectible tithes suggests that the classification of, or characterization implied by, a "tithe defaulter" was an administrative decision not solely based on the existence of tithes in arrears or uncollectible tithes. Conspiratorial and strategic actions, amongst other factors, were likely an additional administrative consideration.

In aggregate, 2,736 claims for relief of tithes in arrears between 1831 and 1833 were granted by the government, totalling £838,519. These grants averaged about $9.6d$ per acre, and given that the average compounded tithing rate across the four provinces varied between $9^{3/4}d$ and $11^{1/2}d$ per acre⁷¹, about 29 per cent of all tithes due between 1831 and 1833 fell into arrears.

A county breakdown of the amounts of tithes in arrear over the course of the three years is revealing. The residents of eight counties were prominent in their opposition to paying the new tithe beginning in 1831. The leading counties whose residents' tithes were in substantial arrears as a percentage of their total composition in 1831 were: Kilkenny (54%), Wexford (42%), Laois (40%), Carlow (40%), Louth (37%), Tipperary (33%), Kildare (26%) and Limerick (25%)⁷².

⁷¹ See John C. Erck, in Dwyer (1833), Appendix D, pp. 47-101.

⁷² Given that the amount of tithes in arrears as a percentage of total composition in County Limerick is greater than 100 per cent in 1833, the average tithing rate for County

TABLE 3
Tithes in Arrears 1831-1833, Tithe Defaulters and Percentage of Parishes Compounded by County and Province

Province County	Claims of Tithes in Arrears										1831 Defaulters				Percentage of Parishes Compounded by January 1832 %						
	Number of Claims		Amount of Claims 1831-1833		Amount in 1831		Amount in 1832		Amount 1831-1833		Total	Per 1,000 Popula- tion in 1831									
	£	s	d	per Acres	as a % of total	Comp	d	per Acres	as a % of total	Comp			d	per Acres		as a % of total	Comp	d			
Ulster																					
Antrim	5	2,036	10	9	0.13	1.1	0.19	1.6	0.32	2.7	0.64	1.8	-	-	-	-	-	-	-	41.3	
Armagh	19	12,803	10	10	0.89	7.0	2.46	19.3	6.01	47.2	9.36	24.5	-	-	-	-	-	-	-	47.6	
Cavan	24	8,157	4	1	0.27	2.8	1.23	12.6	2.64	27.1	4.14	14.1	-	-	-	-	-	-	-	71.4	
Derry	11	5,395	6	6 1/2	0.22	1.6	0.71	5.0	1.57	11.1	2.50	5.9	-	-	-	-	-	-	-	52.1	
Donegal	44	26,209	2	7 1/2	0.80	10.7	1.68	22.4	2.92	39.0	5.40	24.0	-	-	-	-	-	-	-	33.9	
Down	37	12,973	13	6	0.55	4.3	1.26	9.9	3.28	25.6	5.09	13.3	-	-	-	-	-	-	-	42.9	
Fermanagh	4	3,002	9	3 1/2	0.24	3.7	0.52	7.9	0.77	11.6	1.53	7.7	-	-	-	-	-	-	-	69.2	
Monaghan	19	14,591	5	6	1.38	17.6	2.73	35.0	6.55	84.0	10.66	45.5	-	-	-	-	-	-	-	81.0	
Tyrone	15	8,928	16	10	0.33	2.0	0.90	5.3	1.61	9.6	2.84	5.6	-	-	-	-	-	-	-	86.1	
Leinster																					
Carlow	58	21,088	7	2	4.75	39.6	8.11	67.5	10.16	84.7	23.02	63.9	437	5.36	-	-	-	-	-	69.8	
Dublin	60	13,492	1	8 1/4	2.33	18.5	4.42	35.0	6.28	49.9	13.02	34.5	-	-	-	-	-	-	-	51.1	
Kildare	119	23,118	11	9 1/4	2.60	25.8	5.05	50.1	6.49	64.4	14.14	46.8	-	-	-	-	-	-	-	49.0	
Kilkenny	173	64,807	17	11 3/4	7.27	53.5	11.38	83.7	11.63	85.5	30.28	74.2	10,263	53.17	-	-	-	-	-	43.2	
Laois	72	32,711	11	3	4.93	40.2	6.95	56.7	7.91	64.6	19.78	53.8	360	2.47	-	-	-	-	-	84.3	
Longford	41	14,352	3	0 1/2	1.82	17.7	4.13	40.3	7.12	69.5	13.06	42.5	-	-	-	-	-	-	-	66.7	
Louth	66	24,547	14	10 3/4	4.81	36.6	10.80	82.3	12.95	98.7	28.56	72.5	965	7.69	-	-	-	-	-	35.1	
Meath	93	17,391	13	7 3/4	0.91	8.4	1.67	15.5	4.78	44.3	7.36	22.7	36	0.20	-	-	-	-	-	61.4	
Offaly	67	15,391	3	4 1/4	1.08	13.8	2.34	29.9	3.58	45.9	6.99	29.9	23	0.16	-	-	-	-	-	82.6	
Westmeath	53	12,865	14	11 3/4	1.10	14.2	2.93	37.6	3.96	50.7	7.99	34.2	-	-	-	-	-	-	-	71.9	
Wexford	218	59,507	4	10	5.13	41.8	9.80	80.0	10.37	84.7	25.30	68.9	2,719	14.86	-	-	-	-	-	37.1	
Wicklow	43	11,055	15	3 1/4	0.95	11.3	1.83	21.8	2.59	30.8	5.36	21.3	-	-	-	-	-	-	-	64.8	

(continued)

(continue)

TABLE 3
Tithes in Arrears 1831-1833, Tithe Defaulters and Percentage of Parishes Compounded by County and Province

Province County	Number of Claims	Amount of Claims 1831-1833		Claims of Tithes in Arrears										1831 Defaulters			Percentage of Parishes Compounded by January 1832 %	
		£	s	Amount in 1831		Amount in 1832		Amount in 1833		Amount 1831-1833		Total	per 1,000 Popula- tion in 1831					
				d	Comp	d	Comp	d	Comp	d	Comp			d	Comp			
Munster																		
Clare	149	16,470	9	9 ^{3/4}	0.44	6.6	1.05	15.9	3.44	52.1	4.93	19.3	-	-	-	-	-	89.3
Cork	329	147,850	0	6 ^{1/4}	2.68	18.8	6.74	47.3	10.63	74.5	20.05	46.7	2,115	2.62	20	0.09	20	53.7
Kerry	106	20,368	12	4 ^{1/4}	0.29	6.4	1.30	28.9	2.67	59.3	4.26	27.0	851	2.84	20	0.09	20	92.0
Limerick	161	52,016	3	5 ^{1/4}	2.55	25.0	4.28	42.0	11.67	114.4	18.50	61.7	851	2.84	20	0.09	20	57.7
Tipperary	273	89,977	5	7	4.37	33.3	7.53	57.4	9.42	71.8	21.31	54.7	9,346	23.21	20	0.09	20	80.9
Waterford	109	29,330	17	11 ^{3/4}	2.40	15.5	5.02	32.4	7.51	48.4	14.94	32.1	1,838	10.39	20	0.09	20	63.6
Connaught																		
Galway	147	11,535	7	1	0.14	1.7	0.35	4.4	1.38	17.2	1.86	10.4	-	-	-	-	-	83.6
Leitrim	15	9,886	19	4 ^{3/4}	1.27	21.2	2.07	34.5	2.30	38.3	5.64	32.7	-	-	-	-	-	11.1
Mayo	83	16,802	2	4 ^{1/4}	0.46	8.5	0.92	17.0	1.60	29.6	2.98	16.5	-	-	-	-	-	54.3
Roscommon	79	12,121	0	4 ^{1/4}	0.65	7.2	1.63	18.0	2.50	27.6	4.79	23.7	-	-	-	-	-	82.1
Sligo	44	7,801	17	7 ^{1/2}	0.26	4.4	0.61	10.1	3.25	54.1	4.12	18.9	-	-	-	-	-	61.5
Ireland	2,736	818,518	16	4	1.57	15.2	3.14	30.5	4.92	47.8	9.63	31.2	28,973	3.75	20	0.09	20	61.7
Ulster	178	94,098	19	1 ^{1/2}	0.54	4.8	1.30	11.7	2.85	25.6	4.68	14.0	-	-	-	-	-	55.1
Leinster	1,063	310,325	19	9 ^{1/2}	3.14	28.8	5.78	53.0	7.32	67.1	16.24	49.6	14,803	7.68	20	0.09	20	55.1
Munster	1,127	356,013	9	8 ^{1/4}	2.12	19.8	4.32	40.4	7.56	70.6	14.00	43.6	14,170	6.54	20	0.09	20	69.2
Connaught	368	58,147	6	9 ^{3/4}	0.56	8.1	1.12	16.2	2.20	32.0	3.88	18.8	-	-	-	-	-	69.5

Note: The amount of tithes in arrears as a percentage of total composition is calculated by dividing the amount of tithes in arrears per acre by Griffith's estimate of the average tithing rate per county (using varying sample sizes of parishes), except in the cases of counties Cavan, Longford and Waterford where Erck's estimate was used; McCormac's data does not account for the residences of 56 tithe defaulters.
 Sources: British Parliament, Tithe Owners Relief Fund 1831-1833, 1834; McCormac, The 1831 tithe defaulters [CD], Dublin, 2004; O'Donoghue (1966), p. 82; O'Donoghue (1972), p. 97.

In 1832, the residents of six more counties fervently joined the residents of the eight leading counties in their opposition to paying the tithe: Cork (47%), Longford (40%), Westmeath (38%), Dublin (35%), Monaghan (35%) and Waterford (32%). Meanwhile, the opposition to paying the tithe in the eight leading counties grew to such an extent that, at least in three cases (Kilkenny, Louth and Wexford), their residents' tithes in arrears exceeded 80 per cent of their composition for 1832. Finally, in 1833, the residents from all but four Ulster counties were in substantial arrears on their tithe obligations: only in counties Antrim, Down, Fermanagh and Tyrone were the arrears less than 20 per cent of their citizens' obligations.

The largest claims of tithes in arrears as a percentage of a county's aggregate composition between 1831 and 1833 (in descending order by county) originated from Kilkenny, Louth, Wexford, Carlow, Tipperary, Laois, Kildare, Cork, Limerick and Longford. Not surprisingly, eight of these ten counties are found on the list of 1831 tithe defaulters.

Three interesting questions emerge from a perusal of these statistics: Who were these tithe defaulters? Why them? What factors influenced them in their decision to default? For an answer to the first question, one need look no further than McCormac (2004, 2005). Prominent on the list of tithe defaulters in 1831 were widows (1,356), labourers (771), publicans (113), carpenters (90), shopkeepers (62), millers (54), pensioners (10), cottiers (6) and innkeepers (5).⁷³

One might question why so few cottiers were found on the 1831 defaulters list. Three explanations come immediately to mind. First, as was the case in the Census of 1841, many cottiers were recorded as labourers. Second, there may have been an administrative bias of sorts whereby relatively less sympathy was shown to perceived wealthier skilled labourers compared to that which was shown to cottiers and, thus, the former were more readily labelled as "default-

Limerick (using either Griffith or Erck's estimate) must be too low. Therefore, the amount of tithes in arrears as a percentage of total composition in County Limerick is likely overstated in all three years.

⁷³ McCormac (2005), p. 41.

ters" than the latter. Third, because cottiers were likely to be far less financially secure than small farmers with a secondary source of income (whether a farm labourer or employed in a different occupation), they may have disproportionately been followers and not leaders in their opposition to the new tithe. Cottiers, therefore, may have been underrepresented on the list of defaulters in 1831, but would have been well represented on lists for 1832 or 1833 (if such lists were ever drawn up).

To answer the second question, one must look to the economic circumstances of defaulters. One obvious common characteristic of the people on the 1831 list of defaulters was that they were most likely small landholders with little farm capital and, therefore, part-time farmers (even if they were not identified as such). Moreover, many of these individuals, especially widows, pensioners, labourers and cottiers, would likely have been in a precarious or poor financial position and, hence, very risk-averse in after-tax income. These tithe defaulters, therefore, fit well into the grouping of small tillage farmers, cottiers and labourers with conacre plots as set out above. The financial status of those with a second occupation and who were on this list is unknown, but it is hard to reconcile why they would oppose and default on a tithe that was significantly lower than under the original regime unless they too were in a precarious or poor financial position and consequently risk-averse in after-tax income. Hence, they too likely fell into this grouping or farmer class.

In answer to the third question, a statistical investigation would seem to be in order. A number of OLS regressions were therefore run to assess the significance of variables that could be expected to influence the amount of tithes in arrears as a percentage of a county's aggregate composition. Each regression was conducted on the annual amounts of tithes in arrears as a percentage of the county's aggregate composition (T-ARR/COMP) throughout the entire three-year period of 1831 to 1833. A dummy variable (DPOT-TITHE) was added to single out the counties where the potato was tithe-able before the tithe was converted to a composition from those where it was not, with the aim of determining whether either status influ-

enced the amounts of tithes in arrears as a percentage of the county's aggregate composition. Dummy variables (D1832, D1833) were also added for 1832 and 1833 to capture the differential impact that the independent variables might have had on the dependent variable in each of these years. The independent variables are:

COMP-REV = the composition revenues collected in 1831 per county acreage;

COMP-PAR = the percentage of parishes that compounded by 1832;⁷⁴

CONACRE = the percentage of potato land under conacre in 1844;

U30/O30 = the ratio of landholdings of less than 30 acres to those of more than 30 acres in 1854;

POT/WHEAT = the ratio of land under potato to land under wheat in 1851;

PIGS/COWS = the ratio of pigs to cows in 1851;

GRAZE/TILL = the ratio of grazing land to arable land; and

POLICE = the police budget divided by the total county budget assessment (1830-1831).

The first two independent variables relate directly to the acceptance of the reform of the tithe. Once again, COMP-REV refers to the gross amount of composition revenues collected divided by the county's entire acreage. As a simple matter of scale, the greater the composition revenues per county acreage, the greater should be the intensity of opposition to composition and, in turn, the greater the expected amount of tithes in arrears as a percentage of the county's aggregate composition. One could therefore anticipate a positive coefficient attached to the COMP-REV variable.⁷⁵ The COMP-PAR

⁷⁴ This data suffers from some inaccuracies (see footnote 39).

⁷⁵ COMP-REV should also be positively correlated with land quality in a county and, therefore, greater composition revenues might not necessarily result in greater distress as measured by a higher ratio of tithes in arrears to total tithes due. However, other regressions were run that included proxies for land quality, such as the ratio of cultivated land to mountain and bog land, the ratio of land under corn crops to land under potatoes, and rents, all of which yielded negative coefficients. Therefore, economic distress (as described above) best explains the statistical relationship between COMP-REV and T-ARR/COMP.

variable was chosen as a means to gauge the general acceptability of the tithe reform across the county. Consequently, the greater the number of parishes that compounded in a county, the more likely community peer pressure would lead to fewer tithes in arrears as a percentage of the aggregate composition for that county. One could therefore expect a negative coefficient attached to the COMP-PAR variable.

The next three variables refer to the size or economic importance (measured in various ways) of the hypothesized opponents relative to the proponents of the reform of the tithe to a composition. For example, the CONACRE variable measures the relative importance of cottiers in Irish potato production just prior to the "Great Famine". The U30/O30 variable roughly measures the number of small farmers and cottiers to large farmers, with 30 acres being the pivotal farm size of the two groups.^{76, 77} The POT/WHEAT variable measures the relative importance of potato farmers to wheat farmers or, alternatively, small versus large tillage operations. In all three cases, a higher ratio could be expected to be associated with greater opposition and higher amounts of tithes in arrears in percentage terms. Hence, one would anticipate a positive coefficient attached to all three variables.

The next two variables each focus on a single but different aspect of the composition of a county's agricultural sector. For example, the PIGS/COWS variable was chosen as a proxy for the ratio of small livestock operations, which focus on raising pigs with their abundant availability of potatoes used as fodder, to large grazier operations. Both groups opposed the reform of the tithe, but their relative numbers in a county could have a significant influence on the amount of tithes in arrears as a percentage of a county's aggregate composition. That is, in the circumstance where graziers outnumber large tillage farmers in a county, the composition of the tithe would

⁷⁶ Other farm sizes were tried in pilot regressions, but they did not fare as well.

⁷⁷ The CONACRE and U30/O30 variables would also include part-time farmers on small plots of land with other employment or occupations.

be less likely to gain acceptance across the county's many parishes. As a consequence, one could expect fewer tithes in arrears in percentage terms and, in turn, a negative coefficient connected to the PIGS/COWS variable. On the other hand, in counties where large cereal crop farmers outnumber graziers, the composition of the tithe would likely gain general acceptance across many of its parishes. In these parishes, small farmers and cottiers would most likely outnumber large cereal crop farmers and the most risk-averse ones would tactically choose to be in arrears on their tithe obligation. Hence, a positive coefficient should accompany the PIGS/COWS variable.

The second agricultural sector variable, GRAZE/TILL, refers to the ratio of grazing land to arable land in a county. Thus, GRAZE/TILL pits grazing interests, who opposed the reform of the tithe, against tillage interests, some of whom (e.g. cereal crop farmers) approved of the reform of the tithe and some of whom (e.g. potato farmers) opposed it. For the latter group, the amount of land under cereal crops was greater than that under potatoes (in 1851, cereal cropland totalled more than 3 million acres, whereas potato land was less than 800,000 acres) and, therefore, tillage interests would generally reflect the views of cereal crop farmers, not those of potato farmers. Once again there are two potential scenarios: (1) graziers outnumber large tillage farmers in a county; or (2) large cereal crop farmers outnumber graziers in a county. In this first scenario, the composition of the tithe would be less likely to gain acceptance across a county's many parishes and one would expect fewer tithes in arrears in percentage terms. In the second scenario, the composition of the tithe would likely gain general acceptance across many of its parishes and one would expect more tithes in arrears in percentage terms. Hence, under either scenario, one would expect a negative coefficient to accompany the GRAZE/TILL variable.

Finally, the POLICE variable was chosen to as an indicator of either: (1) the relative predisposition of the county's citizens to criminal and rebellious behaviour; or (2) the amount of social pressure that would be brought to bear on its citizens to pay their tithes in arrears. That is, the greater the police budget relative to the overall

budget assessment of a county in 1830 and 1831, the more likely people would be to either (1) default on their tithe obligation or (2) pay up their tithes in arrears, depending on which force dominated. One could therefore expect either a positive or negative coefficient attached to the POLICE variable.

The regressions testing the model are displayed in Table 4. Its two equations testing the hypotheses determining the annual amounts of tithes in arrears as a percentage of the aggregate composition in 1831, 1832 and 1833 work well, explaining about 72 per cent of its variation. Indeed, all but one (GRAZE/TILL) of the eight variables in equation 1 contributed to explaining the variation in the annual amounts of tithes in arrears as a percentage of the aggregate composition throughout the 1831-1833 period. Equation 2, however, provides the best results. The variables in equation 2 are the same as those of equation 1, except that GRAZE/TILL was removed. Every one of its seven variables turned out to be statistically significant. The coefficients of the first five statistically significant variables (COMP-REV, COMP-PAR, CONACRE, U30/O30 and POT/WHEAT) have the predicted signs. The coefficients of the last two statistically significant variables (PIGS/COWS and POLICE) turned out to be positive. The positive coefficient of PIGS/COWS likely reflects the fact that a majority of Irish parishes (almost 63 per cent) chose to accept the reform of the tithe, and the amount of tithes in arrears as a percentage of a county's aggregate composition swelled as the relatively large number of small farmers and cottiers refused to pay the new tithe. The positive coefficient of POLICE suggests the dominance of a predisposition to criminal and rebellious behaviour over that of the amount of pressure it brought to bear on people to pay their tithe.

Interestingly, the positive value of the coefficient for the dummy variable, DPOT-TITHE, indicates that the new tithe appears to have been more objectionable to potato farmers who already paid the tithe, even though their tithe payable actually declined with the reform, than to potato farmers who were first-time tithe-payers. Finally, the coefficients of the 1832 and 1833 dummy variables point to rising levels of tithes in arrears as a percentage of a county's ag-

TABLE 4
OLS Regressions Undertaken on the Tithes in Arrears as a Percentage of the Total Composition per County in 1831, 1832 and 1833 and Summary Statistics

Equation	Constant	Independent Variables							D 1832	D 1833								
		COMP-REV	COMP-PAR	CONACRE	U30/O30	POT/WHEAT	PIGS/COWS	GRAZE/TILL			POLICE	D POT-TITHE						
1	-31.726*** (11.255)	28.202*** (11.630)	-0.289*** (0.112)	55.173*** (26.638)	1.693*** (0.803)	1.180** (0.648)	41.401*** (10.792)	-2.218 (2.953)	1.097*** (0.330)	12.930*** (5.175)	15.825*** (3.718)	34.307*** (3.718)						
	n = 96				R ² = 0.719			R ² _{adj} = 0.682			S.E.R. = 14.87							
2	-33.388*** (11.007)	31.887*** (10.518)	-0.326*** (0.101)	58.266*** (26.250)	1.888*** (0.758)	1.087** (0.635)	39.659*** (10.513)		1.006*** (0.307)	13.413*** (5.122)	15.825*** (3.708)	34.307*** (3.708)						
	n = 96				R ² = 0.717			R ² _{adj} = 0.684			S.E.R. = 14.83							
Statistic	T-ARR/COMP		COMP-REV		COMP-PAR		CONACRE		U30/O30		POT/WHEAT		PIGS/COWS		GRAZE/TILL		POLICE	
	(%)	(%)	(shillings)	(%)	(%)	(%)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)	(ratio)
Mean	32.99	0.44	61.63	0.12	3.68	3.55	0.40	1.56	15.73									
Minimum	1.10	0.02	11.11	0.01	0.82	0.64	0.12	0.52	6.04									
Maximum	114.42	0.98	91.95	0.33	14.21	17.21	0.97	4.18	28.00									

Note: n = number of observations; parentheses denote standard error of the coefficient; S.E.R. = standard error of the regression; ***(**) denotes significance at the 1% (5%) level.
 Sources: Bourke (1959-1960), Table 2, p. 7; British Parliament (1834); British Parliament (1855), Tables 3 and 9, p. 31 and p. 47; Richard Griffith, in the Select Committee of the House of Commons (1832), Tables 3 and 4, pp. 280-281.

gregate composition, going up by slightly more than 15 and 34 percentage points in 1832 and 1833, respectively. This rising rate of arrears might have been the result of a “bandwagon effect” as residents witnessed increasing numbers of neighbours defaulting on their tithes with impunity and came to realize that they too could refuse to pay their tithes without legal or economic sanctions.

One can now venture an answer to the third question posed above. Let us start with an examination of the direct impact of the tithes’ conversion from an output tax to a land tax by focusing, firstly, on the composition revenues collected in 1831 per county acreage and, secondly, on the percentage of parishes that had compounded by 1832. Using equation 2 to explain the meaning of the coefficient of COMP-REV, in comparing two similar counties, one of which, however, had one more parish compounded than the other – assuming that the parish conformed to the average and thus collected a composition revenue of £283 – the annual amount of tithes in arrears as a percentage of the aggregate composition of that county would be higher than that of the other county, resulting in additional tithes in arrears of £232.4 over the entire three-year period. Again, using equation 2 to explain the meaning of the coefficient of COMP-PAR, in comparing two similar counties, one with an extra parish compounded – assuming that the county conformed to the average so that 62.6 per cent of its parishes had already compounded – the annual amount of tithes in arrears as a percentage of the aggregate composition of that county would be lower than that of the other county, resulting in fewer tithes in arrears of £10.7 over the entire three-year period. Taken together, the impact of one extra parish compounding in a representative county would result in an increase in the amount of tithes in arrears of £221.7 or about 0.87 per cent of the average amount of tithes in arrears of £25,578.7 per Irish county accumulated between 1831 and 1833.

Next, let us consider the impact of the two statistically significant variables that address the size distribution of farming operations, CONACRE and U30/O30. Using equation 2 to explain the meaning of the coefficients of both variables (CONACRE, U30/O30)

taken together, in comparing two similar counties, different only in one having a 1-percentage-point higher ratio of land under potatoes subject to a conacre agreement to the total amount of land under potatoes and of farms of less than 30 acres to farms of more than 30 acres, the annual amount of tithes in arrears as a percentage of the total composition from that county would be higher than that of the other county, resulting in additional arrears of £112.3 over the entire three-year period.

Let us now examine the impacts of the two statistically significant variables that deal with the composition of a county's agricultural sector: the ratio of land under potato to land under wheat in 1851 and the ratio of pigs to cows in 1851. Using equation 2 to explain the meaning of the coefficients of both variables (POT/WHEAT, PIGS/COWS) taken together, in comparing two similar counties, differing only in one having a 1-percentage-point higher ratio of potatoes-to-wheat and of pigs-to-cows, the annual amount of tithes in arrears as a percentage of the total composition from that county would be higher than that of the other county, resulting in additional arrears of £157.9 over the entire three-year period.

Finally, consider the impact of a county's relative predisposition to rebellious behaviour on the amount of tithes in arrears during this period. The coefficient of POLICE indicates that, in the case of two similar counties, differing only in that one has a 1-percentage-point higher police budget relative to the overall budget, the annual amount of tithes in arrears as a percentage of the total composition from that county would be higher, resulting in additional arrears of £126.8 between 1831 and 1833.

These results also help to answer the question posed at the outset of this section with respect to why there was a lower composition acceptance rate among parishes of Leinster, which was primarily a tillage region, than among those of Munster, which was primarily a cattle-grazing region. Not all tillage farmers approved of the reform. Large tillage farmers approved of it, but many small tillage farmers and cottiers disapproved. In Leinster, many parishes were domina-

ted by small farmers and cottiers – 29.2 per cent of Leinster landholdings were of less than five acres in 1854 – who would likely have sided with graziers and attempted to thwart the acceptance of a composition. In Munster, small farmers and cottiers dominated fewer parishes – 17.2 per cent of Munster landholdings were of less than five acres in 1854 – and, therefore, large tillage farmers were more able to secure a composition there than in Leinster.⁷⁸ Furthermore, the more pronounced imbalance between large and small farming operations within Leinster than Munster – the ratios of farms less than 30 acres to more than 30 acres in Leinster and Munster were 2.44 and 1.27, respectively – also explains the more stubborn refusal to pay (and the decision to default on) the new tithe in Leinster than in Munster.

5. On the Causes of the Irish Tithe War 1831–1838

Analysts and commentators on the tithe war have proffered two basic reasons for the failure of the Composition for Tithes Act to gain countrywide application: (1) the parish vestries numerically dominated by graziers refused a composition; and (2) the parish vestries numerically dominated by tillage farmers would not accept the conversion of the tithe to a composition unless there was a reduction in the aggregate composition commensurate with the decline in agricultural prices following the Napoleonic wars.⁷⁹

Obviously, the first cause for failure is straightforward and needs no further elaboration. The second cause, however, is at best incomplete. The amounts of the tithes relative to agricultural prices pre- and post-reform were undoubtedly an important concern, but there is considerable evidence showing that this issue was adequately addressed in the setting of the parish's aggregate composition and, in

⁷⁸ Data source British Parliament (1855), p. 8.

⁷⁹ O'Donoghue (1965), p. 9 and p. 15; Donnelly (2009), p. 215; Reverend E. Stopford, in Second Report of the Select Committee of the House of Lords on the Collection and Payment of Tithes in Ireland (1832), pp. 119-122.

turn, the new tithing rates. As observed above, the reductions in the average tithing rates varied between 82 and 92 per cent of those under the “old system”. These reductions were certainly far greater than the price declines of important agricultural commodities grown in Ireland at that time. For example, the average annual price of wheat in the south of Ireland was £11.67 per hundredweight (cwt) in 1814 – when the Napoleonic wars ended – and declined to £10.21 per cwt in 1832. Oats producers, on the other hand, experienced far greater price declines than did wheat producers, as the average annual price of oats of £6.92 per cwt in 1814 declined to £5.11 per cwt in 1832. Similarly, potato producers saw their prices fall almost in the same proportion as those of oats producers, as their average annual price declined from £2.37 to £1.80 per cwt between 1814 and 1832.⁸⁰ Thus, the largest decline in the prices of these commodities was only 27.2 per cent between 1814 and 1832. Taken together or separately, these price declines paled in comparison to the declines in the tithing rates.

Conspicuous by the direction they took in their examination of the impact of the tax reform on tillage farmers, analysts of the tithe war neither compared the combined burden of rent and tithe nor considered the financial implications of the variability in net incomes under either regime. They also appear to appreciate insufficiently that the tax reform would eliminate the revenue-sharing properties of the original tithe, a feature upon which risk-averse farmers placed some value. So when factoring these omitted criteria into the impact assessment of the tax reform, it becomes clear that landlords (at least those possessing arable lands) and the Church of Ireland clergy (though not all clergymen) were the principal beneficiaries of this tax reform,⁸¹ while demesne graziers carried a heavier burden upon

⁸⁰ Kennedy and Solar (2007), Tables A1, A3 and A6 (all pre-1825 data converted to British currency equivalents).

⁸¹ Data on the Church of Ireland’s tithe revenues post-1838 are not publicly available, making a before-and-after income comparison impossible. Although it is obvious that the 25 per cent reduction in rent charges in 1838 from those of the 1834 compositions represents a substantial loss in clergy revenues, other factors must also weigh in. The

this tax reform. The economic impact on tillage farmers, however, requires a more complex calculus.

From a purely economic perspective, a tillage farmer would not oppose the original tithe being converted to a composition if his expected net after-tax income (after accounting for different plausible crop yield scenarios) were either to improve or to be unaffected by this tax reform. The critical basis of comparison is, therefore, not the amount of the original tithe revenues versus the aggregate composition adjusted by the relevant commodity price declines, nor does it matter much that the new tithe was distributed more broadly across the farming community than the original tithe. Such comparisons tell us nothing about whether a tillage farmer's economic status has changed for better or worse. The economic computation to determine the impact of the tax reform on the tillage farmer would be to weigh: (1) the expected farm revenue gains (induced by the enhanced incentives to work embedded in the new tithe) net of the expected rent increase, the loss in the premium value placed on the revenue-sharing properties of the original tithe, and the new tithing rate; against (2) the original tithing rate. If the new figure is greater than or equal to the original tithing rate, a tillage farmer would have no economic reason to oppose the conversion of the tithe to a composition. In the alternative, he would have a reason to oppose the composition. Such a computation, properly conducted, would set apart large cereal crop farmers from small farmers and cottiers, recognizing that the former could benefit from the reform of the tithe, whereas the latter (depending on their risk aversion status) might, in fact, lose.

In the final analysis, one can reasonably conclude that British

more stable rent-charge revenue not only meant lower collection costs, but would make possible the adoption of more efficient management practices by the Church of Ireland (see Akenson (1971)). Furthermore, anecdotally some witnesses appearing before the House of Commons committee studying the Irish tithe in 1832 asserted that the clergy made revenue gains; others asserted that the clergy incurred revenue losses; and yet others asserted that the clergy did incur revenue losses but that the reduction in collection costs more than offset their revenue losses (see House of Commons Select Committee on Tithes in Ireland (1832), p. 245-vi).

legislators could have expected greater resource development, employment and economic activity in Ireland with the adoption and implementation of the Composition for Tithes Act. In return, Great Britain would procure a larger and more secure source of food supply. Indeed, Irish agricultural land grew from an estimated 14.5 to 14.8 million statute acres between 1831 and 1851 or, alternatively, wasteland shrank from an estimated 5.3 to 5.0 million statute acres in the same period – an improvement on which the conversion of the tithe from an output tax to a land tax would have had some influence.⁸² In addition, the lower tithing rates also provided a marginally improved incentive to work one's lands more intensively, thereby indirectly raising work and employment levels at existing and newly converted large tillage farms. This increased labour demand would, in turn, raise farm labour incomes across Ireland. In terms of economic activity in Ireland and agricultural trade between Ireland and Great Britain, one witness who appeared before both Houses of Parliament provided a crude impact assessment of the Composition for Tithes Act on corn cultivation and exports for their consideration. He attributed most of the growth in corn exports of 5,116,506 quarters from Ireland to England for the five years preceding 1820 to 10,874,057 quarters for the five years preceding 1830, along with corn exports of 3 million quarters in 1831 alone, to the reform of the tithe.⁸³ Parliamentarians, however, appeared unaware that there would also be gains in efficiency within the agricultural sector from the relative shift from grazing to tillage products induced by this reform, though they were quite cognizant of the ensuing social benefits attributable to fewer legal actions and lower court costs.⁸⁴ British legislators could also expect non-economic benefits from this reform, such as a higher full-time clerical residency rate

⁸² See Richard Griffith, in Dwyer (1833), Appendix D, pp. 48-101, and Connell (1950), p. 47.

⁸³ Pierce Mahoney, in Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 503.

⁸⁴ Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 245-iv.

within Ireland with the more certain and secure revenue source (and any ensuing organizational efficiency gains spawned) that the new tithe act provided to the Church of Ireland.

In terms of its distributional impacts, a review of the debates in the Houses of Commons and Lords reveals that Parliamentarians did not expect that this act would lead to a lifting of the burden of the original tithe off the shoulders of landowners. They believed that the original tithe was largely paid and borne by tillage farmers, and that their new burden would be reduced because it would be distributed more broadly across the farming community. Accordingly, they thought that only demesne graziers would bear a new and more significant burden with an end to their exemption from tithes.⁸⁵ Parliamentarians could not, therefore, foresee that their legislation would put small tillage farmers and cottiers in a more precarious financial position which would, in turn, lead to the forging of a union of demesne graziers and small tillage farmers and cottiers that would spur the Irish Tithe War of 1831-1838.

Finally, the Composition for Tithes (Ireland) Act of 1832, with its rebate of 15 per cent for the landlord or superior tenant who paid the tithe composition in place of yearly tenants or tenants-at-will, appears to have been the inspiration for the Tithe Rent-Charge Act of 1838. How this feature of the 1832 act worked out remains unknown. Perhaps it holds the key to understanding the mystery of why, in 1838, tithe defaulters acquiesced to the transfer of the liability for the tithe to landowners as an acceptable compromise, since this tithe was inevitably passed on to them as part of their rent (in lump-sum form) – therefore being a change only in name and collection agent – and does not appear, on casual inspection, to have changed their economic condition in a meaningful way. Although the resolution of this mystery might be as: (1) tenants expected simple asfinding that the proposed 25 per cent discount afforded the

⁸⁵ *House of Commons Debates*: Sir J. Newport (*Hansard*, 6 March 1823, 8 cc. 494-501) and Lord Stanley (*Hansard*, 5 July 1832, 14 cc. 95-138); Second Report of the House of Commons Select Committee on Tithes in Ireland (1832), p. 245-iv.

landlord would be passed onto them – even though there were no legal or economic exigency for implementing such a transfer – was sufficient compensation; and/or (2) the landlord was a more amenable collection agent, offering his tenants better credit terms upon a poor harvest than the tithe-owner. Yet more might also be involved. Further research into the responsiveness of land rents versus tithing rates to fluctuations in farm incomes would be welcome. The suspicion here is that such an investigation might reveal that rent rates were more responsive (both in size and timeliness) to fluctuations in farm incomes than tithing rates when the latter were a separate charge based on a fixed composition.⁸⁶ If this were indeed the case, then the inclusion of the tithe within the rent could moderate the loss in the revenue-sharing properties of the original tithe and might have been more economically appealing to peasant farmers.⁸⁷

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⁸⁶ In his travels across Ireland, Henry Inglis also postulated that "if the landlord should succeed in laying the addition upon the rent, it is better that the tenant should pay the charges (...) in a lump, than by separate demands (...) as it cannot be in the true interest of the landlord unnecessarily to distress a good tenant, more indulgences might in general be expected of him, than from the inexorable tithe-proctor" (see Inglis (1835), p. 251).

⁸⁷ In addition to the obvious political implications that the tithe as a rent-charge was a less-visible tax to peasant farmers than both the original tithe and the tithe as a separate charge based on a composition.

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