Irish Geography
Vol. 58, No. 2 November 2025
DOI: 10.55650/igj.2025.1521

The valuation of land in early nineteenth century Ireland: exploring the Tithe Applotments data of the 1820s/30s

James F. Collins (Retired)
Faculty of Agriculture, University College Dublin,
(School of Agriculture and Food Science)

First received:August 2025 *Accepted for publication: May 2026*

Abstract: The contents of approximately 20% of Ireland's 2,500 Tithe Applotment Books (TABs), were investigated to establish the ways and means by which the agricultural potential of land was assessed for tax/tithe purposes. Based on the 1823 Tithe Act, tithe payment was to be made in money terms rather than by the conventional in-kind system. The data sought centred on how plots of land were to be assigned a single, monetary value rather than annual estimates of crop yields. Most emphasis was placed on finding data on the concept of 'Quality' and/or on indicators of soil suitability/crop productivity, and hence assumed income. The results show that, in general but with exceptions and overlap, Tithe Commissioners employed eight distinctive systems to record and present their data, three of them using visible land-use/cover data, three using ranking/codes and the remainder applying monetary (£ s d) evaluations only. Various procedural matters including the role/agreement of parishioners are included.

In order to relate some TAB findings with Griffith Valuation data of 1851, an extended set of TABs for part of Co Cork were studied in more detail. While the geographical spread of value/acre had much in common, significant discrepancies were also revealed.

Key Words: *tithes; TABs; land quality, valuation; agricultural history;*

Introduction

In the nineteenth century everyone in Ireland was required to pay tithe to the established church (Church of Ireland). An Act of Parliament in 1823 mandated money payments rather than payments in kind for this tithe. Two Tithe Commissioners were appointed for each parish who had the responsibility of setting the rate of tithe. These Commissioners

*james.collins@ucd.ie (Corresponding Author)

carried out a national survey at the parish level, between 1823 and 1837, to establish valuations of landholdings and thereby tithe obligations. Their findings were compiled in what are called the Tithe Applotment Books (TABs).

With the exception of Simington's (1941) very useful, but brief, introduction to the TABs and Fitzsimons's (2019) essay, little has been written about the importance of the information contained in the *c*.2,500 Tithe Applotment Books. Simington outlined the many subjects contained in the TABs: names of tenants; townlands (area/extent); valuations and tithes payable; quality of the land of each farm, (set out in as many as six classifications with corresponding valuations); the areas of farms in arable, pasture and meadow. Perhaps the most relevant observation made by Simington for this study was: "As to the principle of the Valuation itself, it is apprehended that where the rents were not followed, it was made by qualities. Over certain areas the apportionment was on the basis of 'a true and just applotment of the 'Views of the Parish'".

The main objective of the present study is to assess a representative sample of TABs nationwide with a view to exploring how the valuations were carried out, and if the valuations were based on Simington's assertion that, where rents were not followed, it was made by "qualities". This raises questions as to what constituted 'quality'; also, how and to what degree were 'rents' and the 'Views of the Parish' taken into account. It is also unclear how successful the commissioners were in gaining and applying information on the official benchmark: the average prices of wheat and oats sold in their respective parishes in the seven years prior to November 1, 1821, with later amendments.

In order to assess the validity of the TAB valuations, TABs of nine West Cork baronies have been assessed in more detail in order to compare their valuations with that of the Primary Valuation of Tenements (Griffith's Valuation) in 1851 and presented in map form by Smyth (1993).

Methodology

The contents of approximately 500 TABs, randomly selected, using titheapplotmentbooks. nationalarchives.ie (and microfilm for omissions/defects and for a few Northern Ireland counties) were examined. While the books vary a lot in layout, legibility, style and content, emphasis was placed on land cover/use data (where presented), extents of holdings, contents of 'Quality' column (where indicated) and on the tithe sums applied. It emerged that, countrywide, Tithe Commissioners used a variety of systems to record and present their data. The TABs of some parishes, especially extensive ones with high number of townlands, may have data matching two or more systems. These systems or groups are loosely based on visual, recognisable assessments of 'Quality', on graded classes and/or monetary sums.

Using these templates, the findings are gathered together into eight groups, numbered 1 to 8 below. On account of the weight given to land use and cover, (arable crops, pastures. marshes, furze etc.) in many counties, its importance in determining 'quality' is dealt with first. Where location is presented in Groups 1 to 8, the order is:

County, Civil Parish, Townland (occasionally Ploughland, Farm or Denomination). It is assumed that money values generally used were in British currency, (the term ‘Irish Currency’ is inserted in some books), and that old Irish acre rather than statute measure was most common (Andrews, 1985).

Group 1: Land expressed/defined in land use/cover terms, ‘Arable’, ‘Pasture’, ‘Meadow’, etc.

The most commonly found land-use terms were ‘arable’ and ‘pasture’, either singly or in combination, followed by ‘meadow’. In some parishes these words were used as column headings; in others the appropriate terms and cognates were inserted in dedicated ‘Quality’ or ‘Lands’ columns.

The terms ’arable’, ‘arab’, ‘ara’, ‘ar’ and ‘A’. alone or accompanied with modifiers such as ‘good’, ‘strong’, ‘coarse’ or ‘bad’, were widely used. The term(s) are sometimes prescribed and pre-printed in dedicated columns in the recording books. In those books that had a dedicated ‘Quality’ column, ‘arable’ was inserted (per holding, and with some exceptions) before other terms; likewise, where a ‘Lands’ column was provided, ‘arable’ was listed ahead of other terms. Where listed with other land uses, arable land was assigned the highest valuations but in some, the term was not used, leaving the reader to deduce its ‘standing’ from the money value assigned to it. Examples include:

In Killeagh and other parishes in East Cork, variation in assumed tillage productivity can be deduced from the tithes assigned to ‘arable’: e.g., 26ac @ £1 6; 170ac @ £1; 40ac @ 10s. In parts of Ardfert, Kerry, 18ac ‘good arable’ were valued at 18/6; 12ac ‘mid^{g} arable’ @ 17s; 8ac ‘poor arable’ @ 10s; 1ac ‘bad arable’ @ 8s/ac. The value of ‘arable’ ranged from 15s to £1.8 and the value of ‘inferior arable’ from £1 to £1.3 at Kilross, Sligo, while, at Skreen, the respective value ranges were £1 to £1.12 and 14s to £1.8.

In some parishes, the dominant land-use term was ‘pasture’. Like ‘arable’, the word ‘Pasture’ was frequently part of column headings and in many instances the combined term, ‘arable and pasture’ was prominent. As with ‘arable’, abbreviations and modifying adjectives -coarse, green, middling, bad…, were noted.

In parishes of North Kildare, ‘pasture’ was assessed at 1/3⅛, ‘moory pasture’ at 1/0 and 8d, while ‘arable’ varied upwards to 1/10 per acre. In parts of Co Limerick (e.g., Ballylanders) the Assessors recognised prime, good, coarse, middling and mountain pasture with valuations in the range 10d to 2d/ac. ‘Coarse pasture’ was a common descriptor in Cork/Kerry peninsular parishes where it was valued marginally less than ‘Bad arable’ (e.g., 5s *vs.* 6s). Descriptors and rates/ac in lowland Mayo parishes included ‘moory pasture’, 16/8; ‘heathy *do.’* 13/4; ‘bottom *do.’* 10s; ‘coarse *do*’ 6/8. Likewise, at Easky, Sligo, ‘light pasture’ was valued at 18s.

Perhaps the best expression of ‘Meadow’ as a differentiating criterion was used by the assessors of Phillipstown, Co Louth, by labelling the first classes as ‘1st Class Arable & Meadow @ 3/9/ac.’, and ‘2nd Class Arable & Meadow @ 2/6/ac’. With or without modifiers, including ‘coarse’, ‘Meadow’ was a favourite in some Wicklow parishes (e.g., Kiltegan). The terms ‘arable and meadow’ are often linked together and given a composite rate as in Fenagh, Leitrim: F Rynne, 4ac @ £1. At Carrigallan the abbreviation was 'med' or 'med^{w}'.

In some instances, the initial 'M' may allude to either 'Meadow' or 'Marsh'. The latter is more common in Cork parishes, the term 'Bottoms' preferred in Connaght and Leinster. In Kilcolman, Kerry, the acreable value of 'Marsh' was about half that of 'Arable' but differed little from that assigned to 'Coarse tillage'. The per-acre values assigned to 'moory bottoms', 'bottoms' and 'bottoms-grass' at Athboy, Meath, were 20s, 25s and 30s, respectively. Terms associated with furze were more common in Cos. Cork and Wicklow. At Cork, Desertserges 'Brake' was valued at 5s and at Drishane, 'Coarse furzy' land at 15s. In Wicklow, Hollywood, 'Furzy hill' at 3-4s/ac may be compared with 12-18s for 'Arable and pasture' land. The values were closer at Kilskier, Meath: 'Arable' @ 8s, 'Brake' @ 7s. 'Furzy & Rocky Pasture' at Clonleigh, Donegal, commanded acreable values of 2s and 5s.

The term 'bog' has many iterations and modifiers in the TABs. It stands alone in some books as a column heading, e.g., Rattoo, Kerry: 'Arable', 'Coarse', 'Bog' were column headings; at Dingle: 1st, 2nd, 3rd, 'Coarse pasture and Bog' or as a fifth; Killarney: 'First', 'Second', 'Third', 'Coarse meadow', 'Mt & bog'. When 'bog' was written into "Quality" or "Observation" sections, modifiers were common -- cut away, marshy, broken, barren, reclaimable, reclaimed, bad, improved, raw, red, worn out. In parts of the Midlands (e.g., Ballyburley, King's) 'Moory bog', 'Low Moors' and 'Improved bog" were assigned tithes of 7 to 10d/ac. 'Red Bog' at Emglafad, Sligo, fell within 6d to 1s range; at Easky, 'deep red bog' merited 1d, 'cutaway bog' 6s/ac.

Commonly associated with 'bog' was the word 'mountain'. It is taken to have the same meaning as 'moorland' or 'bog-land' and is well exemplified by modifiers such as 'improved mountain' or 'reclaimed mountain'. In Killarney, both 'bad bog' and 'bad mountain' were valued at 3d/ac while 'bad pasture' differed little at 3d to 5d/ac. At Waterford, Tallow, 420ac of 'Mountain' were valued at 1d/ac. The values ascribed to 'Mountain' on the Beara peninsula (Kilconenagh and other parishes), Cork, ranged around 4d to 1/10, while 'coarse pasture' varied around 4/5s. At Mayo, Attymas, lands coded both 'Bog' and 'Mt' were valued at 1d and 'Good arable' at 1s/ac.

At Wicklow, Moneyta, Ballintemple: 'Mountain land' was valued at 3d/ac, 'Pasture and Tillage land' attracting 9d, 10d and 1s. At Kilcarragh, Ratoo, and other Kerry parishes accommodation was provided for 'arable', 'coarse' and 'bog'; the value attached to 'coarse' was everywhere intermediate, as in: 20s, 7s, 1d or as in: 2/2, 1/1 and 1d.

'Arable'/'Pasture' by default : In some parishes, notably in Co. Cork, the first-listed entry for each holding was not identified by name or use, while second or third entries were. Commanding the highest valuation and tithe, it is assumed that the better parts of these holdings were devoted to 'arable' and/or 'pasture' uses. An example: Cork, Desertserges, Ballyvoge: T Murphy, 12ac @ 18s; 13ac *Do.* @ 9s; 6ac 2roods 'Marsh' @ 8s. D Quinlan, 17ac @17s; 1ac 2roods 'Marsh' @ 6s; 3ac 'Brake' @ 5s; 6ac 'Bog' @2/6. W Sheehan, 12ac @ 15s; 2ac 'Bog' @ 2/6.

Group 2: Land quality expressed as in Group 1 but by abbreviations/initials

A straightforward system of coding using abbreviations/initial letters was used in assessing a few Co Cork parishes, notably Abbeystrewry, Durrus and Kilcrohane. The capitals used were A, C, M and P, either singly or in pairs/threes. Comparison with near- neighbour parishes suggests that ‘A’ stood for ‘Arable’; ‘C’ for ‘Coarse’ (meadow, pasture…), ‘P’ for ‘Pasture’ and ‘M’ for ‘Marsh’, ‘Meadow’ or ‘Mountain’ (the last, if written as ‘M^{t}’ or ‘Mtn’). Combinations included ‘A&P’, ‘AP’, ‘AP& M’, ‘APMMarsh’, with ‘Marsh’ written fully only for some holdings. In Durrus and Kilcrohane confusion arises where A, C and M are inserted in the ‘No. of acres’ column. At Dunure, Kilcrohane, D Sullivan’s holding was coded and valued: 10ac ‘A’ @11s; 12ac ‘C’ @ 7s 1d; 64ac ‘M’ @ 5s. At Abbeystrewry, the real acreable value (r.a.v) of most types of land varied considerably both within and between townlands; general range: £2 10 to 6/8; small plots, in roods near Skibbereen at r.a.v. £3/ £4. Three Donovan and three Connolly farms at Lisheenafingine, each of 14ac, were coded A&P and valued at 18s/ac. In Carrigfadda, the value assigned to A was: £1/£1 5; P, £2.10; Marsh, 12s; A+M, £1 10. In general, most combinations with M attached, were valued at less than one £1/ac.

The assessors of Clonsast, Kings Co, used capital letters, A to P, to record the diverse qualities of its *ca.* 50 townlands. The employment of code letters was not explained and the value assigned to each was not specified. However calculations show that assessments ranged from *ca.* 30d for Quality ‘A’ land to *ca.*10d for Quality ‘P’ land. Many townlands, e.g., Clonbollock, Brackenagh, had land in 4, 5 or 6 codes while others had but one assignation. All of Killibaun, 112 acres, was coded ‘F’, calculated at *ca.* 20d, while in Clonkeen, 65ac, Ballygarret, 58ac and Poundland, 16ac, were coded ‘I’, at *ca.* 14.5d. One of the most extensive Clonsast holdings was 253 acres at Ballydemot, coded ‘F’, tithe £23 5s 11d; one of the most extensive ‘A’ holding was 77 acres at Clonbullock.

Group 3: Land defined in ‘single line statements/phrases’

A proportion of the *c*. 500 TABs studied included limited data on land type, soil and/or crops grown. Not supplied with a ‘Quality’ column, short/single line statements were furnished in columns headed: ‘Lands-soil, quality’, ‘Description of Ground’, ‘Remarks’ or ‘Observations’, or in empty spaces in some books. The phrases quoted refer to holdings within townlands or, less often, to the entire denomination.

Meath, Kildalkey: Quality of Land column filled in, using a single line of 4 or 5 words for each holding which may vary up to 50a in extent:

Upland field in clover & small slang in wheat; moory upland in oats & rye; middling upland in wheat & pasture, *do.*, upland now in trefoil.

Meath, Diamor: ‘Quality of Land’ Upland in tillage, pasture and meadow, 20ac; moory bottom, 6ac; low cutaway bog or slow, 2ac.

Carlow, Rahill & Ricketstown: Light soil on the surface and limestone gravel at bottom; in general a light surface soil with sandy bottoms, some bog; a light poor soil with a blue clay at bottom.

Dublin, Tallaght: Corballis: 20ac Meadow and Pasture at 1/6 and 10ac of pasture and tillage at 9d; 10ac tillage and pasture at 1/0; 7ac of furzy and rocky pasture at 3d.

13ac meadow and pasture, 22ac light pasture and tillage; 49ac light furzy and rocky pasture. Pasture partly intermixed with furze.

Limerick, Ballylanders: 'Grassy bog'; 'prime tillage', 'Good grass'. 'Tillage & rushy pasture', 'Very bad mountain tillage', 'Wet meadow, good grass and dry tillage'.

Limerick, Colemanswell: 'Poor & gravelly part wet & cold'; 'Deep clayey, wet'; 'limestone gravel on the premises'; 'Surface boggy, substratum of fine sand'; 'Limestone gravel convenient'.

Limerick, Cahernarry, St Nicholas and others: Unusual in having a column headed 'Description of Tillage' with accommodation for potatoes, wheat, oats, barley, flax, meadow and fruit, for each holding. At Rockhill, 'potatoes' were valued at 10s; 'wheat', 12s; 'oats', 8s; 'barley 12s'. Items rarely noted were 'flax' @ 12s and 'meadow' @ 6s or 8s.

Cork, Kilshannig; Description of Ground (some only): 1st Quality, Very good dry arable, meadow, feeding, wheat; 5th Q, Dry arable, wheat; 10th Q, Dry arable, some wheat, waste improv…; 15th Dry arable, good oats & meadow… .

Cork, Kilcorney: Price per Acre. s/d: some dry arable, some swampy feeding; Dry arable, bad feeding brow, some improved mountain; improvable rea; black improvable mountain, summer feeding & turf;-

Tipperary, Kilcash: The quality, acreage and type of crops are listed with Occupier's name for many if not all townlands. The order of crops is fairly standard: Potatoes, Wheat, Oats, Pasture, Barley/Fallow and the quality of such crops noted as either 'good', ' middling' or 'bad'. At Glashanisky, 72ac of these crops were 'good' (value, £2.6.10) while at Tour, 23ac (potatoes, oats and pasture) were 'bad' (value 5/9).

Group 4: Land (Quality) expressed in relative, undefined terms

In a small proportion of Civil Parishes the Commissioners used everyday terms to record their concept of the relative utility of landed property and to apportion a value to it, either to whole townlands or to holdings within them. These terms were mostly entered into the 'Quality' column or, alternatively, in a 'Notes' or 'Observations' column, if provided. As well as many modifications of 'good' and 'bad', 'Quality' terms include average, prime, best, worst, etc. A selection includes:

Galway, Ahascragh, Ballyglass: W Clarke, 77ac 'Good' @14s; 30ac 'Bad' @ 9½d.

Lusmugh, Newtown, J Bennett: 90ac 'Good Land', 20ac 'Bad land'; Gross acres, 110; Rate/acre, 7¼d.

Waterford Monksland,: various holdings: 'Good' @ £1 10; 'middling' @ £1: 'inferior' @ 15s.

Cork, Kilkerranmore, Ferlahanes: J Brian, 14ac 'Good' @12s; J Cahalane, 40ac 'Middling' @ 8s; O Sullivan, 6ac 'Bad' @ 5s.

Cork, Shandrum, various holdings: 'Very good' @ £1 16: 'Good' @ £1 10; 'Medium' @18s; 'Bad' @ 10s; 'Very bad' @ 6s. r. a. v. Larger holdings may have two or three ratings, e.g. 82ac Good, 41ac Medium, 41ac Bad.

The term 'Prime', rather than 'Very good', was preferred by some assessors: e.g., Ballyhooley, Co Cork. In Limerick, Colemanswell, Parkroo: 'Average good' and 'Indifferent' were used.

Westmeath, Clonfadforan holdings were ranked either BEST at 2/3, MIDDLING at 1/6 or WORST Land at 8½d per acre.

Group 5: Quality expressed by arabic numerals or as words in an assigned 'Quality' column.

In many Books that had a dedicated 'Quality' column, holdings or lots within holdings were often expressed numerically as: 1, 2, 3 *etc.;* as 1st, 2nd, 3rd *etc.* or in words: 'first', 'second', *etc.* However, even in townlands where holdings may range in extent from a single acre to seventy, a single quality numeral/word was assigned. The numerical ratings most often employed were: 1-3, 1-4 and 1-5. With some exceptions, the holding given a number '1' was listed first, followed by lots assigned lower 'quality' numeral(s). In the examples given, the accompanying money sum may be labelled 'Class', 'r. a. v.' or 'tithe'.

Louth, Dromin, Painstown; P Mullen, Quality 1, @ 15/5 r. a. v.; J Kiernan, Quality 2, @ 14/9 r. a. v.

Carlow, Gilbertstown: Qualities 'First', 'Second', 'Third' were applied to lots within holdings but an aggregate sum was assigned to constituent holdings; 'Real Acreable Value' column vacant.

Donegal, Kilcar; Quality First, 5s-9/9; Quality Second, 2/2- 4/3; Quality Third, 1/2-2/4; Quality Fourth, 8d-1/1.

Waterford, Dungarvan: Quality first, £2; Quality second, £1 12; Quality third, £1 3 2; Quality fourth, 10/4; Quality fifth, 4/9.

Kilkenny, Kilmoganny: Both rating and money sum inserted in 'Quality' column: 1st, 35/40s; 2nd, 25/30s; 3rd, 15/25s; 4th, 13/18s; 5th, 7/6 to 12/6. Castlehale, J Hawe, 15ac @ 30s; 3ac @ 25s; 2ac @ 15s.

Dublin, Portraine: First Quality, £3; Second, £2.10; Third, £2; Fourth, £ 1.10; Fifth, £1; Sixth, 10/-.

Limerick, Anhid: Quality 1, £1.10.10; Q. 2, £1. 4. 8; Q. 3 --; Q. 4, 18/6; Q. 5, 15/5; Q. 6, 12/4.

Mayo, Manulla: Q1, £1; Q2, 18/6; Q3, 15/5, Q4, 12/4½; Q5, 9/3; Q6, 6 /2, Q7, 4/7½; also 60ac Q 5 and 38ac Q 7.

A small number of sample parishes recorded ratings greater than eight. Ratings to 10 were noted in counties Dublin, Cork and Waterford for which examples are:

Dublin, Clondalkin: Q1, 3/11; Q2, 3/8; Q3, 3/4d; Q4, 3/1$^{1}/_{8}$ d; Q5, 2/9¾d; Q6 2/6d; Q7, 2/3; Q8, 1/11$^{1}/_{8}$ d, Q9, 1/8d; Q10, 1/1½d.

Waterford, Crooke: At equal multiples of 3s 4d from Tenth, 3s 4d, to Second, £1 10.

Examples of ratings noted as greater than 10 include: Limerick, Glengora, up to 11th; Dublin, Cruach up to 12th; Tipperary, Grangemockler, up to 14th; Wicklow, Dunlavin and

Wexford, Clonmines, up to 15th; Meath, Laracor, up to 17th; Tipperary, GarronGibbon, up to 18th; Ballygriffin, Co Tipperary up to 20 numbered classes.

In general, each holding or lot attracted a single quality number (say, 3, 4 or 5) but a modification was noted in some parishes (especially in West Waterford) where holdings were assigned ratings as: 1; or 1, 2; or 2, 3 or 1, 2, 3; or 3, 4; or 1, 2, 3, 4 in the 'Quality' column. In other instances it was not unusual for a holding to attract an unbroken sequence of ratings, e.g., 2, 3, 4, 5 and 6, for its constituent lots. Waterford, Clashmore, Knockaneris: J Hearne, 6ac first; 10ac second; 27ac third; 6ac fourth; 1ac fifth.

Group 6: Quality classes expressed in prescribed money amounts in tabular style.

A tabular style of presentation is most obvious in those parishes where the Assessors opted for unit classes of 5 or more, (indicated in s/d or £ s d) and where successive holdings had extents matching many of such classes. The 'value' Classes (referred to in some as 'Quality' classes) were usually given as 'Rate of valuation per acre' on the top line of the presentations. The second line may be written as 'Composition', 'Value of Ground', 'Rate of Assessment' or 'Estimated value per acre'.

In some Queen's Co. parishes, notably Rathdowney. Kileahaw, two Column headings: First Class is rated at 1s 0¹/₆ d; Second Class at 8¼d. Example: W Delaney, 12ac First; 38ac Second.

At Moore, Co. Roscommon: Kilbegly: 1st @ 1s 1d; 2nd @ 8¼d; 3rd@ 4¼d; at Carheen, 1st@ 11¼d; 2nd@ 7½d; 3rd@ 4d.

King's, Eglish: First Class @ 13¾d; Second Class @ 9d; Third Class @ 6d.

A range of presentation styles and wordings include:

Galway, Loughrea: 1st Quality at 1s 3d; 2nd Quality at 1s 0d; 3rd Quality at 5d; 4th Quality at 2d, with aggregated Amount of Composition in a separate column.

Mayo, Burrishoole: No.1, 2/-; No. 2, 1/6; No. 3, 1/-; No. 4, 6d. 'Boxes' often left blank; aggregate tithe given.

Limerick, Fedamore: No.1, £3/ac, tithe 1/6/ac; No. 2, £2 10s/ac, tithe, 1/3/ac; No. 3, £2/ac, tithe 1/0/ac, No. 4, £1 10s/ac, tithe 9d/ac; No. 5, £1/ac, tithe, 6d/ac.

Dublin, Whitechurch: 1st Class, 2/6¾d; 2nd, Class 2/4; 3rd Class 1/8½d; 4th Class, 10¼d d; 5th Class, 1¼d; (with minor variations).

Kilkenny, Coolagh: First Class at 4/7 per acre; Second Class at 3/8; Third Class at 2/9; Fourth Class at 1/10; 5th, Fifth Class at 1/4d; Sixth Class at 11½d.

Kilkenny, Aharney: 1st @ 2/3d; 2nd @ 1/10; 3rd @ 1/3; 4th @ 1/0; 5th @ 8d; 6th @ 4d. Tenneslatty, E Delany: --ac @ 2/3; --ac@ 1/10; 10ac @ 1/3; --ac @1/-; 11ac 2roods @ 8d; --ac @ 4d.

Cork, Ballinadee: A few townlands only, e.g. Knocknacurra;

First line: Value per acre, 40s, 30s, 20s, 15s, 10s, 5s, 2s 6d.

Second line: Assessment per acre, 7/4, 5/6, 3/8, 2/9, 1/10, 11d, 5½d.

Kilkenny, Fertagh: 1st Quality at 4/2 per acre; 2nd Quality at 3/1½d; 3rd Quality at 2/4; 4th Quality at 2/1; 5th Quality at 1/10½d; 6th Quality at 1/6¾d; 7th Quality at 1/3½d; 8th Quality at 6¼d.

Wicklow, Kilranelagh, First line reads: 'Different Classes of Land valued at the following Rates by the Acre': 2. 6; 5. 0; 7. 6; 10. 0; 12. 6; 15. 0; 20. 0; 25; 30; 35; 40s & upwards. FW Greene had extents in all classes except the 5/- class while at Ballenrowan, J Kavanagh had extents in all classes from 15s upwards. Some townlands had land matching fewer classes, typically, 4, 5, 6.

Group 7: Monetary lump sum valuations by individual holding

Countrywide, many TABs recorded holdings that were assigned a single monetary valuation without any indication as to use or assumed productivity ('Quality' column left blank or not provided). Examples show that Commissioners in many counties assigned valuations of as little as a shilling on holdings exceeding 100 acres.

Limerick, Ballingarry, Ballyellane: M Noonan, 53ac @ £1 0 6.

Kerry Clogherbrien, Clashafooka: P Divine, 53ac @ 1/7¼d.

Meath, Culmullin, Woodstown: W Delaney, 177ac @ 10½.

Wexford, Ardamine, Ballinbarney: M Creedan, 51ac @ £1.13.11

Tipperary, Ballingarry, Ballintagart: J Fennely, 70ac @ 2/3.

Cork, Kilmichael, Kilnador: Wm Cotter, 120ac @ 9/1.

Carlow, Aghade, Castlegrace; Moss & Michl Lennon, 56ac 2 r @ 2/8.

An occasional variation of this type of assessment was where the recorded data was confined to two specified columns, Occupier and Valuation:

Cork, Caheragh, Derryishal: J McCarthy, £8 15 0; T Cotter, £28 15 0; Timothy Mahony, £1 16 0; R Burk, £3 7 0; F Driscoll, 4s; T Burk, 7s.

Wicklow, Derrylossery, Ballinastoe: John Nolan, £48 5s; R Taylor, £16 5s; J Reid, £9 15s.

Group 8: Lump sum valuations in £. s. d, by lots within holdings

Rather than a single monetary value, segments of holdings belonging to this group were given separate valuations on a per-acre basis. The number of segments or lots noted ranged from two to six, averaging three. The first-listed lot attracted the highest valuation and *vice-versa.* As with Group 7 holdings, agricultural or other use was not indicated *(Unless given in full acres, extents are rounded to same.)*

Waterford, Rathgormack, Shanakill: R Walsh, 35ac @ 13/4; 40ac @ 10/-; 39ac @ 6/8; 2ac @ 6/8.

Cork, Fanlobbus, Inch: J Sullivan, 10ac @ 25s; 12ac@ 20s; 33ac @15s; 5ac @ 3s..

Templemichael, Farlinstowm: D Mehigan, 60ac @ 22s; 9ac @ 8s; 5ac@ 10s.

Dublin, Kilgobbin, Kilgobbin: J Rorke, 10ac @ £3; 12ac @ £2 10; 10ac @ £2.

Longford, Ardagh, Ballinvee: M O'Reilly, 35ac @ £1 10; 6 ac @ £1 5, 3ac @ £1 2 6. Galway, Ballymacward, Killoone: B Browne, 30ac @£1 8, 22ac @£1 6s, 1ac @ £1 1s; 4ac @ 17s.

Tipperary, Fertiana, U Gilbertstown: E Ryan, 3ac @ £1 10;12ac @ £1 2s 6d; 3ac @£1; Com'ge, 1ac @ 5s.

Oughterleague, Killenure: S Cooper, 116ac @£2 10; 8ac @ £1; 3ac @10s.
Kerry, Listowel, Islandganniv: M Connell, 33ac @£2, £66; Tithe £3 10.
Kerry, Tuosist. Letterfinnin: D Lyne,1 gneeve 2 cos; rate/gn, £1 3 8.

Commentary on individual Group findings

Since the main purpose of the Tithe Applotment exercise was to apportion tithes more equably among landholding parishioners, based on their assumed/potential income from farming, it could be expected that the nature, as much as the extent, of holdings would be clearly stated. A substantial proportion of TAB Commissioners had printed books, incorporating a "Quality" column at their disposal; a smaller proportion an 'Observation (Land/Soil)' column. Based on the sample of parishes studied, many Commissioners adopted their own procedures (including making their own books in manuscript), leaving us with little information on the true basis on which they fixed their valuations and hence their tithe compositions. In their signed Declarations, many Commissioners simply referenced the price of the main cereal grown in their locality.

From agricultural, environmental and land-use history points of view, information in Group 1 is the most informative. The survey era, 1823-31, coincided with landlords' desire (after Waterloo) to change to pasture while a burgeoning population pushed further into marginal lands, creating new tillage areas centred on the spade and potato. Multiple tenancies with un-named partnerships dominate in many counties. Not alone do the books record 'Arable' or 'Pasture' but the many kinds: good, strong, coarse, green, moory, furzy … Subtlety is indicated where 'milch cow pasture' was differentiated from 'feeding pasture'. Meadows and marshes, bogs and brakes were also recorded: cutaway, reclaimed, improved, worn-out… each carrying a tithe, no matter how small (or how questionable their earning power).

Only a limited number of examples of the Group 2 -type system were found in the study. The Clonsast system, employing 16 capital letters in the 'Quality' column, represents a progressive ranking. However, notes as to their meaning were not found on page margins or endpapers. The code letters used by the Commissioners of at least three Cork parishes are more explanatory, though confusing in some cases: *i.e.,* in instances where the letter codes are inserted in the incorrect column and where capital letter 'M' was not specified (Meadow? Marsh? Mountain?). A rare instance of 'pasture' being valued more highly than 'arable' was noted.

Even though noticeable in some Leinster counties, the most instructive specific information on soils and crops (Group 3) was found in North Cork, East Limerick and South Tipperary parishes. While these data reflect Group 5-type information in some respects, they offer additional perspectives on land-use, soil type and crop suitability. The contrast of emphasis is noticeable. The Meath data range from noting oats, wheat and rye grain crops to meadows, moory bottoms and cutaway bog. The Carlow data place emphasis on soil type, Dublin data on both tillage and pasture and Westmeath sample suggests changing land use. Some Cork books record variation in land suitability, while others shift the emphasis to extensive upland grazing potentials. Some Tipperary parishes give rare accounts of crops (potatoes, wheat, oats…) and 'yield' in the Quality column. Three Limerick parishes have left us rare pointers to agricultural endeavours of the tithe era: from 'good grass' to 'wet meadow'; from 'prime tillage' to 'mountain tillage'.

The relatively undefined terms of Group 4 valuations, ('good', 'bad', *etc.* class), may satisfy local curiosity or neighbours' understanding of the ability of familiar holdings to produce a titheable income. It is to be assumed that the money values applied bore some relationship to rents payable to landlords or as county cess to the Grand Jury, and hence to putative productivity. It is noticeable that as the number of classes increases, the difference in money sum between top and bottom places increases proportionally.

Expressing quality numerically (Group 5) may be more successful than Group 4 descriptions but the system also lacked indicators of productivity or assumed earning power. As ratings increase from 2 to 8, the scale of valuations widens especially at the higher value end, but there are many exceptions. Top 'Rating 1' values include £3, £2, £1 14, £1, 15s and 2s7d while bottom ratings per acre include 12/4, 10s, 2/6, 9d, 4d. We are none the wiser as to the reasons why/how the 90ac Ninth class Dangan Park differed from the 60ac Tenth class Dangan Demesne (both Meath, Laracor). Likewise, one can only surmise as to the constraints that caused the 104ac Grangebeg farm (Tipperary, Garrygibbon) to have near-equal extents (20-30ac) in four disparate Quality ratings: 1, 5, 11 and 12.

The Commissioners that used fixed monetary scales (Group 6), presented in tabular style (in printed forms mostly), did not leave guidelines as to their procedures for tithe apportionment, apart from entering extents in appropriate class 'boxes'. From the sample of *c.*500 TABs, a single bipartite classification was found but multiple examples in the mid-class ranges (1-4, -5, -6, -7) were noted as well as a few of the more extended class rankings 1-9, -10, -11. In general, lower- end values/acre are given in pence (5d, 6d, 8d…) while those at the upper ends are about ten times greater. The steps in between are generally uneven except at the longest scales/rankings.

A feature of Group 7 'lump sum' valuations, in common with others, is the absence of information on 'Quality' or land-use. Where provided, the emptiness of the Quality column is often glaring. Most of the Books are of a simple kind, some entirely in manuscript form. In the samples presented, holding extents range from 350 acres to 11 acres, with acreable valuations ranging from £1 13s 11d to 10½d. Breaking up holdings into segments or lots and assigning a valuation to each (Group 8) indicates that holdings/townlands had 'internal' variation but leaves no clue as to likely causes. As in Group 7, many books did not have a column for 'Quality' or 'Observation' recording. Uniquely, Tuosist parish has 'Sort of land' (arable & pasture) column and Rate per gneeve from 11/6 to £3 17 6. Despite evidence of fragmentation, some lots were surprisingly large, including 130ac in Galway and 116ac in Tipperary.

Some general observations

While the official title was "Tithe Composition (Ireland) Act, 1823", Simington (1941) used the broader term 'Tithe Composition Applotment Act', thereby emphasising the dual role of its purposes: the action of 'combining' (various forms of presumptive agricultural income) and the action of 'division' (of lands, townlands, tenements) into plots or parts. However, Dungan (2024, p. 196) points out that in the earlier/mid 1820s, composition of a tax on all land remained voluntary and its application was left up to local Church of Ireland vestries.

Even though some Commissioners specified their findings in official terms (e. g., Drinagh, Cork, 'Composition per acre: 2s'), the alternative term, 'Applotment, found greater public acceptance and its records are widely known by the initials TAB. (The TAB of Muff, Donegal, may be unique in having each page distinctively headed: COMPOSITION OF TITHES in block capitals.)

In their Certificates of Composition, many Commissioners countrywide quoted sections from the relevant Act and included data on the average price of either or both of wheat or oats in their parish, that for Colpe, Co Meath, being typical: "*Average Price of Wheat, being the corn principally grown in such Parish for the period of seven years ending on the 1st of Nov., 1830 is £1 12 10½ per Barrel.* Colpe 6th March 1834, J Honan, Tithe Commissioner". Six years earlier, in 1827, the Commissioners for Crooke, Waterford, quoted the November 1821 price of oats at 'fourteen shillings and one farthing per barrel'. While some Commissioners added: "as published in the Dublin Gazette", a few parishes quoted the prices of both wheat and oats and a very few included prices of pork and butter. Originally valid for five years, prices and dates were updated occasionally. It is still moot as how the income from sources as diverse as extensive grassland farms and cottiers' potato plots could be commuted into a single monetary value which was to remain valid for 5/7 years, irrespective of market-price fluctuations and environmental conditions, points alluded to by Dungan, (2024, p. 198).

While real acreable value (r.a.v) was the most commonly used term (and column heading) in establishing tithe amount, nationwide, the following terms were also used: acreable assessment, value per acre, estimated value per acre, rates/value by the acre, value of ground , rate of assessment, rate of value, price and, confusingly, rent. The associated money amounts do not show much variation across the eight Groups, ranging in general, from highs near towns (mostly) to lowest in marginal landscapes, usually with many steps in between, both of shillings and/or pence (and occasionally fractions of pence).

Despite the main purpose of the apportionment mission, i.e., to convert payment in kind into a composite monetary sum, not many Commissioners were as forthcoming as those listed in Groups 6, 7 and 8. Others that highlighted the acreable rate include: Cork, Fanlobbus: written at the top of each page: *Applotment of Tithe Composition for the parish of Fanlobbus calculated at the rate of One Pound in Fourteen pounds, four shillings*. Wicklow, Kilranelagh: first line on each page reads: *Different Classes of Land Valued at the following Rates by the Acre;* Other parishes:

Monaghan, Inniskean, 2s 8d/£1 ; Cork, Nohoval, 2s 10d/£1; Ballinadee, 3s 8d/£1; Leighmomey, 2s 4¼d /£1.

Most TABs had a dedicated column to record the extent (square area) of each holding in Acres, Roods, Perches. It was noted that some commissioners reported in ‘acres’ only, others in ‘acres /roods’ and others in acres/roods/perches and a few as “gneeves”. Surprisingly, some valuators, as in Groups 5 and 6, neglected to record extents in any form or measure. It can be assumed that acreage data was known to landlords, their agents and middlemen and should have been available to the Commissioners. While many/most TABs include statements signed by commissioners, in terms of square area, few are as forthcoming as those of Nohoval, Cork: “*An accurate and correct valuation and applotment made to the best of our skill and judgement without favour or partiality, the acreage being ascertained by old maps and surveys*.”

Discussion

Placing a tax on Irish land, based on its quality, was not a new concept in the 1820/30s. Writing of Co Kerry, Smith (1756, p. 43) noted “the applotment is made in each barony, by what is here called ‘*reduced plowlands*’ each being divided into 60 parts called ‘*reduced acres*’. But the plowlands are determined rather by their proportionable quality, and value to each other, than by their quantity, area, or extent…”. Smith’s concluding observations would be in keeping with most of the findings of the Tithe Commissioners reported in this study: “…for the larger they (plowlands) are they are the coarser and less fertile in proportion, and the smallest on the contrary, are the most fruitful”. While dividing a ploughland or townland into 60 parts for valuation purposes may appear extreme, we should note that the term ‘*cos*’, one quarter of a *gneeve*, was a commonly-used land unit in Kerry in the eighteenth century. In 1780, Young wrote, referring to Tooavistor (Tousist) in Kerry, “… they have a way of taking land by the ounce. An ounce is the sixteenth part of a ginive…and they pay a guinea for it”. Ó Donaill (1977, p. 302) defined a *cos* as a small measure of land, one forty-eighth of a ploughland.

The data presented for Groups 1, 2 and 3 support Simington’s assertion that the valuation of land, and the income derived from land, was “made by qualities”. In those groups, ‘quality’ was seen to be inextricably bound to and reflected in then-current land uses, be it arable/tillage, pasture/grazing, marshes, furze-cover or bog. Likewise, the data outlined for Groups 4-8 suggest that Simington’s statement “Over certain areas the apportionment was on the basis of ‘a true and just applotment of the ‘Views of the Parish’” seems very applicable.

Valuing crops and deducing a titheable income for Ecclesiastical revenues may have been a new and burdensome chore for Tithe Commissioners, but there was a long history of its applicability, execution and limitations when they faced their responsibilities in the 1820s/30s (Watt, 1972, Whelan, 2018). We do not know if all Civil Parishes had tithe canters, tithe farmers and tithe proctors (Bric, 1986), but the income from ‘Fruits of the farm’ had to be adjudged annually, making it likely that the ‘Views of the Parish’ were well-known and applied as needed. Ranking land as ‘first’, ‘second’ etc., or as 1, 2, 3, etc., or as ‘good’, ‘very good’ etc., by the Commissioners would find favour with, not only the Church administration but with the congregation at large. Of course, the ‘Views of the Parish’ would, primarily, be the views of the Church of Ireland parishioners, who constituted less than 20%, indeed often less than 10%, of the population of most rural Civil Parishes at that time. The following statements, taken from the TABs of two Co. Cork parishes, probably reflect the administrative sense-of-occasion generally:

Knockavilly, *We the undersigned, Parishioners, Landholders and persons qualified to vote … being duly assembled in vestry to take into consideration the within Certificate of Composition, do hereby approve and confirm the same*. It was signed by the joint Chairmen and four others, and dated 13th December, 1826.

Maclonleigh, *We …do here certify, that the true and just Amount of Composition for all tithes whatever within the said Parish as agreed for by Special Vestry held in the Parish Church of Kilmichael on the 26th day of April Inst., is Two Hundred and fifty pounds….* It was dated 28th April 1827 and signed by Commrs. Edw Ashe and Will. H Holland.

Regarding Simington’s (1941) reference ‘as to where rents were not followed’, we may comment that for those who may have used them, many of the printed Applotment Books had a specific column, headed ‘Rents’. In the sample books studied, this column was mostly left blank. In the ‘homemade’ books, especially those used in Group 7 and 8 returns, provision was not made to record rents and there is no evidence in any of the TAB records of being guided by rents. Some books have short manuscript notes, written contemporaneously or later, referring to Tithe Rent Charge Act, 1838, which devolved the responsibility for tithe payment to landlords, that for Dundalk Parish. Co Louth, 1833, having an Irish Land Commission stamp dated: 31 Oct. 89.

It should be noted that data on rents were easily available to the Commissioners at that period. The greater proportion of the 1840-dated minute books of the Poor Law Unions countrywide, include rents recorded on a townland basis (Reports relative to Poor Law Unions established under Poor Relief (Ireland) Act 1838 (1 & 2 Vict. c. 56) Judging by the volume of information on agrarian disputes and disturbances during the previous century (Smith 1993, Dungan 2024, Ó Tuathaigh 1972), and especially during the immediate past (post -1815, Waterloo) decade, it is likely rents were uppermost in the mind of every rural dweller, land valuators included, during the Tithe Applotment exercise. As pointed out by Fitzsimons (2019), the timing of the valuation was badly judged ‘as agricultural prices had collapsed at the end of the Napoleanic Wars’. However, none of the Books studied gave any indication as to how the prices of cereal crops in their locality were incorporated into the final apportionment of a true and just tithe payment. Likewise, they contain no indication of the resentment, disturbances and bloodshed (Tithe War) that was to follow the application of their findings in many counties, especially in southern Leinster and Munster (Whelan, 2018, pp. 141/5; Dungan, 2024, pp. 193/200). Perhaps these disturbances could have been predicted in light of the casual and uneven way the apportionment exercise was executed, not just countrywide or countywide but within many baronies. Except for rare references to the Lord Lieutenant, absence of a countrywide governing authority and recourse to an appeal system seem to be major defects. An example of poor administration is evident in the Barony of Bear, Cork, where the Compositions of its four Civil Parishes were assessed under contrasting systems. In Kilcatherine, the data for as many as ten townlands are squashed into two columns (Group 7–type presentation), while in Killaconenagh, the data for individual occupiers are spread across two facing pages, in twelve vertical columns, under page headings: 'Titheable' and 'Untitheable' (Group 6). In Kilnamannagh, both systems were employed while in Kilcaskan, a third system, representative of Group1 holdings, was the choice.

Tithe Applotment data in map form

In his essay on social, economic and landscape transformations in Co. Cork, Smyth (1993) used a map of the county to show Griffith's 'Land values, 1851' in seven categroies, from £0 to greater than £1.2. As well as observing 'the massive variations in land productivity', Smyth claimed that Griffith's valuation fused together the two powerful geographical measures of quality of land and of accessibility to market towns and port cities. He added that his Figure 16.1 emphasised "the exceptionally rich endowment of much of north and east Cork…Equally revealing are the extensive areas of relatively poor land…which are particularly characteristic of the north-west, west and southwest". Smyth also drew attention to the coastal maritime regions as opposed to interior lands "with their long established contrasting lifestyles and varying levels of accessibility…".

Despite substantial contrasts in organisation, control, time, reference price scales and using standardised acreage/currency data, both the Primary Valuation of Tenements and the Tithe Applotment valuations were based on ranking land according to its attributed or putative productive quality. Hence, it was decided to emulate some of Smyth's presentation by a more detailed study of TAB records for nine West Cork Baronies, namely: Bantry, Bear, Carbery West, East Division, Carbery West, West Division, Carbery East/ East Division, Carbery East, West Division, Courceys, Ibane & Barryroe and Kinealmeaky. Not all Civil parishes are represented (Figure 1), books being not available for some, insufficient information on acreage in others or poor legibility in a few. The mapping convention employed (Projection EPSG:2157 – IRENET95 / Irish Transverse Mercator) was not able to incorporate many of the old names of townlands or other denominations recorded in the TABs studied.

Despite significant gaps, a distinct geographic pattern emerges, matching that of 1851 distribution in many respects. The higher value lands of the River Bandon valley especially those surrounding the towns of Bandon and Dunmanway as well as the villages of Ballineen/Enniskeen are recorded. The surrounds of the coastal towns of Bantry, Skibbreen, Clonakilty, Rosscarbery and Skibbereen have equally high value lands. A distinct coastal contrast extends also to the vicinities of Castletownbere. Schull, Baltimore and Timoleague and to the main southern peninsular areas (excluding

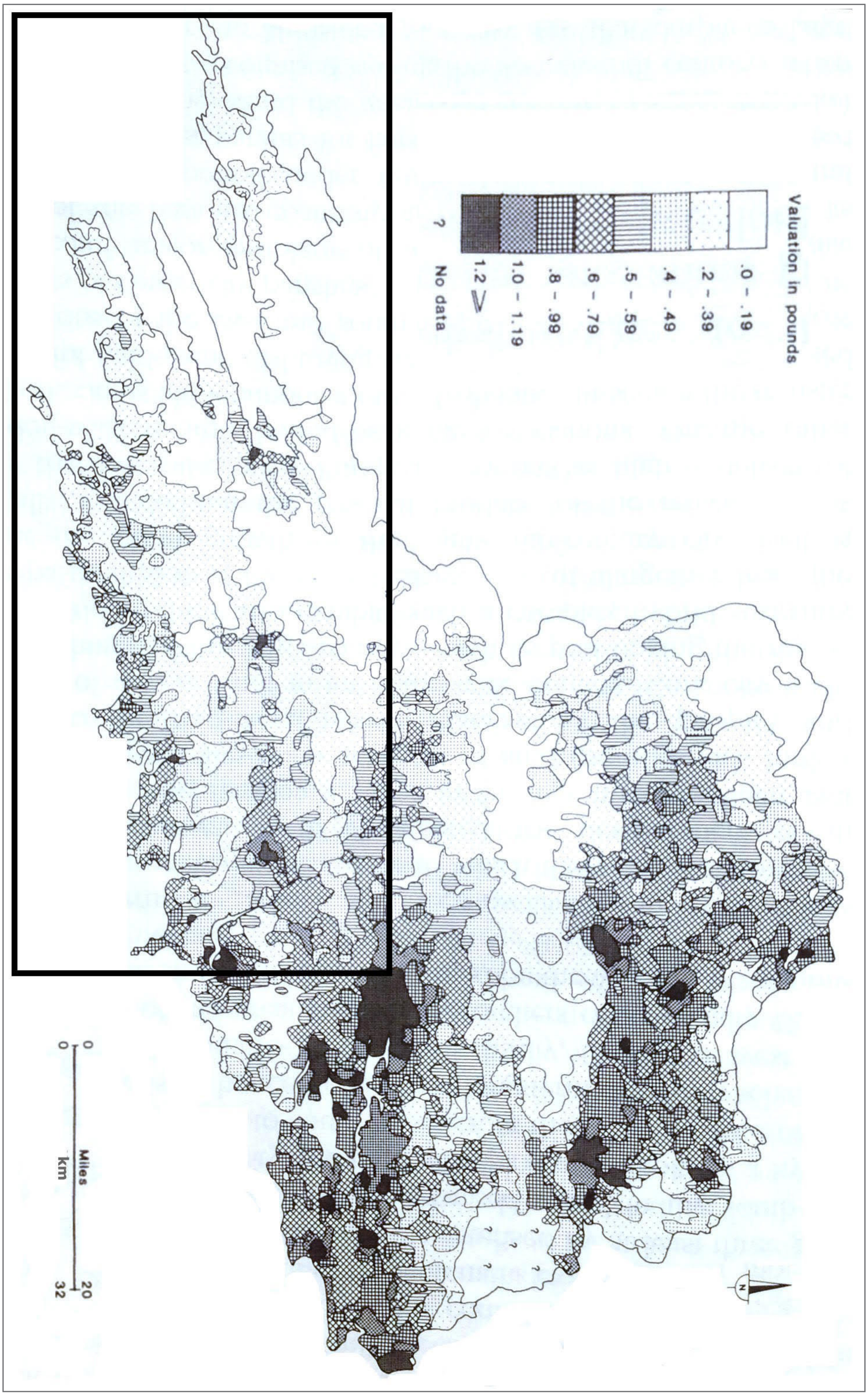

Figure 1. Reproduction of Smyth's Fig 16.1 of 'Land values 1851', with the Tithe Applotment study area highlighted

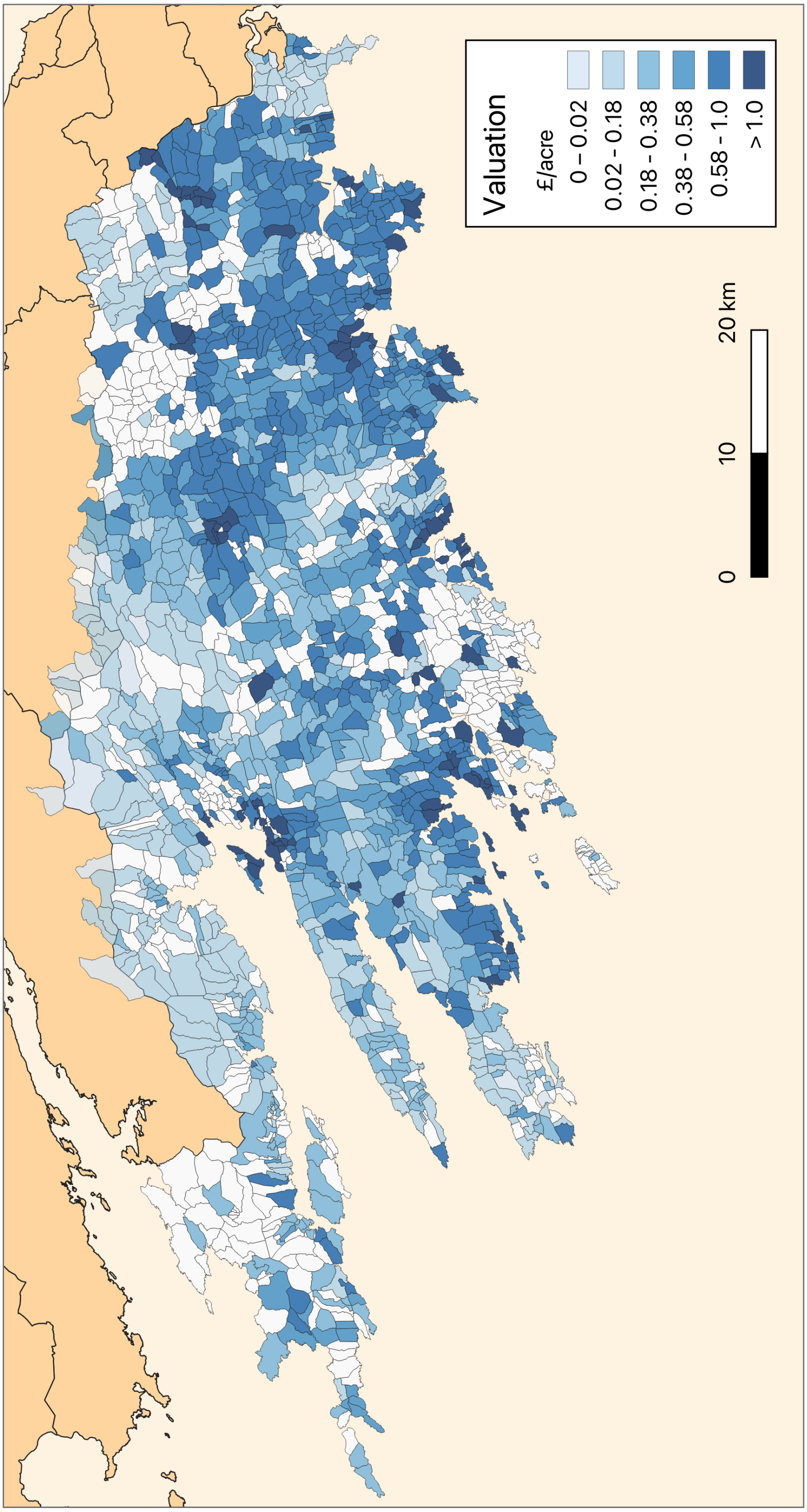

Figure 1. Tithe Applotment Valuation, 1820/30s of nine West Cork baronies.

Old Head). These districts, and much of the intervening rolling countryside, may be contrasted with the hilly/mountainous areas of Caha and Shehy, those bordering Co Kerry and, to a lesser extent, those of peninsular parishes in the southwest, especially Sheepshead.

A good correlation is also apparent between both valuations and the six soil suitability classes identified in the West Cork Resource Survey of the 1960s (An Foras Talúntais, 1963).

Acknowledgements

The author wishes to acknowledge that the basic data used in this study was taken from: titheapplotmentbooks.nationalarchives which was visited on numerous times during the years 2021 to 2024. He also wishes to thank William J Smyth for the use of Figure 16.1, taken from his essay: 'Social, economic and landscape transformations in County Cork from the mid-eighteenth to the mid-nineteenth century'. The help and dedication of Thomas Cummins in producing Figure 2 is very much appreciated. He also wishes to thank the reviewer for advice and F. Collins for help and counsel throughout.

References

Andrews, J. H., 1985. *Plantation Acres: An Historical Study of the Irish Land Surveyor.* (Ulster Historical Foundation, Belfast).

An Foras Talúntais, 1963. *West Cork Resource Survey*. (An Foras Talúntais, Dublin).

Bric, M. J., 1986. The tithe system in eighteenth-century Ireland. *Proceedings of the Royal Irish Academy,* 86 C, 271–288.

Dungan, M., 2024. *Land is all that matters*. (Head of Zeus, London).

Fitzsimons, F., 2019. 'Tithe Applotment Books', *History Ireland*, 27, 4, p. 25.

National Archives of Ireland titheapplotmentbooks.nationalarchives.ie.

Ó Donaill, N., 1977. *Foclóir Gaeilge-Béarla.* (Richview Brown & Nolan, Baile Átha Cliath).

Ó Tuathaigh, G., 1972. *Ireland before the Famine 1798-1848*, (Gill and Macmillan, Dublin).

Reports relative to Poor Law 1841: (https://archive.org./detail/op12345778-1001)

Simington, R. C., 1941. The Tithe Composition Applotment Books. *Analecta Hibernica*, 10, pp 295–298.

Smith, C., 1756. *The ancient and present state of the County of Kerry*. Mercier Press reprint 1969, Cork.

Smyth, W. J., 1993. 'Social, economic and landscape transformations in County Cork from the mid-eighteenth to the mid-nineteenth century', in O'Flanagan, P. and Buttimer, C. G. (eds.), *Cork: History and Society*. (Geography Publications, Dublin).

Watt, J. 1972. *The Church in Medieval Ireland*, (Gill and Macmillan, Dublin).

Whelan, K., 2018. *Religion, landscape and settlement in Ireland*. (Dublin, Four Courts Press).

Young, A., 1780. *A tour in Ireland*, Vols. I, II. (Goldney, London).