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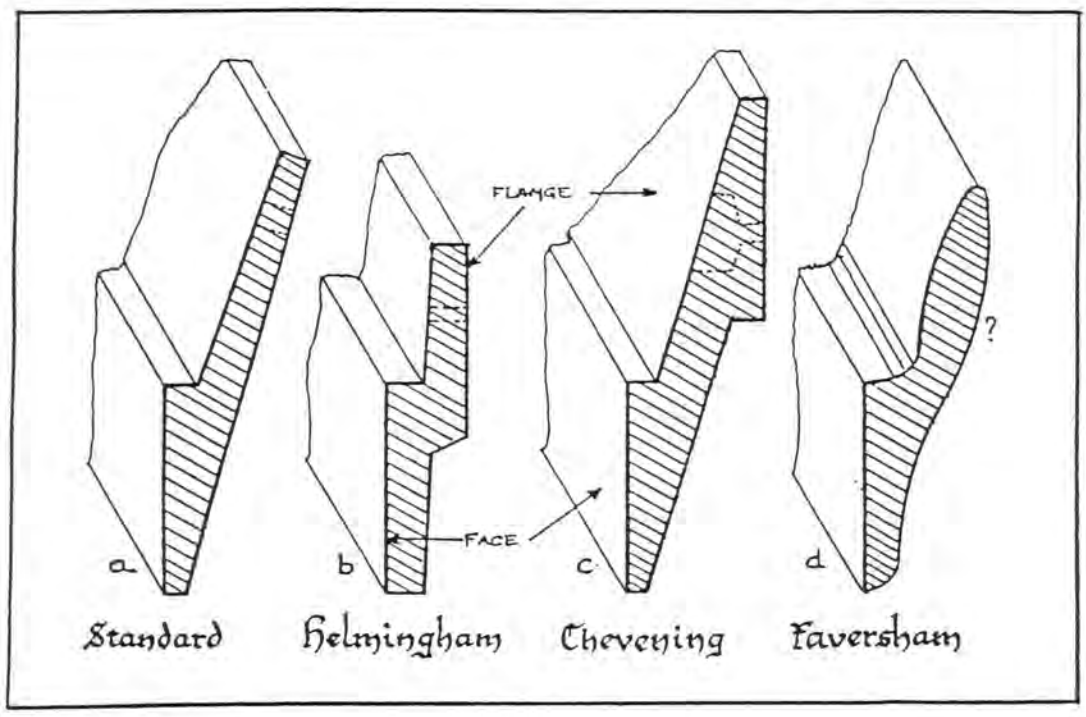

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Chairman	T P Smith BA, MA, M.Litt.	Mr T P Smith 6 Hart Hill Drive LUTON Bedfordshire LU2 0AX
Hon.Sec and Membership Sec *(receives all direct subscriptions £7 p.a.*)*	M Hammett ARIBA	9 Bailey Close High Wycombe Bucks HP13 6QA (tel: 01494 520299)
Editor of 'Information' *(receives articles and items for 'Information')*	D H Kennett BA MSc	3 Melmerby Court St James Park Eccles New Road SALFORD Lancs M5 4UP (tel: 0161 743 0640)
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Cover: Brick Tiles: some types in perspective and cross section

Reproduced from the cover of Mathematical Tiles Notes of the Ewell Symposium 14 November 1981

EDITORIAL

The Brick Tax, source of confusion, misstatement, error, like all of the eighteenth-century consumption taxes the Brick Tax has provided a field day for the builders of grand theories on minimal or no fact whatsoever.

A personal favourite concerns the Window Tax and blocked windows. Eighteenth-century architects and pattern-book men were concerned with symmetry. An area of internal wall conflicting with the need for an exterior to be marked by fenestration would often by indicated by carefully placed recessed brickwork, sometimes in rendered buildings marked by horizontal and vertical lines drawn in, so as to suggest evenness in the finished buildings. It is not confined to brick buildings. Thomas Harrison, of Chester and Lancaster, did this on the first floor of Quernmore Park Hall in 1793. These bedrooms look out over the ground to the particular side of the house, whereas the principal reception room has windows looking out over both the side and the area to the front of the house and the library/billiard room has windows only to the front of the house. Similarly a brick, late-eighteenth-century house on Tilehouse Street, Hitchin, has several recessed areas where symmetry would demand fenestration. It is all very carefully done by a man who had read his pattern-book.

One grand theory about the Brick Tax concerns its use. Every time the writer journeys into Manchester from Salford he either travels along or walks beside part of the several miles of brick viaducts which delineate the Central Business District of England's second city. It is inconceivable that a tax of 5s. 10d. per thousand bricks would have been other than a marginal factor in the choice of materials. In the 1830s and 1840s when Manchester's railway system was developed, stone had become an untaxed material, yet the city is ringed by over 10 miles of brick-built viaducts and the principal station is approached by a further 4 miles of viaduct. Future issues of BBS Information will feature a multi-part article on the use of brick in their structures by railway builders before 1850.

This issue of BBS Information is devoted to a large part to one paper, the full text of Norman Nail's contribution to the Ewell Symposium on 14 November 1981. Mr Nail spoke on 'The Brick, Tile, Stone, and Slate Taxes of the late 18th and early 19th centuries'. His paper was not printed in the published record of the symposium, Mathematical Tiles: notes of the Ewell Symposium 14 November 1981.

It gives the British Brick Society great pleasure to be able to print the full text, with tables of taxation details, of Norman Nail's paper.

As this issue of BBS Information is largely devoted to one item, some regular features of the publication have been held over. Books received for review are noted on page 17; the editor wishes to reassure those who have sent books for review that it is pressure of space at this time which has delayed publication of these reviews.

DAVID H. KENNETT

Editor
British Brick Society Information

St David, Patron Saint of Wales, 1996

BRICK AND TILE TAXES REVISITED

Norman Nail

EDITORIAL NOTE

Many members of the British Brick Society will be aware of the symposium on 'Mathematical Tiles' held in Ewell, Surrey, on 14 November 1981. Amongst the eighteen contributions given that Saturday was one by Norman H. Nail, then living at Sutton, Surrey, and a member of the Nonsuch Archaeological Society; the full title of the paper 'The Brick, Stone and Slate Taxes of Tile the late 18th and early 19th centuries' was not given in the 44 page booklet containing the proceedings, modestly entitled Mathematical Tiles: notes of Ewell Symposium 14 November 1981. The summary therein, on page 31, is headed 'Brick and Tile Taxes'.

Apart from this summary no account of the various changes in the taxes, so painstakingly delineated by Norman Nail, has been generally available. The sixty-five persons who attended the Ewell Symposium each received a copy of the full paper. This distribution precluded full publication of the original paper by at least one other society.

On the advice of British Brick Society member Maurice Exwood, who, coincidentially, was the organiser of the Ewell Symposium, Norman Nail approached BBS Information late in 1994. Publication in this issue of BBS Information was agreed in February 1995.

The British Brick Society is delighted to provide permenant record and wide circulation to the full paper and its annexes as given to the Ewell Symposium. The original paper is preceded by some further thoughts.

THE EWELL SYMPOSIUM ON MATHEMATICAL TILES OF NOVEMBER 1981 REVISITED

When I gave my talk to the Ewell Symposium on Mathematical Tiles on 14 November 1981 on 'Brick and Tile Taxes' I circulated to the sixty-five participants the paper which is reproduced below and which has never been published in any other way. My contribution was summarised in the Report on the Symposium but the detailed material, including the table surveying the legislation, over the whole period of existence of these taxes in my circulated paper was not included.

My current views are still those set out in the paper although it is based on research carried out over twenty years ago and first written up some fourteen years ago. The only point which I would change is on the statement that the name mathematical tile never gained wide currency until modern antiquarian building research and recording.

At the time I was very influenced by the fact The Oxford English Dictionary has no entries for either brick tile or mathematical tile under any of the main key words brick, tile or mathematical and I was anxious to see brick tile established as the proper name.

Although brick tile was the original name and the one I would like to see become standard I do now accept that the term mathematical tile came into use in the late eighteenth century and was used in several architectural reference works in the nineteenth century (see Maurice Exwood, 'Mathematical Tiles', Vernacular Architecture, 12, 1981, 50). It has, however, a pretentious air about it and seems to be a neologism of professional argot to replace a practical builders' term. That apart I am amazed at how little twelve or more years of further investigation has changed the picture as I saw it. We have a quite distinct invention - it must have been made but once, in South-East England, but the solution as to where, when and what inspired this invention seems no nearer now than when I made my suggestion of North-East Surrey in the period 1685-1710 as a spin off from spa period building styles in Epsom.

Before the latter half of the seventeenth century Epsom and adjacent springline villages would have had mainly buildings of timber-frame with infilled panels of plastered wattle. The new Spa buildings in Epsom were in the current London fashion of Flemish bonded red brick and the desire to find a way of making local older timber-framed buildings look like them would have been a real challenge to the deviser of the first brick tile. True the largest number of brick tile clad buildings are in Kent and Sussex rather than Surrey but these are the product of the fact that it would have become apparent in the early eighteenth century that it was possible to build new small houses framed and clad in a skin of brick tile more economically than using load bearing brickwork as Maurice Exwood shows in his article in Vernacular Architecture, 12, 1981, 50; and there are no doubt factors yet to be clearly identified that encouraged this tendency in Kent and Sussex rather than Surrey and Hampshire.

Maurice Exwood's work on the post 1784 Excise records (M. Exwood, 'Mathematical Tiles and the Brick and Tile Taxes', BBS Information, 62 June 1994, 12-14) could yield a list of late-eighteenth- and early-nineteenth-century brick tile makers, and presumably some of these were also active earlier in the eighteenth century; it might help a search for pre 1784 makers' records but this presupposes such records survive. Archaeology might help too if early brick making sites in areas where brick tiles were in use pre 1784 were to be investigated. Brick making in Epsom was carried out on the common using the local clay deposits and there was a more specialised redware produced by the Nonsuch Potteries near Ewell. Perhaps research at these locations might turn up early manufacturing sites of brick tiles.

However, as I am now approaching my eightieth year, retired to my native Cornwall and heavily engaged on research in other areas and work as a volunteer curator at the Royal Cornwall Museum it is very unlikely I will do more work on the brick tile. That I must leave to others.

THE EWELL SYMPOSIUM PAPER: THE BRICK, TILE, STONE, AND SLATE TAXES OF THE LATE 18TH AND EARLY 19TH CENTURIES

1. BACKGROUND ON BRICK TILES

Mathematical tiles were in regular use in building construction from the early 1700s to the late 1870s and during most of that period were known as brick tiles. The name, brick tiles, is a logical one as they were tiles but when hung and torched in simulate the pattern of bonded brickwork. The name, mathematical tiles - given no doubt because they are tiles which, when hung, interlock together so their exposed surfaces produce a neat geometric pattern - is a late one and never attained wide currency until its use by modern antiquarian circles engaged in building recording. I would prefer to see the epithet, brick tile, restored to wider use and will use it throughout the remainder of this paper.

Two prior inventions are presupposed by the brick tile - ordinary flat tile hanging on framed walls and regular coursed brickwork. Flat tile hung walls were in general use in South East England in the seventeenth century and probably go back to medieval times. The position on this is similar to that of weatherboarding. Brickwork, too, goes back to medieval times but regularly coursed work did not become common in ordinary buildings until the early seventeenth century.

In my view, the brick tile is an invention of the last quarter of the seventeenth century or the first few years of the eighteenth, which modifies tile hanging so that it simulates regularly coursed brickwork and, in effect, reconciles timber framing with the late-seventeenth-century fashion for neat Flemish bonded work in red brick. The distribution of buildings using brick tiles is densest in Kent, Surrey and Sussex, and the commonest colour is red, although yellows occur in the mid eighteenth century and blacks in the late eighteenth and nineteenth centuries. I dug up some yellows in a Georgian rubbish pit during my 1962-65 excavations on what is now the car park of Bourne Hall, Ewell, the building where the Ewell Symposium was held, and the vogue for yellows, no doubt, reflects the rise of the fashion for that brickwork in Georgian times. The use of blacks is a more restricted fashion but it dominates the surviving pieces of the townscape of nineteenth-century Brighton, for example. Brick tile use declined rapidly after the 1870s but some trickle of production continued, mainly to meet repair and maintenance needs, at some of the smaller brick and tile works and has survived in at least one until the present time.

My belief is that the red type, hung and torched in to simulate Flemish bonded brickwork is the earliest form and I suspect that somewhere in North-East Surrey might well be the place of origin, as I believe the building of Spa period Epsom, involving the construction of buildings such as the Assembly Rooms (now Waterloo House and an office) in the Restoration fashion of Flemish bonded work, in an area where timber framing was the local building style, was the source of the idea of skinning a timber frame to imitate such Flemish bonded work.

2. BRICK, TILE, STONE, AND SLATE TAXES

I advance the generalizations of the preceeding section, which other contributions to the symposium may well have modified, to give background to t to the very specific points I wish to make about the taxes on building materials in the late eighteenth and early nineteenth centuries.

My view is that the facts about such taxes which I shall set out show that, whatever is or is not clear about the history of brick tiles, it is absolutely certain that their invention and use has no connection whatsoever with these taxes. Brick tiles were in use long before and continued in use long after the period of these taxes. A brick and tile tax was first discussed in 1756, but the proposal was not implemented. It was, however, enacted eventually in 1784. The legislation had a rather complicated history and changes in scope and level of tax were made over the next sixty-six years. The last remnant of what had been a sizeable block of legislation was repealed in 1850. A perusal of contemporary literature on the tax shows that everyone was painfully aware that problems could arise as a result of the substitution of untaxed for taxable materials. The most obvious of these were stone for brick and slate for flat tiles;; thus in 1794 a countervailing tax in the form of a customs duty on seaborne stone and slate was imposed. This left locally quarried stone and slate moved overland untaxed , but the main movement of stone and slate being by sea coastwise, it caught the main trade in building stone and slate.

At Annex 1, I list all statutes involved in one way or another with taxes on building materials in the period 1784 to 1850, and in Annex 2 I set out the rates of tax on the various building materials which at one time or another came under the Acts.

The level of taxes on bricks and tiles did not encourage tile hanging or brick tiling to replace bricks themselves. The tax basis was so much per 1000 bricks or tiles and the tile item was divided into plain tiles, ridge and pantiles and all other tiles howsoever named (which, of course, took in brick tiles although they are not mentioned specifically in any of the Acts concerned). It will be seen that from 1784 to 1797 the tax on bricks was actually lower than that on brick tiles (by six pence (6 d.) per 1000 until 1794, and then by ten pence (10 d.) a thousand until 1797), and that from 1797 to 1833 the brick tax was marginally higher (by two pence (2 d.) per thousand until 1805 and one shilling (1 s. 0 d.) a thousand thereafter). It must be doubted if such amounts would be significant either way.

Once the tax structure was established attempts were made to reduce its burden by making larger than standard bricks and in 1801, in order to meet this, a large brick category was created, taxed at a higher rate so as to penalize the user of large bricks as compared to the user of standard bricks or brick tiles, and this is the only case where the tax must have had an effect in influencing the nature of the building material. At no time, however, while the tax was in force was it suggested that it might result in tile hanging or brick tile hanging displacing brickwork proper and, indeed, inspection of the rate structure shows this would be a very unlikely result. So it appears that just as the tax cannot have had any connection with the invention of the brick tile, which antedates it by at least eighty, and perhaps nearer a hundred, years, it also had nothing to do with the relative popularity of hung tiles, brick tiles or bricks proper while it was in operation.

On the question of whether the large brick tax tended to encourage standardization at 10 inches by 5 inches by 3 inches or less, it may be thought that since the tax was only double that on standard bricks, any brick large enough to replace more than two standard bricks would still be economic to use, but this ignores the problems of increased wastage with moulding and firing large bricks and the effects of loss of ease in laying once a brick can no longer be readily manipulated in one hand by the bricklayer. These factors would tend to neutralise each other with tax saving on large bricks over twice standard size on one side and increased costs of fabrication and laying on the other. It is a matter for research, on which Maurice Exwood has been engaged, as to where the break-even point falls.

It will be seen from Annex 2 that there was a considerable amount of legislation relating to exemption of both shaped and flat tiles used for constructing land drains from the tax on tiles. The fact that Parliament could be persuaded to consider the definitional details in this small segment of the trade so readily and so often reflects, no doubt, the large number of landowners interested in the great changes in and the growth of the farm economy in the later eighteenth and early nineteenth centuries. It was not until after the Reform Act of 1832 that industrial and financial problems became as personally real to MPs as farming problems were in the unreformed House of Commons; no doubt that was why the last remnants of the tax on building materials were finally swept away in 1850.

This whol series of taxes was dismantled in stages. Stone was freed in 1823, slates in 1831, tiles (including brick tiles) in 1834, and, finally, bricks in 1850. There is evidence of increase in slate use in the short period 1831-34, before tiles were freed, but no evidence is known to me for increase in brick tile use in the period 1834-50, before bricks were finally freed, and, indeed, this was the period when the brick-built small house became dominant in the new industrial cities. There is, however, a very interesting area where research is needed on how far the whole structure of the brick, tile, stone, and slate taxes influenced the use of timber frames and external weatherboarding, both of Baltic softwood, for small houses in the 1780-1850 period.

Finally, it is perhaps worth stressing, because it is so often insufficiently stressed in discussion on brick tiles, that the brick tile is a sophisticated building material requiring more skill and time to form than a brick and carrying a greater risk of waster loss at the green drying stage and in firing than a brick or flat tile, so the whole tax argument apart, there must be a great question mark as to whether it could ever be a cheaper substitute for brick. It must be, as I have already said, related to timber framing and its real rival would be other types of skin, such as flat tile and weatherboard from framed buildings. The real problem is, therefore, to investigate and compare the economics of framing, with various types of skin, with the economics of building with load bearing walls in brick in the seventeenth to nineteenth centuries. There is a rich field for research here, in my view.

3. SOURCES

The facts, and I reiterate they are facts, not theories about the taxes on building materials and their history, can be elucidated with time and energy from the records of Parliamentary debates (Hansard after 1803, and the last three volumes of Cobbett's Parliamentary History, 1066-1803, before that date). The actual statutes can be found in the sessional (later annual) volumes of Public Acts from 1714 onwards. Many people, however, will find all they need in Volume IV, Section XIV (on brick, tile, stone, and slate taxes) in Stephen Dowell's authoritive History of Taxes and Taxation from earliest times to 1885, 2nd edition, 1888: Longman, Green & Co. This, of course, is out of print but as one of those monumental works of comprehensive scholarship of the Victorian age, it merits reissue by some enterprising publisher.

I will not list here the various misunderstandings of the situation on taxation which occur in the literature on building history, but they are many. Sometimes, for example, where an Act repeals the existing taxt structure and then, in a later section, re-enacts a new one, some writers have read only as far as the repeal section and then assumed that the tax has ended. Others have done the opposite - read only the re-enactment and assumed that the tax started at that time.

The basic error repeated over and over again in the literature over the last thirty years or so is, of course, that brick tiles were not oovered by this legislation whereas, in fact, they were. Oddly enough, the first published refutation of that erroneous assumption (in an article in Vernacular Architecture, 10, 1979, 34) falls into the error of assuming that they were only brought into the tax net in 1803. In fact, definition in the 1803 Act, which quite rightly the author of this article says covers brick tiles, is identical with and repeats one of the provisions of the 1784 Act and brick tiles were indeed covered right from the start of these taxes in 1784. My advice is that before accepting any statement about these taxes from any source, however eminent, especially those claims which relate to when they began or ended, one should at least consult Dowell and ideally the actual statutes. I have a complete file of copies of all the statutes listed in Annex 1, and in most cases the whole Act, and in two cases where the act is very long and covers many other matters all those parts of the Act that relate to buildings materials. The total number of pages involved in this file is 135.

The library in London where the statutes can be consulted most conveniently is the Legal Library of University College, London, and there are photocopying facilities a short distance away on the same floor. For the benefit of non-metropolitan members of the British Brick Society, similar collections of statutes are accessible in the Law Library, the University of Bristol, the Wills Building, Queen's Road, where the university's architecture library is also housed; the Law Library, the John Rylands Library of the Victoria University of Manchester, Oxford Road, Manchester; the Library, the University of Lancaster. The first-named and the last-named certainly have conviently placed photocopying facilities. Those listed are the libraries known to the editor of BBS Information those universities with a law faculty/department which has a high research standing will have complete sets of Public Acts and employ a specialist law librarian.

4. MY RESEARCHES

I would like to end with a word about my own part in research on this matter. It was done in the libraries as follows: on primary material, the House of Lords Library, the Guildhall Library, and the Library of the Royal Institute of British Architects, all in London; and using Dowell's book in the City of Westminister Reference Library. The research was done during 1969 and 1970. Some of the information I gained was set out as a coherent narrative in one of the annexes to a letter a Isent in April 1970 to Surrey County Council and copied to the Ministry of Housing and Local Government (now the Department of the Environment), Epsom and Ewell Corporation, the Civic Trust, and the Council for British Archaeology. The letter was primarily concerned about the need to conserve West Hill House in Epsom, which showed in its fabric some quite early (possibly late-seventeenth-century) use of brick tile. I made the information on the tax position, first reduced to writing the annex to that letter, freely available over the years to other researchers in building recording and history known to me and I have, on several occasions, been able to prevent false statements being made in their publications. I have, however, never considered a published paper on this matter until the presentation I gave at Ewell and I hope that this paper, now published in full in British Brick Society Information, will achieve a wide enough circulation to ensure the final jettisoning of the idea of any relation between brick tile invention and use and the brick, tile, stone, and slate taxes.

I trust, I hope not immodestly, that it will put on record the extent of my researches and their date because I believe that I have primacy in definitive research on the tax position and brick tiles, and on the general issue, the suggestion that West Hill House, Epsom, shows the earliest datable use of brick tiles and this supports the idea of their invention in the late seventeenth century in North-East Surrey. In a sense they are like the Derby - a spin off from the development of the late Stuart spa in Epsom.

In conclusion I would like to stress my firm conviction that all research on legislation such as that on building materials taxes and all building history research such as that on brick tiles should be not just accurate as as it can be made on the facts, but should also consider the wider social context and not be afraid to generalise and speculate on those facts to secure as wide an historical picture as possible. Only that way can the time and energy spent on such meeting as that at Ewell be justified.

5. ANNEX 1

Statutes relating to the brick, tile, stone, and slate taxes 1784-1850

1784	24 Geo. III 3	c 24
1785	25 Geo. III	c 66
1794	34 Geo. III	c 15
1794	34 Geo. III	c 51
1796	37 Geo. III	c 14
1800	39/40 Geo. III	c 51
1801	41 Geo. III	c 91
1802	42 Geo. III	c 93
1803	43 Geo. III	c 69
1805	45 Geo. III	c 30
1806	46 Geo. III	c 138
1815	55 Geo. III	c 176
1819	59 Geo. III	c 52
1821	1 & 2 Geo. IV	c 102
1823	4 Geo. IV	c 69
1824	5 Geo. IV	c 75
1825	6 Geo. IV	c 105
1825	6 Geo. IV	c 111
1826	7 Geo. IV	c 49
1831	2 & 3 Will. IV	c 16
1833	3 & 4 Will. IV	c 11
1839	2 & 3 Vict.	c 24
1850	13 & 14 Vict.	c 9

6. ANNEX 2

Editorial Note

Annex 2 is reproduced as submitted: to avoid mistakes. The editor has prefaced each page with the categories of building materials to aid consultation by other researchers.

The notes have been reset and follow.

7. ANNEX 2 - NOTES

1. All bricks and tiles were taxed at the green stage before kilning and an allowance of 10% for subsequent wastage was given, i.e. you actually paid tax on each 900 in every 1000.

2. The 1803 Act introduced a category of bricks smoothed or polished on one or more sides, charged, if 10 inches long and 5 inches wide or less, at 12 s. 0 d. a thousand and, if over these dimensions, at 24 s.2 d. per 1000 or 48 s. 4 d. per 1000 according to size, like paving tiles. The Act of 1805 raised the tax on smoothed or polished bricks of 10 in. by 5 in. or less to 12 s. 10 d. per 1000 and left the rate on the larger ones (as it also left those on paving tiles) unaltered. The category of smoothed or polished bricks was abolished in the 1839 restructuring of the tax.

Statutes relating to the brick, tile, stone and slate taxes, 1784-1850

Type of Building Material (1) (9)	24 Geo 3 c 24 1784	25 Geo 3 c 66 1785	34 Geo 3 c 15 1794	34 Geo 3 c 51 1794	37 Geo 3 c 14 1796	39/40 Geo 3 c 51 1800	41 Geo 3 c 91 1801	42 Geo 3 c 93 1802	43 Geo 3 c 69 1803
Bricks 10 x 5 x 3 ins. (green)	2/6 on 1000	Tighten up enforcement arrangements	Additional 1/6 on 1000	-	Further addition of 1/- on 1000	-	-	-	Consolidated 5/- on 1000 (2)
Bricks (2) larger than 10 x 5 x 3 ins. (green)	All bricks same rate		All bricks same rate	-	All bricks same rate	-	Extra 5/- on 1000 overtax on small bricks	-	Consolidated 10/- on 1000 (2)
Plain Tiles	3/- on 1000		Additional 1/10 on 1000	-	-	-	-	-	Consolidated 4/10 on 1000
Pan and Ridge Tiles	8/- on 1000		Additional 4/10 on 1000	-	-	-	-	-	Consolidated 12/10 on 1000
Paving Tiles under 10 sq.ins.	15/- on 1000		Additional 9/2 on 1000	-	-	-	-	-	Consolidated 24/2 on 1000
Paving Tiles over 10 sq.ins.	30/- on 1000		Additional 18/4 on 1000	-	-	-	-	-	Consolidated 48/4 on 1000
Drainage Tiles	3/- on 1000		Exempt (8) if semi elliptical in form 6 1/2 ins long	-	-	-	-	Re-defines so 9 ins. tiles are exempt	-
All other tiles (incl. Brick tiles)	3/- on 1000		Additional 1/10 on 1000	-	-	-	-	-	Consolidated 4/10 on 1000
British Stone Seaborne	-	-	-	£20 per £100 value	-	Burrstone & Roadstone exempted	-	-	-
British Slate Seaborne	-	-	-	£20 per £100 value	-	-	-	-	-

Type of Building Material (1) (4) (7)	45 Geo c 30 1805	46 Geo 3 c 138 1806	3 Geo 3 c 176 1815	59 Geo 3 c 52 1819	1 & 2 Geo 4 c 102 1821	4 Geo 4 c 69 1823	5 G 4 c 75 1824
Bricks 10 x 5 x 3 ins. (green)	Additional 10d on 1000	-	-	-	-	-	-
Bricks (2) larger than 10 x 5 x 3 ins. (green)	-	-	-	-	-	-	-
Plain Tiles	Additional 10d on 1000	-	-	-	-	-	-
Pan and Ridge Tiles	-	-	-	-	-	-	-
Paving Tiles under 10 sq.ins.	-	-	-	-	-	-	-
Paving Tiles over 10 sq.ins.	-	-	-	-	-	-	-
Drainage Tiles	-	Re-defines to include tiles of any length in exemption	Includes flat base tiles in exemption	-	Re-defines the flat base tiles included in exemption	-	Extends exemption to tiles of whatever form used for drainage & made within ¼ mile of the site
All other tiles (incl. Brick tiles)	-	-	-	-	-	-	-
British Stone Seaborne	-	-	-	£26-8 per £100 value	-	Repealed	-
British Slate Seaborne	-	-	-	£26-8 per £100 value	-	See Note (3)	-

Type of Building Material (1) (9) (7)	6 Geo 4 c 105 1825	6 Geo 4 c 111 1825 (two acts)	7 Geo 4 c. 49 1826	2 & 3 Will 4 c 16 1831	3 & 4 Will 4 c 11 1833	2 & 3 Vic c 24 1839	13 & 14 Vic c 9 1850
Bricks 10 x 5 x 3 ins. (green)	-	-	-	-	-	Consolidated 5/10 on 1000	Repealed
Bricks (2) larger than 10 x 5 x 3 ins. (green)	-	-	-	-	-	Consolidated (6) 10/- on 1000	Repealed
Plain Tiles	-	-	-	-	Repealed	-	-
Pan and Ridge Tiles	-	-	-	-	Repealed	-	-
Paving Tiles under 10 sq.ins.	-	-	-	-	Repealed (5)	-	-
Paving Tiles over 10 sq.ins.	-	-	-	-	Repealed (5)	-	-
Drainage Tiles	-	Repeals all earlier legislation & specifies exempt whatever the form provided marked Drain (4)		-	-	-	Repealed
All other tiles (incl. Brick tiles)	-	-	-	-	Repealed	-	-
British Stone Seaborne	-	-	-	-	-	-	-
British Slate Seaborne	Repealed & re-enacted in form of Note (3)	-		Repealed	-	-	-

3. The 1823 Act set up a complex tax schedule for slates as follows:

	£.	s.	d.
Slates delivered by Tale, viz.,			
Doubles, not exceeding 13 inches in Length or 7 inches in Breadth, the 1000	0	6	0
Ladies, exceeding 13 inches in Length and 7 inches in Breadth, and not exceeding 16 inches in Length and 8 inches in Breadth, the 1000	0	13	0
Countesses, exceeding 16 inches in Length and 8 inches in Breadth, not exceeding 20 inches in Length and 10 inches in Breadth, the 1000	1	2	6
Duchesses, exceeding 20 inches in Length and 10 inches in Beadth, and not exceeding 24 inches in Length and 12 inches in Breadth, the 1000	1	15	6
Slates delivered by Weight, viz.,			
Queen or Size Rag Slates, the Ton, containing 20 cwt.	0	13	0
Imperial or Milled Slates, the Ton, containing 20 cwt.	0	15	6
Slab Slates, the Ton, containing 20 cwt.	0	13	0
Block Slates, the Ton, containing 20 cwt.	0	14	6
Westmorland Rag Slates, the Ton, containing 20 cwt.	0	14	6
Slate or Slates, not otherwise enumerated or described, for every 100£ of the Value thereof	25	0	0

4. This 1826 Act exemption applied also to bricks used in land drainage and after the 1833 tile repeal this brick exemption continued until the final repeal in 1850 and even exempted bricks used in brick walled and vaulted sewers.

5. The 1833 Act repeal was intended to apply to roof tiles, but by accident it was also applied to paving tiles so that while tiled floors escaped tax after 1833, brick floors continued to be taxed until 1850.

6. Large bricks were redefined in the 1839 Act as being all bricks over 150 cubic inches in volume whatever their dimensions.

7. The tax position on all the building materials shown in Annex 2 related to them only where they were produced in the UK and in the case of stone and slate produced in the UK and carried by coastwise shipping. Similar materials, if produced in other countries and imported into the UK, incurred appropriate customs duties - sometimes at the same rate, sometimes more - and these were sometimes enacted in the same act as the duties on home production, but, more often, in another and even more complicated series of Acts which relate to the whole gamut of customs duties on imports of every kind.

8. Exact dimensions were specified as is shown in the sketch below:

9. A dash indicates that the material was not dealt with in the Act.

Brick in View

RETROSPECT

The British Brick Society held no fewer than five meetings in 1995. Reports of the first four of these were included in BBS Information 66, October 1995. A report on the Autumn Meeting, to Shaws of Darwen and to examine terracotta work on Manchester buildings has been held over until the next issue.

Details of the 1996 programme of the society's meetings and visits are given below, together with notice of activities arranged by other bodies which may be of interest to members of the British Brick Society.

THE BRITISH BRICK SOCIETY IN 1996

Meetings arranged for 1996 are:

Saturday 30 March 1996	Spring Meeting morning: visit to Hanson Brick (formerly London Brick Company) new works at Kempston, Bedfordshire afternoon: walkabout in Bedford
Saturday 27 April 1996	Northern Spring Meeting morning: visit to the York Handmade Brick Company, Alne, North Yorkshire (9 miles north of York, just off A19) afternoon: walkabout in south-east York
Saturday 8 June 1996	Annual General Meeting Weald and Downland Museum, Singleton, near Chichester, West Sussex
Saturday 21 Sept 1996	Autumn Meeting Eton College extended guided tour with tea to follow cost £10-00

Plans are already in hand for the 1997 programme of meetings and visits. Provisional details are:

Spring Meeting	Birmingham
Northern Spring Meeting	Derbyshire
Annual General Meeting Saturday 14 June 1997	either Avoncroft Museum of Building, Bromsgrove, Worcestershire or Beamish North of England Open Air Museum, Beamish, County Durham
Autumn Meeting	Hatfield, Hertfordshire, including Hatfield House

Dates at the time of setting this issue of BBS Information have yet to be finalised. Further details in future issues.

The British Brick Society is always looking for ideas for future meetings. Suggestions please to either Michael Hammett or David H. Kennett.

OTHER ACTIVITIES IN 1996

From time to time the editor receives notice of meetings and events arranged by other societies which could be of interest to members of the British Brick Society. Those received since July 1995 include two meetings notices and details of a prize. The editor thanks John Ferguson for notice of the Yorkshire Geological Society.

YORKSHIRE GEOLOGICAL SOCIETY

Saturday 16 November 1996
from 2.00 p.m. to 5.00 p.m.

Mudrocks: from seafloor to brickwall
at University of Leicester
in Main Lecture Theatre, Geology Department
contact for further details:
Paul Wignall, Ph.D., Dept. Earth Sciences,
University of Leeds, Tel: 0113-233-5247

BRISTOL INDUSTRIAL ARCHAEOLOGICAL SOCIETY

The Bristol Industrial Archaeological Society have just established a prize to encourage archaeological and other research into, and the publication of work on, the industrial archaeology of the Bristol region. This prize, the BIAS Brunel Prize, is to be awarded every two years, beginning in 1997.

Closing date for entries is 31 August 1996.

Further details from Graham Vincent, Hon. Secretary BIAS, 52 Langdon Road, Bath BA2 1LS.

WEALD AND DOWNLAND MUSEUM, SINGLETON

The Weald and Downland Open Air Museum, Singleton, West Sussex, are holding a series of master classes and workshops in building conservation during 1996.

Wednesday 17 April 1996 and Thursday 18 April 1996	The Care of Leadwork on Historic Buildings with Richard Murdoch
Wednesday 22 May 1996 and Thursday 23 May 1996	Timber Decay with Brian Ridout
Wednesday 29 May 1996 to Friday 31 May 1996	An Introduction to Gauged Brickwork with Gerard Lynch
Wednesday 19 June 1996 and Thursday 20 June 1996	Building Stone in the Weald and Downland with Tim Tatton-Brown and Bernard Worssam
Wednesday 17 July 1996 and Thursday 18 July 1996	Re-pointing Historic Brickwork with Gerard Lynch
Wednesday 23 October 1996 and Thursday 24 October 1996	Advanced Gauged Brickwork with Gerard Lynch

Further seminars are planned for 1997.

For further details contact Carol Hawkins at Weald and Downland Open Air Museum, Singleton, Chichester, West Sussex PO18 0EU. Tel: 01243-811363.

RECEIVED FOR REVIEW

During the last six months the British Brick Society has received the following books for review:

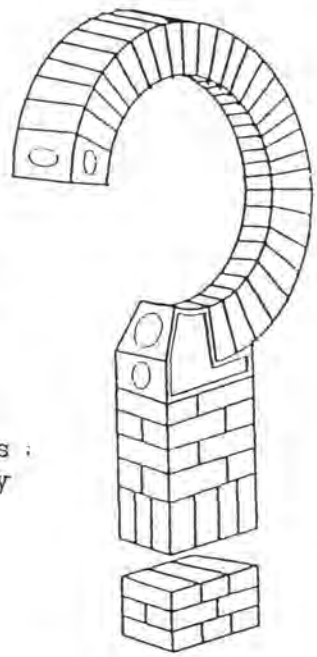
Andrew Pike, Gazetteer of Buckinghamshire Brickyards,
Aylesbury: Buckinghamshire County Museum, 1995
48 pp., many unnumbered illustrations, price £3-95

Michael Stratton, The Terracotta Revival
London: Victor Gollancz in association with Peter Crawley, 1993
256 pp., 198 black and white photographs, 38 colour plates, £30-00

Susan Tunick, Terra Cotta Don't Take It For Granite,
New York: The Friends of Terra Cotta Press, 1995
60 pp., 3 maps, 27 black and white photographs, price £7-00

Reviews of these works will appear in BBS Information, 68, July 1996.

BRICK QUERIES COLUMN



From time to time the British Brick Society receives requests for information about bricks, brick buildings and other matters to do with bricks. Some of these raise questions for which no obvious answer or source of information is readily available.

These and answers, or replies, are printed in issues of BBS Information as space is available. Single queries are kept so that at least a page can be presented in any one issue of the newsletter.

DHK

A STRANGE REBATED BRICK FACING

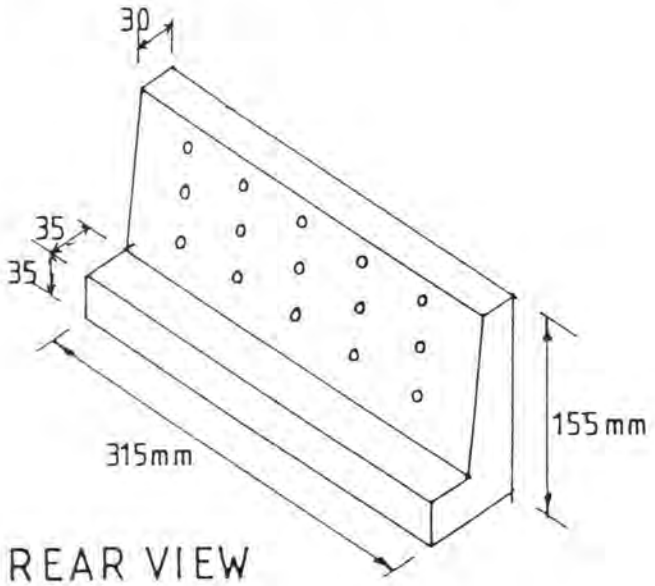
Following up my interest in Mathematical Tiles, I was recently told of a house in Bexhill, Sussex, covered with bricks of a pattern which I have never seen before.

The house was built in the 1850s and is a good class two-storied detached house. All elevations are covered with yellow bricks laid in stretcher bond, each being 305 mm by 155 mm on face. The colour and texture are similar to other bricks found in the area. The quoins and window surrounds are all rendered so there are no edges of the tiles visible. I have been given a sample which was removed when some work was done on the house.

The material of the brick is 30 mm thick along one edge and 35 mm thick along the other edge. There is a 35 mm by 35 mm nib along one back of the thickest edge. In the back face there are 15 conical recesses each 10 mm diameter and about 10 mm deep. See Fig. 1, overleaf.

WEST LODGE BEXHILL

REBATED BRICK FACING



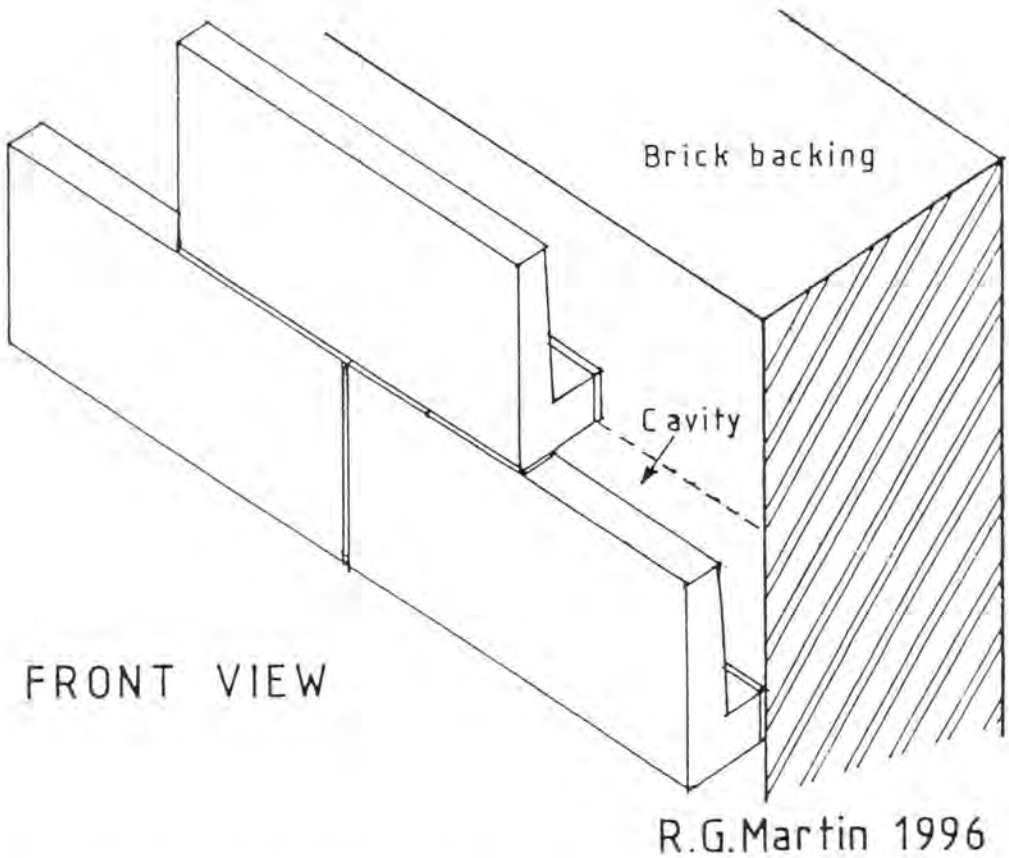


Fig. 1 Rebated Brick Facing from Bexhill, Sussex (drawing by Ron Martin)

Fig. 2 Vessel of ?chimney pot or flower pot clay from Dagenham, Essex. (photograph: Museum of London)

The sample that I have shows signs of mortar on all internal faces and edges so it is difficult to determine how the bricks were laid. They were probably laid with the nib at the bottom with a 35 mm cavity between the facing and the brick backing but it is not known whether there was any form of tie. Presumably the indentations in the back face would form a key although this would seem pointless with the cavity. It is unlikely that the facing and backing were bonded together as the facing is not of normal brick course heights.

Has anyone come across any similar type of brick facing and known how they were used?

RON MARTIN

42 Falmer Avenue
Saltdean
Brighton
BN2 8FG

Tel: 01273-271330

A FLASK OF CHIMNEY POT CLAY

Figure 2 (preceding page) shows a photograph of a flask made of ?chimney pot or flower pot clay which was brought into the Museum of London for identification. The provenance is Dagenham, Essex; found during clearing ground for a new building site. The vessel is 190 mm high with a base diameter of 100 mm. It has a handle from the centre of the band below the shoulder to just below the neck (on other side from photograph). It has obviously been made by a professional potter of some kind. The rouletting and stamping suggest early-nineteenth-century chimney pots. I would welcome comments around these questions:

1. Has anyone seen anything like it before? If so, where and do you know what it is?
2. Is it a standard item? The neck is 20 mm internal diameter and the rim is absolutely symmetrical and the same thickness (8 mm) all round - again very 'professional'. It is not glazed inside, consistent with having been made in a works that did not employ glazes.
3. Is it anything to do with the chimney pot makers trade? In some trades craftsmen make up items for their own use, e.g. glassblowers make large tumblers for tea; could this be a similar case, for instance for water for short term use?

I and the owner would be most grateful for any assistence.

WENDY EVANS

Curator, 18th Century,
Department of Later London History and Collections
Museum of London
London Wall
London EC2Y 5HN