LIST

OF

POLLABLE PERSONS

WITHIN THE

SHIRE OF ABERDEEN.

1696.

VOLUME FIRST.

ABERDEEN:
PRINTED BY WILLIAM BENNETT.
M.DCCC.XLIV.

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THE EDITOR'S PREFACE.

The Manuscript from which these volumes have been printed is entitled "The Book or List off Poleable persons within the Shire off Aberdein and Burghs within the same; containing the names of the haill persones poleable and pole-money payable be them, conform to their respective capacities, according to the Act off Parliament anent Pole-money daited the 25th day of June 1695. Faithfullie extracted ffurth of the Principall Lists of poleable persons off each paroch within the shyre, as they were reported by the Commissioners and Clerks for the severall paroches appointed for that effect. By William Hay collector appointed off the Pole-money payable ffurth off the said shire. And revised and examined by ane quorum of the Commissioners of Supplie of the samen shyre and attested by them the first day of Aprile 1696."

The volume, which consists of 1541 small folio pages, was in the library of the late General Gordon of Cairness, who, sometime previous to his lamented death, communicated it to the Editor. It was at that time submitted to the Committee of the Council of the Spalding Club, who, after much consideration, were of opinion that the printing of this important record should be undertaken by the gentlemen of the county of Aberdeen, who were more peculiarly interested in the work. It was accordingly brought under their notice at a general meeting of the County in April, 1842; and a committee was at that time appointed to take measures for printing

the volume, if they should be of the opinion that such a step was proper. The committee consisted of the following gentlemen:-Sir Charles Bannerman of Crimonmogate, Robert Grant of Tillyfour, Alexander Thomson of Banchory, Alexander Forbes Irvine of Schivas, Henry Lumsden of Tilwhilly, John Gordon of Cairnbulg, Alexander Stuart of Laithers, James Adam Gordon of Knockespock, and Francis James Cochran of Balfour; who being of the opinion that the volume was highly deserving of being printed, proposals for that purpose were circulated in various quarters; and after considerable delay, such a number of subscribers was obtained as, with the assistance of a liberal contribution from the County Club, enabled the committee to enter into arrangements for its being printed, which was commenced in the month of October last.

During the reign of William and Mary, the necessities of the state in Scotland were, on various occasions, supplied by poll or hearth taxes over the kingdom, but it would appear that they were at first exceedingly unpopular, and their collection almost impracticable. The first poll tax in Scotland was imposed in May, 1693, and it was farmed out by Government to the Lord Ross, Sir John Cochran of Ochiltree, and others, for the sum of £44,100 sterling of tack duty. The tax was intended to pay the arrears due to the country and the army; but, in the course of two years, the exertions of the tacksmen had met with little success, for, in July 1695, an act was passed for turning the tack of the poll into a collection, on the ground that "the levying of money by pole was new, and as the countrey and others concerned, had not observed the rules and ordinances contained in the Act of Parliament theranent, the tacksmen were unable to pay the stipulated tack-duty, unless they were allowed to exact the penalties imposed by the Act, which would have tended to the disturbance and oppression of the whole kingdom; therefore his Majesty liberated the said tacksmen from the said tack and tack-duty, providing that they should make just count and reckoning of all their intromissions with the said Polemoney as if they had been only collectors."

So many disputes and misunderstandings seem to have occurred regarding this tax, between the tacksmen and other interested parties, that they were unsettled in 1701, when an Act was passed granting authority to certain noblemen and gentlemen to proceed upon, and determine these differences, "with a parliamentary power". It was not, however, altogether a new mode of taxation, for we find that on various occasions, previous to this time, the heritors were to have relief of a portion of the supply paid by them, by means of a poll tax, to be levied from their tenants, subtenants, and others living upon their lands, in proportions very much at their own discretion. It had, however, never been so general till now, and perhaps the tacksmen of the poll tax were more rigorous than the landlords had proved.

Notwithstanding of the ill success of this first attempt, another poll tax was again had recourse to in 1695, and the causes for its imposition, as well as the mode of its operation, will be understood by reference to the Act imposing it, which is printed as and Appendix to the Preface. The tax was made payable as Martinmas, 1695, but on 13th August, 1696, a proclamation by the Privy Council was issued, prorogating the term of payment to the 15th October then ensuing, and discharging the penalties to which those who had not paid the tax were thereby exposed. The proclamation proceeds on the ground that the poll money of 1695 "doth still for the greater part remain unpayed, notwithstanding of all the diligence that hitherto hath been used for uplifting and inbringing of the same". A poll tax was again had recourse to in 1698, but this method of taxation was then dropped.

The two volumes now printed contain the returns of the pollable persons in the shire of Aberdeen under this latter act of 1695, as they were extracted by Mr. William Hay, the collector of the poll-money from the various rolls returned to him by the commissioners of each parish, and certified by a quorum of the Commissioners of Supply of the county. These extracts appear to have been made under the

¹ Thomson's Scots Acts, January, 1667. *Ibid.*, June 14, 1690.

clause of the act which directs the separate lists and rolls of each parish to be recorded and booked in a register of the shire or burgh for that purpose. Of this register an abstract only was directed to be sent to the Lords of the Treasury; and as the object of the return was temporary, the principal register would probably soon be forgotten, and become private property, or, as in more recent cases, be purposely destroyed. It is thus, perhaps, that we may account for the fact, that so little is now known of these registers; indeed, after considerable inquiry, the Editor has not been able to ascertain the existence of any similar record in other counties of Scotland. Although we must infer from the title which Mr. William Hay has given to the volume, that it is only a copy made by him from the original rolls or returns, there is some reason for thinking that it is made up of the original returns themselves. The handwriting of the volume is exceedingly various; and the roll of each parish has at first been paged as a separate and complete record, while the pages are again numbered so as to read regularly from the beginning of the volume. Under these circumstances, it is rather to be presumed that the original returns had been bound together, instead of being re-written; although it has to be stated, on the other hand, that in some parishes a blank occurs for the names of the commissioners, which would rather indicate that the ignorance of a copyist in transcribing the returns from another manuscript, than that there had been no commissioners. In either view, we must consider the record as authentic and authoritative.

The valued rent of land, which afforded a criterion for the distribution of this tax among the landlords and tenants in Aberdeenshire, had only been in existence for about twenty years. Ancient valuations of lands, the exact history of which is lost, afforded a rule of levying taxes down to the rule of Charles I. During the usurpation of Cromwell, among other useful public measures which were then originated, revaluations of all the counties in Scotland took place, according to which valuations taxes were imposed till the restoration of Charles II., at which time it would appear that the old valuations were again partially restored to although not so

uniformly as had been maintained by various authorities. In Aberdeenshire, an earlier valuation than Cromwell's took place, as will be seen hereafter, viz., in 1644. The next valuation was in 1649. In 1665, the *old extent* formed the rule for apportioning a supply granted in that year; and in 1667, we find a supply ordered to be raised and paid by the several shires and burghs of the kingdom, according to the valuations of 1660. Of these last valuations no notice occurs; but in 1667, a valuation of the county of Aberdeen took place, probably to form a rule for payment of the tax then imposed, as measures had already been taken for ascertaining and fixing the real rent of lands in the county under a royal commission, as will be seen afterwards. It would appear that general complaints had been made of the inequality of the existing valuations; for in this last act power is given to the commissioners of each sheriffdom to "heir and determine vpon the saids complaints, and upon tryall to rectifie all such valuations as they sall find unequall". In regard to the valuations in Aberdeenshire, complaints had existed for a considerable time; and in 1662, we find a commission issued to the following gentlement, for the purpose of rectifying the same, viz. :- "Mr. Alexander Patoun of Kinaldie, Mr. Alexander Menzies of Kinmundie, Sir Johne Keith of Caskieben, Alexander Bannerman, elder, of Elsick, Alexander Abercrombie of Fetterneir, Thomas Gordon of Pittendreich, Partick Gordon of Cultis, George Anderson of Mabie-Counnettoch, Francis Rose of Achlossen, Johne Gordoun of Blelak, Johne Hamiltoun in Corss, Johne Gordoun of Airtloch, Alexander Bisset of Lessendrum, [] Mowat of Bochollie, John Gordon of Fechill, Collonell Foulertoun of Dudweik, Sir Johne Gordoun of Haddo, Collonell George Keith of Aden, Alexander Fraser, elder, of Philorth, and Johne Vdeny of that Ilk, or the maior parte of them". This committee had power to examine the existing valuation of the shire, and if they found any inequality, or disproportion, or wrong, in the same, to take a new and exact trial of the rent of the shire, and, according as they should find the same to be, they were directed to set down

a new and entire valuation and rental of every heritor's rent within the shire, and authenticate the same in the usual manner.

As has been stated, a valuation of the lands in the shire took place in 1667, and perhaps was executed under the commission above noticed. The valuation of lands in the county, now spoken of technically as the "valued rent", was made about seven years after this period, viz. in 1674, under a commission from the privy council, dated 5th August, 1673. That valuation, as appears from the attestation subjoined to the record of it, was the real rent of the lands at the time when it was made; ¹ and it has ever since been the rule for proportioning the cess and other taxes on land in Aberdeenshire. If it could be supposed that the improvement of all the land would move on with equal and steady pace, such a valuation might be held as a fair rule for the imposition of taxes at all times; but as this has never been the case, it may be doubted whether it would not have been more

¹ The valuators off the Shyr of Aberdein, wndersubscryved, and by virtue of the commission granted to them by the Lords of his Majesties Privie Counsell, off the dait the ffyft day of August, Jaj vic and thriescore threttein years, and severall proragationes of the samen, Havening mett divers and sundrie tymes be virtue theroff, and haveing used all possible indeavowrs ffor finding out the true and reall rents off all the lands, teynds, and others lying within the said Shyr, conforme to the tenor of the said comissione and power therby granted to them, and haveing at last mett at Aberdein upon the twentie sext day of October, Jaij cic and thriescor and fourtein years, for receiveing ane accompt ffrom the severall Commissioners who wer approvided examine the rents off the respective Presbitries, upon oath and otherwayes, and for concludeing the said matter, Doe wnaniemouslie ratifie and approve the valuation of the Shyr before written, as the samen is divydet in Presbitries, and sett down in maner leaves, each page wherof is subscryved be Sir mentioned in this foregoeing book, containing [George Gordon of Haddo, knight barronet, our preses for the tyme; and ilke totall sowme of everie Presbitrie is subscryvet be ane quorum off us the said Comissioners, and the totall of which valuatione of the said Shyr extends to the sowme off Two hundreth threttie sex thousand two hundreth and fourtie pound, threttein shilling, nyn pennies, Scots money: and heirby the saids Comissioners doe appoynt and declair the forsaid valuations to be the rule wherby all cess and other publick burdens, dew and payable furth of the said Shyr, after the first of November next, and wherof the terme of payment is not yet elapsed, shall be proportionat and laid on upon the forsaids heritors, conforme thereto; and they annule and discharge all and whatsomever former valuations as nulle and of no use in all tyme hereafter. In testimonie wherof, the saids Comissioners have subscryevde their presents.

(Signed) R. GORDON.
J. BANNERMAN.
GEO. NICOLSON.
AN. FRASER.

MARISCHALL. ABOYNE. H. FRASER. AD. VRQUHART. G. GORDONE. W. KEITH. conducive to an equal taxation, to have had some machinery in existence, whereby any district or property, which, by improvement or change of circumstances, has increased in value at a rate disproportioned to the general progress of the country, might be re-valued at any time, so that the general balance might be kept up.

Thirty years of intestine confusion and distress had impaired the value of land in this county, for the valuation of 1674 is considerably lower that those of 1644, 1649, and (which might not have been expected) of 1667. The valued rent or valuation of 1674 us adhered to throughout the Poll Book, for the purpose of allocating the tax on landlords and tenants, with so few exceptions, that probably any discrepancy between them arises from mistakes in the latter. By means of a MS. written in 1672, which came into the Editor's possession a few weeks ago, he is able to present the general results of the valuations of the county of Aberdeen in 1644, 1649, and 1667, which it may be interesting to compare with the valuation of 1674, as extracted from the cess books of the county. These will be found in Appendix, No. II., to the Preface.

At the time of passing the Poll Act, it was a subject of discussion in Parliament how much of the landlord's valuation should be laid on the tenant. "The Poll Act again read, and that part of the Act put to the vote whether the poll of tennents should be one hundred part of the valued rent, or the two hundred part of the real rent, and carryed the hundred part of the valued rent".

Of this tax of 1695, every kind of property, profession, and trade had to bear a share. Rank, apart from property, was taxed, and any one who was, or had the ambition to style himself "gentleman" had to pay for that honour nearly as high a proportion of the tax as if he were possessed of land having a valued rent of £200. He could, however, escape the imposition by renouncing any pretence to be a gentleman, which renunciation was to be recorded in the Herald Register gratis. It would appear, however, that few availed themselves of this privilege in Aberdeenshire.

Comprehensive as this tax was, combining the advantages of a

personal, property, and income tax, it only produced in this county £28,148 7s. 1d. Scots, or £2,345 13s. 7d. sterling.

The tax of 1842, which did not amount to 3 per cent. on *income*, produced a gross return from the county of Aberdeen of about £25,000 sterling. By the returns made under the Act imposing that tax, it appears that the annual value of lands and houses in the whole county, subject to the tax, amounts to about £565,000; the proportion of which effeiring to the town of Aberdeen, is about £139,190.

The tax of £2 18s. 4d. per cent. on the above gross annual value of lands and houses in the county amounts to about £16,401, of which from the town of Aberdeen about £4,060. The tax on incomes of persons for occupancy of land is about £700. The annual profits from trades and professions over the whole county are stated at £275,704, and the tax thereon amounts to £8,029. The proportion of this last item of profits, effeiring to the town of Aberdeen, is £236,143, and the tax thereon £6,890. In 1696, the tax on the population and wealth of the town of Aberdeen produced £2,419 16s. 10d. Scots. These returns, although there is no room for an absolute and direct contrast between them, yet, in their general results, represent in a striking manner the wonderful increase of wealth, and the marvellous development of all the departments of social, agricultural, and commercial existence which had taken place in the comparatively short period of scarcely 150 years; while the remarkably different proportions of the general taxation, raised from the whole county, which the town of Aberdeen contributed at the two periods in question, indicate the new channels into which wealth had flown by the creation of trade and manufactures.

In any point of view the value of this record is very considerable. Doubtless any record which preserves even generally the state of a large and important district like Aberdeenshire, at a particular period, must acquire a permanent value and importance, which increases with the lapse of time; because it forms a stationary point from which to progress, or at all events the changes subsequently occurring, may be traced in every variety of circumstances

to which the record extends. The volumes now printed contain the names of the whole inhabitants of the county (excepting children under sixteen years, and beggars), together with their occupations-the amount and distribution of their wealth-the connexion of the various ranks with each other in the domestic and other relations of life. To the genealogical enquirer, such a list of the names of the whole of the landed proprietors, and their families, must be of great value; and the register of names of places affords to the ingenuity of the etymologist a filed of no ordinary richness and variety. But to those engaged in statistical pursuits, the present record affords information at once more comprehensive, minute, and authentic, than can be readily found applicable to other parts of the kingdom at the period in question.

The record may be said to illustrate, more or less, the following points:-

The extent, value, and divisions of every landed estate in the County;

The name of almost every possession or farm; and the names and number of the persons employed in its cultivation;

The name of every landowner, and the number and names of his family and household, together with the valued rent of his lands, and the proportion thereof payable by each of his tenants;

The amount of capital possessed by every merchant and trader;

The rate of wages part to servants of every sort;

The number and names (with the exceptions formerly specified) of the inhabitants of every burgh, village, parish, barony, farm, croft, or possession;

The occupations of the people, their ranks and classes; and

The numbers of them engaged in agriculture, in handicraft, in trade, and in the learned professions.

The Editor may remark, in passing, that in some districts of the

¹ It will be evident, from a reference to the names of places, how strong an impression the Celtic language has left on the features of this part of the country, from the great preponderance which Celtic names bear throughout the record, although it has now been for so many years a dead language, except in a comparatively small part of the highland districts. The beauty, and appropriateness to express all the varieties of locality and appearance, which are characteristic of the Celtic names, make it matter of regret that the weak and inexpensive Gothic names should ever have been introduced. They mostly prevail in the parishes of the sea coast. George Chambers, the indefatigable author of "Caledonia", had collected lists of the names of places, mountains, and streams in Aberdeenshire, and other Counties, with the view of illustrating and supporting his theory of the Celtic colonization of the country. The extensive lists which he had collected, applicable to this County, are now in the Advocates' Library, and the labour of obtaining them must have been very great. The present record would have saved him this trouble, besides presenting him with many names of places the memory of which is now lost.

county with which he is more immediately acquainted, the sameness of the names of persons occurring now with the names of persons in the same districts contained in the record of 1696, is very striking. In regard to one parish, where a pretty full list of the inhabitants has enabled him to make the like comparison, at a period nearly sixty years previous to the date of the Poll Book, the similarity of names is equally remarkable. Many of our yeomen have continued in the localities which had been the home of their forefathers for centuries, and nothing but the destruction of our ecclesiastical records prevents this class of our population from tracing their extraction back to a very considerable antiquity. It is needless to remark how much of the national character may be traced to the hereditary attachment of this most important part of our population to particular localities.

In regard to the plan adopted for editing this work, it may be stated that the original manuscript has been strictly adhered to in all its arrangements. They who are acquainted with the lax orthography of the period will not be surprised to find that the same word is sometimes spelling in different ways on the same page. This it was thought better to retain, than, by altering them, to run the risk of making mistakes, and perhaps of losing the character of the record. As the work is more especially a book for reference, considerable care has been taken in the preparation of the Indices of Places and Persons, keeping in view their genealogical and etymological importance. Form the rapidity with which the work has passed through the press, it may be that some errors have escaped the Editor's notice. It is hoped, however, that if these exist, they will be found neither many nor important.

JOHN STUART.

ABERDEEN, 9th March, 1844.

APPENDIX TO PREFACE.-NO. I.

ACT FOR POLL MONEY.

JUNE XXVII. M.DC.XCV.

THE Estates of Parliament Taking to their Consideration, that in regard of the great and eminent Dangers that threaten this Kingdom from fforeign Enemies, and intestine disaffection, and the designs of evil men, and that our Coasts are not sufficiently secured against Privateers; and that therefore it is necessary that a compleat number of standing forces be maintained, and Ships of Warr provided for its necessary defence; as also Considering, that beside the Supply upon the Land rent, other fonds will be requisite for the forsaid end, Do for one of these fonds freely and cheerfully offer to his Majesty an Subsidy to be uplifted by way of Pole money, And for maling of which offer effectual, His Majesty with advice and Consent of the Estates of Parliament forsaid Doth Statute and Ordain that all persons of whatsoever age, sex, or quality, shall be subject and liable to a pole of Six shilling, except poor persons who live upon charity, and the children under the age of Sixteen years, and in familia of all these persons, whose pole doth not exceed one pound ten shilling Scots.

THAT beside the said six shilling imposed upon all the persons that are not excepted, a Cottar having a trade shall pay six shilling more, making in the haill twelve shilling for every such Cottar.¹

THAT for each Servant shall be payed by the Master, for which the Master is impowered to retain the fourtieth part of his yearly fee, wherof bountieth² to be reckoned a part (excepting livery cloaths) in the number of which Servants are understood, all who receave wage or bountieth for any work or imployment whatsoever, for the term of the year. As they have, or shall serve, and in case they be not alimented in familia with their Masters, then if they be not above the degree of a Cottar or Hynd, they are to have two third part of wages and bountieth, or if above the said degree on third part of wages and bountieth, first deduced for their aliment.

THAT all Seamen pay twelve shilling Scots in name of pole.

¹ The word grassman, which occurs frequently throughout the Poll Book, is said by Jamieson to mean "one who possesses a house in the country without any land". He adds, this word, though now not in general use, is perfectly intelligible to elderly people in Aberdeenshire. According to their accounts, girsman and cottar were terms exactly synonymous. [Scot. Dict. Supplement, p 474, voce Gerssman.]

² Bounteth. It now generally signifies what is given to servants in addition to their wages. It must have originally denoted something optional to the master. But bounteth is now stipulated in the engagement not less than the hire. [Jamieson, Scot. Dict. P. 141.]

THAT all Tennents pay in name of pole to the King the hundred part of the valued rent payable by them to the Master of the Land, and appoynts the Master of the Ground to adjust the proportions of this pole amongst his Tennents, according to the respective duties payable by them in money or victual, effeiring to his valued rent.

THAT all Merchants, whether Seamen, Shopkeepers, Chapmen, Tradesmen, and others, whose free stock and means, (not including workmens toolls, household plenishing, nor stocks of Tennents upon the ffarms and possessions), is above five hundred merks, and doth not extend to five thousand merks, shall be subject and lyable to two pound ten shilling of poll.

AND that all these (not including as above) whose free stock and means is above five thousand merks, and does not extend to ten thousand merks, shall be subject to four pounds of pole.

THAT all Merchants, whither Seamen, Shopkeepers, Chapmen, Tradesmen, and others (not including as above) whose free estate and stock extends to, or is above thousand merks in worth and value, shall be lyable to ten pounds of pole.

THAT all Gentlemen so holden and repute, and owning themselves to be such, and who will not renounce and pretence they have to be such, and which renunciation shall be recorded in the Herauld Register gratis, shall be subject and lyable to three pound of pole money, if they be not otherwise classed, and upon another consideration be subject to a greater poll.

THAT all Heretors of twenty pounds, and below fifty pounds of valued rent, be subject and lyable to twenty shillings of pole money.

THAT all Heretors of fifty pounds, and below two hundred pounds of valued rent, be subject and lyable to four pounds of pole money.

THAT all Heretors of two hundred pounds, and under five hundred pounds of valued rent, be lyable to nyne pounds of pole money.

THAT all Heretors of five hundred pounds or above the same, and under one thousand pounds of valued rent, be subject and lyable to twelve pounds of pole money, and that they pay halfe a croun for each of their male children living in familia.

THAT all Heretors of one thousand pounds of valued rent, and above the same, and all Knight Barronets, and Knights, be subject and lyable to twenty four pounds of pole money, and that they pay for each of their male children in familia three pounds.

THAT all Lords pay fourtie pounds of pole money.

THAT all Viscounts pay fifty pounds of pole money.

THAT all Earles pay sixty pounds of pole money.

THAT all Marquesses pay eighty pounds of pole money.

THAT all Dukes pay an hundred pounds of pole.

THAT the Sons of Noblemen pay according to their ranks, viz. : All Dukes eldest Sones as Marquesses, and their youngest Sones as Earles ; all Marquesses eldest Sones as Earles, and their youngest Sones as Viscounts ; all Earles eldest Sones as Viscounts, and their youngest Sones shall be lyable in twenty four pounds of pole ; all Viscounts and Lords Sones shall be lyable in twenty four pounds of pole.

THAT all Widowes whose husbands wold have been lyable to one pound ten shilling or above, are to be subject and lyable to a third part of their husbands pole, except Heiresses, who shall be subject to the same pole their predicessors would have been.

THAT all Nottars and Procurators before Inferiour Courts, and Messingers at Arms, are to be subject and lyable to four pound of pole money.

THAT all Writers not to the Signet, Agents and Clerks of Inferiour Civil Courts, and Macers and under Clerks of Session, shall pay six pounds of pole money.

THAT all Advocats, Clerks of Soveraign Courts, Writers to the Signet, Shirriffs and their Deputs, Commissars and their Deputs, Doctors of Medicine, Apothecaries, Chyrurgeons, and others repute Doctors of Medicine, pay twelve pounds of pole.

THAT all Commissionat officers of the Army upon Scots pay shall be lyable in two days pay for their pay.

THAT all persons who are to pay the said respective poles, though they be poled in different capacities, are only to pay at the highest rate above mentioned, and that allwayes over and above the general pole.

AND for the better stating, ordering and uplifting of the said pole, His Majesty with advice forsaid Statutes and Ordains that the Comissioners of Assessment or their Quorum, shall meet and conveen at the ordinar place of their meeting, upon the second Tuesday of August, One thousand six hundred and nyntie five years; or shall appoint such other Heritors as they shall think fitt, and there shall divide the whole Comissioners, whether present or absent, or shall appoynt such other Heritors as they shall think fitt, into such divisiones as they shall think meet, appoynting Paroches one or more, or Comissioners one or more, as they shall see convenient, to meet the last Tuesday of the said moneth of August, at the respective places to be appointed, impowering the saids Comissioners to take up Rolls and Lists of all the poleable persons within the respective bounds appoynted to them, containing the names, qualities and degrees of the severall persons, and of the value of the estates belonging to them conform to the said act. And ordains the Magistrats of Burrowes Royal to meet the third Tuesday of the said moneth of August, and to take up Rolls and Lists of all the poleable people within the respective Burghs, containing their names qualities and degrees, and the value of their Estates; And which Commissioners and Magistrats of Burghs, are to give intimation at the Kirk door upon a Sunday, upon three dayes warning at least to the persons being poled, to compear before them at the Paroch Church, and give up their names, qualities, degrees, and values of their Estates, to the effect the respective poles may be stated and set doun by the said Commissioner, or Commissioners of Assessment, or Magistrats of Burghs respective, and which Rolls the said persons are to give up, or send under their hand, if they can write, otherwise if they cannot write, their name, quality, degree, and Estate shall be marked by the Clerk, as they gave it up, excepting tennents whose names, and the pole money payable by them, shall be given and sent by their masters under their hand, with Certification, that such as do not compear, or send under their hands their names, qualities, and and value of their Estates, or do so give up their quality, degree, or value of their Estate, otherwayes than it should be, they shall be lyable in the quadruple of their pole, the equal halfe of whereof shall belong to the informer, who shall make the same appear. And which Lists and Rolls, being so made up within the respective Subdivisions, shall be recorded and booked in a Register of the Shire or Burgh for that purpose: Whereof there shall be an Abstract sent to the Lords of the Thesaury, betuixt and the first of October One thousand six hundred nynty five years, containing the number of the persons in the several Ranks and Classes above specifyed, with the extent of their pole.

AND his Majesty with advice and consent of the saids Estates of Parliament, Ordains the forsaid pole money to be paid at the term of Martimass, One thousand six hundred nynty five years, or within thirty days thereafer, at the respective Paroch Kirks, where, the persons concerned dwell, for which discharges are to be given to the Payers gratis, and requires the Commissioners of Assessment and Magistrats of Burghs, or the farmers, in case the same shall be sett in farm, to cause intimation to be made for the payment therof, at the Kirk doors of the severall Paroch Kirks upon the first Sunday of October, One thousand six hundred nynty five. Certifying such as shall not make punctual payment at the said term of Martinmass, One thousand six hundred ninty five, or within the said thirty dayes therafter, shall be lyable in the double, if paying within other thirty dayes therafter, or if failzing after both the saids thirty dayes, in the quadruple their pole: And ordains execution to be used against them for the same, by poynding of their readiest goods, or imprisoning their persons; the forsaid poynding and imprisonment allwayes proceeding upon the Sentence of one of the Commissioners for the assessment, or any other inferior Judge where the person lives. LIKEAS his majesty with advice and consent forsaid, hereby impowers the Lords of Privy Council, to order and appoynt such further methods and courses as they shall judge fit, for stating and inbringing of the pole money aforsaid, and to allow out of the said pole money such charges and expenses as shall be necessary for execution of this Act.

AND his Majesty and Estates forsaid do hereby strictly appropriat, destinat and appoynt the sums to be raised by this Act, for the ends and uses above specifyed, conform to his Majesties Letter, wherof three hundred thousand pound to be bestowed in the first place, for provyding and mantaining of the Ships of Warr for one year, And which money the Lords of the Thesaury are hereby Ordained to furnish and answer to the Commissioners of Admirality, when called for, to the effect above specifyed: And also the Lords of Privy Council are hereby fully impowered to decide and determine all questions and difficulties hereby undetermined, that may arise anent the premises.

AND lastly it is hereby declared, that no persons lyable in payment in this pole shall be holden to produce their discharges, or receipts of the same after the term of Martinmass One thousand six hundred nynty six years, conform to his Ma^{ts} Letter.

LIST of POLLABLE [PERSONS] within the PARIOCH of CABRACH, given up be Mr. PATRICK ANDERSON of Milnetown of Noth and NATHANIELL GORDON of Old Noth, Comissioners appointed for the said Parioch, and be WILLIAM GORDON of Westseat, Clerk and Collector appoynted be them for the said Parioch.

THE DUKE OF GORDON, sole heritor therof, his valuation ther is four hundreth and fiftie four pund Scots	£454	0	0
The hundreth pairt whereof is (NotaThis is not divided amongst the tennents in the poll list given up, but the Duke or his Chamberlanes is to pay the same in a soume.)	£4	10	10
His Grace Tennents, and Subtennents, and other ther, Imprimis, John Gordon in Tornichelt, tennentm of no free stock, and Elizabeth Gordon, his spouse, of generall	as followet	h, viz.:-	
poll 12s Item, James Sherd, servant, his fee is £16 per annum,	£0	12	0
fortieth part whereof is 8s., and generall poll 6s Item, Allaster Hay, hird, of fee £4 per annum, fortieth pairt	0	14	0
whereof is 2s., generall poll 6s Item, Agnes Hervie, his woman, of fee £8 per annum,	0	8	0
fortieth pairt is 4s., and generall poll Item, William Hay, cottar (no trade), and his wife, their	0	10	0
general poll is	0	12	0
(Ther is no children pollable in his family.)	£2	16	0
ACHMEDY. Item, James Gordon, tennent ther, and Isobell Reid, his			
wife, their generall poll is	$\mathfrak{L}0$	12	0
Item, James Gordon, his son, his generall poll is Item, John Gordon ther, and his wife, small tennents, of no	0	6	0
stock, their generall poll is Item James Gordon, his brother, and Janet Couper, his	0	12	0
mother (widow), their generall poll	0	12	0
	£2	2	0
MILNETOWNE OF CABRACH. Item, Allaster Shaw, tennent ther, of no stock, and Agnes			
Shirrar, his wife, generall poll is Item, Robert and Thomas Shawes, his sones, their generall	£0	12	0
poll is Item, James Shaw, servant, his fee is £12 per annum,	0	12	0
fortieth part is 6s., and generall poll 6s Item, Isobell M'Intosh, servant, fee 8 merks, fortieth pairt	0	12	0
whereof is 2s. 8d., and generall poll is 6s	0	8	8

Item, George Shand, his millert, and his spouse, cottars,			
their generall poll is	£0	18	0
	£3	2	8
OLD DOWNIE			
Item, Robert Patterson, small tennent ther, and his wife,			
their generall poll is	£0	12	0
Item, Allaster Shaw ther, and his wife, small tennents, of no			Ü
stock, their generall poll is	0	12	0
Item, James Scot ther, and his wife, small tennents, of no			
stock, their generall poll is	0	12	0
Item, John Scot, with his wife ther, also of the same	0	10	•
conditione, their generall poll is	0	12	0
Item, John Craig ther, and his wife, of the same conditione,	0	12	0
their generall poll is Item, John Gald ther, and his daughter, Isobell Gald, their	U	12	U
generall poll is	0	12	0
Item, John Cheyn, weaver ther, with his wife, their generall	ŭ		Ü
poll is	0	18	0
-	£4	10	0
AULDIVALLACH.			
Item, James Gordon, tennent ther, and Jannet Clerk, his	CO	10	0
spouse, their generall poll is Item, James Hepburn, and his wife, small tennents ther (of	£0	12	0
no stock), their generall poll is	0	12	0
Item, Robert Doull, cobler, and Janet Malwar, his wife, their	U	12	U
generall poll is	0	18	0
Item, Alaster Keillies, and his wife, small tennents ther (of			
no stock), their generall poll is	0	12	0
Item, William M'Cully, shoe maker, and his wife, cottars,			
their generall poll is	0	18	0
Item, James Innes ther, and his wife, small tennents, their	0	10	0
generall poll is Item, James Scot, and his wife and son, small tennents (of	0	12	0
no more family), their generall poll	0	18	0
	£5	2	0
GEACH.			
Item, Peter Gordon, tennent ther, and his wife (of no fre			
stock) their generall poll is	$\mathfrak{L}0$	12	0
Item, Alaster Gordon, servant, his fee £6 per annum, fortieth	•		
pairt is 3s., generall poll 6s	0	9	0
Item, Athur Reid, hird, his fee is 8 merks per annum,	0	8	8
fortieth pairt 2s. 8d., generall poll 6s Item, Christian Smith, servant, her fee is £6 per annum,	U	o	0
fortieth pairt 3s., and generall poll 6s	0	9	0
Item, Robert Craig, and his wife, cottars ther, of generall	·	-	-
poll is	0	12	0
Item, John Ago, tradsman ther, and his wife, cottars, their	0	18	0

poll is			
Item, Arthur Reid, and his wife, small tennents in the said			
town of Geach, and Janet Reid, her daughter, their			
generall poll is	0	18	0
Item, William Robertson, servant, his fee is £10 per annum,			
fortieth pairt is 5s., and generall poll	0	11	0
Item, Thomas Craig, hird, his fee is £4 per annum, fortieth			
pairt is 2s., and generall poll 6s	0	8	0

fortieth pairt is 1s. 10d., and generall poll 6s £0 7	10
Item, William Smith, and his wife, cottars (no trade), their generall poll is 0 12	0
Item, William Smith, elder, and his wife, cottars, their generall poll is 0 12	0
Item, William Roy, and his wife (no trade nor stock), their generall poll is 0 12	0
Item, Margaret Gordon, servant, her fee is 10 merks per annum, fortieth pairt is 3s., 4d., and generall poll 6s., <i>inde</i> both is 0 9	4
$\frac{60 9}{£4} 10$	2
RASTINUNCK.	
Item, William Robertsone, and his wife, small tennents ther (of no stock), generall poll is £0 12	0
Item, John Robertson, his son, his generall poll is 0 6	0
Item, Jannet Scot, servant, her fee is £10 per annum, fortieth pairt whereof is 5s., and generall poll 6s., <i>inde</i> both is 0 11	0
£1 9	0
BRACKLAH.	
Item, John Roy, and his wife, small tennents ther, of	
generall poll is £0 12	0
Item, Alexander Roy, his sone, of generall poll is 0 6 Item, Christian Roy, his daughter, of generall poll is 0 6	$0 \\ 0$
Item, John Grigor, his servant, his fee is £10 per annum,	U
fortieth pairt is 5s., and generall poll 6s., <i>inde</i> both is 0 11	0
Item, Thomas Roy, and his wife, small tennents ther, of generall poll is 0 12	0
Item, John Couper, servant, fee £10 per annum, fortieth pairt	U
5s., and generall poll 6s 0 11	0
Item, Robert Mackandly, hird, fee £4 per annum, fortieth	0
pairt 2s., and generall poll 6s 0 8 Item, William Ferriar ther, and his wife, small tennents,	0
their generall poll is 0 12	0
Item, John Ferriar, his son, his generall poll is 0 6	0
£4 4	0
WEST BADILBAE.	
Item, William Patterson, tennent ther, and his wife, their	0
generall poll is £0 12 Item, George Clerk, weaver ther, of generall poll is 0 12	$0 \\ 0$
fil 4	0
LITTLE BRACKLAH. Item, Andro Gald, and his wife, small tennents, their	
generall poll £0 12	0
Item, Duncan Couper, servant, fee £7 per annum, fortieth 0 9	6

pairt is 3s. 6d., and generall poll 6s				
Item, Isobell Craig, servant, fee £8 per annum, fortieth pairt				
4s., and generall poll 6s	0	10	0	
Item, Allaster Spence, weaver ther, and his wife, their poll is	0	18	9	
Item, George Couper, and his wife, cottars ther, of generall				
poll is	0	12	0	
Item, John Marnoch, in Powneid (a widow poor man), and				
Alaster Marnoch ther, his son, and Marjorie Marnoch,				
his daughter, generall poll is	0	18	0	
	£3	19	6	

NETHER HOWBOG.

NETHER HOWBOG.			
Item, James Stewart, and his wyf, small tennents, their			
generall poll is	$\mathfrak{L}0$	12	0
Item, Alexander Yeat, weaver ther, of generall poll is	0	12	0
Item, George Yeat, and his wife, small tennents ther, of			
generall poll is	0	12	0
Item, James Clerk, taylior ther, and his wife, of generall poll			
is	0	18	0
Item, James Mark, and his wife, small tennents ther, of			
generall poll	0	12	0
Item, John Clerk, tennent ther, his generall poll is	0	6	0
Item, Jannet Stewart, servant, fee 8 merks per annum,			
fortieth pairt 2s. 8d., generall poll 6s	0	8	8
Item, James Clerk, hird, fee £8 per annum, fortieth pairt 4s.,			
and generall poll is 6s	0	10	0
Item, Francis Clerk, hird, fee £4 per annum, fortieth pairt			
2s., and generall poll 6s	0	8	0
Item, John Paterson, and his wife, and Robert Paterson, his			
son, their generall poll is	0	18	0
	£5	16	8
ALRICK.			
Item, John Roy, and his wife, small tennents ther, of			
generall poll is	£0	12	0
Item, James Fergus ther, and his wife, their generall poll is	0	12	0
	£1	4	0
REIDFOORD.			
Item, Thomas Yeat, weaver ther, and his wife, their poll	£0	18	0
Item, Arthur Herd, hird, fee £6 per annum, fortieth pairt is			
3s., and generall poll is 6s	0	9	0
Item, George Fettes, and his wife, tradesman ther, of			
generall poll is	0	18	0
Item, Jean Fettes, her daughter, her generall poll is	0	6	0
Item, John Clerk, and his wife, of generall poll is	0	12	0
	£3	3	0
HADDOCH.			
Item, James Dasson, and his spouse, small tennents, their			
generall poll is	£0	12	0
Item, William Fettes, servant, his fee 10 merks per annum,			
fortieth pairt 3s. 4d., and generall poll 6s.	0	9	4
Item, Jean Scot, servant, fee 10 merks per annum, fortieth			
pairt 3s. 4d., generall poll 6s	0	9	4
	£1	10	8
KIRKTOUNE OF CABRACH.			
Item, Thomas Stewart, tennent ther (of no stock), with his			
wife, generall poll is	$\mathfrak{L}0$	12	0

Item, Jean Stewart, her daughter, her generall poll is	0	6	0	
Item, Robert Stewart, and his wife ther (of no stock, nor				
trade), their generall poll is	0	12	0	
Item, William Stewart, and his spouse (of no stock, nor				
trade), their generall poll is	0	12	0	
Item, Peter Gordon, merchant ther (hes no stock pollable),				
his generall poll is	0	12	0	
Item, Hugh Clerk ther (no stock, nor trade), his generall poll				
is	0	6	0	
	£3	0	0	

CRAIGINCAT.

Item, John Stewart, tennent ther, and his spouse (of no			
stock, their generall poll is	£0	12	0
Item, Adam Anderson, herd, fee £4 per annum, fortieth pairt			
2s., and generall poll 6s	0	8	0
Item, Jean Anderson, servant, fee £4 per annum, fortieth			
pairt 2s., generall poll 6s	0	8	0
Item, George Stewart, weaver, and his wife, their generall			
poll is	0	18	0
Item, Francis Clerk, and his wyfe, cottars ther, of generall			
poll is	0	12	0
	£2	18	0
LARK.			
Item, George Hepburn ther, and his wife (of no stock, nor			
trade), their poll is	$\mathfrak{L}0$	12	0
Item, John Gordon, and his wife ther, of the same condition,			
their generall poll is	0	12	0
Item, Robert and William Andersones, his sones, (of no			
stock, nor trade), their generall poll is 12s., inde	0	12	0
Item, Janet Blair, their woman, her fee £8 per annum,			
fortieth pairt whereof is 4s., and generall poll 6s., inde			
both	0	10	0
·	£2	6	0
Summa of CABRACH paroch is sixtie pund seventein			
shilling two pennies Scots money	£60	17	2