arising immediately from the ground, e.g. grain of all sorts, hay, wood and the like; mixed, or arising from things immediately nourished by the ground, *e.g.* colts, lambs, eggs and the like; or personal, namely, of profits arising from the honest labour and industry of man, and being the tenth part of the clear gain, *e.g.* fishing, mills and the like; or according to value, as great, *e.g.* corn, hay and wood; or little, which embraced all others. Of common right tithes were only payable of such things as yield a yearly increase by the act of God, and generally only once a year. They were not payable of the following, except by custom: things of the substance of the earth, such as coals, minerals, turf and the like; things *ferae naturae,* such as fish, deer and the like; things tame, such as fowls, hounds or fish kept for pleasure or curiosity; barren land, until it is converted into arable or meadow land, and has been so for seven years; forest land, if in the hands of the king or his lessee, unless dis­afforested; a park which is disparked; or glebe land in the hands of the parson or vicar, which was mutually exempted from payment by the one to the other, but not if in the hands of the vicar’s lessee. Another exception to the incidence of tithes were abbey lands. These were exempted generally by Pope Pascal II. while in the hands of their owners, but the privilege was restricted by Pope Adrian IV. in the time of Henry II. to the three religious orders of Cistercians, Templars and Hospitallers (to whom the Templars’ lands were given on their dissolution in 17 Edw. II.), to which Pope Innocent III. added the Prae- monstratenses. The Council of the Lateran in 1215 further restricted this exemption to lands of which these orders were in possession before that council. A custom by the religious to obtain exemption for lands let to their tenants by means of bulls from the pope was put an end to by a statute of Henry IV. making the acquisition or use of such bulls henceforward a *praemunire.* When the religious houses were dissolved by Henry VIII., in the case of the greater abbeys and priories the exemptions from payment of tithes enjoyed by them passed to the Crown or the persons to whom the Crown assigned them, and thus any lands which might have been thus exempted, whether they had been actually so or not, were presumed to be exempt; and a further exemption was created by parsonages coming into the same hands as tithable lands, which lasted so long as such union continued.

A further exemption from tithes was given by an act of 1832 (2 & 3 Will. IV. c. 100), which fixed a period of prescription against claims of tithe by laymen or corporations aggregate, of thirty years during which there had been no payment of tithes or a *modus* or composition had existed, in the absence of contrary evidence, and in any case of sixty years; and against corpora­tions sole, of sixty years or the tenures of two successive incum­bents and three years after the entry of a third. The tithes which came into lay hands by the dissolution of the religious houses and the previous suppression of alien priories by Henry V. became in all respects incorporeal freehold property. Under the Limitation Act of 1833 twenty years of adverse posses­sion of an estate in tithes gave a good title, except as against spiritual or eleemosynary corporations sole whose right to recover tithes was limited, if at all, to a period of two incumbencies and six years afterwards, or sixty years (s. 29).

Tithes were generally recovered by a writ against the owner of the tithable property usually brought in the ecclesiastical courts (questions of title to tithes being reserved to the temporal courts), the jurisdiction of which in this respect was confirmed by the statutes *Circumspecte agatis* (13 Edw. I.), *Articuli cleri* (9 Edw. II.), and others of Henry VIII. and Edward VI., and was enforced by ecclesiastical censures and the writ *De excommuni­cato capiendo·,* and an act 2 & 3 Edw. VI. made any person refusing to set out tithes liable to pay double the value in the ecclesiastical court or treble in a common law court. Tithes of small amount or due from Quakers could be recovered by sum­mary proceedings before justices under statutes ranging from William III. to Victoria. Tithes could also be sued for in equity, especially the equity side of the exchequer. A custom also sprang up, and was common at the time of the Commutation Acts, for a tithe-owner to accept a fixed sum of money or fixed quantity of the goods tithable in place of the actual tithes, known as a *modus decimandi,* whether in respect of a whole parish or only of particular lands within it; and this could be sued for in the ecclesiastical courts. Tithe-payers could also file bills in equity to establish a *modus* against a tithe-owner. In the City of London there were customary tithes; in other towns and places there were compositions for tithes which were confirmed by local acts of parliament; and according to a return presented to the House of Commons in 1831, there were passed between 1757 and 1830 no less than 2000 local acts containing clauses for the commutation of tithes. Enclosure Acts often gave a portion of the lands enclosed to the spiritual or lay rector and exempted the rest from tithes; and in other local acts a corn rent or yearly money payment was substituted for tithes. Except, however, where made under parliamentary authority, no composition for tithes, although made between the landowner and the parson or vicar with the consent of the patron and ordinary, bound a succeeding incumbent, the statute 13 Eliz. c. 10 prohibiting any parson or vicar from making any conveyance of *(inter alia)* tithes, being parcel of the possessions of their churches, to any persons, except leases for twenty-one years or three lives.

2. The principle of the Tithe Commutation Acts (1836— 1860) is to make permanent and general the system which had been only partial or temporary (in most cases), and to “ substitute a corn rent (known as a tithe rent charge), permanent in quantity and payable in money, but fluctuating in value, for all tithes, whether payable under a *modus* or composition or not, which may have heretofore belonged either to ecclesiastical or lay persons ” (Phillimore, *Eccles. Law,* ii. 1161).

Commissioners (now the board of agriculture) are appointed to execute the acts; a rent charge on all lands liable to tithes at the time of the passing of the first act is substituted for those tithes, of which the gross amount is ascertained either by voluntary parochial agreement, or, failing that, by compulsory award con­firmed by the commissioners; and the value of the tithes is fixed in the latter case by their average value in the particular parish during the seven years preceding Christmas 1835, without deduction for parochial or county and other rates, charges and assessments falling on tithes, the rent charge being liable to all the charges to which tithes were liable. The rent charge is apportioned on all the lands liable in the parish, and such apportionment may be altered or a new one made: and the value of the rent charge is fixed at the value (at the time of confirmation of the apportionment) of the number of imperial bushels and decimal parts of bushels of wheat, barley and oats as the same would have purchased at the prices so ascertained by the advertisement (of prices of corn) to be published immediately after the passing of the act 6 & 7 Will. IV. c. 71, in case one-third part of such rent charge had been invested in the purchase of wheat, one-third part in the purchase of barley, and the remaining third part in the purchase of oats; and the respective quantities of wheat, barley and oats so ascertained shall be stated in the draft of every apportionment. The price at which the conversion from money into corn is to be made at the time of confirmation of such apportionment, according to the provisions of the said act, are 7s. o¼d. for a bushel of wheat, 3s. 11½d. for a bushel of barley and 2s. 9d. for a bushel of oats (7 Will. IV. and I Vict. c. 69) ; the average price of the bushel of each grain is now computed by substituting for the "advertisement ” above the statement of the septennial average price of the imperial bushel of British com made under the Corn Returns Act 1882 ; and thus the value of the statutory amount of com is now fixed for each year at the beginning thereof at the average price of the three components of com for the previous seven years. The extent of the depreciation in value of tithe may be gathered from the fact that for 1902 the price of the wheat bushel is thus fixed at 3s. 5¼d., that of the barley bushel at 3s. o½d. and that of the oats bushel at 2s. 1d.

As already indicated above, certain lands are exempt from pay­ment of tithes while in the occupation of their owners, either by reason of their having been parcel of the possessions of any privileged order, or by reason of their being of the tenure of ancient demesne and exempt whilst in the tenure, occupation or manurance of the Crown, its tenants, farmers and lessees or under-tenants, although they are subject to tithes when aliened or occupied by subjects not being such ; and in these and in all such cases, with the consent of such owners, a fixed rent charge may be substituted for any contingent rent charge imposed on them (2 & 3 Vict. c. 62 ; 3 & 4 Vict, c. 15, now repealed except as to tithes not commuted). In certain cases where commutation of tithes for rent charge in the ordinary