

Lands, almost in whole Counties, were held by others in Free Socage, so that the Tenants *in capite* could not tax them, though they might tax themselves. 'Tis true, some of our Kings did tax the Under-tenants of these Tenants *in capite* who were both numerous and rich ; and this they did out of Parliament, apprehending that they might as well tax such Under-tenants, as the Tenants *in capite* might tax themselves.

But this was straining the Prerogative too far ; and those Under-tenants being made uneasy by such Exactions, they joined with the whole Nation, to recover their Liberties, which in this particular was done by this Statute, *De tallagio non concedendo*.

My Lord Coke in his 2 *Inst. fol. 532.* tells us, that the Year before this Statute was made, the King had taken a Tallage of all Cities and Boroughs without Assent of Parliament ; whereupon arose a great Murmuring and Discontent amongst the Commons ; for pacifying which Discord between the King and his Nobles, and for the quieting the Commons, and for a perpetual and constant Law for ever, both in this and in other like cases, this Act was made, &c. being no other than a Restitution to the Subjects, of all their Laws, Liberties and free Customs, as freely and wholly as at any time before.

Now if this is a true Account of the making this Statute, it might be passed by *Edward of Carnarvan*, who was eldest Son to *Edward the 1.* and was probably Regent here whilst his Father was in *Flanders* ; but it was not disapproved by him at his Return, because it was made for the quieting the People whom he had incensed a little before, by exacting a Tallage from those who dwelt in Cities and Boroughs, without their Assent  
in