

## Eighteenth-Century Cadastres, between tradition and modernity

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Adam Smith, after carefully examining Turgot's *Mémoires sur les impositions en France et en Europe*, came to the startling conclusion that several European states had inverted considerable time and money in carrying out their own national cadastres. Why, asked Smith in *The Wealth of Nations*, did Milan and Piamonte employ such economic and human resources to create an instrument which required "the continual and painful attention of Government to all variations of the state and produce of very different farms in the country?" And why, continued Smith, had those same States carried out actions requiring an attention "so unsuitable to the nature of government, that it is not likely to be of long continuance and which, if it is continued, will probably in the long-run occasion much more trouble and vexation than it can possibly bring relief to the contributors?". In order to understand why so many states decided to install such costly means of fiscal verification during the eighteenth-century, we must take into account a series of more long-range processes. A look at the cadastres carried out, at those planned but not put into practice, and at those carried out but not used to reform tax collection, brings us face to face with the diverse styles that characterised the formation and consolidation of European states in the Modern era.

While the cadastre was an instrument known since classical Rome, and although many Italian cities put it into practice as early as the fourteenth century, there is an enormous difference between the medieval cadastres, and those planned in the eighteenth-century, notwithstanding the existence of a certain continuity with regard to their conception and techniques. Whereas the goal of medieval cadastres was a fiscal reform of circumscribed realities – essentially cities and rural holdings – the eighteenth-century cadastres were intended to have a more general character, and were subject to control by a central authority. Indeed, we must keep in mind the relation between centralisation and the search for fiscal equity in order to fully understand why some governments, in continuous pursuit of new income to preserve their roles as leading powers and to deal with the needs of an expanding population, inverted and spent an enormous amount of money without obtaining any real benefit, actually exacerbating their chronic lack of funds.

In this sense, we must emphasise that the first important moment for the creation of cadastres occurred at the height of the Spanish war of secession. The initiative was taken by emperor Carlos VI, who ordered the creation of a cadastre in Silesia and the reform of the Bohemian cadastre, carried out between 1653 and 1655 by the Stände in order to protect their own autonomy. Between 1715 and 1716, Patiño, superintendent of finances in charge of the administrative reorganisation imposed upon the three kingdoms of Aragón that

had rebelled against the new sovereign Felipe V, took similar measures in the principality of Catalonia. And once again, emperor Carlos VI, in his fiscal reform of the duchy of Milan, created the Census Commission in order to carry out a cadastre of that new possession. This first phase concluded in 1728, when Victor Amadeo II initiated the cadastre of the duchy of Savoy.

There can be no doubt that the huge deficits generated by this war, and the consequent need for more efficiently knowing and assessing the amount of taxes that could be charged, obliged the reigning dynasties – especially those recently installed in Italian and Spanish lands – to resort to the creation of cadastres. It is equally true that the costs and political conflicts generated by their application vastly outweighed the expected benefits. Once the decision was made to create general cadastres, it became possible to make out the final period of a long-range process that had obliged national states to overrun the limits that nobility, the Church and the holders of all sorts of "liberties" had set up in opposition to their consolidation. In fact, the general cadastres turned out to be one of the most efficient instruments with which administrators attempted to arm themselves in order to guarantee the "public weal" while simultaneously achieving a degree of fiscal uniformity and fairness.

In that sense, the reform initiated by Victor Amadeo II in Piamonte in 1698 and completed in 1731 by his son, Carlos III, is extremely revealing. The increase of tax income brought about by restricting the immunity of feudal and ecclesiastical wealth associated with that operation managed, in this case, to cover some expenses (hardly exorbitant) because simple and relatively rapid technical procedures were employed. The teams of experts and surveyors sent to measure and calculate land taxes decided not to measure the farms one by one. Instead, they grouped them according to the type of crops. Moreover, they decided not to make maps. These choices made it possible for the experts to end their work by 1716, having measured the 794 communities that constituted the kingdom, despite having had to stop work between 1704 and 1708 because of the war. An important part of the almost three-hundred-thousand *giornate* [an old unit of land measurement in Piamonte generally equivalent to 3,810 m<sup>2</sup> of property "added to contest" – that is, subject to taxation for the first time as a result of this operation directed by the central administration thanks to the on-the-spot presence of the provincial intendants – were assigned by Victor Amadeo II "to universally benefit his subjects," that is, to reduce the fiscal charges on the most heavily-taxed communities. By applying a method quite similar to that which intendant Bouchu began using in 1697 to reform the application of the *taille* tax in the Principality, and that used in 1699 by landgrave Karl of Hessen-Kassel, Victor Amadeo II obtained considerable, almost revolutionary, political results. And while landgrave Karl didn't manage to modify his State's fiscal system because of strong opposition by the nobility, king Victor Amadeo II – who assigned his experts the power to identify and judicially define exempted properties, and the power to measure and assess them – managed to reduce the privileges enjoyed by ecclesiastics, and recover, for fiscal use, many properties that had been abusively converted to feudal hold-

ings. And most of all, he reinforced his own authority. Nevertheless, the fair distribution of the tax burden among the communities was not lacking in defects, as evidenced by the secrecy which surrounded the criteria of sharing out subsidies among the communities throughout the eighteenth century. As there were no cadastres on a municipal level, the relative weight of each community was determined by calculating the average value according to the surveyor's estimates, information supplied by provincial intendants, declarations by the owners of ecclesiastical or feudal properties, and registered sales contracts. We must emphasise that the distribution of subsidies among the tax-payers in each community was subject to all sorts of arbitrary decisions by the noblemen and ecclesiastics, which did nothing to solve the problems which fair distribution of those subsidies was intended to address, that is: fiscal equality through the consolidation of State authority in its relation to the major powers. In this sense, it would be wise to point out that Victor Amadeo II found a tremendously efficient solution to the problems that fair distribution had left unsolved: following the example of what was being done in the duchy of Milan, and taking advantage of the technical knowledge of the surveyors from Lombardy, the elderly king reconsidered his own reformation and arrived at an innovative solution to the problem of equality by modifying the terms of the question. As a result, the criteria adopted made it possible to achieve equality among all tax-payers. In 1728, Victor Amadeo II ordered the creation of a land-register cadastre accompanied by maps of the duchy of Savoy. This was completed in 1738, following his death, and was the only European example of a cadastre conceived as an instrument for calculating income and taxing it. It was thus unlike the traditional descriptive cadastres of the Middle Ages, which were used for calculating the general income and then spreading taxes among its constituent parts. The traditional method was, however, followed in Catalonia, where the cadastre ordered by Patiño, and completed by Sartine, calculated the general income on the basis of tax-payer's declarations, subject to control by experts who, despite being on the spot, did not draw up maps. Work on the cadastre in the duchy of Milan was slow because of obstruction by those with special privileges, and due to the French-Piamonte invasion of 1733 which was part of the Polish war of succession. So the Milan cadastre was not finished until 1760. Nevertheless, the decisions made at the beginning of the century by the first Census Commission (1718-1733) were so relevant that they influenced those made by Victor Amadeo II himself.

This Commission, thanks to the skill of Marinoni (the court mathematician) and the personality of its president, De Miro – a magistrate trained in Naples, he introduced a fine sense of the function of the State when he came to the duchy of Milan – developed a series of surprisingly modern criteria from the very start. It was made up of ministers from outside the realities of the duchy, chosen from among the leading intellectuals of the South, and it was precisely their technical and political decisions that permitted the experts to measure each of the minimum units (or plots) belonging to each owner and draw up a corresponding geometric scale map on which to then calculate the amount of income to be taxed. The operation was accompanied by the creation of a register – in which all land owners were listed in alphabetical order and assigned their plots according to the same numbers that were on the map – and the creation of a general map of the duchy.

The technical and institutional decisions made by the creators of the Savoy and Milan cadastres were based on a pre-

cise and logical idea: only an administration that is above private interests and passions will be able to guarantee fiscal equality and public wellbeing. As opposed to the discretionary power exercised by traditional authorities when distributing subsidies among various communities, and as opposed to the preferential treatment which local functionaries gave the powerful, this was a supreme impersonal and scientific instrument which evaluated property, rather than the qualities of its proprietors, an instrument whose neutrality and objectivity were guaranteed by an administration whose goals were uniformity and fairness. And this administration was willing to assume the responsibilities and costs of seeing it through.

Not all of the governments that tried to reform their direct fiscal practice through the creation of cadastres achieved such innovative results as those obtained in Savoy and the duchy of Milan; the creators of the Catalanian cadastre, those of the Neapolitan cadastre of 1741 (called *catasto onciario* after the name of the coin on which computations were based), and those who carried out the cadastre conceived by the marquis of la Ensenada in Castile in 1749 calculated and assayed general income, whereas the cadastres of Savoy and Milan were used to tax income itself. But they all shared the conviction that only a State with a direct knowledge of the its territory's real resources could fairly distribute subsidies by taking into account the contributive capacity of all its tax-payers. All of the legal measures approved during that century refer, in fact, to that "distributive justice", a notion rooted in a long tradition dating from the time of Saint Thomas. Nevertheless, these heirs to ancient judicial concepts and practices found the way to draw away from them, and while the statesmen and administrators who insisted on carrying out cadastres presented them as neutral fiscal instruments, thus creating a *topos* whose evolution up to the nineteenth century merits study, it is clear that as Berengo pointed out, "few public documents are as deeply 'political' – in the sense that they so clearly reveal the decisions made by a government, and the forces that sustain or counter it – as cadastres." Developed as an indicator of political and institutional concepts and of the economic and scientific decisions made by statesmen or by those who, to use Richet's expression, participated in the political system – the parliaments, sovereign courts, Stände, provincial States, senates and Courts – the study of eighteenth-century cadastres becomes a thrilling subject in political and cultural history.

In their quest for fiscal equality, first among provinces, and later among all tax-payers, the statesmen and administrators who proposed fiscal reforms undertook a very important modernisation of their states. The old cadastres only affected land that could be farmed, but the new ones, including those of Milan, Savoy and Catalonia, measured and calculated all properties. This decision in favour of uniformity was not neutral, as it included the verification of titles of privilege, a first step towards restricting the prerogatives enjoyed by noblemen and ecclesiastics. In that sense, we should emphasise that the undertaking of these cadastres was accompanied by the stipulation of new laws concerning abbatial properties. This can be seen in Piamonte, where concordat was signed in 1728, in Castile, where it was signed in 1737, in Naples, where it was signed in 1741, and in Milan, where it was signed in 1757. The initiative taken by the new dynasty that had settled in the duchy of Parma at the end of the Austrian war of secession was of particular significance in this respect. As a preamble to a new and fair distribution based on the cadastre decreed on 13 January 1765, and which subjected all Church lands to taxation, duke Felipe of Bourbon and his

Minster of State, Du Tillot promulgated a law concerning abatial property on 25 October 1764. This law prohibited the sale of property by ecclesiastics.

By extending the administration's prerogatives, the operations relating to the measurement and assaying of the lands helped to redefine not only the role of the privileged few, but also that of the traditional seats of power, all of whom lost their "freedoms." In Castile, the main criticism was, in fact, directed against the strengthening of central authority as guaranteed by the cadastre, as this was felt to be an authentic conquest: "This project is intended to establish the cadastre contribution, softening its impact with another name, and inasmuch as common law does not impose this sort of tax as an aid to the towns (which is the real purpose of its existence) but rather as a way of punishing those whose resistance made their conquest most difficult and costly, then the quality of the tax is certainly not in keeping with the desired objectives. Due to its origins, Italian lands were always free of these charges, and in those provinces conquered by the Roman Empire, it was a special privilege to waive this contribution for certain colonies that had least resisted conquest. In the case of the Indies, which were acquired more through voluntary submission than by conquest, Indian properties were declared to be not subject to royal taxes that had been levied by estimating their effect on those properties, which is also resolved with regard to ordinary service, although this did not remove the obligation to share out the taxes according to the four branches that are intended to make up the new contribution."

Administrative action freed itself of judicial oversight thanks mostly to the creation of cadastres, and here we must point out the success of the Census Commission which, by assuming technical, administrative and judicial responsibilities, decreed the definitive supremacy of central administrative bodies over judicial institutions and took charge of disputes surrounding noble and ecclesiastical privilege and criteria of assessment. Wherever central powers claimed the duty of guaranteeing fiscal fairness, a Committee was formed, and it was this institution which undertook the organisation of cadastre operations in Catalonia, Milan, Piamonte and Castile.

Meanwhile, the political decisions intended to favour carrying out cadastres signified a meeting of administrative culture and scientific knowledge, and we should keep in mind that, during the eighteenth century, the administration engaged in continuous and fruitful dialogue with mathematicians, surveyors and cartographers. The adoption of maps for fiscal use is the best example of the power attained by the administration which, in fact, was no longer satisfied with the old *estimi* that offered only a summary description and appraisal of land with neither measurements nor categorical classifications, and with no geographic representation. The adoption of maps as instruments that consolidated state power is related to the earlier decision to assign the tasks of surveying, and most of all, assaying, to persons from outside the region, directly dependent upon the central administration. This personnel, free of personal interests, became a guarantee of respect for the principals of fairness and uniformity, and their professional ethics and technical skills were acquired in the offices and schools created specifically for that purpose. The same had been done in France, where the training of agronomists, astronomers, engineers and surveyors had always been a goal, despite the fact that they did not manage to carry out a general cadastre in the eighteenth century.

In this regard, it is important to emphasize that, beginning in the seventeen sixties, the land-register cadastre in the duchy

of Milan became a point of reference and a real model that became known, among other reasons, thanks to the mobility of the assayers and surveyors who had received training during that experience. And while the land-register cadastre did not take root in the Habsburg monarchy, the technical personnel that emerged from the Milan cadastre did work in numerous states on the Italian peninsula. These included Andrea Chiesa in Peggusa, Giovanni Cantoni in Bologna. Indeed, the decision to make the Boncompagni cadastre a land register was due to Cantoni who came from Milan and became one of Boncompagni's main collaborators. [28] The importance of what had happened in Milan was also reflected in decisions made by the sovereigns of Savoy. As we mentioned earlier, in 1728 Victor Amadeo abandoned the traditional model of fair distribution among the provinces in order to adopt the Milanese system of land-register cadastre in Savoy, making it possible to reach the individual tax-payer. When Victor Amadeo's son took possession of the provinces of Tortona and Novara – they had already been surveyed and assayed under the Habsburgs – he ordered the communities of his kingdom to employ uniform procedures for the creation of their own cadastres beginning in 1739. These procedures were copied directly from the rules laid down in the duchy of Milan.

In France, following publication of the edict leading to the creation of a general cadastre, the secretary of finances d'Ormesson tried to bring in technicians from Milan and Piamonte. Moreover, for his faithful collaborator, Horvuiin, the "receveur des finances", he organised a mission intended mainly to establish contact with Pompeo Neri.

Those in favour of the creation of cadastres, faced with the opposition of the privileged (not only the ecclesiastics and noblemen, but also the tax-exempt cities, the bourgeoisie, and entire provinces), suffered significant failures. The efforts of many generations of technicians, administrators and magistrates outside the context of Milan – like juriscounsel Neri of the Grand Duchy of Tuscany – overcame the resistance of the privileged classes and the interruption caused by the war of Polish secession, managing to carry out the cadastre in Milan and use it as the basis for the distribution of taxes beginning in 1760. But the other two initiatives promoted by Carlos VI in 1713 bore no tangible results. Although their respective surveying and assaying activities lasted a long time, the cadastres approved in the seventeen forties – the *catasto onciario* and that initiated by the marquis of la Ensenada – were never used to reform the distribution of payments. The general cadastre in France, initiated in 1763 at the end of the Seven Years War by the Chief of Finances, Henri Bertin, simply fizzled out, as did the law planned by Turgot in 1775, which was never passed because he was fired. The cadastres planned for the duchy of Parma in 1765-1766, those planned by Cardinal Boncompagni for the Legation of Bologna, and those planned for Sicily by viceroy Domenico Caracciolo between 1781 and 1786 met the same fate, whereas the cadastre of the Grand Duchy of Tuscany, planned since the seventeen nineties, was reduced to just a few isolated experiments, just like the one that the landgrave of Baden tried to carry out in 1769.

But even though only the governments and administrations of the post-revolutionary states had the political and economic power necessary to carry out this eighteenth-century dream of centrality and equality in judicial and social contexts profoundly modified by the fall of the *ancien régime*, those cadastres carried out but never used to reform payments still offer many points to ponder. The absence of a strong central policy was fundamental, but it hardly explains

everything, and it cannot be denied that the cadastres in Savoy and Milan, which were real prototypes for modern cadastres, were carried out by a central power that had enough power to overcome the resistance of the privileged classes. These cadastres were successfully completed thanks to the existence of an unquestioned central power that knew how to find allies and take advantage of divisions present in ever-more-dynamic societies like that of the duchy of Milan, where the privileges enjoyed by the most dominant city were not to the liking of the other cities that made up the duchy. Thanks to the completion of the cadastre, these other cities had their quotas significantly reduced. The creation of cadastres certainly implies a strong tendency towards uniformity and reduction, and even toward the progressive reduction of privileges. But most of all, it implies a shared political and economic project. Following the failure of cadastres planned in the seventeen forties and seventeen sixties, and most of all, the failure of those approved in the seventeen eighties, it is possible to make out the conflicts among administrative, institutional and economic options that led to concrete fiscal resolutions. Renato Zangheri, the great scholar of cadastres in the old Italian states, correctly observed that those carried out in the duchies of Savoy and Milan, as well as in the kingdom of Naples, were the consequence of an administrative culture, and a series of political decisions, that had not benefited from the economic thought linked to the century of enlightenment. While the cadastres undertaken during the first phase were the result of a slow evolution which associated the search for fiscal equality with centralisation and thus managed to limit the fiscal privileges and political “freedoms” of the clergy and of the powerful;

the cadastres planned from 1750 on shared a cultural climate profoundly marked by the birth of political economics. Indeed, economic thought did not develop in opposition to an administrative culture isolated within its own convictions. Quite the contrary, there was an important osmosis between the self-declared “*hommes à projets*,” and the world of administrators. In Castile, France and the Pontifical states, in the margraviate of Baden and the Grand Duchy of Tuscany, the most enlightened administrators consciously decided to link the power of the state to the growth of national wealth. The participation of state administrators in the broad intellectual movement that associated the growth of income with economic development explains the growing interest in cadastres as an instrument of fair fiscal distribution that could, in fact, be used to stimulate and increase agricultural production. In the broader setting of the confrontation between economic and fiscal reforms, the carrying out of cadastres was again a cause of conflict. Its detractors were not only those who sought to maintain the existing socio-economic equilibrium – like the feudal Sicilians and the aristocrats of the Pontifical states – by perpetuating fiscal techniques that allowed them to unload their own quota onto the most defenceless. The adoption or rejection of the cadastre even divided the main reformers, both inside and outside the administration, as can be seen in the disappointment with which Adam Smith read Turgot’s *Mémoires*. An administrator and intellectual who sought to guarantee his country’s economic development, Turgot tried to link land owners to the management of finances while simultaneously reinforcing a centrist tradition by adopting the innovative solution put into practice in the duchy of Milan. ■