

The Ensenada Cadastre, 1749-1759: Ten years of intensive work and 80,000 hand-written volumes

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The Ensenada Cadastre is the name given to the verification conducted in the territories under the Crown of Castile for the purpose of ascertaining, recording and evaluating the possessions, income and liabilities of their inhabitants. At the same time, the names of these inhabitants, their families, servants and dependents were also formally registered. The verification was performed between April 1750 and April 1756 – except for the *Villa y Corte* (Madrid), completed in the spring of 1757 – and its express purpose was to obtain information with which modify the tax system then in force. The existing system basically taxed certain consumer goods and the sale and exchange of land, farm produce and other articles. The new system was to be based on real estate and on solid sources of income of a commercial, industrial or financial origin.

The term *cadastre* has more than one meaning. In the *Dictionary of the Royal Academy of the Spanish Language* (Real Academia Española), it is defined as an *official statistical census of a country's urban and rustic wealth*, which is the case of the cadastre we are about to examine here. The Academy also defines cadastre as the *actual tax on regular income and possessions*. This is equally applicable to our subject for, upon completion of the enquiries, the intent was to establish a Single Tax, or cadastre, consisting of the annual payment of a percentage, the same for everyone, of the taxable base resulting from the assessed value of the possessions and income of each individual.

That the verification is known as the Ensenada Cadastre is due to the fact that it was launched under the political auspices and initial direction of Zenón de Somodevilla y Bengoechea (1702-1781), the first Marquis of Ensenada, a Neapolitan title he had been granted in 1736 by Prince Carlos (later Carlos III). This had come about because, after a brilliant career in the navy, Ensenada entered the Court circle when he was called to serve first Prince Carlos and then Prince Felipe in the long and costly enterprise of Isabel de Farnesio, Felipe V's second wife, to see her sons crowned to Italian thrones.

Upon the death in Madrid of the Minister of Finance, José del Campillo early in the spring of 1743, Don Zenon was summoned to the Court to replace him. Ensenada was named Secretary of State and of the Universal Office of Finance, responsibilities which, like his predecessor, he shared with his duties at the Office of War, the Navy and the Americas.

Amongst his achievements during his long term of office (1743-1754), there is general agreement that one of the greatest was the cadastre, in the sense that the documentation it produced has gained in significance as the years have

elapsed and is now unquestionably the most important documentary basis for the detailed study of the Crown of Castile at the time of the Old Regime. The volume of documents relating to the cadastre was and still is enormous, despite the fact that a considerable part of them has been lost. When the first stage of cadastral verifications concluded in 1759, an inventory was commissioned that shows that the information occupied 78,527 volumes, distributed throughout the Single Tax Accountants' Offices set up in the capital cities of the 22 provinces then forming the Crown of Castile. In the Madrid office of the Royal Single Tax Board, the central body that supervised the verifications, a further 2,289 books and bundles were accumulated, 2,047 of which would be transferred a century later to the Universal Archive of Simancas (Valladolid), while the remainder was deposited at the Ministry of Finance and subsequently, at the National Historical Archive (Archivo Histórico Nacional) in Madrid.

One of the direct consequences of the fact that the Single Tax was finally never introduced was that this vast amount of paper and information gradually became buried, although it was never totally forgotten. Antonio Matilla Tascón (archivist at the Ministry of Finance), with his work "The Single Tax and the Ensenada Cadastre" (*La Única Contribución y el Catastro de la Ensenada*) (1947) would be the first to give us an insight into the genesis of the Single Tax Project, leading the way for research into the cadastral funds by other scholars. Likewise, the General Directorate of the Cadastre, a department of the Finance Ministry, promotes research and provides a channel for the diffusion of papers on the subject in the form of its *CT Catastro* magazine.

Before addressing the cadastre itself, it is important to examine the circumstances which led Ensenada to put to the monarch Fernando VI the idea of carrying out a series of cadastral verifications that would, from the outset, be directly opposed by the highest ranks of the Administration, which wielded a fair degree of power on the various boards and councils of the Crown.

Ensenada, unaware of the state of affairs and the intricate workings of the Treasury when he took office in 1743, devoted the first two years of his term to acquiring detailed knowledge of matters with which he was unfamiliar. His progress was slow because his main task was to deal with all the urgent, day-to-day issues; it should be remembered that the Royal Treasury was in a deplorable state after the declaration of bankruptcy four years earlier, in 1739. The continuation of the wars in Italy was eating up most of the funds, the delay in payments was chronic and, as yet, irremediable, while some of the measures taken to rescue the state from its bankruptcy (the introduction of the *décima* (a tithe) and the seizure of half the income deriving from the commonholdings of town councils) had been far from popular because thousands of villages had had to borrow money in order to pay the tithe and cover the items previously paid from the common assets, now confiscated.

When Ensenada had been a member of the government for just three years, Felipe V died (King 1700-January 1724, August 1724-1746) and was succeeded by Fernando VI (who reigned from 1746 to 1759), the son of the former and his

first wife, María Gabriela de Saboya. Fernando's accession to the throne was to bring a major reshuffle in the higher ranks of the ministries and few people thought much of Ensenada's chances of continuing in his post because he had been labelled, and rightly so, the man of Isabel de Farnesio, the widowed queen, and of her sons, the princes Carlos and Felipe, stepbrothers of the king and in whose shadow he had grown up. Nevertheless, the truth of the matter is that he was kept in the post and would soon earn the trust of the king and also of the queen, Bárbara de Braganza, who appointed him her secretary shortly after. Just one year in the new government sufficed for Ensenada to draw up programmes for the reform and renewal of the areas under his responsibility, which were the still War, the Navy and the Americas. These programmes were presented to the monarch in what are now the famous, widely-consulted *addresses* of the minister, which today are an essential reference for anyone wishing to study the Ensenada "project".

By 1747, Ensenada had traced the outlines of his project. Insofar as they concerned the cadastre, these plans had already been submitted to the attention of Felipe V, as shown by the fact that in the year of his death, 1746, an experimental cadastral verification was under way in the province of Guadalajara. This is a clear indication that Ensenada had made the Single Tax into one of the key subjects of his reform project. Although the transition period at the time of the succession must have delayed his plans somewhat, he resumed his course in his *address* of 1747 and did not cease in his efforts until he saw the king's signature on the decree authorising the commencement of verifications in October 1749.

A man of his time, open to observations from all and sundry about the failings of the Finance Ministry and possible remedies, in his early years Ensenada probably gave some thought to what he knew of the Catalonia cadastre (introduced by his discoverer and mentor, Minister José Patiño) and asked for pertinent documents to improve his knowledge. Ensenada probably also made use of his findings on the cadastre established in Savoy in the thirties, an experience of which he had had first-hand knowledge, and of the cadastral work performed in Milan between 1718 and 1733. It is easy to imagine him reading, re-reading and discussing the *Address to our lord and king Felipe V, designed to guarantee the growth of the Royal Treasury in order to attain happiness, well-being, wealth and plenty during his reign*. The *Address* was published in 1732 not long after the death of its author, Miguel de Zavala y Auñón who, from his seat on the Treasury Board and as Superintendent General of the General Pay Office of Rights of Perpetual Ownership and Privileges, had enjoyed an excellent vantage point from which to learn and analyse.

By this time, Ensenada had formed a team of upright, capable men whom he placed at the helm of the Directorates General of Revenue, of Accounting Offices and Treasuries General of Deeds, Perpetual Rights of Ownership and Distribution. The pace of work in these offices now increased, diminishing centuries-old delays in the closure of accounts, regularly preparing annual budgets of income and expenditure, recovering revenue and rights in the hands of third parties whose entitlement was dubious and, of course, providing the *Chief (Gefte)* with clear and immediately understandable statements of income, together with reports on each one and practical suggestions for improvement. The result of all this was that, within a short time, Ensenada was in possession of an X-ray, an analysis, a diagnosis and a number of prescriptions.

The main objective was to overhaul public finances, which, naturally enough, called for a considerable and rapid

increase in revenue. In the meantime, it was vital to urgently adapt expenditure to income, and efficient control measures were established to put an end to age-old habits of embezzlement and wasteful spending. With regard to the first objective, it was out of the question to consider increasing the tax burden since there were numerous indications that the limit had been reached long since. Thus, the only solution was to abandon for once and for all the traditional system of subcontracting tax collection and for the Royal Treasury to assume this function itself. It was estimated that, through this measure, revenues would increase by between 20 and 30 percent. This solution, commenced in 1743 by Campillo, was fully introduced by Ensenada from 1750 onwards.

Another solution was to reduce the public debt, mainly in the form of the the annual payment of interest and *situados* on the rights of perpetual ownership or debt titles, which, for centuries, had been used as a source of finance. These titles had been producing returns for their holders, at a rate of between three and five percent, for 100, 150, even 200 years, meaning that the initial capital paid to the Crown had been amortised a countless number of times. The public coffers had also been bled by the transfer of rights from the Royal Treasury. If a given village had been liable, for instance, to pay 10,000 reales per annum on account of sales tax and, if, 150 years previous, the Treasury had transferred or sold that duty in exchange for a service costing 400,000 reales, how many reales would the Treasury have ceased to receive since the time when that advance payment (which was, in fact, the purchase of the right to perpetuity) should have been redeemed? Furthermore, how many of those still enjoying such transferred rights lacked the instruments of entitlement to receive such moneys? Just 40 years previously, in 1706, the Board of Incorporations (Junta de Incorporaciones) had been established by the first Bourbon precisely so that all *de facto* holders of transferred income might validate their rights by presenting the pertinent documents of entitlement. Why were thousands of holders still failing to present their papers? Why were many thousands more still pending the resolution of the Board of Incorporations?

From the above, it can be concluded that the only way to increase revenue in the short term was through the direct collection and administration of taxes. The other two methods, the reduction of rights of perpetual ownership and the recovery of transferred income, were necessarily long term objectives because the recovery of such rights would entail enormous expense, although it might be possible to release certain entailments gradually.

The analysis brought to light a new, potentially highly efficient way of increasing revenue, but not solely dependent on the will of the monarch: the taxation of members of the Church. This delicate matter posed two difficulties, one seemingly easier to overcome than the other. The sales tax on land and houses was still a basic source of revenue for the Royal Treasury. However, according to age-old provisions, the land and houses transferred to the ownership of the Church, along with those belonging to entailed estates, were considered forthwith as mortmain and, as such, could be neither sold nor disposed of. In consequence, they did not form part of the commercial circuit and revenues from sales tax gradually diminished. In light of this, it was necessary for the reform to include a strategy to put an end to such a state of affairs.

Having examined these general ideas on the state of affairs which Ensenada wished to set to rights, we shall now take a close look at a specific angle of the problem, the existing tax

system, since the principle aim of the cadastre was to make radical changes to a part of that system.

Before starting to draw the fiscal picture of the period, it should be stated that the methods of tax reform advocated by Ensenada cannot be considered innovative since they had all appeared repeatedly in discourses going back over a century. The novelty lay in Ensenada's determination to bring them into operation: something that has not been started can never be finished.

The Burden of the Vassals

The revenue of the Crown

If we focus on the revenue that fed the royal coffers, we shall see that it came from three main sources: *general revenue* or *duties* (*rentas generales*, o *aduanas*), *stagnant revenue* or *monopolies* (*rentas estancadas*, o *monopolios*); and *provincial revenue* or *internal taxes* (*rentas provinciales* o *impuestos interiores*). To define and discuss these, I shall make use of an internal report submitted by the Directors General of Revenue to the Minister of Finance, housed in the National Library. Dated 1759, it is signed by Cuéllar and Ibarra, both members of the Royal Single Tax Board, and addressed to the minister who succeeded Ensenada at the Finance Ministry, the Count of Valparaíso.

According to this report, *general revenue* consisted of the *duties* or *taxes demanded universally on all nature of farm produce, articles and merchandise entering and leaving His Majesty's domains*. At the ports of Andalusia, on the coast of Granada and in the Kingdom of Murcia, the duty was known as *almojarifazgo* (the Arabic word for *collector*), or *diezmo* (literally, *tithe*). Each article was subject to a specific duty, recorded in great detail in the *libro aforador*, or *appraisal ledger*, last updated at the end of the seventeenth century, during which period the traditional rate (ranging from 3 to 10 percent depending on the article) was gradually increased in accordance with the Crown's needs until it reached the outrageously high figure of 25 percent. By virtue of various provisions and agreements with the middlemen (*arrendadores de rentas* or *asentistas*), the rates were lowered, and these duties would come to figure among the most moderate. When Ensenada looked into this situation, he realised that nothing could be done about it because the duties in question had been stipulated under the Trade Treaties with England of 1713 and 1716.

In another segment subject to duties - the water ports (*puertos mojados*) of the Kingdom of Valencia, *Quatro Villas*, Asturias, Galicia and Majorca, together with the dry ports (*puertos secos*) on the borders of Aragón with Navarra and France and of Castile with Navarra, Guipúzcoa, Álava and Señorío de Vizcaya, the duty amounted to 15 percent, having started at 7.5 percent, and raised *first by 1.5 percent and then, on two occasions, by two percent, with increases for payments in silver*. Formally speaking, the border of Navarra with France was not subject to customs duty, but the old *derecho de tablas* on incoming and outgoing merchandise, consisting of 3.75 percent, was maintained. At the inland ports between Castile and Portugal (in the Kingdoms of Galicia, León, Castile, Extremadura and Marquesado de Ayamonte), the base rate plus aggregates stood at 12.75 percent.

The ports of Catalonia were subject to a special system. The tax was known as *derecho ordinario de General*, to which was added a *war tax*, brought in by the Provincial Council of the Principality for the purpose of financing the *war waged against King Felipe Quarto in 1640*. The tax was extremely moderate: the rate deriving from general aggregates and the war tax came to 3.33 percent, with the exception of Barcelona,

where it was 7 and eleven twelfths percent on incoming goods and 7 and one twelfth percent on outgoing goods. Some articles were subject to what was known as the *derecho de bolla*, consisting of 15 percent on incoming and outgoing *woollen, silk and mixed fabric clothing*, valued at the sale price. Hats and packs of cards were subject to 12 dineros per unit. As of 1704, the fiscal casuistry of these ports was set down in the *books of regulations*, which were applicable to customs officers, exporters and importers. In many cases, the ports of Catalonia were used as the gateway for goods bound for the Kingdoms of Aragón and Valencia, in which case they were subject to a further tax, bringing the total to 15 percent, payable at the customs posts of Barcelona, Fraga and Tortosa.

In the Canary Islands, the general tax was also known as *almojarifazgo* (six percent on incoming and outgoing goods), to which were added the *tercias decimales* (applied to local cereals and crops) and the *horquilla* (sic) tax, which, according to the report, was a kind of *grass grown on the cliffs and precipices dropping into the sea and used to produce dyes*. As it is difficult to harvest, the performance of this task has to be authorised by the Royal Treasury because it can be done only at the risk of lives being lost, the harvesters having to hang themselves over the sheer rock faces to collect the grass; and the amount collected is sold at the highest price possible to any interested buyers, who, in general, are foreigners.

In addition to customs duties, general revenue included what was known as the *health tax* (*derecho de sanidad*) (an additional three percent charged at the customs posts of Cádiz, Puerto de Santa Maria, Seville, Málaga and Cartagena as a preventive measure against the contagion of diseases rife in Algiers in 1743); *admiralty taxes*; the *tax on mercury and its compounds* (corrosive sublimate, vermilion and sealing wax); and *general taxes on wool and services and the passage of cattle*. As these are so complex and are not directly related to the purpose of the cadastre, we shall not examine them in detail.

State revenue, or *monopolies*, came from salt and tobacco. Although revenue deriving from *official stamped paper* was also usually considered a monopoly, there is no reference to it in the above-mentioned report. The tobacco tax was extremely profitable - although Ensenada spoke of the use of the article as a vice - and the monopoly dated from 1636. A totally autonomous organisation was designed for tobacco, along with a highly efficient distribution network, with regional warehouses (*tercenas*) and retail sales points (*estanquillos*). When the Royal Tobacco Factory was opened in Seville at around this time, the habit, together with revenue from it, spread so much that Ensenada referred to tobacco as the *jewel in the crown*.

As far back as 1384, salt, a basic commodity for men, cattle and salting processes, had been declared royal property under the provision that *all fountains, troughs and wells containing salt water* belonged to the king. In 1564, Felipe II declared that all salt mines still owned by private individuals, except in Andalusia, were to become Crown property, prohibiting the entrance of salt from beyond the kingdoms' borders and ordering the expansion of the network of salt warehouses to improve supply to the towns and villages. Practically from the outset, but especially from the seventeenth century onwards, salt became the handiest, surest article when it came to establishing surcharges and thus to cover the Treasury's pressing requirements, because its distribution was completely controlled and its consumption, guaranteed. In 1749, when the wars came to an end with the Peace Treaty of Aix-La-Chapelle, Ensenada ordered that the surcharge in force, 13 reales, be reduced by half and, on January 1 1750, he stipulated the elimination of the remaining half, taking

advantage of the fact that, on that date, direct administration by the Royal Treasury came into force.

Provincial revenues, which we shall look at in greater detail as these were to be replaced by the Single Tax, covered a wide range of very different concepts. The main branch was the sales tax or *alcabala*, the name of the duty conceded by the kingdom to the Crown in 1342, consisting of *the right to one twentieth* (five percent) of all that was sold, exchanged or mortgaged. Seven years later, in 1349, it was increased to 10 percent, a figure which would remain unchanged and was still in force at the time of the cadastre.

What were known as *cientos* (hundreds), or *cuatro unos por ciento* (four one percents), were also conceded by the kingdom to the Crown. They were granted in 1639, 1642, 1656 and 1663. After a reduction of two of these to *medios por ciento* (half percents) under Carlos II (1665-1700), they were later restored in full and this was the situation when Ensenada started his investigation. *Cientos* were effectively an extension of the sales tax rate in that they were also applied to *things that are sold, exchanged or mortgaged*. However, the *cientos* were administered separately, both from each other and from the sales tax, to maintain the formality granting each *ciento* for a different urgent requirement.

The right to collect sales tax and *cientos* was sold by the Crown to private individuals in numerous towns and villages. Many of the buyers were the towns themselves, who took out mortgages to enable them to buy the right from the king. Once the loan had been paid off, the sales tax and *cientos* became another source of revenue for the local council, which used the funds for the common good. In some cases, the buyers did not meet the entire payment, or contracted a debt with the Treasury on some other item. When this happened, the right was pledged and, from that time onwards, a *situado* was to be paid to the Royal Treasury until the full amount were redeemed. The *situado* consisted of the yield on the value of the pledge. A register was kept at the General Accounting Offices of Securities and Distribution of the transferrals of sales tax and *cientos*. In addition to the sale of these duties, there were also a good number of exemptions on account of donations or as a royal grace. Also totally exempt were members of the Church and religious orders, this being applicable both to *Church revenue and to Church property* (i.e., assets held by churches, convents, monasteries and religious orders, which we shall term as *beneficial*, together with the private property of Church members, which we shall term as *patrimonial*). However, members of the Church were subject to sales tax and *cientos* on commercial transactions in which they acted as mere traders or dealers, something which was not infrequent.

In some cities a *special revenue* existed which was administered alongside sales tax and *cientos*. For instance, in Seville, the tax known as *bateojas*, charged on goldware, silver thread and certain cloths, was still in force. In the city of Seville, there was also a tax on the royal forts (*reales alcázares*), applicable to the income deriving from the renting out of their rooms. Cadiz exercised a monopoly on tea and coffee. Granada paid the silk tax, established in 1494 and consisting of a *diezmo* (tithe) and the *cientos*. Also in force was the sugar tax, and a tax known as *la abuela*, which, dating back to before the Conquest and maintained on a range of products, was considered equivalent to the sales tax and *cientos*. In some provinces, especially in Old Castile, there were duties such as the *martinega*, the *yantar* and the *forero*, all of which were a form of recognition of the noble estate and which were recorded together with the lists of sales taxes and *cientos* when noble estate in question was crown property.

Another important source of provincial revenue was the *tercias reales*, which we shall describe later when speaking of the *diezmos* or tithes.

Ordinary and extraordinary service and its *quince al millar* (fifteen to the thousand) was a state tax paid solely by the common people and which, according to the report, distinguishes them from the gentry. Ordinary service had been introduced in 1577, while extraordinary service was established in 1580. In many villages, this was known as *royal service*. The report indicates that the payment of the amount established for each village by the General Accounting Office was to be shared among the common inhabitants in proportion to their estates. The equivalent tax applied to the gentry was known as *lanzas*.

Duties were payable on soda and BARILLA in the provinces of Murcia, Mancha, Toledo and Granada. The harvester or refiner was charged one real per *quintal* (a hundred pounds), to which six reales were added in the case of BARILLA and three in the case of soda for both domestic sales and exports.

Originally, the duties known as *reales servicios de millones*, or simply *millones* (millions) were not taxes, strictly speaking, but concessions or *services* by the kingdom at the request of the Crown. At the sessions of the *Cortes*, the king's representatives would set forth the reasons why they were requesting an extraordinary contribution from the kingdom. After discussion, sometimes lasting years, as to the appropriateness of the matter and the amount entailed, a debate was held among city representatives entitled to vote at the *Cortes* as to the manner and means of collecting the amount that had finally been decided upon. Once an agreement had been reached, it was recorded in a public deed, binding to both the realm and the king. The first concession was agreed in 1590, during the reign of Felipe II. At the time of the cadastre, the following *millones* were in force:

- A service of 24 million ducats (known as 24 *millones*), payable to the king over six years at the rate of four million ducats per annum. This service, granted in 1650, was extended on a *de facto* basis every six years, with each *service* starting on August 1 every sixth year. For the collection of the 24 *millones*, it was decided to tax the consumption of wine, vinegar, oil, meat and tallow candles
- In the same year of 1650, the kingdom granted the *service* of the payment of wages to 8,000 soldiers, an item which was also subject to six-yearly extensions. It was levied on wine and meat.
- In 1658, two *services* were granted, one for three million ducats and the other, for one million. Known by the name of *nuevos* (new), these services were also subject to automatic extensions.

In 1686, Carlos II decided to lower the rates, suppressing part of the duties corresponding to the 24 *millones*, the 8,000 soldiers, the three *millones* and the new taxes, thereby reducing this rate to the 19 and a half million that are administered in lieu of the 24 million. At the same time, two of the four one percents were declared exempt and remained so until 1705, when they were restored in order to cover the State's pressing needs and the expenses deriving from the War of Succession. They then became known as *renovados*, or *renewed*.

Adding all these services together, consumers were paying a number of surcharges: on wine, one eighth, one *octavilla* plus 64 maravedies (nearly two reales); on vinegar, one

eighth, one *octavilla* plus 32 maravedies; on an *arroba* of oil, one eighth, one *octavilla* plus 50 maravedies; on a pound of meat, eight maravedies; on a head of cattle for slaughter, 273 maravedies (just over eight reales); and on tallow candles, four maravedies.

Members of the Church were exempt from these *services*, with the exception of the 24 *millones*. However, because in most small towns it was impossible to keep a separate account of what the clergy consumed and it was too complicated to apply a discount on the service from which they were exempt, it became the custom to charge them the same as the rest of the townspeople, and to return the balance in their favour every year. This process was known as *refacción*, or reimbursement.

However, the payment of the *millones* was not limited to wine, vinegar, oil, meat and candles. Official deeds contain many other items, which contributed to the payment of the *millones* at the time of their import into the kingdoms, and not at the time of purchase by the end user, for, in many cases, the items concerned were of external origin or were not produced in sufficient quantities within the kingdoms' borders. This was the case of *chocolate, sugar, paper, raisins and dry soap, along with spices, gum, bleaching powders, cotton fabrics and muslin*.

After the *millones*, there came another duty belonging to the group of provincial revenue. Known as *quarto fiel medidor*, it consisted of the collection of four maravedies per *arroba* or *cántara* of all wine, vinegar and oil valued, measured, weighed and consumed. This duty was also granted by the kingdom as a service, in 1642, so that the king might, wherever it had not already been transferred, sell it and use the income to buy horses. Unsold duties were received by the Royal Treasury, which administered them together with the *millones*.

Yet another duty was applied to *eau-de-vie*, which had been a monopoly until the time of Ensenada, who requested the king to authorise free production. This he did on July 19 1746, putting an end to the monopoly. The revenue, subcontracted until then, was replaced by a distribution of the burden among the villages for an amount equivalent to that received thitherto by the Treasury, which was far less than the amount obtained in the villages by the private collectors. The Royal Treasury reserved the sales rights for Cádiz, Ferrol and La Graña.

The rights of the Church

There were two overall rights, *diezmos* (tithes) and *primicias* (duties on first fruits), to which were added others of a non-universal nature, such as the *voto de Santiago* (vow of Santiago), received by the Church of the Apostle by royal concession; and what were known as the *altar alms*, which, far from being occasional works of charity, were fixed, annual income as they were related to certain assets, usually real estate, subject to a mortgage guarantee in the case of non-fulfilment.

Of all these types of revenue, the main one was, beyond question, the tithe. As we know, the term *diezmo* refers to portion of their harvest that all farmers handed over to the Church and which usually amounted to one tenth. This was normally recorded in the cadastre by means of very simple formula, *out of 10, one, the kingdom's laws specifying that this charge was applicable to bread, wine and cattle and whatsoever other items considered liable by law*. Here, the term "bread" referred to all kinds of cereal, generally wheat, rye, barley and oats. In other words, 10 percent, in kind, of all the pro-

duce of the land (cereals, grass and herbs, linen, hemp, grapes, olives), together with produce obtained from livestock (young, fleeces, skins, honey), and also certain manufactured products (cheese, wine and oil). Initially, the *diezmo* system, as laid down by law, was of compulsory application to all: *rich men, knights, other peoples, shall all rightfully give one tenth of the things granted us by God*.

Originally, payments made under the *diezmo* went entirely to the Church, which, in turn, distributed them among certain institutions (the cathedral chapter, episcopal board and so on) and its members (bishops, deans, prebendaries, parish priests, etc.). For this purpose, the sum total of the tithe was divided into two: *diezmos mayores* (major tithes), generally on the above-mentioned produce, although other locally important crops might be included; and *diezmos menores* (minor tithes) on garden vegetables, farmyard fowl, piglets. In turn, the major tithes were split into three, each portion being known as a *tercia*, or third. Initially, one corresponded to the bishop, one to the diocese chapter and one to the local clergy. Each of these thirds was again subdivided into three, making each of the resultant values into a ninth, which in turn might be further subdivided, usually into halves and thirds, giving rise to a multitude of amounts: 1/3, 1/6, 1/9, 1/12, 1/18 and so on, and to portions that were, at times, negligible, such as 1/288 or even less. Note that the system used was based on prime divisors of 12, i.e., two and three. This is because the duodecimal system prevailed until the introduction of the decimal metric system in the nineteenth century.

Shortly after the introduction of the *diezmo*, or tithe system, the Church assigned a portion to the Crown. This portion was known as the *tercias reales* (royal thirds), which suggests an equivalence to one third of items received under the tithe system. However, after various ups-and-downs, the amount was established at two parts of the third portion of the tithes; i.e., *the two ninths of all produce, income and other things subject to the tithe in our kingdoms*. This was because, of the *tercias* conceded by the Pope to the Crown, the latter subsequently assigned one third (one ninth of total tithes) for the maintenance and repair of churches. This was known as the *Pontifical Ninth*. The Crown also received from the papacy the tithes on the largest house in the tithed area, known as the *excused house*. This tithe, or *excusado*, also sometimes appears by the name of *tercio-diezmo*, apparently because, in the early days of the pontifical concession, the excused house was not the largest but the third in each tithed territory or *diezmería*, term equivalent to *tazmia* or territory whose fruits were tithed in favour of a specific church or a certain group of beneficiaries. The Crown also obtained tithes on what were known as *novales*, aptly termed by Campomanes as the *Supercrecencia* of irrigation and new crops.

Therefore, as a general rule, when saying that the Church was entitled to the tithe, it should be specified that its income was in fact equivalent to seven ninths, minus the tithe on the excused house, while the remaining two ninths and the excused house should be considered as part of the Crown's revenue.

For the collection of tithes, the Church's administration divided each diocese into tithed territories (*tazmias*), which, in most cases, coincided with the boundaries of the parish district, but not necessarily with the council boundaries: it was therefore common to find several *tazmias* in a single council district. Each *tazmia* was assigned a person responsible for the collection and distribution of the tithe. In cadastral documentation, this figure is known as the *collector* (there was also an independent collector, called the *tercero*, for ter-

cias reales). It was the responsibility of the collector (usually the parish priest) to annually record in the tithe ledger the list of owners and estates subject to the tithe and the amount collected from each, item by item, together with a detailed account of expenses deriving from harvesting, storage and distribution, which were deducted from the sum total to be shared out.

While in each location the total sum of the *major tithes* reflected a clearly-defined distribution model, it was general practice that only the local clergy benefited from the *minor* and even *sub-minor tithes*, consisting of piglets, chickens, hemp, garden vegetables, etc.

In this period, the *primicias*, a reminder of the biblical donation of the first fruits to the high priests, are generally uniform with regard to the beneficiaries, but highly varied with regard to the rate. More often than not, the beneficiary is the local clergy, whereas the rate varies from one *celemin* per harvester and grain sown (as is the case in places where cereal crops were practically non-existent), to six *celemines* or even more per harvester and species sown. This was the case even when the harvest was poor or even lost. Then again, there are locations where the act of giving the first fruits evolved towards a fixed amount unrelated to the harvest, in such a way that all the inhabitants with an *open house* contributed a certain number of *celemines* of grain, sometimes half wheat, half rye.

Reversion of Church revenue to the Crown

We shall now examine the extent to which part of the church revenue was reverted to the Crown. The Church, as an institution, contributed directly to the public coffers mainly through what were known as the *three graces*, a term which implied that what the king received from the Church and clergy was not a right but a grace granted by the pontiffs. Pecuniary graces were not usually granted by the pontiffs in perpetuity but for extendable periods of three, five or six years, performing a twofold function of acting as a reminder as to who was granting the grace and of using the extension as currency (*do ut des*). These graces included the royal thirds, the excused house and the subsidy, to which the one known as the *cruzada* should also be added.

The origin of both the subsidy and the *excusado* goes back to the reign of Felipe II, who was set on undertakings concerning the defence of Catholicism that far exceeded the capacities of his kingdoms. It was the interest of the papacy in these campaigns that was behind the concession of the grace of subsidy, granted by papal bull of Pius VI (1561), followed 10 years later by a bull issued by Pius V, granting the grace of the *excusado*, for the purpose, according to Floridablanca, *of providing some compensation for the tremendous expense incurred by Felipe II in the famous expedition of the League against the Turk, when, at the glorious Battle of Lepanto, Italy was saved from ruin and, with it, the capital of the Christian world*. From the outset, the *grace of the excusado* was understood to be an amount of money, 420,000 ducats, which the Church would hand over annually to the monarch, it being agreed that this amount would be contributed in the form of a levy on the amounts received by the various beneficiaries of the tithes. This grace, regularly and systematically renewed through papal bulls every five years, in fact became a royal prerogative on which the Treasury started to count as part of its revenue. Later, it was reduced to a fifth of the original amount, i.e., 84,000 ducats. As time went by and difficulties arose with regard to the punctual payment of the yield on rights of perpetual ownership, it was stipulated that

the Church would reserve for itself 100,000 ducats out of the 336,000 ducats that was now the amount of the annual subsidy. The amount was reserved as a form of insurance for the Church's collection of the yields on rights of perpetual ownership, thus safeguarding it, at least in part, from the vicissitudes of this financial resource. Authority was given to pay out the 236,000 ducats in vellones, thus losing the premium of 20 percent or more if the payment were made in silver.

As for the *excusado*, to which we have referred above, its nature was totally different in that the grace did not consist of a pecuniary service but of the Crown's gaining possession of the tithe on the largest house in each parish's tithed territory. The difficulties facing the Treasury when it came to collection were considerable: to determine the tithe paid by each estate owner in every single year of the kingdoms every year, in order to choose the largest; to collect the fruits from all over the kingdom at practically one and the same time, store them or transport them to the warehouses, or sell them. In view of all this, it was decided from the very beginning that the best idea would be to reach an understanding with the bishops, establishing a pecuniary contribution satisfactory to both parties. The first understanding established the *excusado* at 250,000 ducats and was approved by the bishops and the king in 1572 and by Pope Gregory XIII in a bull on January 4 of the following year. From then on, the *excusado* would remain unchanged, so that, when the cadastre was taken, the Crown was receiving 2.75 million *reales de vellón* through this grace. (The *escudo* was now worth 11 reales and not 10, as established at the time of the first understanding). The cadastral verifications would show that the current real value of the *excusado* amounted to a little over 19 million reales.

The rights of the nobility and the burdens of the town councils

To the royal prerogatives, the *services* granted by the kingdom and the contributions of the Church, two other sources of revenue were added: the noble estates and the charges accepted by the towns. The Crown sold thousands of towns and places to nobles, top-ranking members of the Church and private individuals. Sometimes, a city or a town would buy its own jurisdiction or jurisdiction over a group of neighbouring hamlets from the king. As a result, in the mid-eighteenth century, the jurisdictional structure of the Crown of Castile was made up of royal towns (whose direct jurisdiction was incumbent on the king), military orders and noble estates, where the lord might be a member of the nobility, a member of the Church, a councillor or a private individual.

The transferral of a noble estate often went hand-in-hand with the transfer of civil and criminal jurisdiction, which also meant that the appointment of officials, i.e., the mayor or mayors and their aldermen, the constables and others, such as clerks, fell within the scope of the lord. Usually, ownership of a noble estate would include the right to establish certain deductions, ranging from duties by way of recognition of and obedience to the lord, to the introduction of the duty known as *de población*, whereby any inhabitant building a house had to pay the lord a certain amount in perpetuity by way of recognition that the land belonged to that lord. At the time of the cadastre, duties paid to noble lords were symbolic in nature and, as such, did not amount to much, save in cases where the lord had bought from the king the right to receive sales tax, *tercias reales* or other heavier duties.

As in the case of the villages, the lords had also been forbidden to introduce new taxes and duties and were bound

to perpetuity to receive only those which had been evaluated on the houses and bequests at the time the donation or sale had been granted. On this point, the cadastre is a rich source of information.

The lower rungs of the tax system were the ones affecting the villages themselves. At the time, no municipal need was met by the Crown or the Administration. The villages themselves, that is, their inhabitants, had to pay for absolutely everything: bridges across rivers, hospitals for the sick, primary and grammar schools, roads, a barn for the grain, ... To cope with all this, the villages would reserve assets known as *propios*: lands for lease, a few shops (a butcher's, a grocer's, a baker's, ...), which were assigned for a handful of reales, and little else. Hence, most villages arranged charges to be levied on the inhabitants, the burden being distributed according to requirements. In other instances, they resorted to the famous *sisas* or commissions, which, while needing the royal authorisation of the Council of Castile, were often charged illegally. These charges, legal or otherwise, came in varying forms: rates on the use of bridges to bring merchandise or livestock into the town (*pontazgo* and *portazgo*), although the commonest were the ones levied on retail purchases of meat, bread, wine, fish and spices, and on victuals enjoyed at taverns and inns; rates for the use of hill territory, grassland and firewood and for catching fish from the rivers or using their waters. Added to these were charges levied on non-residents who came to the village fairs and markets to do trade. An instance of this is the sales tax known as *Alcabala del viento*.

Which aspects of the tax system did Ensenada seek to reform?

This description of the tax system existing under the Crown of Castile perhaps fails to give a clear idea as to its complexity and it most certainly does not give sufficient insight into its total lack of fairness. As far as its complexity is concerned, here, we have been forced to simplify matters greatly because the casuistry was enormous. A description of any of the taxes we have not analysed, the one on wool, for instance, would take up tens of pages. In any event, Ensenada speaks only of the purpose of bringing provincial revenue into a single tax. But, why this revenue as opposed to the others? In the first place, because provincial revenue affected everybody and concerned basic products; and, above all, because it had been looked on for many a year as being the root cause of all nature of abuse, excess and undue conduct. Ensenada summarised his reasons by pointing out that the intricate web of types of tax multiplied to infinity the items liable to tax, the channels of collection and the administrative bodies involved. In another text, they would be described as being the most complex, the most unequal and, indeed, the most unpopular.

It has already been stated that collections were not made directly by Treasury officials, the task being contracted out for certain periods to different middlemen, who benefited from the total collection, paying in exchange a lump sum which was considerably less than the true amount of the collection. As the Treasury was not in a position to set up collection offices in the 15,000 towns and villages of Castile, it decided to divide among them the burden of payments which it was entitled to receive for different taxes. This procedure, known as the *repartimiento*, was meant to be based on information concerning the population and its wealth. However, as such information was sadly lacking, officials resorted to old neighbourhood ledgers, to statements made by local

representatives, to estimates provided by administrators and a host of other variables. Once a figure had been set for each individual income, it was a difficult and long-drawn-out process to get it lowered. Thus, as the circumstances of the towns and villages changed for better or for worse, their taxes became less and less fair, either because they were too high or because they were too low. This is immediately apparent in an examination of the raft of cadastral documents: for the same income, there were villages paying half a real per inhabitant, as compared with others who were paying 25 or 30 reales for the same concept per inhabitant. Furthermore, as many of the taxes were charged on consumption, it turned out that those who had their own crops and livestock were, in practice, exempt, as they did not have to buy provisions from shops where such charges were applied. All this led to the generally-accepted conclusion that the bulk of the payment of provincial revenue was being met precisely by the humblest and most seriously disadvantaged sector of the population, that is, the commoners.

A compilation of the texts which, over the previous centuries, had decried the failings, inequalities, abuses and inadequacies of the Castilian tax system would, in all likelihood, take up just as many volumes as the cadastre. In his preamble to the *Instruction on how to distribute and collect royal revenue without mistreating the population* (1725), Felipe V says: *As the people as a whole complain of the excesses and violations committed by the judges, courts and agents, whose responsibility it is to collect what is due to the Royal House [...], it is my royal wish that, in the sub-contracting of the collection of provincial revenue, they visit the provinces as a single body and at the same time, avoiding the multiplication of the number of ministers and agents involved and so benefiting the people...*

If the monarch himself disapproved of the collection system, it is not hard to imagine the opinion of the taxpayers. In the mid-eighteenth century, the distribution, or *repartimiento*, among the villages of the amount to be paid by each was still in force. If the established amount was less than 800,000 maravedies per annum (23,530 reales de vellón), collection was the responsibility of the local authority in accordance with the system known as *tax roll* or through other methods, and then deliver the amounts collected to the private collectors. If the amount exceeded that figure, it was the middlemen who were directly responsible for collection.

Adding to the trials and tribulations facing the smaller villages – which were the majority – it should be remembered that, when a village, because of a poor harvest or for whatever other reason, was unable to pay its taxes on time, the method in force simply increased the amounts owed. Taxes were paid every four months, in January, May and September. If these months went by and no payment were made, the mayor had to appear in the administrative capital as a voluntary prisoner on the first day of the following month. He would remain prisoner until the sixteenth day, when he would be replaced by an alderman, who would stay in prison for another 15 days, and so the process would continue until payments were made. If this did not occur, the village was visited by representatives of the law courts, who tried to obtain payment, proceeding, if necessary, to the seizure of assets by way of security, any costs being on account of the local authority. This only served to increase the principal by the amount of costs and, as the powerful and well-to-do easily extricated themselves from any obligation, it was the poorer taxpayers always who came off worst.

It is in this setting that Ensenada poses his ideas for reform, considering that the central aim should be to do away with the hated system of provincial revenue, which he would

endeavour to replace with a single tax. The idea of introducing a single tax was not new. It had a number of theoretical antecedents, along with some practical applications. However, of all these antecedents, the most immediate, broadest and best-known was the Catalanian Cadastre, introduced in 1715 within the framework of the *Nueva Planta*, introduced in the principality on the instructions of Felipe V after the War of Succession. As we know, in this war, Catalonia had taken sides with the loser, Archduke Carlos. Ensenada was also backed by the favourable opinion of Castile, where the Patiño Cadastre was seen as the best remedy for all the Treasury's ills. The main spokesman of this current of opinion was Zabala y Auñón, who, in his 1732 address, quoted previously, makes a detailed analysis of the Treasury's situation and proposes the introduction of a single tax in Castile. Said tax might consist of an annual payment of five percent of each individual's wealth, calculated on the basis of the produce of the land and the yield on fixed income. Having adopted Zabala's idea, Ensenada set about studying a *modus operandi* to determine the wealth of each taxpayer. He considered just two possibilities: the system known as *amillaramiento* and the method of the cadastre. The former was based on the declarations of each village's magistrates as to the assets and rights held by each inhabitant; in the latter, the information used was that furnished by the heads of households and then verified and examined by the cadastre clerks.

As soon as the minister's intentions became known, a political debate commenced: on the one hand, as to whether there was any point in modifying the status quo and, on the other, about the two methods of determining wealth. Those defending the simple system of *amillaramiento* based their arguments more on the difficulties of taking a cadastre than on the advantages of the system they advocated, because it was patently obvious that any full-scale enquiry carried out throughout the Crown's territory, covering land, people, houses and livestock, would be a slow and costly process whose results could not be guaranteed. As the controversy spread, Martín de Loynaz became the central figure of opposition to the cadastre. In 1749, Loynaz presented to Ensenada his famous *Instrucción*, in which he expressed his unfavourable opinion and put forward alternative solutions. Moreover, Loynaz was qualified to do so because he was the Superintendent of Tobacco Revenue.

Ensenada, a statesman and strategist, lucid in his considerations, rigorous in his methodology and tenacious in his decisions, was convinced that the execution of a cadastre was an essential step towards the implementation of his complex reform plans. He therefore designed a plan of action covering several fronts: firstly, to persuade the king of the need to reform the Treasury, and that this reform required the execution of a cadastre; secondly, to study the Catalanian Cadastre from all angles, as regards both the verification itself and the various stages of its introduction as a tax; and, thirdly, to carry out a pilot cadastre in one of the provinces of Castile, seeing this as the only way to determine which of the opposing currents of opinion was right.

In a number of Ensenada's *Addresses* to the monarch, the question of the cadastre is broached. For instance, in his address of June 18 1747, he first gives a documented description of the evils of the Finance Ministry, saying in no uncertain terms that *most of the ministry's branches have been invented by enemies of the monarch's happiness*. He then puts to the king the idea of abolishing the aforementioned revenue system and replacing it with a single tax. For this purpose, he considered it necessary to take *a cadastre of the Castiles*, although he was aware that such an *undertaking would be nei-*

ther brief nor easy and that it would be *insulted and censured*. This, however, should not be an obstacle to its execution since, *given its characteristics, its value will not be appreciated in overall terms until the establishment of the single tax*. It is perhaps worth pointing out that Ensenada prepared this text in 1747, after studying the Catalanian Cadastre and after the pilot cadastre had been set under way. The place chosen was Guadalajara and the man in charge Bartolomé Phelipe Sánchez de Valencia, one of the three Directors General of Revenue working under Ensenada. It is highly likely that Sánchez de Valencia had been keeping his minister informed as to the sound progress being made in the experiment.

Debate on the single tax project

In a matter of such weight as a radical reform of the Treasury, the king naturally wished to consult the opinion of the top-ranking members of his government. The analysis of the Catalanian Cadastre and the lessons learnt from the pilot cadastre taken in Guadalajara constituted the foundations for the preparation of the Single Tax Project, which the monarch would submit to their consideration. The essential points of the project, drawn up by Sánchez de Valencia, were as follows: that the new tax be a single one and that it be established in accordance with the estate, livestock, income, yields, dealing and trading of each individual; that no amount be payable by the extremely poor or the labourers; that the ordinary service, insofar as it distinguished the common people from the nobility, should not be affected by the reform but that, with this exception, everything else be covered, including transferred income, municipal commissions, excise tax and any other branch of income that did not derive from a monopoly, in such a way that the tax would be truly single and the intricate collection system be simplified. The project went on to propose that, save for exceptional cases, the land should not be measured; that any uncultivated land be brought to light and the owners made to farm it within a given period, failing which the land would be assigned to those with little land or none at all; that, once the overall total were known, the burden be distributed through a fixed percentage; that the scope of the verification and the single tax should include members of the Church, with the prior authorisation of His Holiness the Pope; that a board of ministers be constituted so as to *deal immediately with any doubts arising*, both during the process and after the introduction of the tax. It should also be mentioned that, in light of the Guadalajara experiment – 311 towns verified by 13 teams or *courts* – it was concluded that a single tax should consist of seven or eight percent of total wealth so as to obtain a level of income similar to that received through the Provincial Revenue System. Nevertheless, in the final report, it was stated that no amount had been included for the Church and that, at the earliest opportunity, His Holiness's permission should be obtained so that the Church might also be included in the Single Tax System.

At the end of 1748, the project, along with all the accumulated documentation, was submitted to the five Quartermasters General and to the Regent of the Court of Barcelona. These men gave their opinions in pairs and the three resultant reports came out in favour of the idea, although there was some discrepancy on a number of points. On March 14 1749, on the king's instructions, the reports, together with the rest of the documentation, were presented to the Governing Bishop of the Council of Castile, who was instructed to summon to his chambers the governors and ministers of the Councils of Castile, the Americas, the Military Orders and

the Treasury. Once they were all present, they were to constitute a Consultative Board and issue their dictum as to the *Single Tax Project*.

Formed by 16 members, the Consultative Board held its first session on April 1 1749 and resolved that each council should issue a separate dictum, which was done on May 19. At this sitting, the dictums were announced. There were five in total, one from each of the councils, plus the individual vote of Juan Francisco Luján y Arce, the only one who gave his approval to the project. All the rest were against and each one of them proposed new tax systems based on the reform of some of the existing taxes.

When Ensenada learnt of the result, he notified the king, who ordered the board to meet again and issue a joint, single dictum. This finally occurred on June 19. After a lengthy description of reforms attempted in previous centuries, the dictum was the same: there was no change in the vote of the majority. Although the dictum is of great interest, we shall only point out that, having disqualified each and every proposal contained in the *Single Tax Project*, the dictum went on to say that if, despite all, the monarch decided to set it under way, then the Consultative Board was of the understanding that it should be done in accordance with the following criteria: that the land should not be measured (on this point, they agreed with the project of Sánchez de Valencia and the procedure followed in Catalonia, where, according to them, *the land was measured only in villages with a grievance*); that the verifications be carried out in all provinces at the same time; and that the tax be introduced in a universal and simultaneous manner; that, so as to avoid the problem of the fixed quota in years when harvests were poor, the evaluation be made on the basis of the crops of the previous five-year period, thus obtaining an acceptable average value; that, until the question of the inclusion of the Church were settled, its assets be verified and recorded in accordance with the criteria followed for lay people, separating churchmen's assets from secular ones and stating whether they were acquired before or after the Concordat of 1737; that the ordinary and extraordinary services continue as before; i.e., with the burden shared by the villages, for, were it to be made nominal, it would give rise to thousands of appeals alleging the position of each individual, for the noble estate did, in many cases, lend itself to some confusion; that there be no change in the ownership of uncultivated land on account of its not being used, for this defied all reason, being frequently due to the poverty of the countrymen; that the date set for the payment of the single tax not fall in April because, *until August allows payment after the harvesting of fruits and their sale (which takes longer), collection is impracticable because they would not have anything to sell*; and lastly, that imprisonment be substituted by a fine.

Ma se non ora, quando?

Although the dictum of the Consultative Board was radically opposed to the cadastre, it has to be admitted that its recommendations, most of which would be accepted, were extremely sensible and prudent. The dictum, complete with recommendations, was set before the monarch by the minister, who, in the following weeks, spurred on by his tenacity and his conviction that the project was a good thing, must have been very busy trying to rally support for his cause. Remembering his years in Italy, he probably wondered: *Ma se non ora, quando?* If not now, when? In the meantime, Sánchez Valencia threw in the towel: *in view of a dictum issued by such a respectable board and a definitive resolution rejecting*

the idea of the project, he wrote to Ensenada, *I must reserve my judgment and resign myself to this feeling of disappointment*. At the same time, he expressed his surprise that the Consultative Board, while launching a fierce criticism of the Provincial Revenue System, nevertheless considered it to be a lesser evil than the design of the *Nueva Planta*.

On July 26 1749, Ensenada finally achieved what he had given up for lost: the monarch ordered that, once more, the Quartermasters General and the Regent of the Court of Barcelona should be the ones to reconsider the whole idea. The battle was almost won, for these people had expressed a favourable opinion on the matter only months before. The king's instructions were received by one of them, the Marquis of Malespina, Quartermaster General of Valencia, who accordingly *summoned the rest to his chambers, regardless of date and time, to deal, in the interests of the Royal Service, with the matter and to express their opinion as to the feasibility or otherwise of the project*; and, if deemed possible, to establish a clear, concise and comprehensible set of rules or *Instrucción* for the examination and execution of what, as a single body, they considered fitting. On September 11, the Quartermasters General and the Regent handed their dictum to Ensenada. It was a long report, divided into three sections. In one, they rejected the proposals made separately by each of the four boards as alternative ways of launching the tax reform. In another, they accepted or rejected each of the 67 points on which the Consultative Board had based its dictum. In the last, they presented two different models of *Instrucción* as there was no agreement as to a single one. One of the models was proposed by four Quartermasters General (J. Avilés, P. Rebollar, J. Amorim and the Marquis of La Torre); the other was proposed by Malespina. They were both signed by the Regent, the Marquis of Puertoneuvo, who was of the opinion that both were valid.

From the above, it is clear that the report of the Quartermasters General and the Regent was decidedly in favour of the verifications and refuted, one by one, the objections and difficulties indicated by the Consultative Board.

This report was handed to the Marquis of Ensenada on September 11 1749. One month later, on October 10, the king signed the decree authorising the immediate execution of the cadastre. This marked the end of a long period and the beginning of another, even more exciting one: the cadastral verification of 90 cities, 3,237 towns, 12,648 places and 295 inns, not to mention unpopulated areas, municipal districts, farms, farmhouses or country houses.

The Cadastre begins: the method followed

The last three months of 1749 were a period of intense activity for Ensenada and his team. Some aspects had been well thought out beforehand, such as the idea that the verifications should be commended to people of high standing who would be formally invested with the great authority. Thus, three days after the cadastre was decreed, a Regulation was issued reestablishing the office of provincial quartermaster. From then on, these officials would be the maximum provincial authorities in practically every branch of civilian life. Proof of the importance that was attached to the cadastre was the fact that it was to be commended directly to them. And as a central body, the Royal Decree created the Royal Board of the Single Tax, fully and exclusively engaged in matters concerning the cadastre. This supreme Royal Board was made up of eight members, two of whom were to play a decisive role throughout the cadastre process: Bartolomé Sánchez

de Valencia, and the Marquis of Puertonuevo, regent of the Court of Barcelona.

With the decrees authorising cadastral verifications (10 October) and the creation of the provincial quartermasters' offices (13 October), together with the designation and constitution of the Royal Board of the Single Tax, Ensenada drew up a short list of candidates for the positions of quartermaster to be proposed to the monarch. Following their appointment, Ensenada took a back seat and entrusted all responsibility to the Royal Board and the quartermasters.

The Royal Decree of 1749 included an attachment containing the "Instruction" giving full details as to how to proceed, items to be verified, how to establish returns and income and the official books to be drawn up. The verification was carried out at two levels, the individual and the municipal. On the individual level, the instruction defined that a declaration must be made by all individuals, physical or legal, owning any property, right or liability, whatsoever the organisational or civil status. All legal entities were included, including church (convent, cathedral chapter, chaplaincy) and lay (the *Common* in each town that collectively owned common property, or the Council, owner of the commonholding and administrator in arbitrations). The municipal level consisted in obtaining formal answers to an *Interrogation* of 40 questions regarding a wide variety of aspects on the town's population.

The wealth verified was then organized into two branches: real estate (property and rights) and industrial/commercial (income deriving from professional activity, be this artisan, liberal or trade).

The *Court* or cadastral team responsible for the verification of a town consisted of the Quartermaster, as president and judge; as public guarantor, a royal clerk; an official, whose main function was to make up the books used to register the accounts deriving from declarations and verifications; several clerks at the service of the official; a geometrician, responsible for measuring the town's boundaries, and several surveyors or local experts, to verify the correction of the information on capacity provided by the owners; to measure houses and buildings, the courts occasionally hired professionals – *alarifes* – specifically, but otherwise this function was performed by the local experts. Of the latter, some were on the permanent staff of the court and others were sworn in to perform their work in a single location; a legal advisor, whose advice was called on as necessary; and lastly a constable, whose task it was to enforce the Quartermaster's orders.

The instruction also established the procedure to be followed, which is briefly described below:

1. *Letter, proclamation and edict.* Before beginning a verification, the Quartermaster would send a letter to the town's *Justice* (mayor) communicating the King's order, announcing his date of arrival, and requiring the publication of the proclamation and edict, which were included in the letter. The mayor was to publish the edict which, after the reading of the proclamation, was to be exhibited in the usual locations, both in his own town and in neighbouring locations, since declarations had to be made not only by the townspeople but also by outsiders owning property or rights in that town. Thus, the town constituted the territorial unit of verification.

2. *Declaration of property, income, rights and liabilities.* Following the publication of the edict, townspeople and outsiders had a stipulated period in which to deliver their declarations which, depending on the province, were called Memorials or Lists.

3. *Election of council representatives and local experts.* The mayor and alderman elected the councillors who were to reply to the *Interrogation* of 40 questions; they also appointed several townspeople with detailed knowledge of the town to participate in the *Interrogation*.

4. *Arrival of the cadastral team (or court).* Upon arrival, the Quartermaster convened a meeting of the mayor, councillors, local experts and the parish priest specifying the date, time and place.

5. *Replies to the Interrogation.* On the given date the *Interrogation* commenced, with the clerk recording the literal replies given by the council and the experts. The product resulting from this act was the document known as the *General Answers*.

6. *Collection of declarations.* In the meantime, the rest of the court worked to collect the Memorials or Lists from the townspeople and outsiders, providing assistance when necessary, especially those who didn't know how to write.

7. *Organisation of the information in the declarations* to verify if it was correct or incorrect. This consisted of organising the plots spread over the town's territory into blocks, by area, so as to examine them in order. The most common method organised by cardinal points, areas and lanes.

8. *Measurement of houses and verification of data.* When not occupied in the reconnaissance of land, the clerks organised the measurement of houses and other buildings and counted heads of cattle and inhabitants. The official and clerks, with the help of the royal clerk, examined the documents presented to validate the declarations, especially regarding mortgage loans, *foros* (annual amounts payable on account of the perpetual lease of a land or house), charitable donations to the church with a mortgage guarantee, etc.

9. *Making the books of the head of household (or the family or personal ledgers).* The Quartermaster was responsible for preparing a full list of the neighbourhood in two books (one for the families of laymen and the other for the families of the clergy): name, civil status, class, profession and age, both of the head of the household and his spouse, dependent children, stepchildren, domestic servants and farm labour, officials and apprentices housed in the home of the head of the household, etc. Widows and emancipated single men and women with an *open house* were also considered as heads of household.

10. *Preparation of the reference value of types of land.* To simplify the evaluation of land, it was classified into a small number of different types and an average annual income was assigned to each type, based on yield, crop prices and the farming cycle of the given crop.

11. *Making the real estate books (or master ledgers or registers).* After validation of the data collected in the declarations, a clean copy of the information was transferred to a ledger, and the declaration were annotated with the anomalies identified by the experts in the reconnaissance, next to the item affected. If these anomalies were significant they could be subject to heavy fines, although amicable agreement was usually sought, with a written recognition that the errors or omissions were involuntary and due to *oversight*. In the margin of each item of land its shape was drawn, "as seen by the eye". These ledgers record real estate, i.e. land, houses, wine cellars, mills ... heads of cattle, mortgages, salaries. Two books were drawn up per verification, one for lay and the other for the clergy.

12. *Obtaining supporting documentation.* During the verification the court also had to obtain diverse probatory documentation: the certificate of tithes or of tithed territory reflecting the harvests tithed in the area in the last five year

period and how the tithe had been distributed (this document was not initially specified in the *Instruction* but was soon added by the Royal Board); and documents authenticated by the scribe reflecting 1) the Council's annual income and expenditure; 2) the taxes and commissions levied on the townspeople, with delivery of an authenticated copy of the certificates granting the license for said taxes; 3) presentation of documents legitimizing the enjoyment of privileges or of income transferred from the Crown by the holders of same, of which an integral (literal) copy would be made followed by the corresponding certified copy.

13. *Preparation of quantitative summaries* (called *maps* or *local statements*). With all the data now registered and validated, the court would proceed to summarize the quantitative information into nine different statements, five for lay and four for the church, one less for the latter because they were not subject to the personal tax which was paid only by the common lay people. Denominated by letters of the alphabet, D collected land measurements and their value in reales de vellón; E, the value of remaining real estate; F, the income generated by the practice of professional activity and trade; G, the active population subject to personal tax, and H, the number of livestock and their monetary value. The aggregation of the data in the local statements of all the verifications in the province would constitute the Provincial Statements, which were drawn up in the Accountants Office after all the verifications were completed.

14. *Preparation of other cadastral documents*. Three were obligatory: 1) a report on the town's capacity to cover collective expenses; 2) a separate list of all townspeople who in future would be subject to the personal tax; 3) a list of everything in the town that had been transferred from the Royal Treasury: royal thirds, sales taxes, etc. in the hands of private individuals. Based on this third document, the Accountants Office would draw up the Book of Transfers from the Royal Treasury for the entire province.

15. *Publication of the official ledgers*. The final act consisted in a public reading, in an *open* or *public council* of the townspeople and interested outsiders, of the real estate ledgers and the books of the heads of household, announcing the evaluations and income assigned to property and professions. If a neighbour believed that something was untrue or considered himself offended by something, he could and should say so, whereby the corresponding proceeding was initiated and the case investigated. After obtaining agreement of all, the ledgers were signed off, and likewise the act of public reading, as witnessed by the scribe. Thus ended the phase of verification.

16. *Certificate of the expenses generated* by the payment of salaries to the members of the court and for paper, writing material and privileged copies.

17. *Copying of documentation*. Following completion of the verification, and after review and approval, the Accountants Office would proceed to make two literal copies of the General Answers and one copy of the real estate ledger and the books of the heads of household. The originals were kept in the provincial offices of the Royal Treasury and the copies were sent to the respective town councils, and the second copy of the Answers to the Royal Board in Madrid. This is what has been preserved in the Universal Archive of Simancas (Dirección General de Rentas, 1.ª remesa, books 1 to 673).

The reader will agree that the established procedure would appear, in principle, to guarantee a high level of precision and truth of the information collected. All possible measures were taken to validate the data, and the owners were freed

of the obligation to provide exact information on the value of the yield of their lands (done by the experts and surveyors) or of their houses (done by the *alarifes*). Two measures were especially effective: the public reading of the information on real estate and the comparison of global data on harvests, deduced from the aggregation of declarations, with the known tithe data. Any significant difference would alert the Quartermaster of the existence of anomalies in the operation.

The first cadastral verifications and their consequences

The Royal Single Tax Board, in a meeting held on Sunday March 15th 1750, adopted two decisions: to commence verifications immediately and that the Quartermasters conduct their first operation as a pilot and send all the documents the pilot generated to the Board for their examination and approval.

Following this, copies of the Interrogation, Forms, Royal Decrees, Instruction, Regulations and Plans or Maps were sent to each province, accompanied by the order that a town be selected and the cadastre be performed according to the regulation provided. Three of these operations (Gavia la Grande in Granada, La Rinconada in Seville and Tordesillas in Valladolid) were initiated that same month of March 1750; in April another three began (Betanzos in Galicia, Fuentes de Valdepero in Palencia and Tagarabuena in Toro); in May, Burgos (Astudillo), Córdoba (Fernán Núñez) and Murcia (Caudete); in June, Cuenca (Albaladejo del Quende), León (Villamañán), Mancha (Torralba de Calatrava) and Salamanca (El Bodón). In August, Ávila (Aldea de Rey), Guadalajara (Marchamalo) and Segovia (Abades). Madrid (Fuenlabrada) began in September, Extremadura (Valverde Leganés) and Toledo (Ajofrim) in October and Jaén (La Guardia), Soria (Almajano) and Zamora (Arcenillas) in December.

The fact that the pilot operations all began and ended (between June 1750 and June 1751) at different is worth considering, since a simultaneous operation would have been useful to attain a higher degree of operational uniformity. The duration of the operations was also unequal, not only because of the differences in the type of towns and their social and economic characteristics, but also because of the different personalities and investigative disposition of the Quartermasters. In any event, these first 22 operations, out of a total of 14,672 that would be performed throughout the realm, sufficed to show the enormous diversity of its people, kingdoms and territories.

The documentation accumulated in each of the pilot operations was sent to the headquarters of the Royal Board, in the Palace of the Buen Retiro. The Board assigned one of its members, the Marquis of Puertoneuvo, to review these papers and issue his opinion, and to formulate any objections he may have regarding any one of them. Puertoneuvo would continue to perform this task throughout the entire verification period. His opinions are a model of analysis, common sense and positivism. When the letter of the Royal Board, listing the objections to the pilot operation, reached the respective Quartermaster, together with the original documentation, the Quartermaster was responsible to identify solutions and was thereafter authorised to continue verifications in other towns, using the pilot documentation as the model to follow.

But if, in general terms, 22 pilot operations had taken nearly a year, how long would it take to perform the remaining 14,650 operations? It had also become clear that it was going to be very difficult to measure and map land or parcels, especially in the northern half of the peninsula, because of

the predominance of smallholdings. This led the Royal Board to introduce a series of changes to the regulation:

a) To split up certain provinces, leaving one part under the authority of the Quartermaster and the other under the authority of a commissioner quartermaster (exclusively for purposes of the cadastre). These commissioners were also required to perform a pilot operation before receiving authorisation. The provinces that were divided up were Galicia, Burgos, León-Asturias, Palencia, Toledo, Jaén and Córdoba.

b) To authorise Quartermasters and commissioners to delegate the management of local cadastral operations to Judge Deputies. They first chose among Royal Magistrates and later from among the minor nobility and the liberal professions (lawyers, military...). The first deputies would attend a *training operation*, where they received instruction from the Quartermaster while attending a real operation

c) To authorise each of the deputies to form his own team or court to conduct the verifications. Given the lack of sufficient surveyors, they were also authorised to hire local experts capable of evaluating the production of each plot and its area, expressed in the agrarian measurements used in each location. This measure was intended to prevent long-drawn-out verifications and the risk of getting bogged down, which is what happened in the first stages of the Milanese cadastre.

d) To incorporate the provincial accountants offices – the collection offices of the Royal Treasury – into the process. These Accountants Offices were responsible for the examination of all the operations and for making copies of the ledgers. Their participation in the cadastre had already been planned, as reflected by Ensenada in his address of 1747, although a date had not been established for their incorporation.

The cadastral verifications: five years of intensive work

With the application of the above measures, when in 1752 the cadastre was at the height of its activity, more than 1,200 courts were operating with over 6,000 employees, while the accountants offices employed as many as 3,000 officials and clerks. It is interesting to observe that this mechanism had already been foreseen by Ensenada, who years before, in June 1747, had written to the king: *the work of verifying the Castilles is not impossible, nor will it be costly for the public once skilled quatermasters and accountants are in place, of which some exist already, and those remaining will acquire the skills with practice.*

The cadastral verifications, conducted over a period of 5 years, were extremely arduous for the courts, but also thrilling in that they afforded direct contact between the Administration and the individual subjects, giving the courts first hand knowledge of the heart of Castile.

But with so many courts in operation, it was soon obvious that the cadastral verifications could easily get out of hand. The multiplication of courts also signified a greater risk of heterogeneity. Thus, the consultations reaching the Royal Board showed an enormous variety of cases of lands, livestock, mortgages... Furthermore, if all the ledgers were to continue to be drawn up in the locations themselves, the time needed for verification would be endless. The solution was to extend the functions of the Accountants Offices, entrusting them with the most delicate task: the review of everything verified, the drawing up of clean copies of the ledgers, and the evaluation of the items in the original books.

The examination function was assumed by order dated 21 August 1751. The work performed by the Accountants Offices can be summarised as follows: a) their participation

would allow a rigorous examination of the verifications conducted until that time; b) from then on the verifications would be submitted to a process of standardisation; c) and the objections of the Accountants would lead to a more pragmatic analysis and development of the regulation. It should be noted that the Accountants Offices were under the authority of the Quartermasters, who remained the maximum provincial authorities of the cadastre throughout the verification period.

1753 proved to be the most intense year of cadastral activity. The Royal Board repeatedly insisted on the need to complete the verifications. Weekly progress reports were required from each province, Madrid assigned deputies to the provinces who were furthest behind, and the Quartermasters and commissioners were urged to provide the resources to finish. Even so, at the end of the year only nine provinces had finished their verification.

In 1754 several events occurred that would affect the cadastre decisively. In the spring, Minister Carvajal died and was replaced by the Spanish-Irish Richard Wall, until then Ambassador in England. The tortuous relationship with England in previous years, which had resulted in England's accessing, without opposition, certain enclaves in America, especially for the exploitation of Palo de Campeche – a base of operations for the introduction of all kinds of contraband – was to give rise to a formal accusation of Ensenada by the English ambassador Benjamin Keene because, from the orders originating in the Ministry of the Americas had been issued to the Spanish Armada that were contrary to the above-mentioned consented presence. Wall, who strongly disliked Ensenada, joined forces with Keene and the Duke of Huéscar, the king's steward, to obtain from the king Ensenada's immediate withdrawal. Dismissed in the early morning of July 20th 1754, he was banished to Granada, and Count Valparaíso was appointed to the Treasury.

Although the work still pending in the Accountants Offices did not exactly come to a halt as a consequence, it certainly slowed down significantly. Nevertheless, albeit slowly, work continued: the Royal Board, the Quartermasters and the Accountants Offices. It was generally believed that the cadastre would disappear with its principal instigator, Ensenada. However, at least on the operational level, this wasn't the case, and the Royal Board applied maximum pressure on everyone, to the extent that by the end of 1754 the cadastre was practically completed, except for Burgos, Galicia, Madrid and Murcia. In Murcia, the cadastre had to be repeated when it was seen that the verifications had not been performed with the sufficient rigour.

At the beginning of 1755 the Royal Board again pressured all who had not yet finished – particularly the Accounting Offices, which still had a lot to do – probably because they realised that they would soon be in a position to present the results of the cadastre to the king. Orders were issued to work specifically on the “extraction of products to the margin” (calculating and annotating the taxable base of each item) and all available manpower was assigned to this task after the beginning of June. But two months later the order was suspended, to be followed by a long period of more relaxed work that would last until the middle of 1757 when, following the reports presented to the king in April and October 1756, the rush returned to the Accountants Offices since everything seemed to indicate that the introduction of the Single Tax was finally going to be decreed for 1758, and the Royal Board had been asked to complete all pending work by August 1757.

The results obtained

In April and October 1756 the Board presented two different reports to the king, detailing the results and proposing the next steps that in their opinion should be taken. The report states that the end product amounted to 2,732 million reales de vellón, of which 87% corresponded to the lay (including the nobility) and the remaining 13% to the church. The Board estimated that by applying a 4% tax, the Royal Treasury would receive the average of what it had collected annually over the period 1750 – 1753.

The fact that the cadastre had represented much more than a fiscal verification was apparent in the paragraph in which the Board stated that the information collected constituted a detailed map showing the *neighbourhoods and their inhabitants*. Conscious of the variability of these data, they suggested a yearly updating procedure, whereby *the towns must advise the Quartermasters annually of the changes occurring, and these advise the Minister whom your Majesty should deem to designate. This will be the true North to establish the measures required by the urgencies of the government and of the war and of the Navy.* The board also describes how the Cadastre reflects the *income of each individual, livestock of all kinds, the fruits of all countries, their wealth or poverty, the quality of land, mountains, rivers and anything that can illustrate the development of better governance. Your Majesty can know the amount of his income, which has been transferred from the Crown, why and what they are worth.* The report ended with the following observation: *the idea is not new, but Your Majesty may well be the only sovereign to establish it with such formality and knowledge of the smallest parts of his kingdom and with the fairness of having employed many honest subjects during lean years, who in turn benefitted the towns with their valuable consumption, instead of taxing them a single maravedí.* At the same time the Board recognised: *There is still much and arduous work to be done until its introduction, and numerous difficulties to overcome, but since neither is impossible, and your Majesty lends his sovereign protection, the Board assumes that, having achieved the largest part, only the smallest remains, and so different from the existing system of collection that in 3 to 4 years of application a level of perfection would be reached that has not been achieved in centuries.*

We will not go into more detail, but in autumn of the following year, 1757, Bartolomé Sanche de Valencia died. Shortly after this the queen also died, (August 1758) leaving king Fernando VI helpless and abandoned to his ravings, secluded in his palace of Villaviciosa de Odón until his death in August 1759. With this state of affairs, national politics ground to a halt, not at all favourable for the introduction of something as important as the Single Tax.

Nevertheless, the work of the Quartermasters and the Accounting Offices would continue until full completion in 1759, with the drawing up of a *Neighbourhood Ledger* based on cadastral data. In these final years the books were bound, both those that were to go to the towns and to the Royal Board, and those reserved for the archives of the accounting houses. Previously, from 1754 onwards, the Accounting Offices had also embarked upon the creation of two other documents not included in the 1749 Instruction: the book of the largest householders and a Census, today known as the Ensenada Census.

In September 1758 an inventory was commissioned of papers and furniture, which were placed into the custody of the Accounting Offices. These drew up a complete list of the towns and unpopulated areas verified and of the number of books of each verification. The detail by province is impressive: Ávila, 1,431 volumes; Burgos, 8,558 volumes; Córdoba, 858; Cuenca, 5,273; Extremadura, 2,199; Galicia, 15,344; Granada, 2,215; Guadalajara, 3,689; Jaén, 934; León, 7,794; Mancha, 843; Madrid, 575; Murcia, 618; Palencia, 3,175; Salamanca, 5,893; Segovia, 3,859; Sevilla, 2,168; Soria, 4,559; Toledo, 1,706; Toro, 3,041; Valladolid, 5,463 y Zamora, 2,606. The inventory totalled 78,527 volumes which, together with the 2,047 in the custody of the central administration, make a total of 80,574 volumes, as mentioned at the beginning of this paper.

Despite this enormous effort of collection and organisation of information, the single tax was never introduced, for different reasons that we will not discuss in this paper, thus losing a magnificent opportunity to modernise the Castiles. In consolation, we can say that the cadastre has provided scholars with a unique document for the detailed knowledge of the peoples and lands of Castile in the middle of the 18th century. ■

