

Economic inequalities in an Iberian urban society: Tortosa before and after the Black Death

by Laura Miquel Milian, Jordi Morelló Baget

La città di Tortosa era uno dei centri più importanti della Catalogna nel tardo Medioevo, grazie soprattutto al suo porto fluviale che connetteva l'interno della penisola iberica con le reti commercio del Mediterraneo. Negli archivi della città si conservano diversi registri fiscali, chiamati *manifests* che stimavano la ricchezza di ciascun contribuente cittadino per redistribuire l'importo della tassazione diretta. Il saggio prende in esame gli unici due *manifests* completi conservati, rispettivamente del 1316 e del 1353: il loro studio combinato permette di osservare l'impatto della Peste Nera sulla popolazione e la ricchezza della città. In primo luogo, il saggio descrive il contesto socio-economico e la struttura urbana di Tortosa nel Trecento e le principali caratteristiche delle fonti prese in esame. Segue l'analisi della struttura demografica e della concentrazione della ricchezza nonché della loro evoluzione fra 1316 e 1353. Infine, si propongono alcune considerazioni sull'impatto della peste del 1348 sulle diseguaglianze economiche e la struttura demografica della città di Tortosa.

The city of Tortosa was one of the most important urban centres in late medieval Catalonia, mainly thanks to its river port, which linked the Iberian interior to the Mediterranean trade networks. In the archives of Tortosa there are several registers of wealth, called *manifests*, which served as the basis for the distribution of direct taxes according to the wealth of each taxpayer. This paper examines the only two *manifests* that are complete, those of 1316 and 1353: together they allow us to study the impact of the Black Death on population and wealth. The paper first describes the socio-economic and urban structure of the city in the fourteenth century and then the main features of the sources used. Secondly, it examines the structure and evolution of the distribution of population and wealth between 1316 and 1353. Finally, we propose some reflections on the impact of the plague of 1348 on both economic inequality and the demographic structure of the city of Tortosa.

Medioevo, secolo XIV, Tortosa, registri fiscali, diseguaglianze economiche, Peste Nera.

Middle Ages, 14th century, Tortosa, fiscal registers, economic inequality, Black Death.

Laura Miquel Milian, University of València, Spain, laura.miquel@uv.es, 0000-0001-5530-8123
Jordi Morelló Baget, CSIC-IMF, Institution Milá i Fontanals, Spain, 0000-0001-6740-2088

Referee List (DOI 10.36253/fup_referee_list)

FUP Best Practice in Scholarly Publishing (DOI 10.36253/fup_best_practice)

Laura Miquel Milian, Jordi Morelló Baget, *Economic inequalities in an Iberian urban society: Tortosa before and after the Black Death*, © Author(s), CC BY 4.0, DOI 10.36253/979-12-215-0705-8.07, in Davide Cristoferi (edited by), *Socio-Economic Inequalities during the Conjunction of the Fourteenth Century. Sources and Methods, Dynamics and Representations (Italy and Europe, c. 1270-c. 1350)*, pp. 129-152, 2025, published by Firenze University Press, ISBN 979-12-215-0705-8, DOI 10.36253/979-12-215-0705-8

1. Introduction

Over the last decade,¹ the study of economic inequality in the Middle Ages and the Early Modern Period has gained a great deal of momentum, in Europe as a whole and in the Iberian Peninsula in particular. The case of Catalonia has been no exception, as shown by the many studies that have been published on this subject in recent years.² Therefore, the objective of this study is to contribute to this line of research through an investigation focused on the city of Tortosa, in the south of Catalonia, between the 1310s and the 1350s.

This study will be conducted mainly through the analysis of two fiscal sources, known as *manifests*, the analysis of which already has a long history in research work similar to this. Thus, the fundamental goal of the present article is to take a close look at the people of Tortosa and their wealth at two specific moments in time, the years 1316 and 1353, in order to, firstly, estimate their levels of inequality and then to see if these increased or decreased over the almost four decades between both years. Ultimately, an attempt will be made to perceive what the effects of the Black Death were in Tortosa, on a demographic level and above all with regard to the distribution of wealth among the population that survived the onslaught of the epidemic, and if it was different for men and women. This will be done along the lines of recent studies on the subject, in order to assess whether or not Tortosa experienced a reduction in inequality after the Black Death, as has been documented in some European cities and villages.³

To do this, we shall first present the city of Tortosa in the fourteenth century and then the sources used. Secondly, we shall offer a panoramic overview of the results obtained, focusing on the demographics, on the analysis of economic inequality and on the main taxpayers in Tortosa. Lastly, we shall offer some brief conclusions to try to answer the questions posed throughout the text.

¹ This article is the result of a contract funded by the Conselleria d'Educació, Universitats i Ocupació of the Generalitat Valenciana, and it comes within the activities of the research projects "Mercados, instituciones e integración económica en el Mediterráneo Occidental (siglos XIII-XVI)" (Ref. PID2021-128038NB-I00), "La riqueza de la Iglesia y el desarrollo del territorio (Corona de Aragón, siglos XIII-XVI)" (Ref. PID2021-126684NA-I00) and "Desigualdad, movilidad y conflicto social en el mundo urbano (Cataluña y Mallorca, s. XIII-XVI)" (Ref. PID2022-141368NB-C22), all three funded by MCIN/AEI /10.13039/501100011033/ and by FEDER "Una manera de hacer Europa."

² So as not to prolong this section unnecessarily, we refer to the bibliography cited in Miquel, Verdés, "Contribución al estudio."

³ See Alfani, "Epidemics, Inequality," and the bibliography.

2. The city and its context

2.1 Tortosa in the fourteenth century

In line with the upward trend of the period, Tortosa became an economic centre of the first order in the thirteenth and fourteenth centuries.⁴ In fact, together with Tarragona and Lleida, it was one of the main cities in *Catalunya Nova*, the name given to the territories conquered from the Muslims during the twelfth century. On the left bank of the river Ebre, the city stood at an important communications intersection, by river, land and sea. Numerous types of merchandise from Aragon and the interior of the Peninsula were sent to different points on the Mediterranean, making Tortosa's harbour on the river an obligatory port of call. The whole adjacent sector formed the *Alfòndec*, the commercial quarter par excellence of medieval Tortosa, where the exchange (*llojja*) was built as a contracting centre and a goods warehouse.⁵

The city had a multi-ethnic population. Apart from the Jews who lived in the old and new *call* (Jewish quarter) and the Muslims who were forced to live in a suburb beneath the old Moorish fortress (La Suda), the population of Tortosa was mostly Christian. After the conquest of 1148, the city experienced continual demographic growth since it benefitted from a large number of migrants from other parts of Catalonia, and also from Aragon and other more distant places.

In a period still some years away from the appearance of hearth taxes, which were introduced after the Black Death, it is difficult to know how big the city's population was during the period of growth.⁶ Hearth taxes, however, are not the only fiscal registers we have available for quantifying the population, since demographic information, as or more valuable, can also be extracted from the *manifests*, as will be seen later. Either way, the increase in the population is reflected in the city's urban growth and, specifically, in the creation of new districts, or *eixamples*, above all in the eastward expansion towards the place where the convent of Santa Clara was established.⁷ Between the thirteenth and fourteenth centuries, the city appears divided into four parishes: Santa Maria, centred around the cathedral, must have cor-

⁴ For the case of Tortosa: Curto, Vidal, "La ciutat de Tortosa," 68-71; Alanyà, *Els jueus de Tortosa*, 39-40, part I; Bonet, "La ciutat i els poders locals." For a more general urban context, see: Sabaté, "Ciudad e identidad;" Morelló, "Un nou actor polític."

⁵ Although a royal permission was granted already in 1352, the construction of the building seems to have begun in 1368: Vidal, *Les obres de la ciutat*, 252-3. As Albert Curto said, this exchange building became the most tangible commercial symbol of the municipal oligarchy: Curto, *La intervenció municipal*, 67.

⁶ We do not include some figures postulated by Miravall, *Episcopologi*, 166, as they are not very reliable.

⁷ From the thirteenth century onwards, many convents began to appear in Tortosa, ascribed to different religious orders, apart from the houses belonging to the military orders. All this demonstrates the degree of attraction exerted by the city thanks to the level of development it had attained.



Figure 1. *The city of Tortosa in the fourteenth century*
Source: elaboration of the authors.

responded to the early Islamic medina; Santa Clara and Sant Jaume, to the Islamic suburbs that surrounded it, and the *Alfòndec*, to the city's southern extension.⁸

The fourteenth-century city was by then an urbanistic reality, more or less transformed with respect to the old Muslim *taifa* capital. A large part of the city stood within the old Andalusian walls, while other sectors remained outside them.⁹ In fact, the period we are studying here is prior to the new walled perimeter, on which building work began in 1365.¹⁰

With regard to the jurisdictional situation in the fourteenth century, it is useful to bear in mind some changes that correspond to the period dealt with here. In 1294, as a result of the exchanges (*permutes*) conducted by the monarchy with the principal lords who possessed jurisdictional rights in the

⁸ According to Muñoz, "La demografía," 3. In the period, reference is also made to the parish of Gènova, which spread beneath La Suda, as the prolongation of Santa Maria.

⁹ According to Vidal, *Les obres de la ciutat*, 130, over the centuries various enclosures existed, but reconstructing the history of the walls before 1300 is problematic.

¹⁰ Between 1347 and 1351, coinciding with the war of the unions – a long-lasting conflict between the king and the nobility of Aragon and Valencia – there was a first attempt to enclose the city inside a new perimeter: Vidal, *Les obres de la ciutat*, 134.

urban area – the Knights Templar and the nobleman Guillem de Montcada¹¹ – Tortosa was consolidated as a royal city and the capital of a district or *vegueria*. It stayed that way in the first decades of the fourteenth century, until King Alfons IV the Kind transferred it to his son Ferran. The latter acted as the “marquis of the city” from 1329 to 1363, after which the city returned to direct royal control.

The entire phase of demographic, urbanistic and economic expansion and growth came to a sudden halt in the middle of the fourteenth century with the appearance of the Black Death. The situation in Tortosa is wholly comparable with what happened all over Europe. It is thought that the bubonic plague initially had a serious impact on the city, but apart from the information provided by some authors from time to time, the subject has not been studied in depth. Even so, for the detailed study that we shall make below of the socio-economic reality of the people of Tortosa, it is useful to bear in mind what the situation could have been like, created as a result of the arrival of the Black Death and its possible effects.

2.2 The sudden appearance of the Black Death and its impact

The city’s enviable geographical location on the banks of the river Ebre made it completely impossible to avoid the waves of contagion of the disease and, like everywhere else in the country, this came to Tortosa by sea.¹² The first news appears at the end of May 1348.¹³ It was about the sick or dead people who were in the ships at the mouth of the river. Because of that, they were prevented from continuing to sail upstream and trading with the cloths or other merchandise from these ships.¹⁴ Despite everything, the epidemic eventually spread all over the city. On 1 June there was talk of asking Pope Clement VI in Avignon for a temporary absolution of sin for all the people who were dying, and at the same time they were starting to discuss a possible enlargement of the cemetery of Sant Joan, on the edge of the city.¹⁵

Continuing with the examination of the minutes of the Council of 1348, other indicators of the seriousness of the situation soon appeared. It was

¹¹ This year, the provincial master of the Order in Aragon and Catalonia signed an exchange by which he ceded the Templars’ control over the city and territory of Tortosa to James II. Guillem de Montcada, in turn, ceded to the same king all the dominion and other rights that he had in the city, as well as the castle of Paüls, in exchange for other domains: Pagarolas, “Permuta de 1294,” 272 and 274.

¹² As pointed out in Benedictow’s monumental work on the Black Death, its spread followed the main commercial and transportation routes of the time: Benedictow, *The Complete History*, 203.

¹³ The first reports of the Black Death in Catalonia date from the end of March and beginning of April 1348 in Perpignan: Maltas, *Caresties, fams*, 291.

¹⁴ Arxiu Comarcal del Baix Ebre (ACBE), *Fons municipal*, Provisions, 3, f. 167r, 1345-8.

¹⁵ ACBE, *Fons municipal*, Provisions, 3, f. 168v, 1345-8. For this reason, the municipality purchased an adjacent orchard: Vidal, *Les obres de la ciutat*, 334.

declared that of the sixty councillors on the city's corresponding deliberative body, only eighteen were still alive.¹⁶ The solution adopted was to add a complementary number to it, so that the body would still contain at least forty councillors, which was justified in the following way: *com per les dites malalties e mortaldats no es pot tenir consell de seixanta per les poques gents que hic són romases, car atrobats que les dues parts de les gents de la dita ciutat e pus són morts* (since due to the said illnesses and deaths a council of sixty is impossible because of the few people remaining, as it has been seen that two-thirds of the people of the said city, or more, are dead).¹⁷ Whether exaggerated or not, this declaration gives us an idea that the plague had a serious impact on the population of Tortosa, very much like what has been recorded elsewhere.¹⁸ In reference to the new councillors elected in 1350, we can confirm that the number of forty councillors was maintained, while reminding people that there had been more before.¹⁹ It was admitted that *no es pot fer altrament per les poques gents que hic són romases de les mortaldats ençà* (we cannot do otherwise due to the few people who are still alive).²⁰

Apart from the unquestionable impact on the population, an indirect consequence of the Plague was the rise in salaries, at least after 1349. Different tradesmen, such as the shoemakers and blacksmiths, who were joined by the farm labourers (*bracers*), began charging higher prices for their products or demanding higher rents and salaries in exchange for their work.²¹ Faced with that, the Council of Tortosa, the genuine representative of the interests of the local oligarchy, issued various ordinances aimed at limiting these increases. The situation was widespread enough to make it necessary for a general edict to be enacted in July of that year, by virtue of which King Peter the Ceremo-

¹⁶ As well as the deaths of the two attorneys and other people who held different municipal posts, as Curto noted, *La intervenció municipal*, 213. Forty-two deaths out of sixty is a very huge rate in comparison, for example, with the impact of plague on the political representatives in Girona, where it is said that twenty-seven of the eighty members of the Council died: Guilleré, *Girona al segle XIV*, 180.

¹⁷ ACBE, *Fons municipal*, Provisions, 4, f. 2r, 1348-50.

¹⁸ Traditionally, it has been assumed that the impact of the Black Death was far greater in larger cities than in small towns due to the population density, which facilitated contagion. However, it appears that, in fact, "according to a defining feature of bubonic plague, [...] mortality is highest in (small) villages, according to the principle of the inverse relationship between mortality and population density": Benedictow, *The Complete History*, 229. This pattern also seems to apply to Catalonia, where Maltas estimates that the urban mortality rates ranged between 15% and 30%, about a quarter of the urban population: Maltas, *Caresties, fams*, 299-300. In general, it was impossible to gauge the real impact of the Plague, apart from some indirect indicators, as seen in the case of Manresa (Mas, "Epidèmies i crisis") and in a broader analysis by Maltas ("Mesurar la mortalitat," 67-83). In Vic, the plague is believed to have been responsible for the deaths of between a quarter and a third of the population: Puigferrat, "Pesta i crisis," 48-9.

¹⁹ Likewise, the years 1355-6: ACBE, *Fons municipal*, Provisions, 6, ff. 23r, 91v, 1355-6.

²⁰ ACBE, *Fons municipal*, Provisions, 4, f. 100v, 1348-50. Reviewing, however, the Council minutes of those years, we see that the number of councillors attending meetings continued to fluctuate greatly.

²¹ ACBE, *Fons municipal*, Provisions, 4, ff. 20v-21r, 23v, 1348-50.

nious ordered everyone in the Principality of Catalonia to moderate salaries and prices.²²

A paradigmatic example of the scarcity of manual labour after 1348 is to be found in the construction of the new cathedral of Tortosa, the foundation stone of which had been laid in 1347 at the behest of Bishop Bernat Oliver, who would later succumb to the plague. According to Victòria Almuni, the economic and demographic crisis caused by the Black Death was one of the main causes of the slowdown in the work on the cathedral building.²³ At the same time, the council's tax collection suffered from the sudden loss of population: a direct tax established in 1350 had to be farmed at a reduced price due to the losses occasioned by the deaths.²⁴ The collection of indirect taxes must also have felt this, although we do not have sufficiently valid data to corroborate this.

As is known, there were further outbreaks of plague in the 1360s.²⁵ In 1353, however, the situation might possibly have improved substantially, and a period of recovery could have begun. The preparation of a new book of *manifests* in order to continue collecting the traditional direct taxes might be an indicator of a certain degree of normality having been reached.

3. *The sources*

3.1 *The books of manifests*

In Catalonia, the *manifests*, estimations or valuations, equivalent to the registers of wealth in other parts of Europe, served as a basis for the distribution of the direct taxes proportional to wealth, the *talles*.²⁶ To find the earliest surviving examples of this type of fiscal source, it is necessary to wait until the second half of the fourteenth century, if not later, as there are hardly any registers earlier than 1350.²⁷ Specifically, Tortosa stands out for having quite a long series of *manifests* in the fourteenth century, between 1316 and 1353.

²² This edict was thus enacted, due to the rising prices and salaries that artisans had introduced, as much as four to five times higher. As well as mentioning different occupations, farm labourers and all other kinds of salaried workers were also included: Abadal, *Pere el Cerimoniós*, 47-9. This author was however doubtful of the effectiveness of this edict. On the rise in wages after the Black Death, see: Cohn, "The Black Death."

²³ Almuni, *La catedral de Tortosa*, 85.

²⁴ ACBE, *Fons municipal*, Provisions, 4, f. 81v, 1348-50.

²⁵ See, for example, Günzberg, "Epidemias y mortalidad," who includes data from Tortosa in his study.

²⁶ Turull, Morelló, "Estructura y tipología," 271-326; Furió, "Avant le cadastre," 200-31.

²⁷ In Cervera, the first surviving example of the series is from 1340, like another book of estimates from Granyena de Segarra, a locality not too far from Cervera. The second in the Cervera series dates from 1352 and continues with five more examples from the late fourteenth century. For the remaining chronologies of the examples conserved in Catalonia, see Morelló *et al.*, "A study of economic inequality," 276-9.

All of them are, along with some *talla* registers, in the municipal collection of the Baix Ebre *Comarcal* Archive, except for one volume kept in the Cathedral Archive dating from 1316.²⁸ This would therefore be the first one in the series, if we rule out other, more imprecisely dated, registers. To conduct this analysis, we shall use the two that are complete: the one from 1316 and the one from 1353.²⁹

All these *manifests* are associated with the collection of the *comuns*, the term used most often in Tortosa to refer to direct taxation.³⁰ The *Costums*, a famous legal compendium drafted at the end of the thirteenth century, show how often direct taxes must have been levied on the people of Tortosa. Thus, in heading I (the one entitled *De l'ordenament de la Ciutat de Tortosa*, especially points 1.1.18 and 1.1.21), various regulations are included referring to the collection of the *comuns*.³¹ Among other things, it was laid down that *totz los ciutadans e'ls habitants de Tortosa e de son termen* (all the citizens and inhabitants of Tortosa and of its territory) had to contribute, based on everything they had *seent e movent per sou e per liura sens tot contradiment* (immovable and movable by *sou* and *lliura* without any contradiction). We find the distinction between movable and immovable assets indicated systematically in the books of *manifests* of Tortosa, and the way of applying the principle of *per sou e per liura* is also made clear in them because they are hybrid registers, in which both the valuations of assets and the resulting tax payment quotas appear.

Apart from the citizens and inhabitants of the territory, there were other groups subject to these *talles*. The knights would pay for the immovable assets acquired from others or for other properties they had in the city and territory, except for the *cavalleries* that they had originally possessed.³² The Jews and Muslims were also obliged to pay the tax for all the immovable goods they had in Tortosa and in its territory, including those purchased from Christians. In the case of the poor people, they were made to pay according to what was considered appropriate. They were therefore excluded from the principle of proportionality that was applied to all the other taxpayers.

It seems beyond doubt that, already by the end of the thirteenth century, registers of assets were being created with a view to collecting the *comuns*, even though none from that period has survived.³³ All in all it allows us to

²⁸ Arxiu Capitular de Tortosa (ACT), *Manifest de 1316*: the book has been recently re-discovered and has not been inventoried yet. Before, it was partially transcribed by the Barcelona historian Francesc Carreras Candi: Carreras, *L'aljama de juheus*, 123-50.

²⁹ ACT, *Manifest de 1316*; ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 21, 1353. The first has recently been the subject of a comprehensive study by Morelló, *Població i riquesa a Tortosa*.

³⁰ From a legal point of view, see Montagut, "La doctrina medieval."

³¹ We follow the latest edition of the normative text produced by Massip, *Costums de Tortosa*.

³² Namely, in allusion to the lots of land that they had received originally from their feudal lords, and with the incomes from which it was hoped they could fund the corresponding military service.

³³ Obviously, in other Catalan cities similar fiscal systems had already been introduced, as we know from Cervera and Manresa. This last city took as its model what was being done in Barce-

glimpse to what extent a quite regular form of direct taxation had been introduced to cover municipal expenditure that is not explicitly stated in these registers.³⁴ As we said earlier, for the present study we are only taking into account the registers of 1316 and 1353, the reason why it is worth commenting on some of their differential aspects.

3.2 *Characterization of the two chosen manifests*

The *manifest* of 1316 includes global valuations according to two types of assets, immovable (*seti*) and movable, although there are quite a few taxpayers who only have immovable valued. In those who declare both types, the sum of the two different valuations is not noted down. In many cases, nothing is indicated, so only the name of the person appears. We do not know if this is because they were subjects without taxable assets or perhaps because the register was left half completed. All the valuations, whether of immovable or movable, were made in *masmudines*, a type of Andalusian coin that was very habitual in the period.

Some of those whose assets were valued also have the amount noted down that they would have to pay in the tax that was the reason why this register was made. In principle, there were two different quotas depending on whether the asset was immovable or movable. These quotas are not expressed in *masmudines*, but in *sous* and *diners*, presumably of Barcelona.³⁵ It is therefore a hybrid register of *manifest* and *talla*.³⁶ The form of the imposition of the *comú* is written down on the first page in the book. Basically, different taxes were levied on the immovable and the movable, always taxing movable assets a third more than immovable ones, perhaps as a way of compensating for possible imbalances in the corresponding global valuations obtained.³⁷ At the same time, a poll tax of two *diners* per each house (*alberg*) was estab-

lona: see Torras, "El sistema de redacció," 339, 343.

³⁴ Aside from resorting to direct taxation, the other side of taxation in Tortosa, already quite well developed in the first half of the fourteenth century, was the farming of a series of indirect taxes on trade and the circulation of goods. On the effects of taxes on wealth, see: Verdés, Reixach, "Contribuir al impuesto."

³⁵ Since 1298, the city had been granted a royal privilege to be able to use the currency of Barcelona instead of Jaca: Bayerri, *Historia de Tortosa*, 631.

³⁶ Outside from this case, there are estimates in other localities, like those of Valls in 1378 – the earliest surviving ones in that town – that are quite similar, as they also provide an overall estimation of assets, depending on whether they were considered movable or immovable (taxed incomes apart), which is accompanied by the quotas of a first *talla* distribution: see Morelló, "Les estimes de 1378," 9-56; Morelló, "Les estimes de Valls," 9-74.

³⁷ In this *manifest*, the weight of immovable wealth is overwhelming since it represents more than 80% of the total recorded. Perhaps not all movable assets had to be declared, or there was a great deal of concealment – declaring fewer assets than one had – or undervaluation – they were declared for less value than the real ones; all this despite the fact of their being declarations made under oath. As a general rule, subsequent checks were dispensed with, it being considered good enough with this oath.

lished, which we find applied to some of the individuals noted in the register. The same rule, with just the odd small adjustment, is included in the preamble to the 1353 book.

This other *manifest*, although it follows a scheme similar to that of 1316, gives us more detailed information about the immovables valued, whether dwellings or rural possessions. Thus, it includes the estimations assigned to each type of asset, but without establishing any sum totals of the different items recorded. And while the global estimation of the movable remains, the rents from annuities received by each individual are also valued separately. In fact, we begin to glimpse this greater interest in describing the assets that made up the *seti* (immovable) in the *manifest* of 1325, and it was already fully developed by the 1340s, in accordance with another of the surviving books.³⁸ Even so, the subsequent *manifest* of 1353 remains a hybrid register (*manifest-talla*). The type of coin used also remained the same: *masmudines* for valuations and *sous* and *diners* for taxation quotas. Moreover, the poll tax is noted down far more systematically, in this case 1 or 2 *diners* depending on whether they were men or women, and not per *alberg* (house), as appeared written down in 1316, but per hearth. We are after all in the decade of the first general hearth taxes. Every taxpayer has assigned a single payment quota with regard to the collection of the *comú* that was then levied.

However, the *manifests* of 1316 and 1353 include a large number of people not declaring assets who we ought to consider as *nichils*, who possibly only paid the poll tax. In the first book they account for 42,83% of all those inscribed, and in the second *manifest*, 28,57%. Once the ‘non-declarers’ of 1316 and 1353 have been removed, the difference between both registers is a little over 100 individuals in favour of the first one (1.317 vs. 1.205), which means a decrease of just 8,5%; otherwise, it would be 25,74%. These ‘non-declarers of assets’ may possibly have been more or less representative of the poorest classes in the city, without taxable assets, or who had very few resources. The reduction in the percentage of 1353 could be understood as one of the multiple consequences of the great loss of population caused by the plague, if it cannot be attributed to a reshaping of family units for fiscal purposes, as perhaps ought to be inferred from the change of name from *alberg* (house) to *foc* (hearth).³⁹

³⁸ ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 19, 1325 and 20, 1348. This last book is before the Black Death, but the exact year (1344?, 1348?) is unknown.

³⁹ The disappearance of *nichils* after the Black Death is a phenomenon documented in other places as well, such as Albi in Occitania, where *nichils* declined from 42% in 1343 to 28% in 1357. Benedictow argues that this may have resulted from the higher mortality of the poor, given their greater social vulnerability to secondary catastrophe effects, as well as from social mobility among survivors: Benedictow, *The Complete History*, 667-9.

3.3 Different types of taxpayers or declarers of goods

As everywhere, the great majority of those included in these registers were heads of family units, all of them presumably citizens of Tortosa.⁴⁰ Women with taxable assets account for about a fifth of the taxpayers in both registers, while the men do so for around three-quarters of them. Seen like this, the pandemic does not seem to have altered the sex ratio in the ownership of assets, in the sense of it having brought about a spectacular rise in the number of widows taking possession of their late husbands' assets, simply because the plague would not have made significant distinctions based on sex, age, or social class.⁴¹

Certain sectors of the population, such as knights and clergymen, are mixed up with the rest of the declarers.⁴² The above had to be on the list for assets purchased from others who were already paying the *comuns* of the city and, in the case of the clergy, for their own assets and also for the receipt of rents associated with ecclesiastical benefices.⁴³ Also, although only in 1316, some convents and hospitals appear registered, but only for the immovable assets they possessed.

Another distinguishing factor between the two registers is the inclusion in 1316 of a dozen Jewish taxpayers. In reality, they must have been few in number in relation to all the Jews who lived in the *call*, where one of the largest Jewish communities in the Crown of Aragon had been established.⁴⁴ All of them appear noted down at the end of the book, each one paying for immovables only, whereas in the later manifest of 1353 there are no Jews, maybe as a result of new agreements established with the council that we do not know about.⁴⁵ The presence of Muslims, despite what was laid down in the *Costums*, is purely symbolic: in 1316 there are only two noted as such, perhaps for having assets they had purchased from Christians.

Here and everywhere, these fiscal registers were compiled in a particular topographic order. However, while the declarers of 1316 are noted as living in

⁴⁰ (*Costums*, heading 4) A citizen was anyone born in Tortosa or its territory, or someone who had been living in the city and territory for at least ten years (1.4.14.). Anyone who came to Tortosa or its territory with his or her *alberg* and made in it his or her stay and main residence was considered an inhabitant of the city (1.4.15).

⁴¹ However, it appears that women and children were more likely to be infected, leading to higher mortality rates among these groups. Mortality was also higher among the poor and destitute, particularly in large cities. See: Benedictow, *The Complete History*, 668-77.

⁴² In the *manifest* of 1316 only one person appears identified as a knight, but we do not rule out there being a few more with taxable assets, as we shall see later.

⁴³ Concerning the different forms of participation of the clergy on municipal taxes, see: Verdés, "La contribución eclesiástica."

⁴⁴ All of them lived in the *call*, both the old and the new one. As Andreu Lascorz points out, in the thirteenth century, the old and new *calls* were next to one another, but, from then on, the new one developed more and more until it absorbed the centre of the old one: Lascorz, *Cultura judeocatalana*, 48-9. The most recent study is the one by Alanyà, *Els jueus de Tortosa*.

⁴⁵ It is taken for granted that the Plague of 1348 marked the start of the Jewish community of Tortosa's process of decline: Lascorz, *Cultura judeocatalana*, 41.

different parishes or urban districts, in the *manifest* of 1353 far more specific locations are mentioned, such as streets, squares or *illes* (blocks of houses). For this reason, it is not possible to infer the number of inhabitants that each parish could have had, or to make comparisons with the parish distribution of 1316.

4. *Some results*

4.1 *Demographics*

The figures provided by the *manifests* of 1316 and 1353 do not only tell us about the wealth or poverty of the inhabitants of Tortosa at two specific moments in its history, but they also help us to complete a series of demographic data that, unfortunately, do not usually appear until later decades. Even so, it must be remembered that hearth taxes are also fiscal documents and that, in the words of Gaspar Feliu, their use as a demographic tool is only a proxy for want of better tools.⁴⁶

As was mentioned earlier, in the *manifest* of 1316 there are a total of 2.304 fiscal units, while in that of 1353 the figure is quite a lot lower, 1.711 (25,74% fewer). The omnipresent outbreak of plague in 1348, whose devastating effects in Tortosa have already been described, might be the reason for a large part of this fall.⁴⁷ Other factors associated with the fiscal units registered in the *manifests*, such as the presence or not of certain groups, especially the exclusion of the Jewish hearths in 1353, do not seem to be particularly important in quantitative terms. On the other hand, the reduction in the number of *nichils* could have been important, perhaps the part of the population most affected by the plague, or a possible regrouping of family homes to be able to better withstand the resulting fiscal burden.

The data provided can be contrasted with those of the hearth taxes that were introduced later.⁴⁸ In the case of the one carried out in 1365, in the city of Tortosa *e en los lochs qui han pagat ab ella* (and in the places that have paid with it) a total of 2.006 hearths were counted.⁴⁹ Unfortunately, it is impossible to distinguish which of these 2.006 actually corresponded to Tortosa and which to the rest of the towns and places that were added to it when handing

⁴⁶ Feliu, "La població catalana," 148.

⁴⁷ Although the Black Death was the deadliest, it was probably not the only mortality crisis to hit Tortosa between 1316 and 1353. Joan Maltas has identified several mortality crises in Catalonia during the first half of the fourteenth century, and some of them undoubtedly affected Tortosa. To what extent, however, remains unknown. See Maltas, *Caresties, fams*, 266-89.

⁴⁸ The reason why we do not refer to the hearth tax of 1358 is because Tortosa does not appear in it, despite knowing that it contributed to it with a total of 140.000 *sous*: Pons, "Un fogatjament desconegut," 348.

⁴⁹ Arxiu de la Corona d'Aragó (ACA), *Reial Patrimoni*, Mestre Racional, Volums, Sèrie General, 2590, f. 78r, 1365.

over the corresponding payment.⁵⁰ On the other hand, the hearth tax of 1378 is clearer in this respect: that year Tortosa had 1.017 hearths, 991 of which corresponded to the city proper and the other 26 to the sector located on the other side of the river.⁵¹ In fact, according to this hearth tax, Tortosa was at that time the fourth most populated city in Catalonia, only behind Barcelona, Perpignan and Lleida.⁵²

However, despite this apparently positive note, the visible loss of population in Tortosa between the 1350s and the late 1380s – something widespread in the Principality – is very noticeable: the fall from the 1.711 hearths of 1353 to the supposed 1.017 of 1378 would mean the disappearance of 30% of the population of Tortosa in twenty-five years. However, the figure of 1378 must be qualified and accepted with all due caution. In the first place, because, as Josep M. Pons i Guri pointed out, neither the unoccupied houses, nor the hearths of Muslims and Jews, nor the beggars, nor all those who had never paid in previous hearth taxes, due either to privilege or custom, were included in the hearth tax.⁵³ Gaspar Feliu adds as possible factors for the sizeable, but probably not so drastic, fall in 1378 the outbreaks of plague in 1362, 1371 and 1375.⁵⁴

Either way, what seems clear is that Tortosa entered the closing stages of the fourteenth century with a lot less population than it had had at the start of the century. In fact, if we compare the figures of 1316 and 1378 – if such a comparison is appropriate, given that we are talking about two different types of fiscal sources – in sixty-two years Tortosa would have lost 55,86% of its population, an extremely high percentage that we cannot regard as valid, above all given the special circumstances already mentioned of the 1378 hearth tax. In any case, the exact quantification of the real loss of inhabitants of Tortosa, which does seem completely undeniable, is for the moment impossible, but what seems obvious is that the different outbreaks of plague that occurred from the 1340s onwards played a crucial role in it.

⁵⁰ In fact, as Gaspar Feliu points out, throughout the hearth tax a list by *vegueries* is made, counting the royal and allodial hearths separately, of those belonging to citizens and of the hearths of the privileged (Church and nobility). However, the only case in which this is not carried out is precisely the one for the *vegueria* of Tortosa, where only the castellany of Amposta appears, on one hand, and the rest of the *vegueria*, on the other: Feliu, “La demografia baixmedieval,” 18-9. The author cites the now classic edition of this hearth tax, that can be found in Iglésies, “El fogaje de 1365-70.”

⁵¹ Redondo, *El fogatjament general*, 208, n. 569, 391, 415.

⁵² It must be said, however, that Tortosa was far removed from the first two cities, which had, respectively, 7.295 and 4.232 hearths, but much more strongly aligned with Lleida, for which 1.218 were counted.

⁵³ Pons, “Un fogatjament desconegut,” 337; Feliu, “La demografia baixmedieval,” 19.

⁵⁴ Feliu, “La población catalana,” 154; Feliu, “La demografia baixmedieval,” 19.

4.2 Analysis

As has been mentioned already, the registers studied are hybrid in nature, as they do not only include the valuation of wealth, but also the payment quotas resulting from the assets taxed. In this study, we shall overlook this second aspect in order to focus solely on the estimations of the patrimony of the people of Tortosa in 1316 and 1353. These data are, therefore, those presented below processed in the form of different types of statistical indexes, after removing from the sample the heads of households who are assumed not to have any kind of wealth (*nichils*).⁵⁵

Table 1. *General data of Tortosa according to the manifests of 1316 and 1353 (without nichils)*

Year	Number	Wealth (in mas.)	Progress.	Gini	Palma	SD10%
1316	1.317	382.890,5	0,27	0,72	18,9	58,08
1353	1.205	327.272,83	0,27	0,76	25	63,85

Sources: ACT, *Manifest de 1316*; ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 21, 1353.

In the first place, the volume of wealth recorded in the *manifest* of 1316 is 382.890,5 *masmudines*, while in that of 1353 it is 327.272,83 *mas*. The difference between both registers, of 55.617,67 *mas.*, would imply a fall in the city's overall wealth of 14,53%. If we bear in mind the apparent impact of the Black Death on the population, mentioned above, we may consider it to be a relatively low percentage.

Surprisingly, the index of progressivity or clustering is the same in the registers of 1316 and 1353. By clustering we are referring to the ratio between the number of fiscal categories used by those responsible for the taxation and the total number of taxpayers. In this way, a progressivity of 1 would represent an extreme dissociation, in which all the taxpayers would have a different wealth value assigned, while a value of 0 would imply that the patrimony of all of them would be estimated identically.⁵⁶ In the case of Tortosa, a progressivity of 0,27 indicates a clear tendency to value the assets of the people of Tortosa similarly in both *manifests* and, therefore, the need to interpret the indexes of inequality obtained with a certain degree of caution.

Let us begin then with the Gini coefficient, one of the most common for calculating inequality, whose widespread use makes it easy to approach studies done in very diverse timelines and geographical areas. As can be observed in Table 1, in both years the Gini coefficient is remarkably high, 0,72 in 1316 and 0,76 in 1353. Therefore, Tortosa would be situated within values quite

⁵⁵ As suggested by Alfani, this approach ensures that inequality indices remain as homogeneous as possible. As he points out, the distortion caused by including these *nichils* is, in fact, very limited: Alfani, "Economic Inequality," 9. See also Miquel, Verdés, "Contribución al estudio," 162-3.

⁵⁶ Reixach, "Fuentes para el estudio," 578; cf. Lambrecht, Ryckbosch, "Economic Inequality."

normal in the period for medium-sized to large European cities, and even slightly above.⁵⁷ In any case, what is most interesting for us in this respect is the increase in inequality between 1316 and 1353. While it is true that it is not a huge rise, it is obvious that, during the almost forty years between both registers, the wealth of the people of Tortosa became distributed (even) less equitably. We get the same idea from the Palma ratio, in which the wealth possessed by the richest 10% is contrasted with that of the poorest 40%, which in this case grows between 1316 and 1353 by more than five points. This increase is directly related to the percentage of wealth amassed by the members of one of the deciles into which we divide the population of Tortosa, those in the top decile. Thus, while in 1316 the members of the tenth decile possessed 58,05% of the city's estimated wealth, in 1353 this percentage was greater, 63,85%. In a nutshell, between 1316 and 1353 the wealth of Tortosa diminished, but what did remain was concentrated more in the hands of the wealthiest.

This appears to contradict findings on inequality elsewhere in Europe, where its unequivocal decrease after the Black Death has been well documented.⁵⁸ This was the result of several factors, among which the rise in real wages (reducing income inequality) and partible inheritance systems (leading in patrimonial fragmentation and a more active market) played a crucial role.⁵⁹ The reasons behind this divergence in Tortosa, despite some possible explanations, remain unknown, at least until additional case studies expand the existing research on inequality before and after the plague.⁶⁰

Table 2. *Data referring to the male taxpayers*

Year	Number	Wealth (in mas.)	Progress.	Gini	Palma	SD10%
1316	962	293.925	0,32	0,73	19,82	58,82
1353	895	247.330,5	0,32	0,77	26,61	65,52

Sources: ACT, *Manifest de 1316*; ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 21, 1353.

⁵⁷ As is mentioned in Furió *et al*, "Measuring economic inequality," 180, during the Late Middle Ages the most habitual Gini index among the heavily populated and economically dynamic areas is between 0,60 and 0,70. Thus, for example, the Gini index of Valencia in 1354 is 0,61; that of Valls, a small Catalan town, was 0,66 in 1378, and that of Seville in 1384, 0,80. See: Furió *et al*, "Measuring economic inequality;" Almenar, Chismol, Ruiz, "Aproximación a la desigualdad."

⁵⁸ See Alfani, "Epidemics, Inequality." For instance, in Prato, a Gini index of 0,703 was calculated for 1325, decreasing to 0,487 in 1356. In Albi, the Gini index was 0,637 in 1343 and 0,628 in 1357. See also the introduction of Cristoferi in this volume.

⁵⁹ Alfani, "Economic Inequality;" Alfani "Epidemics, Inequality."

⁶⁰ Alfani argues that in geographically peripheral areas, such as the Iberian Peninsula or Ireland, the consequences of the epidemic were different from those in other regions, such as the Italian peninsula or France. In fact, it has been noted that during the years of the Black Death, the Iberian territories experienced an increase in inequality, mainly due to rising prices that did not fall as quickly as in other European regions. As a result, the inflation that followed the mortality crisis quickly offset the increase in nominal wages. See: Alfani, "Epidemics, Inequality," 15; Álvarez-Nogal, Prados, Santiago-Caballero, "Economic effects," 43-4. It should also be noted that, since the Middle Ages, the inheritance system in Catalonia favoured the first-born son (*hereu*) or, in the absence of male heirs, the first-born daughter (*pubilla*), who became the primary recipient of the family patrimony (Ferrer, *Hereus, pubilles*, 29-33).

As can be seen in Table 3, with regard to the male taxpayers, it must first be pointed out that in both years they represented nearly three-quarters of the total: specifically, 73,04% in 1316, and 74,27% in 1353. It is not surprising therefore, that the wealth they amassed also formed much of the estimated total: 76,76% in 1316 and 75,57% in 1353. Curiously, despite supposing a higher percentage with respect to the total number of taxpayers in 1353 than in 1316, the valuation of their wealth was lower after the Black Death, something that, as we shall see later on, is directly related to the average value of the declarations.

Although the progressivity of the data referring to the men is a little higher than that of those corresponding to the total number of people, this does not seem to have a direct impact on the Gini and Palma indexes, which only slightly increase in 1316 and 1353. It seems clear that this is directly influenced by the fact that those who comprised the tenth decile of the men amassed more wealth than the global tenth decile, 0,74% more in 1316 and 1,67% more in 1353. Under no circumstances is it a significant change, something that helps to explain that the variations in the figures relative to the men are minimal with respect to those referring globally to Tortosa.

Table 3. *Data referring to the female taxpayers*

Year	Number	Wealth (in <i>mas.</i>)	Progress.	Gini	Palma	SD10%
1316	254	49.713	0,41	0,7	16,06	55,34
1353	260	58.547,33	0,4	0,73	20,18	59,73

Sources: ACT, *Manifest de 1316*; ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 21, 1353.

The picture provided by the data relative to the female taxpayers, as can be seen in Table 4, is quite different to that of the men. In the first place, because they represented only a fifth of the total number of taxpayers: 19,29% in 1316 and 21,58% in 1353. As a consequence, the percentages of assets declared are also very much lower, only 12,98% of the wealth in 1316 and 17,89% in 1353. However, it is useful to point out both the increase experienced by the percentage of female taxpayers, and, above all, by that of their patrimony over the decades between the two *manifests* we are studying. Possibly, therefore, one of the consequences of the Black Death was, precisely, a redistribution of the wealth that benefitted the female population of Tortosa.

Curiously, in the case of the women the progressivity is in both years quite a lot higher than that of the men and the global population, something that in theory ought to entail greater reliability of the results obtained. Whatever the case, the reality is that, as far as the indexes are concerned, the female observatory follows the same trend as the global and the male one, although on a lower scale. According to the Gini and Palma indexes, inequality among the women also increased between 1316 and 1353, but less than among the men and among the total population. The same thing happened with the percentage of wealth possessed by the tenth decile. We therefore see that the distribution of wealth among the women was also markedly unequal, although less

than among Tortosa as a whole, and above all, less than among the men, and that, despite growing between 1316 and 1353, it did so less markedly.

Table 4. *Mean and median values of the declarations (in mas.)*

Year	Mean			Median		
	Total	Men	Women	Total	Men	Women
1316	290,73	305,54	195,72	77	77	56,6
1353	271,6	276,35	225,18	60	60	50

Sources: ACT, *Manifest de 1316*; ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 21, 1353.

The lack of correspondence between the percentages of declarers and of wealth in the case of the men and women can be explained by the obvious discrepancies between the mean and median estimations of both groups, as can be seen in Table 5. In 1316 the mean declaration of the men was 5,09% higher than that of the total number of taxpayers, and 56,11% greater than that of the women. In 1353, both the mean global estimation and that of the men diminished considerably, but on the other hand that of the women increased. This is why that year the men's mean declaration was 1.75% higher than that of the total, but 'only' 22,72% greater than the women's. On the other hand, the same is not the case with the median ones. In all three cases they fall between 1316 and 1353, but while that of the men and that of the total number of taxpayers is identical in the two years studied, that of the women is, as was predictable, considerably lower. However, percentage-wise, the fall in the median women's valuation was less than that of the global and the men's, 11,66% and 22,08%, respectively.

4.3 *The major taxpayers in 1316 and 1353*

We shall now focus our attention on what would be the most representative group of the patriciate of Tortosa, namely, the wealthiest, or, at least, those who declared greater levels of wealth.

Table 5. *The highest declarers of 1316*

	Declarer	Wealth (in mas.)
1.	Guillem Pinyol	12.150
2.	Mascarós Garidell	9.525
3.	Joan Despuig	6.500
4.	Jaume Monge	5.000
5.	Pasqual Sifré	4.570
6.	heirs of Açach Avinacara	4.500
7.	wife of Ramon de Teià	3.907
8.	Pere d'Almenar	3.900
9.	Simó Rafart	3.500
10.	house of the Hospital	3.378

11.	heir of Domingo Ferrando	3.250
12.	Dalmau des Jardí	3.212
13.	Eiximèn de Vallobar	3.100
14.	Guillem Terré	3.020
15.	Ramon Roig	3.000

Source: ACT, *Manifest de 1316*.

In 1316, the 15 highest declarers have staggered valuations above 3.000 *mas*. The wealthiest man in Tortosa at the time, Guillem Pinyol, possessed a total of 12.150 *mas*. He, together with the second and third highest declarers, Mascarós Garidell and Joan Despuig, belonged to families that went back to the earliest days of the conquest of the city.⁶¹ Some of them had estates in nearby areas, as in the case of the Pinyol family, who possessed Cardó, among other territorial domains, and also in the case of the Despuig family, who were lords of Paüls. In fact, Joan Despuig's declaration of assets included this castle, valued at 5.000 *mas*.⁶² From the municipal point of view, these places were inside the territory of Tortosa, which could be a reason why they were considered to be part of the city's tax contribution.⁶³ We may presume that Guillem Pinyol's estimation must also have included some of the family's possessions: otherwise, such a high valuation of assets is hard to explain. Despite everything, none of the three is classed as a knight. Whether they were or not, or whether they were classed as citizens like the rest or not, the fact is that they were also considered taxpayers of the municipality on account of what must have been a quite significant part of their patrimonies.

The remaining taxpayers on the list have large but less outstanding valuations. As can be seen, among the fifteen highest declarers of 1316 there is an entity, the house of the Hospital, as well as some heirs and one woman. All of them, except for the Jewish heirs, are below 4.000 *mas*.

As to the distribution of immovables and movables, of the fifteen, ten only declared immovables, beginning with the four largest fortunes in the ranking. And with regard to the rest of the taxpayers who present both types of assets, there are only two who surpass 50% with regard to the valuation of the movable, with 2.000 *mas*. each against lower amounts of immovables.⁶⁴ All in all

⁶¹ By then the Garidell family had amassed a considerable patrimony: see Virgili, "Els conqueridors," 269-72. Tomàs Garidell was thought to be one of the wealthiest citizens of Tortosa in the reign of James I, according to Bayerri, *Historia de Tortosa*, 622. For other information relative to each of these dynasties of lesser local nobility we base ourselves on the study by Beguer, *Els llinatges*, 63 ff. (Despuig), 73 ff. (Garidell) and 175 ff. (Pinyol). In Manresa, knightly families were also among the most prominent groups: see Fynn-Paul, *Family, Work, and Household*.

⁶² This place had been in the possession of the Despuig family since the years immediately following the conquest of the city: Beguer, *Els llinatges*, 63.

⁶³ In relation to the castle of Paüls, the city of Tortosa had certain rights recognized there by virtue of a royal sentence in the early fourteenth century: Bayerri, *Historia de Tortosa*, 632.

⁶⁴ One must remember, though, that capitalized incomes were also counted as immovable assets.

it follows the habitual trend of the whole register when it comes to prioritizing immovable assets as the fundamental base for the direct tax.⁶⁵

Table 6. *The highest declarers of 1353*

	Declarer	Wealth (in <i>mas.</i>)
1.	Pere Belsa	9.090
2.	Guillem Pinyol	8.750
3.	Bernat Figuera	6.900
4.	Berenguer Despuig	5.900
5.	Ramon Goda	5.725
6.	Jaume de Tous	5.550
7.	Pere Cima	4.550
8.	heirs of Pere Gonçalbis	4.300
9.	Blanca, widow of Arnau Bartomeu	4.060
10.	Pere Sacosta	4.000
11.	Guillem Despuig	3.700
12.	Jaume Tarascó	3.645
13.	Gualda, widow of Guillem Camaria	3.612
14.	Pere de Castellet	3.600
15.	Ramon Despuig	3.600

Source: ACBE, *Fons municipal*, Comú, Imposicions, Albarans, 21, 1353.

In 1353, the bar for the fifteen highest declarers of assets is set at 3.600 *mas.* In first place we have Pere Belsa with an estimation distributed equally between immovable and movable assets, amounting to just over 9.000 *mas.*⁶⁶ In second place, once again we have Guillem Pinyol – probably a son with the same name as the one in 1316 – in this case with a total of 8.750 *mas.*, all immovables.⁶⁷ This figure represents a fall of 28% with respect to the Guillem Pinyol of 1316. All the others come below 7.000 *mas.* Among them we can point out Bernat Figuera, due to the fact that he had various annuity rents noted down.⁶⁸ We also have two widows, the first of whom was in ninth place with just over 4.000 *mas.*

Among the main declarers of 1353 there are no longer any Garidells, but there are three Despuigs. Ramon, in fifteenth position, possessed the castle of

⁶⁵ This is not surprising if we consider that, as Alfani states, “Real estate (lands and buildings) [...] was by far the main component of wealth in preindustrial rural societies”, and therefore it was always included in property tax records: Alfani, “Economic Inequality,” 9.

⁶⁶ This individual had many *albergs*, as well as various country estates with vines and olive trees (all the properties amount to 4.450 *mas.*), as well as receiving various rents (270 *mas.*) and having movable assets valued at 4.370 *mas.*

⁶⁷ Broken down as follows: the *alberg* for 1.000 *mas.*, and other possessions amounting to 4.050 *mas.*, the oven of Sant Jaume (200 *mas.*) and several annuity rents estimated at 3.500 *mas.*

⁶⁸ It includes three *albergs* (1.200 *mas.*), various country estates (1.600 *mas.*), up to six annuities received from various places (2.190 *mas.*) and movable assets for 2.000 *mas.*

Paüls, this time valued at 3.000 *mas.*, 2.000 less than in 1316. The sum of the wealth of all three, 13.200 *mas.*, far exceeds the wealth of the richest man of the moment. The rest of the list features other families, which suggests that, over the period of time studied here, there had been an important renewal in the richest families in Tortosa in the mid-fourteenth century. Of course, the levels of wealth of this post-plague group had also fallen a little with respect to the maximum levels reached prior to it. All in all, a greater concentration – or rather, levelling – of the wealth in brackets that were lower in relation to the situation in 1316 seems to be inferred, which implies that just after the Plague an important restructuring of local wealth took place, in the higher echelons of society at least.

Lastly, as regards the distribution of immovables and movables, one must note once again the anomaly represented by some of these largest fortunes only having immovable assets valued, as if the respective declarers did not possess any movable assets, something highly unlikely, or perhaps they were not obliged to declare them. Thus, of the fifteen richest individuals in 1353, there are eight who only declare immovable assets, and, of those who have both immovable and movable assets valued, only three have a higher valuation of movables than immovables. Moreover, the taxation of a larger number of rents, especially if they were large amounts, was beginning to be a distinguishing feature of the most outstanding fortunes of the moment, fully coinciding with the expansion in Catalonia of annuity credit. At least, in the case of Guillem Pinyol, the valuation of the rents received represents 40% of his entire fortune, while for Bernat Figuera it is somewhat lower, 31,7%.

5. *Conclusions*

After the analysis conducted in the preceding sections, we ought to be able to answer some of the main questions posed in the introduction to this article. On one hand, whether or not inequality increased among the population of Tortosa during the fourteenth century, and on the other, what impact the demographic crisis in the middle of the century had on it, bearing in mind especially the chronicles that estimate the death rate due to the plague as more than two-thirds of the population.

In the first place, it seems undeniable that in 1353, only five years after the plague, the population of Tortosa was lower than in 1316. The figures supplied by the two compared *manifests* indicate this, if all the fiscal units are counted, and if the *nichils* are excluded. Depending on the different variables in play, we obtain unequal percentages, but up to a maximum situated around a 25% drop, much less than the supposed 66% of 1348. It could be argued, however, that the demographic recovery must have been rapid before the further waves of plague hit the population once again, possibly due to immigration. The comparison of the figures of the 1353 *manifest* with those of hearth taxes of the second half of the fourteenth century, especially the one in 1378, par-

tially illustrates the subsequent fall in the number of hearths, as, when all is said and done, they are different types of fiscal sources and therefore difficult to compare.

Secondly, between 1316 and 1353 one sees a fall in the volume of wealth of 14,5%, a percentage that is almost twice as high as the 8,5% obtained from the respective number of declarers of assets. In consequence, the means estimated in both years also diminish. Therefore, in 1353 there was less wealth in Tortosa, but it was distributed differently. The Gini coefficient already indicates a slight increase in inequality, while the Palma ratio enables us to clearly see a greater concentration of the wealth among the richer classes of the urban population. The women, who only represented 20% of the taxable population, follow another pattern. Between 1316 and 1353, inequality among them also increased, but less markedly than among the male population. On the other hand, the women amassed on average more wealth than in 1316, while in the case of the men it was reduced.

Thirdly, we have seen an important renewal in the wealthiest families as a result of comparing the top fifteen of 1316 and 1353. Despite the survival of some families (Pinyol, Despuig), many of the new rich in 1353 were members of other families. Whether this renewal can only be explained by the length of time between both dates, or by the more recent impact of the plague, which among other effects drastically reduced the number of Councillors of Tortosa, at this moment in time it is difficult to know, but it could be indicative of a high degree of social mobility. We have also seen that the levels of wealth of this select group in 1353 were more similar than before. Finally, with regard to the composition of patrimonies, one must point out the number and the variety of properties they possessed, and also the large number of rents they were receiving, and the high percentage indexes of the latter in the estimations of their wealth.

Works cited

- Abadal i de Vinyals, Ramon d'. *Pere el Cerimoniós i els inicis de la decadència política de Catalunya*. Barcelona: Edicions 62, 1987.
- Alanyà i Roig, Josep. *Els jueus de Tortosa. Call i aljama, Ciutat i comunitat, s. XII-XV*. Tortosa: Ajuntament de Tortosa, 2021.
- Alfani, Guido. "Economic Inequality in Preindustrial Times: Europe and Beyond." *Journal of Economic Literature* 59, no. 1 (2021), 3-44. <https://doi.org/10.1257/jel.20191449>
- Alfani, Guido. "Epidemics, Inequality, and Poverty in Preindustrial and Early Industrial Times." *Journal of Economic Literature* 60, no. 1 (2022): 3-40. <https://doi.org/10.1257/jel.20201640>
- Almenar Fernández, Luis, Guillem Chismol Muñoz-Caravaca, y Lledó Ruiz Domingo. "Aproximación a la desigualdad económica a través de fuentes fiscales bajomedievales: Valls (1378), Sevilla (1384) y Palma (1478)." *El Futuro del Pasado* 8 (2017): 55-82. <https://doi.org/10.14516/fdp.2016.008.001.002>
- Almuni i Balada, Victòria. *La catedral de Tortosa als segles del Gòtic*, vol. 1. Barcelona: Onada Edicions, 2011 (first ed. Barcelona: Fundació Noguera, 2007).
- Álvarez-Nogal, Carlos, Leandro Prados de la Escosura, and Carlos Santiago-Caballero. "Economic Effects of the Black Death: Spain in European Perspective." *Investigaciones de Historia Económica = Economic History Research* 16, no. 4 (2020): 35-48. <https://doi.org/10.33231/j.ihe.2020.10.001>
- Bayerrí i Bertomeu, Enrique. *Historia de Tortosa y su comarca*, vol. 7, *Tortosa cristiana y libre desde fines de 1148 hasta la muerte del rey D. Fernando*. Tortosa: Imprenta de Algueró y Baiges, 1957.
- Beguer i Pinyol, Manuel. *Els llinatges tortosins*. Tortosa: Editorial Dertosa, 1980.
- Benedictow, Ole J. *The Complete History of the Black Death*. Woodbridge: Boydell Press, 2024.
- Bonet Donato, Maria. "La ciutat i els poders locals a la regió catalana meridional (segles XII-XV)." En *El poder entre la ciutat i la regió*, ed. por Flocel Sabaté i Curull, 63-84. Lleida: Pagès Editors, 2018.
- Carreras Candi, Francesc. *L'aljama de juheus de Tortosa*. Barcelona: La Renaxensa, 1928. <https://raco.cat/index.php/MemoriasRABL/article/view/205717>
- Cohn, Samuel K. "The Black Death and Consequences for Labor." *LABOR: Studies in Working-Class History* 20, no. 2 (2023): 14-29. <https://doi.org/10.1215/15476715-10329778>
- Curto Homedes, Albert. *La intervenció municipal en l'abastament de blat d'una ciutat catalana: Tortosa, segle XIV*. Barcelona: Fundació Salvador Vives i Casajuana, 1988.
- Curto Homedes, Albert, i Jacobo Vidal Franquet. "La ciutat de Tortosa." En *L'Art Gòtic a Catalunya. Arquitectura. III: Dels palaus a les masies*, 68-71. Barcelona: Enciclopèdia Catalana, 2003.
- Feliu i Montfort, Gaspar. "La demografia baixmedieval catalana: estat de la qüestió i propostes de futur." *Revista d'Història Medieval* 10 (1999): 13-44. <http://hdl.handle.net/10550/29760>
- Feliu i Montfort, Gaspar. "La població catalana del Valle del Ebro según los censos medievales y modernos (1358-1535)." En *Actas del Congreso Internacional de la Población. V Congreso de la ADEH. Logroño, 15, 16 y 17 de abril de 1998*, vol. 3, *La población del valle del Ebro en el pasado*, coord. David Sven Reher Sullivan, 147-59. Logroño: Instituto de Estudios Riojanos, 1999.
- Ferrer i Alòs, Llorenç. *Hereus, pubilles i cabalers. El sistema d'hereu a Catalunya*. Catarroja-Barcelona: Editorial Afers, 2007.
- Furió, Antoni. "Avant le cadastre. Les livres d'estimes du royaume de Valence au bas Moyen Âge." Dans *Estimes comptoix et cadastres. Histoire d'un patrimoine commun de l'Europe méridionale*, dir. par Jean-Loup Abbé avec la collaboration de Florent Hautefeuille, Bruno Jaudon, Jean Le Pottier, et Sylvain Olivier, 200-31. Toulouse: Le pas d'oiseau, 2017.
- Furió, Antoni, Pau Viciano, Luis Almenar Fernández, Lledó Ruiz Domingo, and Guillem Chismol. "Measuring economic inequality in Southern Europe: the Iberian Peninsula in the 14th-17th centuries." In *Disuguaglianza economica nelle società preindustriali: cause ed effetti / Economic inequality in pre-industrial societies: causes and effect*, ed. by Giampiero Nigro, 169-201 (Datini Studies in Economic History, 1). Firenze: Firenze University Press, 2020. <https://doi.org/10.36253/978-88-5518-053-5.14>
- Fynn-Paul, Jeffrey. *Family, Work, and Household in Late Medieval Iberia: A Social History of Manresa at the Time of the Black Death*. London-New York (NY): Routledge, 2017.

- Guilleré, Christian. *Girona al segle XIV*, vol. 2. Girona: Ajuntament de Girona-Abadia de Montserrat, 1993.
- Günzberg i Moll, Jordi. "Epidemias y mortalidad en la Cataluña medieval: 1300-1500." In *Le interazioni fra economia e ambiente biologico nell'Europa preindustriale secc. XIII-XVIII / Economic and biological interactions in pre-industrial Europe from the 13th to the 18th centuries*, ed. by Simonetta Cavaciocchi, 57-80. Firenze: Firenze University Press, 2010. <https://doi.org/10.1400/135470>
- Iglésies Fort, Josep. "El fogaje de 1365-1370. Contribución al conocimiento de la población de Cataluña en la segunda mitad del siglo XIV." *Memorias de la Real Academia de Ciencias y Artes de Barcelona*, 3^o época, 694, vol. XXXIV, no. 11 (1962).
- Lambrecht, Thijs, and Wouter Ryckbosch. "Economic Inequality in the Rural Southern Low Countries during the Fifteenth Century: Sources, Data and Reflection." In *Disuguaglianza economica nelle società preindustriali: cause ed effetti / Economic inequality in pre-industrial societies: causes and effect*, ed. by Giampiero Nigro, 169-201 (Datini Studies in Economic History, 1). Firenze: Firenze University Press, 2020. <https://doi.org/10.36253/978-88-5518-053-5.16>
- Lascorz Arcas, F. Andreu. *Cultura judeocatalana: la comunitat de Tortosa*. Tortosa: Antena Cultural Tortosa-Universitat Rovira i Virgili, 2013.
- Maltas i Montoro, Joan. *Caresties, fams i epidèmies a Catalunya. De la conquesta de Sicília a la Pesta Negra*. Barcelona: Fundació Noguera, 2022.
- Maltas i Montoro, Joan. "Mesurar la mortalitat a Catalunya (s. XIII-XIV): estat de la qüestió, metodologia i fonts." En *Investigar l'Edat Mitjana*, ed. por Flocel Sabaté, i Jesús Brufal, 67-83. Lleida: Pagès Editors, 2018.
- Mas Craviotto, Adrià. "Per relevar aquestes mortaldats qui-s meten en la dita ciutat". *Epidèmies i crisis de mortalitat a Manresa durant el segle XIV.* *Ab Origine Magazine* 81 (2023), <https://aboriginemag.com/per-relevar-aquestes-mortaldats-qui%C2%B7s-meten-en-la-dita-ciutat-epidemies-i-crisis-de-mortalitat-a-manresa-durant-el-segle-xiv/>
- Massip-Bonet, M. Àngels. *Costums de Tortosa*. Barcelona: Publicacions de l'Abadia de Montserrat, 2022.
- Miquel Milian, Laura, y Pere Verdés Pijuan. "Contribución al estudio de la desigualdad económica en la Cataluña bajomedieval a partir de las fuentes fiscales: los casos de Cervera e Igualada." En *La desigualdad económica en España (siglos XIV-XVII): Nuevas aproximaciones a viejos problemas*, ed. por David Carvajal de la Vega, Hilario Casado Alonso, Esther Tello Hernández, y Lluís To Figueras, 145-87. Madrid: Sílex, 2024.
- Miravall Dolç, Ramon. *Episcopologi Dertosense. Introducció a la història de la societat i de l'Església de Tortosa*. Tortosa: UNED-Ajuntament de Tortosa, 2016.
- Montagut, Tomás de. "La doctrina medieval sobre el *munus* y los *comuns* de Tortosa." En *Libro homenaje "in memoriam" Carlos Díaz Rementería*, ed. por Gustavo E. Pinard, y Antonio Merchán Álvarez, 475-89. Huelva: Universidad de Huelva, 1998.
- Morelló Baget, Jordi. "Les estimes de 1378: consideracions sobre la població fiscal de Valls." *Historia et documenta* 5 (1999): 9-56. <https://raco.cat/index.php/historiadocumenta/article/view/333182>
- Morelló Baget, Jordi. "Les estimes de Valls de 1378: repartició de la riquesa i sistema contributiu." *Historia et documenta* 7 (2003): 24-74. <https://raco.cat/index.php/historiadocumenta/article/view/333232>
- Morelló Baget, Jordi. "Housing developers in the context of construction fever in twelfth – and thirteenth-century Catalonia." *Journal of Medieval Iberian Studies* 13, no. 3 (2021): 273-97. <https://doi.org/10.1080/17546559.2021.1974514>
- Morelló Baget, Jordi. "Un nou actor polític: les ciutats." En *Naixement de la nació catalana. Orígens i expansió. Segles IX-XIV*, ed. por Josep M. Salrach, 246-68. Barcelona: Enciclopèdia Catalana, 2017.
- Morelló Baget, Jordi. *Població i riquesa a Tortosa a començament del segle XIV. Estudi i edició del llibre de Manifest de 1316*. Tortosa: Arxiu Comarcal del Baix Ebre, 2024.
- Morelló Baget, Jordi, Pere Orti Gost, Albert Reixach Sala, and Pere Verdés Pijuan. "A study of economic inequality in the light of fiscal sources: the case of Catalonia (14th-18th centuries)." In *Disuguaglianza economica nelle società preindustriali: cause ed effetti / Economic inequality in pre-industrial societies: causes and effect*, ed. by Giampiero Nigro, 145-67 (Datini Studies in Economic History, 1). Firenze: Firenze University Press, 2020. <https://doi.org/10.36253/978-88-5518-053-5.13>
- Muñoz i Sebastià, Joan-Hilari. "La demografia de la ciutat de Tortosa en el primer terç del se-

- gle XVI." *Nous col·loquis* 7 (2005): 29-68 (page numbering according to online version). https://www.carrutxa.cat/biblioteca/ftp/Demografia_Tortosa_1500_33.pdf
- Pagarolas i Sabaté, Laureà. "La fi del domini de l'orde del Temple a Tortosa. La permuta de 1294." *Anuario de Estudios Medievales* 28 (1998): 269-91. <https://doi.org/10.3989/aem.1998.v28.io.586>
- Pons i Guri, Josep M. "Un fogatjament desconegut de l'any 1358." *Boletín de la Real Academia de Buenas Letras de Barcelona* 30 (1964): 323-498.
- Puigferrat Oliva, Carles. "Pesta i crisis de mortalitat a la ciutat de Vic entre el 1348 i el 1500." *Ausa* 30, no. 187-8 (2021): 39-73. <https://doi.org/10.34810/ausav30n187id400763>
- Redondo García, Esther. *El fogatjament general de Catalunya de 1378*. Barcelona: Consejo Superior de Investigaciones Científicas, 2002.
- Reixach Sala, Albert. "Fuentes para el estudio de la desigualdad en la Cataluña bajomedieval: los registros de tallas de la ciudad de Gerona a examen (c. 1360-c. 1540)." *Espacio, tiempo y forma. Serie III Historia Medieval* 35 (2022): 561-96. <https://doi.org/10.5944/etf-ii.35.2022.30830>
- Sabaté i Curull, Flocel. "Ciudad e identidad en la Cataluña bajomedieval." En *Ante su identidad: la ciudad hispánica en la Baja Edad Media*, ed. por José Antonio Jara Fuente, 177-214. Cuenca: Universidad de Castilla-La Mancha, 2013.
- Torrás i Serra, Marc. "El sistema de redacció dels manifestes a Barcelona i Manresa a inicis del segle XIV." *Acta historica et archaeologica mediaevalia* 22 (2001): 339-50. <https://raco.cat/index.php/ActaHistorica/article/view/188825>
- Turull Rubinat, Max, y Jordi Morelló Baget. "Estructura y tipología de las "estimes-manifests" en Cataluña (siglos XIV-XV)." *Anuario de Estudios Medievales* 35, no. 1 (2005): 271-326. <https://doi.org/10.3989/aem.2005.v35.i1.141>
- Vidal Franquet, Jacobo. *Les obres de la ciutat. L'activitat constructiva de la Universitat de Tortosa a la baixa edat mitjana*. Barcelona: Publicacions de l'Abadia de Montserrat, 2008.
- Verdés Pijuan, Pere. "La contribución eclesiástica a la fiscalidad municipal en Cataluña durante la época bajomedieval." En *Financiar el reino terrenal. La contribución de la Iglesia a finales de la Edad Media (s. XIII-XVI)*, ed. por Jordi Morelló Baget, 131-68. Barcelona: IMF-CSIC, 2013.
- Verdés Pijuan, Pere, y Albert Reixach Sala. "Contribuir al impuesto sobre la riqueza en Cataluña: un proceso de aculturación fiscal (ss. XIII-XV)." En *Cultura fiscal y contribuyentes en las épocas medieval y moderna (siglos XIII-XVIII)*, ed. por Ángel Galán Sánchez, Ramón Lanza García, y Pablo Ortego Rico, 53-79. Sevilla: Editorial Universidad de Sevilla, 2022.
- Virgili Colet, Antoni. "Els conqueridors de mitjan segle XII: com aprenen a ser-ho." En *El feudalisme comptat i debatut: formació i expansió del feudalisme català*, ed. Miquel Barceló Perelló, Gaspar Feliu i Montfort, Antoni Furió, Marina Miquel, i Jaume Sobrequés i Callicó, 253-92. València: Publicacions de la Universitat de València, 2003.

Laura Miquel Milian
Universitat de València
laura.miquel@uv.es
0000-0001-5530-8123

Jordi Morelló Baget
Independent Scholar
jmorellobaget@gmail.com
0000-0001-6740-2088