

Jordi Morelló Baget, Pere Orti Gost,
Albert Reixach Sala, Pere Verdés Pijuan

*A study of economic inequality in the light of fiscal sources:
the case of Catalonia (14th-18th centuries)**

INTRODUCTION

The general objective of this paper is to present the initial results of a research project that began just over a year ago and whose aim was to study the evolution of inequality in Catalonia during medieval and early modern times based on different types of documentary sources and economic parameters. The project continues a long tradition of studies on taxation and feudal income in this area of the Iberian Peninsula, many of which have had taxation on wealth as their central theme. Indeed, thanks to research carried out over the past 30 years, the origin, functioning and evolution of this essentially municipal type of taxation has been reconstructed and the foundations laid for producing an exhaustive archive of documentation related to the collection of the aforementioned tax.¹

In order to be able to contribute to a better knowledge of the issue of inequality on the basis of abovementioned, we believe that we should begin with an analysis of the scope and limits of the extraordinary sources conserved in Catalonia between the 14th and 18th centuries. Specifically, we are interested in discussing three fundamental circumstances: first, the diverse origin and varied typology of sources available in the Catalan archives for the study of the subject; secondly, the magnitude of the preserved archives and the consequent possibility of producing a broad and coherent sample; and, thirdly, the precautions that must be taken when

* Pere Orti and Albert Reixach (Universitat de Girona), Pere Verdés (CSIC-IMF) and Jordi Morelló (CSIC-IHF). This paper falls within the scope of two coordinated research projects funded by the *Ministerio de Ciencia, Innovación y Universidades*: “La desigualdad económica en el mundo rural y las pequeñas ciudades de la Cataluña Vieja bajomedieval a través de las fuentes notariales” (PGC-2018-100979-B-C21) and “La desigualdad económica en las ciudades catalanas y mallorquinas durante la baja Edad Media a través de las fuentes del impuesto sobre la riqueza” (PGC-2018-100979-B-C22). It has been also prepared within the framework of the research group funded by the *Generalitat de Catalunya* and Associated Unit UdG-CSIC “Renda i fiscalitat a la Catalunya baixomedieval” (2017 SGR 1068).

¹ For a general introduction to taxation on the medieval Crown of Aragon, see: M. SÁNCHEZ MARTÍNEZ, A. FURIÓ, J. Á. SESMA, *Old and New Forms of Taxation in the Crown of Aragon (13th-14th centuries)*, in *La fiscalità nell'economia europea (sec. XIII-XVIII). Atti della XXXIX Settimana di Studi dell'Istituto Internazionale di Storia Economica “Francesco Datini” di Prato (22-26 aprile 2007)*, ed. S. CAVACIOCCHI, Florence 2008 (Firenze University Press), pp. 99-130.

studying this documentation, given the complex evolution of different types of taxes in various places around Catalonia.

Ultimately, we intend to draw attention to the problems that may arise from an uncritical or superficial use of fiscal sources, and the consequent need to study their nature and characteristics in depth over time. Only in this way can we rigorously calculate the different indices that reveal the historical evolution of inequality in pre-industrial times, as well as contrasting them with other parameters that, due to the richness of the Catalan archives, we can find in other documentary sources (notary or ecclesiastical, for example). We believe both the critical analysis of fiscal sources and the use of complementary parameters are essential in order to formulate truly substantiated hypotheses, and they therefore constitute two of the three guiding principles of our project. The third deals with cooperative work with other research groups working on Catalonia and other territories comprising the former Crown of Aragon and the rest of the Iberian Peninsula. In this sense, we also participate in a research network dedicated to the study of this issue in Spain between the 13th and 18th centuries.

TAXATION ON WEALTH IN CATALONIA AND ITS SOURCES

Like the other territories that made up the Crown of Aragon, Catalonia has a long tradition of taxation on wealth or income, regarding a very significant set of documentary sources dating back to the 14th century.

Among such taxes it is worth highlighting the *taille* (*talla* in Catalan) that urban and rural communities collected to satisfy their own needs or to pay different types of subsidies or rights to their jurisdictional lords, the monarchy or the Parliament (*Corts* in Catalan). In the case of the royal estates, *tailles* are documented from the first decades of the 13th century, when monarchs were beginning to grant privileges for the creation of commissions responsible for collecting *tailles per solidum et per libram*, that is, in proportion to wealth.² However, other than these privileges, we do not have fiscal sources that reflect the collection of *tailles* until the 14th century.³

Therefore, the *taille* was basically a direct distribution tax on wealth and it required the estimation of the value of the movable and immovable assets belonging to the different families that made up the community. Despite this

² M. SÁNCHEZ MARTÍNEZ, “*Questie*” y *subsídios* en Cataluña durante el primer tercio del siglo XIV. El subsidio para la cruzada granadina (1329-1334), in “Cuadernos de Historia Económica de Cataluña”, 16 1977, pp. 11-54; M. SÁNCHEZ MARTÍNEZ, *Tributos negociados: las “questie”/subsídios de las villas catalanes en la primera mitad del siglo XIV*, in “Anuario de Estudios Medievales”, 38, 2008, n. 1, pp. 65-99; P. ORTI GOST, *Renda i fiscalitat en una ciutat medieval: Barcelona, segles XII-XIV*, Barcelona 2000 (CSIC), pp. 584-600; M. TURULL RUBINAT, “*Universitas*”, “*comune*”, “*consilium*”: Sur le rôle de la fiscalité dans la naissance et le développement du Conseil (Catalogne, XII^e-XIV^e siècles), in *Excerptio iuris Studies in Honor of André Gouron*, B. DURAND, L. MAYALI eds., Berkeley 2000, p. 637-677; V. BAYDAL SALA, *Guerra, relacions de poder i fiscalitat negociada: els orígens del contractualisme al regne de València (1238-1330)*, Barcelona 2014 (Fundació Noguera), pp. 51-96.

³ The first preserved source is the book of *estimes* of Tortosa, dated to 1316; see a partial editing of it in: F. CARRERAS CANDI, *L'Aljama de jubeus de Tortosa*, Memory presented at the Real Academia de Buenas Letras of Barcelona, vol. IX, fasc. III, Barcelona 1928 (La Renaxensa).

estimation, during an initial stage in which it could be carried out in a subjective way, the practice of objective assessment became progressively more widespread. For this purpose, all taxpayers had to declare all of their assets to the ad hoc commission and these statements were collected in a book, which, depending on the town or village, was called either *llibres d'estimes*, *de manifest* or *de valies*, along with the economic estimation made by the *estimadors*. In this way, when the municipal authorities needed a certain amount of money to meet the needs of the community or to pay various types of subsidies, this tax was distributed among the taxpayers based on the distribution coefficients established during the estimation. This distribution and the subsequent collection of the tax has resulted in a second type of source: the *llibres de talles*, where the name of the subject appears with the amount to be paid. The collection notebooks for the *tailles* have also occasionally been preserved, including a list of all taxpayers, the amounts to be collected and their effective collection.⁴

Although the books or notebooks of *tailles* do not vary much from one place to another, the books of *estimes* sometimes do. Given the absence of general provisions issued by the monarch or Parliament determining their precise characteristics, these records of assets were adapted to the tradition and practices of each place. As we shall see later, such variations may be in the specific way taxpayers' statements are noted down or in the organization and extent of the information provided; similarly, the breakdown of figures corresponding to the taxable base or the application of deductions and other similar mechanisms may also differ.

At any rate, there are a number of basic elements that we find in practically all registers identified as books of *estimes*, *manifests* or *valies*. Firstly, the records of taxpayers were distributed broadly according to streets or areas depending on the districts used for the estimation. These taxpayers are identified by the name of the head of the family or *foc* and, in communities of greater demographic size and diversity of occupations, usually accompanied by the corresponding socio-professional label. Their movable and immovable assets are then grouped together in a certain order depending on the register. Among the former assets we find household objects, food stocks, quantities of currency and, above all, goods of all kinds. As for the latter, these can be roughly distinguished between urban and rustic properties. Within the former we find houses, facilities for transforming raw materials or manufacturing activities and commercial premises. Among the rustic properties there are agricultural holdings, plots of land (with the crop usually indicated), vineyards and orchards. A separate mention is reserved for rents or perpetual annuities perceived by the taxpayers, since they may be recorded differently depending on the place.

⁴ J. MORELLÓ BAGET, *Sources fiscales et financières des municipalités catalanes (XIV^e-XV^e siècles): le cas du "Camp de Tarragona"*, in *La fiscalité des villes au Moyen Âge (France méridionale, Catalogne et Castille)*. 1. *Étude des sources*, D. MENJOT, M. SÁNCHEZ MARTÍNEZ eds., Toulouse 1996 (Éditions Privat), pp. 78-89; IDEM, *Aproximació a les fonts fiscals de la Catalunya baixmedieval: llibres d'estimes, valies i manifests*, in "Anuario de Estudios Medievales", 22, 1992, pp. 425-456; M. TURULL RUBINAT, *L'assiette de l'impôt direct dans les villes catalanes au Moyen Âge*, in *La fiscalité des villes au Moyen Âge (Occident méditerranéen)*. 2. *Les systèmes fiscaux*, D. MENJOT, M. SÁNCHEZ MARTÍNEZ eds., Toulouse 1999 (Éditions Privat), pp. 201-222.

With regard to movable assets, as we shall see, increasingly more general descriptions of this type of wealth tend to be offered as time went by. On the other hand, immovable assets are always listed in more detail. First of all, they include some data regarding their characteristics or location for their identification, as well as the degree of ownership in “emphyteutic” terms, that is, whether the taxpayer in question was the tenant or the landlord. Moreover, in both cases it was customary to note the rents received or due for each asset.

Finally, a more or less detailed value is attributed to each of the assets. It theoretically corresponds to its market or commercial value. The sum of these values in account currency constituted the taxable base on which deductions may be applied for the debts contracted by the taxpayer.

With regard to the records directly linked to the collection of the tax, as we have said, they tend to be similar and the information is simply reduced to the amount imposed on each taxpayer, also expressed in account currency. The only difference when it comes to the notebooks submitted to the collectors is that these records include any incidents related to collection, both regarding the actual payment of the tax and absences, deaths, changes of addresses or modifications of the initial amount for various reasons.

In the Catalan case, these two types of sources derived from the proportional tax on wealth (*llibres de estimes* and *llibres de talles*) constitute the main, although not the only, points of reference when studying economic differences between the 14th and 18th centuries. There are also books of *tailles* deriving from the collection of non-proportional direct taxes or by intervals of wealth (*mans* or hands). In fact, the nature of the community’s needs, the particular regulations in each place or the power of the municipal authorities resulted in the payment of taxes for 3, 4, 5, 6 or more intervals of wealth from the 13th century onwards. Clearly, this type of *tailles* is not very useful when studying economic differences, although records containing a significant number of *mans* or hands can be employed.⁵

Despite the scarce documentation preserved, sources generated from the very first attempts to collect income taxes from the 14th century are also fruitful.⁶ Normally, the payment of this type of income tax was exceptional and linked to public debt amortization or economic recovery processes, although cases are also documented in which it was proposed as an alternative or complement to the traditional proportional tax. This new tax affected different forms of income: agrarian income, above all, but also wages, the earnings of merchants and craftsmen, and interests on private debt or rents. These all had their corresponding *llibres de estimes*, of which very few examples have been preserved, and there were

⁵ J. MORELLÓ BAGET, *Fiscalitat i deute públic en dues viles del Camp de Tarragona. Reus i Valls, segles XIV-XV*, Barcelona 2001 (CSIC), pp. 361-375 and P. VERDÉS PIJUAN, *El principio de la causa impositiva en la tallas municipales de Cataluña a fines de la Edad Media*, in *Cultures fiscales en Occident du Xe au XVIIe siècle. Études offertes a Denis Menjot*, F. GARNIER, A. JAMME, A. LEMONDE, P. VERDÉS eds., Toulouse 2019 (PUM), pp. 93-104.

⁶ J. MORELLÓ BAGET, *Els impostos sobre la renda a Catalunya: redelmes, onzens i similars*, in “Anuario de Estudios Medievales”, 27, 1997, n. 2, pp. 903-968; IDEM, *L’impôt sur le revenu en Catalogne: redelmes, onzens et similaires*, in *La fiscalité des villes au Moyen Âge (Occident méditerranéen)*. 2. *Les systèmes fiscaux*, cit., pp. 373-397.

also the necessary records for the settlement of the taxable base for each taxpayer and the effective collection of the tax.

Finally, it should be noted that as a result of the royal increasing fiscal pressure in order to finance the war, a new set of taxes on trade, consumption or circulation of goods became widespread in many cities and towns of Catalonia from the middle of the 14th century onward: the so-called *sises*, *ajudes* or *imposicions*. These were linked, above all, to the payment of consolidated public debt. This type of indirect tax would be perpetuated over time and allowed the larger cities to abandon the collection of *tailles*, which had always been poorly accepted by the population and especially by the urban elites. This explains why in several urban centres the *taille* became a fully exceptional tax, of which documentation has scarcely been preserved.⁷

Where this did not happen, however, the direct taxes that were collected from the 13th century until the beginning of the 18th century were *tailles per solidum et per libram*, based on intervals of wealth or on income. Different types of documentation have been preserved for all of these to a greater or lesser extent, although, as we shall see below, the former are the most common and most useful for the issue we deal with here. As it is well known, this fiscal procedure was largely repealed after the War of Succession as the armies of Philip V controlled the different territories of the Crown of Aragon. This occurred in Catalonia from 1716 onwards, when a new income tax was established: the *cadastre*. Thus, a first general tax was created on the basis of estimating a more or less arbitrary amount to be collected for Catalonia as a whole. This sum was later on distributed among urban and rural communities (the authorities were responsible for distributing it proportionally among all taxpayers) based on an estimate of the income. Unlike the previous *tailles*, the criteria for estimating income were common for all Catalan communities.⁸

MAP OF PRESERVED DOCUMENTATION

Following this general evolution of direct taxation, it is possible to outline a first inventory of sources linked to it for the whole of Catalonia between the mid-14th and the beginning of the 18th centuries (appendix 1). The task of locating the corresponding registers fundamentally depends on two circumstances: the fact of having been mentioned and even employed by scholarly literature or being explicitly referred to in the public access catalogues in the different archives where they are stored. Although it has been possible to explore several local archives thanks to the members of our research team, there is still some leeway to expand the current list

⁷ See, for example, the case of Barcelona: P. ORTI GOST, *La construcció del sistema fiscal municipal a Barcelona, segles XIII-XIV*, in "Barcelona. Quaderns d'Història", 2/3, 1996, p. 17-34; IDEM, *Les imposicions municipals catalanes au XIV^e siècle*, in *La fiscalité des villes au Moyen Âge (Occident méditerranéen)*, 2. *Les systèmes fiscaux*, cit., pp. 399-422.

⁸ A. SEGURA MAS, *El Cadastre: la seva història (1715-1845) i la seva importància com a font documental*, in "Estudis d'història agrària", 4, 1983, pp. 129-143; *El Catastro en España, 1714-1906*, ed. IDEM, vol. I, Madrid 1988 (Ministerio de Economía y Hacienda).

in the absence of the two aforementioned conditions. Indeed, the dimensions and attractiveness of the books of *estimes* imply that they have usually been identified and, at the same time, made the object of studies or certain approaches. By contrast, sources deriving from the collection of *tailles* have more often gone unnoticed, especially if they were small notebooks that could be copied or kept within registers with other contents, such as municipal acts or accounts kept by treasurers and other agents of the local treasury. Several small lists of taxpayers can also be found in notarial records connected with the contracts of the leasing of taxes to individuals.

At any rate, the collected sources allow us to make several observations regarding the geographical distribution and the chronology of records linked to direct taxation preserved throughout the principality of Catalonia. Firstly, we observe that there is at least one source for 78 different towns and villages. According to the two major types of sources already presented and establishing two different chronological intervals comprised between the beginning of the 14th century and the year 1516, as well as between the death of Ferdinand II of Aragon and 1716, the year the first *cadastre* was imposed by Philip V, we note the following: 29 different settlements have a book of *estimes* from the period 1300-1516, while at least 16 others have records of *tailles* during the same era. As for the period 1516-1716, 40 places have the former type of source and 15 have examples of the latter.

If we focus on the first group, that is, places with *estimes* preserved from the late medieval period, the towns of Cervera (20) and Valls (17) stand out due to the number of registers, followed at considerable distance by the towns of Balaguer (5 and one fragment) and Manresa (4 complete and 4 fragmentary), the towns of Reus (5 complete and one fragment) and Igualada (4) and some villages such as Alcover (6), Riudecanyes (5), Riudoms (3) and La Selva del Camp (3).⁹ This scheme contin-

⁹ Several registers from Cervera, Valls and Reus have been the object of researches, but not all those preserved. On Cervera see: J. RIBALTA HARO, M. TURULL RUBINAT, *Cintat i poder en el feudalisme declinant a la Catalunya baixomedieval (Diferenciació social i distribució social de l'espai urbà a Cervera, 1340-1382)*, in "Anuario de Estudios Medievales", 22, 1992, pp. 79-144; J. CANELA SOLER, *Los libros del "manifiesto" de Cervera (Lérida) del año 1476*, Unpublished *memoria de licenciatura*, Barcelona 1972 (University of Barcelona); M. SANMARTÍ ROSET, *Los libros del "manifiesto" de Cervera (Lérida) del año 1490*, Unpublished *memoria de licenciatura*, Barcelona 1972 (University of Barcelona). Regarding Valls: J. MORELLÓ BAGET, *Les estimes de 1378: consideracions sobre la població fiscal de Valls*, in "Historia et Documenta. Revista de divulgació històrica i dels fons documentals de l'Arxiu Històric Comarcal", 5, 1999, pp. 9-56; IDEM, *Les estimes de Valls de 1378: repartició de la riquesa i sistema contributiu*, in "Historia et Documenta. Revista de divulgació històrica i dels fons documentals de l'Arxiu Històric Comarcal", 7, 2004, pp. 9-74. With regard to Reus: J. MORELLÓ BAGET, *Demografia, societat i fiscalitat de Reus al segle XV: el llibre d'estimes de 1445*, Unpublished *tesis de llicenciatura*, Barcelona 1992 (University of Barcelona); IDEM, *Consideracions al voltant d'una font fiscal: els llibres de les Estimes de Reus*, in *Estudios sobre renta, fiscalidad y finanzas en la Cataluña bajomedieval (s. XII-XV)*, ed. M. SÁNCHEZ MARTÍNEZ, Barcelona 1993 (IMF-CSIC), pp. 349-380; C. MARISTANY TÍO, *Reus al primer quart del segle XVI, segons les estimes de l'any 1520*, in *El "dietari" del rector de Pradell i altres cinc estudis (s. XVI-XVIII)*, ed. C. MARISTANY TÍO, Reus 2001 (Associació d'Estudis Reusencs); IDEM, *Els segles XVI i XVII*, in *Història General de Reus*, ed. P. ANGUERA, Vol. II, Reus, 2003 (Ajuntament de Reus), p. 37ss.; J. MORELLÓ BAGET, *Reus en el trànsit a la modernitat: fiscalitat i finances d'una vila en vies de creixement*, Reus 2003 (Associació d'Estudis Reusencs), pp. 97-103; IDEM, *Estudi sobre els cultius i la distribució social de les terres entre els possessors de Reus i el seu terme: anàlisi comparativa de les estimes de 1445 i 1541*, in "Estudis d'Història Agrària", forthcoming. The section of a book of *estimes* of 1414 from Balaguer concerning the Jewish community has been studied in M. CASAS NADAL,

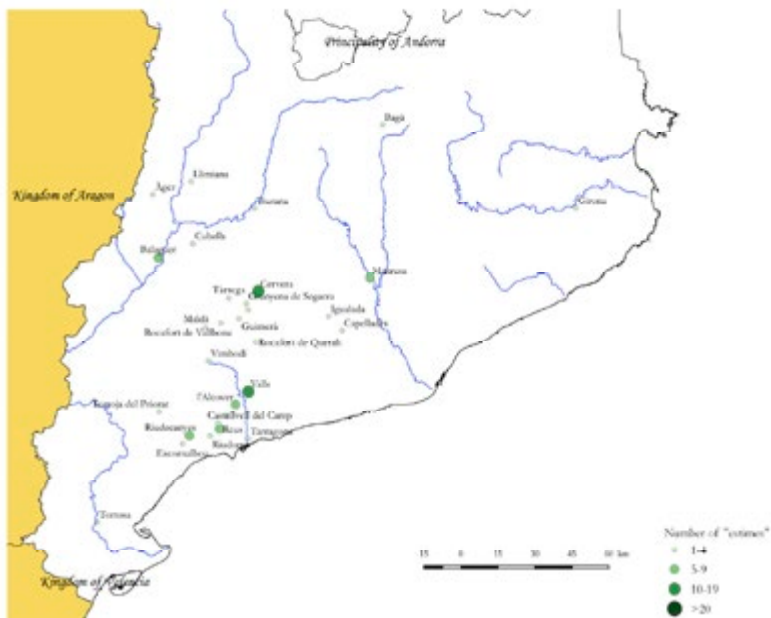
ues, in general terms, for the subsequent period, with Valls (13) and Cervera (9) remaining among the best represented places. However, it is Reus that has the most important collection of *estimes* -21- of the 16th and 17th centuries, along with other nearby smaller communities already mentioned such as La Selva del Camp (30), Riudecanyes (26) or Riudoms (5).¹⁰ In addition to these, there are more places already highlighted for the Later Middle Ages such as Alcover (16), or not like Bellpuig d'Urgell (3), apart from Pratdip (5) and Tiurana (3), which also have one register from the beginning of the 16th century and two from the 15th century, respectively.

The cartographic representation of these data shows that the vast majority of cases are concentrated in the western and southern areas of Catalonia, that is, west of the Llobregat river, a territory traditionally known as New Catalonia, comprising the Muslim territories before the expansion of the counties of Carolingian origin called Old Catalonia (see maps 1-4). In addition, two main areas stand out within this large region: on the one hand, the triangle comprising the towns of Cervera, Balaguer and Tàrrrega and their respective areas of influence east and northeast of the city of Lleida and, on the other hand, the territory usually known as Camp de Tarragona, including Valls, Reus and other smaller communities. Another axis to be taken into account is the one that comprises Manresa and Igualada, to a certain extent, with connections to Cervera and the aforementioned region in western Catalonia. Outside these territories we have only found a couple of books of *estimes* for the city of Girona and one for the town of Bagà.

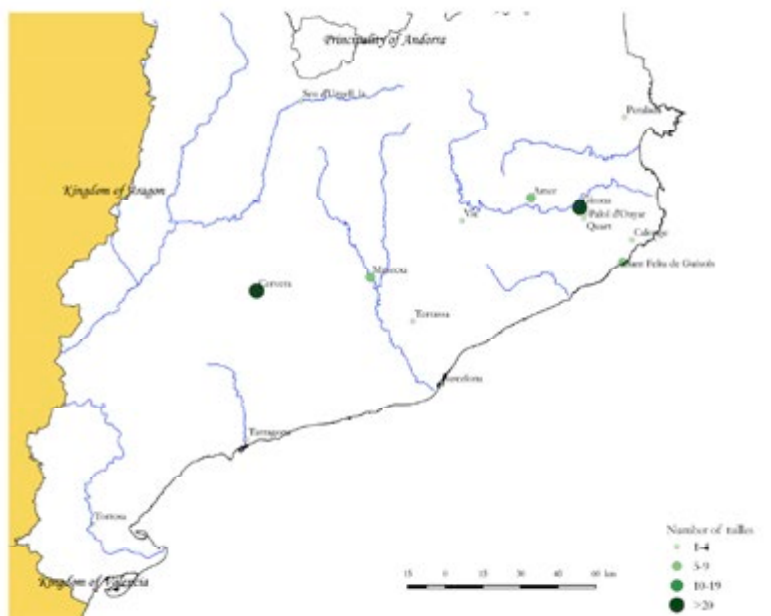
Els jueus de Balaguer en el "Llibre de l'estima" de 1414, in *Actes del 1er Col·loqui d'Història dels Jueus a la Corona d'Aragó*, Lleida 1991 (Institut d'Estudis Ilerdencs), pp. 321-333. For a book of the same period: J. TUGUES BARÓ, *El llibre de l'estima de 1412-1413 a Balaguer, la base de l'impost directe dins el marc municipal*, Unpublished work, Balaguer 1993. With regard to Early Modern registers: M. J. VILALTA ESCOBAR, *Balaguer a la Catalunya moderna: creixement econòmic i estabilitat social (segles XVII i XVIII)*, Lleida 1990 (Pagès). With regard to Manresa: M. TORRAS SERRA, *La crisi del segle XV a Manresa. Una aproximació a partir dels llibres de manifestes*, Manresa 1996 (Fundació Caixa de Manresa); only the manifest of 1408-1411: J. FYNN-PAUL, *The Rise and Decline of an Iberian Bourgeoisie: Manresa in the Later Middle Ages, 1250-1500*, Cambridge 2016 (Cambridge University Press), pp. 8-14. About La Selva del Camp: P. MURGADAS CLARACO, *El llibre de valies de 1404 de la Selva del Camp*, in "Butlletí Interior de la Societat d'Onomàstica", 45, 1991, pp. 19-38. A recent research focused on some of the *estimes* preserved in Cervera, Reus, Valls, Tàrrrega and Manresa: H. GARCÍA-MONTERO, *Long-term trends in wealth inequality in Catalonia 1400-1800: initial results*, in *Dondena working paper*, 79, 2015.

¹⁰ In the latter cases, despite the great number of registers, it would be necessary to check the exact content of each record in detail to detect possible parallel versions or fragmentary copies.

Map. 1. *Places endowed with estimates between 1300 and 1516*¹¹

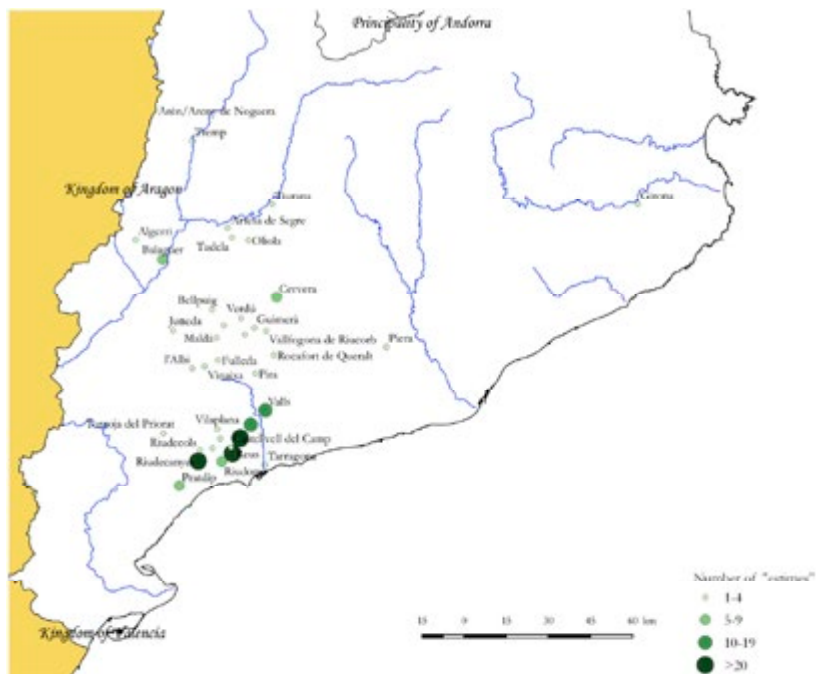


Map. 2. *Places endowed with tailles between 1300 and 1516*

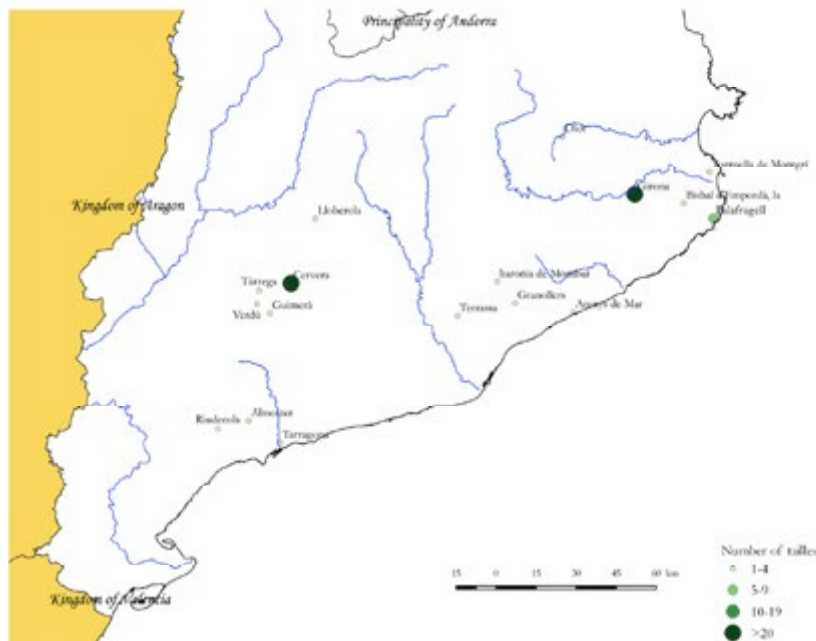


¹¹ All data these maps include are listed in the appendix 1 with their corresponding sources.

Map. 3. Places endowed with estimes between 1516 and 1716



Map. 4. Places endowed with tailles between 1516 and 1716



Seeing that, it is clear that those areas that have preserved registers with estimates of assets do not cover the entire urban system of Medieval and Early Modern Catalonia.¹² Beyond the case of the city of Barcelona, where, as we have already stated, direct taxation was abandoned at a very early stage, we do not currently have evidence for two other large cities like Perpignan and Lleida, nor for other places of indisputable importance such as Puigcerdà or Vilafranca del Penedès. This is not to mention the network of small towns in the dioceses of Girona and Barcelona. In all these cases, the explanation for the lack of records of the type we are analysing here cannot be reduced to the mere fact that *tailles* were never used as a fiscal resource, but rather our hypothesis should consider reasons for the non-preservation of sources corresponding to the declaration and estimation of assets prior to the distribution of direct taxation.

Turning to the volumes that directly derive from the collection of taxes, the picture diversifies somehow since we have many more examples for eastern Catalonia. Thus, apart from the areas with a greater profusion of books of *estimes*, we find cases where small series of records of *tailles* were kept, such as the small towns of Sant Feliu de Guíxols (6), Amer (4) and, from the beginning of the 16th century onwards, others like Palafrugell (6 complete and 2 fragments), Olot (3), Terrassa (3), the barony of Montbui (3) and La Bisbal d'Empordà (2).

If we focus on the chronological axis, no significant changes are perceived in either the books of *estimes* or the registers of *tailles* comparing the two long periods established between 1300 and 1516 and between the latter year and 1716. However, attentive observation taking into account shorter time periods allows us to detect several intervals with a greater number of sources, in general closely connected with conjunctures of rising tax pressure. Firstly, with regard to *estimes*, it is clear that these were scarcer throughout the 14th century than the following one. As we have noticed, Tortosa has the oldest example dated to 1316.¹³ Yet only in Cervera there are registers per each decade from 1340 to the 1380s. Comparatively, in many more places they appear during the 15th and the 16th centuries. Leaving aside cases in which the research conducted does not yet offer a more precise dating, most records have been preserved from the first third of the 15th century, the 1490s and, above all, the first decade of the 16th century. It is likely that this is due to the evolution of fiscal pressure during the 15th century, which, as it is generally agreed, decreased during the central decades prior to growing again from the burst of the Catalan Civil War in 1462.¹⁴ The sequence seems more balanced throughout the

¹² Respectively: V. FARIAS ZURITA, P. ORTI GOST, *Història i dinàmiques ciutadanes*, in *L'Art Gòtic a Catalunya*, vol. III, *Arquitectura. Dels palaus a les masies*, Barcelona 2003 (Enciclopèdia Catalana), p. 21-33; A. GARCÍA ESPUCHE, *Un siglo decisivo: Barcelona y Cataluña 1550-1640*, Barcelona 1998 (Alianza).

¹³ F. CARRERAS CANDI, *L'Aljama de jueus de Tortosa*, cit.

¹⁴ For the period until the mid-15th century: M. SÁNCHEZ MARTÍNEZ, A. FURIÓ, J. A. SESMA, *Old and New Forms of Taxation in the Crown of Aragon*, cit.; P. ORTI GOST, P. VERDÉS PIJUAN, *The Crisis of Public Finances in the Towns of Late Medieval Catalonia (1350-1500)*, in *La crisi finanziaria: Gestione, implicazione sociali e conseguenze nell'età preindustriale*, Atti Settimane di Studi e altri Convegni, Firenze 2016 (Firenze University Press), p. 199-221. Regarding the second half of the same century: P. VERDÉS PIJUAN, *La Guerra Civil catalana i l'inici d'un nou cicle fiscal (Cervera, 1465-1516)*, in *Actes del Segon Congrés*

16th and 17th centuries. Nonetheless, a notable number of examples have been collected for the 1550s and the 1570s, and particularly for the last third of the 17th century (e.g. the cases of Reus or Valls), a time which, as it is well known, underwent intense fiscal cycles linked to the war.¹⁵ A similar pattern occurs with regard to the books of *tailles*. This can be observed, for instance, in the complete series of records kept by the municipal archive of Girona, with the sole exception of the period following the mid-16th century. On the contrary, the case of the town of Cervera, with a strong regularity of records before and after 1516, remains exceptional. However, the examples of many small towns and villages with only a few preserved *tailles* highlight the importance of the second half of the 17th century.

On balance, from the list of records distributed by place or date, it is possible to infer that the sample of fiscal sources is fairly representative from different viewpoints. Certainly, it allows us an analysis of communities with different demographic and socioeconomic features, throughout the entire period between 1340 and 1716, that is, from cities and larger towns to other much smaller settlements. Furthermore, with respect to their fiscal records and the richness of books of *estimes*, it is worth highlighting, above all, Cervera, Valls and Reus, with many records throughout the investigated period, followed by Balaguer, Manresa (especially for the 15th century) and, to a lesser extent, Igualada. Although less dynamic places, we must not forget the quantity and quality of the fiscal documentation for several communities in El Camp de Tarragona such as Alcover, Riudecanyes, Riudoms and La Selva del Camp. By contrast, concerning the *tailles*, in the case of Girona there is a quite complete series of records until the end of the 16th century, even though they can only be cross-referenced with one book of *estimes* from the 15th century and another one from the 16th century.¹⁶

SCOPE AND LIMITS OF TAXATION SOURCES

Broadly speaking, the above findings derive from the archival research carried out within the framework of our project over the last year, and they benefit from the extensive previous experience that – as we have said – the team accumulated in studying direct municipal taxation in Catalonia. This experience has also allowed us to determine the scope and limits of the sources mentioned above when it comes to measuring economic inequality. For this purpose, as a main example we will take three of the settlements that – as we have already seen – have preserved the richest

Recerques. Enfrontaments civils: postguerres i reconstruccions, Lleida 2002 (Associació Recerques-Pagès editors), vol. 1, pp. 128-144, IDEM, “Administrar les pecúnies e béns de la universitat”. *La política fiscal i les estratègies financeres d'un municipi català a la Baixa Edat Mitjana (Cervera, 1387-1516)*, Unpublished Ph. Dissertation, Barcelona 2004 (University of Barcelona), pp. 463-574.

¹⁵ J. CASAS ROCA, *La bisenda municipal catalana: de la baixa edat mitjana a la revolució liberal (segles XIII-XIX)*, Lleida 2015 (Pagès), pp. 83-154.

¹⁶ Besides, both registers were compiled in particular contexts that undoubtedly conditioned the lists of goods they included and their valuation: C. GUILLERÉ, *Les sources financières et fiscales de Gérone à la fin du Moyen Âge*, in *La fiscalité des villes au Moyen Âge (France méridionale, Catalogne et Castille). 1. Étude des sources*, D. MENJOT, M. SÁNCHEZ MARTÍNEZ eds., Toulouse 1996 (Éditions Privat), pp. 45-56, concretely pp. 48-51.

sources in Catalonia for the period prior to 1716 and that have also been more exhaustively studied: Cervera, Reus and Valls. We will properly contextualize the data for these three towns with those available for other places in the Principality.

A detailed study of direct taxation leads us to ask some important questions when evaluating the information offered to us by the preserved fiscal documentation. Specifically, three fundamental questions arise when dealing with such documentation: who appeared in tax sources as a taxpayer? Which type of wealth did that person declare? And how was the contribution calculated?

In general, as we have pointed out, the absence of rules for general application explains why each place in Catalonia had its own legal tradition at the time of establishing who contributed to municipal direct taxation. It is true that, in principle, by virtue of their status/jurisdiction certain social groups enjoyed general exemption or were not subject to municipal wealth tax because they already paid an equivalent contribution. Among these we find religious groups, nobles or Jews (and Muslims), and in some places exemption is also documented for jurists, practitioners and royal officers. However, in certain cases we have documented the members of the abovementioned groups or collectives among the list of taxpayers, either because they participated in municipal government, thereby renouncing their privilege (*for*), or because they possessed the so-called “contribution” assets, that is, they were obliged to bear the general debts of the community. This does not mean that we can ascertain their total wealth, however, since in many cases this was only a part of it. Obviously, the same can be said of those “outsiders” who owned real estate in a certain territory for which they had to contribute in a particular way. And something similar happened with new residents, usually skilled craftsmen who received total or partial exemptions to incentivize their settling in a certain place.¹⁷

On the other hand, the number of regular taxpayers varied slightly depending on a common practice: fiscal representation. Initially, during the 14th century, the head of the family was in charge of declaring on behalf of the entire domestic unit, usually composed of more than one couple, as well as other members. Generally speaking, the declarant was the father of the family, and only when there was no such figure, widows or guardians of orphans under the age of eighteen were recorded in the fiscal sources. However, as time passed, taxpayers learned to use the

¹⁷ About all these circumstances, several examples from different places are commented in M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las “estimes-manifests” en Catalunya (siglos XIV-XV)*, in “Anuario de Estudios Medievales”, 35, 2005, n. 1, pp. 271-326. (esp. 295-296, 299-310). In addition, specially regarding the clergy, there is a synthesis in P. VERDÉS PIJUAN, *La contribución eclesiástica a la fiscalidad municipal en Cataluña durante la época bajomedieval*, in *Financiar el reino terrenal. La contribución de la Iglesia a finales de la Edad Media (siglos XIII-XVI)*, ed. J. MORELLÓ, Barcelona, 2013 (CSIC), pp. 131-168 (esp. 135-150). With regard to noblemen, a very illustrative case is Valls, studied by J. MORELLÓ BAGET, *La incidència de la fiscalitat municipal sobre la noblesa de baix rang: l'exemple de Valls (s. XIV-XV)*, in *El món urbà a la Corona d'Aragó del 1137 als decrets de Nova Planta: XVII Congrés d'Història de la Corona d'Aragó*, coord. S. CLARAMUNT, Barcelona, 2003 (Universitat de Barcelona), vol. 3, pp. 613-628. Concerning Jews, Cervera has been recently studied: P. VERDÉS PIJUAN, *La població de l'ajama de Cervera durant el segle XV a través de la qüestió de jueus*, in “Miscel·lània Cerverina”, 23, 2018, pp. 85-114. Finally, about the exemptions conceded to new inhabitants and craftsmen, the case of Valls is also a good reference: J. MORELLÓ BAGET, *Veïnatge i exempció fiscal a Valls: a propòsit de les franqueses atorgades al segle XIV i XV*, in “Quaderns de Vilaniu”, 36, 1999, pp. 41-75.

possibilities offered by private law to avoid fiscal pressure, which provoked a parallel reaction from municipal councillors to increase the degree of control over each and every property owner. In some places, this dynamic resulted in a fragmentation of the fiscal unit, an occasional increase in the number of married women (who declared their paraphernal property) or in the number of emancipated children, and ultimately a decrease in declared wealth per capita.¹⁸

Regarding the type of wealth declared, the municipal authorities looked to ensure that all personal wealth were estimated. However, we have documented at least three circumstances that made this difficult. The first was the existence of certain free goods because they were considered the minimum necessary for survival of the fiscal unit: these included, for example, certain food stocks, farm animals and agricultural or craft tools. A second case of material exemption were those possessions that, for one reason or another, were of general interest to the community as a whole: weapons, horses, books and jewellery, for example.¹⁹ From the mid-14th century onward, the large mass of public debt issued by municipal councils and purchased by their own residents was also of general interest, and in most cases exempt from taxes.²⁰ Lastly, we have also documented the existence of assets that could not be taxed due to concurrent municipal taxation, that is, land or property located in other municipal areas where they already contributed to an equivalent tax.²¹ A separate mention is reserved for feudal rents from estates located outside

¹⁸ About the features and evolution of fiscal units in Late Medieval Catalonia: M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las "estimes-manifests"*, cit., pp. 302-305; M. TURULL RUBINAT, P. VERDÉS PIJUAN, *Droit privé et fiscalité: la famille et l'impôt direct au bas Moyen Âge en Catalogne*, in *La famille et l'impôt. Actes du colloque de Clermont-Ferrand, 9 et 10 juin 2005*, L. AYRAULT, F. GARNIER dirs., Rennes 2009 (Presses Universitaires de Rennes), pp. 15-30 (esp. 21-29). Both works offer us plenty of data concerning the fragmentation of fiscal units. Firstly, there are the changes experienced by the *alberchs* and the *cases*, respectively big houses occupied by extended families and smaller ones with only nuclear families. The *manifest* of Manresa dated to 1408-1411 includes 655 *alberchs* and 25 *cases*; that of 1453 includes 485 *alberchs* and 22 *cases*; that of 1485-1487, 191 *alberchs* and 99 *cases*; that of 1490-1493, 96 *alberchs* and 260 *cases* (M. TORRAS, *La crisi del segle XV a Manresa*, cit., pp. 125-126). The same trend is detected in Reus and Valls. In parallel, in Cervera there are some important changes with regard to the global number of households and taxpayers before and after the Catalan Civil War (1462-1472): while before the war the number of households and taxpayers is similar (around 800-900 units), after this event it varies considerably (500-600 households against 800-900 taxpayers); cf. P. VERDÉS PIJUAN, *L'evolució dels ingressos fiscals del municipi de Cervera (1331-1516): un indicador de la conjuntura econòmica?*, in *La crisi baixmedieval a la Corona d'Aragó (1350-1450)*, Ll. TUDELA, P. CATEURA coords., Palma 2019 (Illa), pp. 121-141 (esp. 135-137). This fragmentation of the fiscal unit is confirmed by the data of the richest quarter of the town, la Plaça: in 1366 there were 188 taxpayers declaring a total amount of 1.269.867 *solidos*, while in 1476, following the depopulation caused by the civil war in Catalonia, the *manifest* covering the same district included 230 declarations with a whole value of 749.837 *solidos* (M. TURULL, J. RIBALTA, *Ciutat i poder en el feudalisme declinant*, cit., fig. 6; J. CANELA, *Cervera a finals del segle XV*, cit., p. 479).

¹⁹ With regard to these first types of exemptions connected with the movable assets of taxpayers, see the examples discussed in: M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las "estimes-manifests"*, cit., pp. 309-310, 316-317.

²⁰ *Ibid.*, pp. 312-313, 315-316.

²¹ This exemption is not explicit in the *estimes*, but it can be deduced from the existence of foreigners and *terratiments* declaring only the real estate properties that owned in the territory of a specific town. It means that taxation took into consideration the precise location and, consequently,

the municipal territory that, as far as we know, often went untaxed.²² In short, we can consider numerous goods to have been exempt and also that “safe havens” existed, which could be used especially by the wealthiest taxpayers in each period to avoid making contributions.

A second major problem faced by local rulers when determining wealth was the traditional difficulty in verifying and evaluating taxpayers’ movable assets and income. Initially, attempts to directly estimate these goods are documented from the 14th century, in the form of extensive lists of objects and income subject to tax, sometimes including positive and negative debts. However, as we pointed out earlier, over time these estimates became increasingly approximate, being reduced in many cases to one or two global values: *moble e cabal* and *censal*.²³ Aware of the impossibility of verifying this type of wealth, the municipal authorities sometimes taxed it at a higher rate than that imposed on property (usually double).²⁴ But this practice did not serve to silence frequent protests over the evident hiding of movable assets by certain sectors of the community, especially merchants. This malaise went so far as to provoke the establishment of more or less sophisticated forms of income tax during the 14th and 15th centuries, which did not end up bearing fruit

the properties owned by the members of a community in other places were not subjected to taxes (*Ibidem*, pp. 296, 297, 297-298). In the case of Cervera we can also retrace several debates throughout the 14th and 16th centuries between this town and other Catalan places. In all these situations, the application of the so-called *criteri real*, in other words, the contribution limited to the community where goods were located, prevails (P. VERDÉS PIJUAN, “*Administrar les pecúnies e béns de la universitat*”, cit., pp. 846-847).

²² In general, noblemen only contributed for goods that came from non-privileged taxpayers. It explains the reduced number of noble individuals in books of *estimes*, specially during the Late Medieval period, and the declaration of a limited list of properties and goods (M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las “estimes-manifests”*, cit., pp. 299-300; J. MORELLÓ BAGET, *La incidencia de la fiscalitat municipal sobre la noblesa*, cit., pp. 613-628). Only in the 16th and 17th centuries, after renouncing their privileged status in order to get access to municipal governments, some noblemen declared most part of their goods. Nonetheless, it did not include fiefs and castles placed outside the territory of the town, as it can be observed in the case of Cervera. In this town, by the mid-15th century, there was a “very old” practice that stated that “ninguns senyors de lochs, carlanics o feus qui habitassen dins la present vila de Cervera hagen a portar lochs, ni feus o carlanics en sos manifests sinó per pacte e ab sa voluntat, perquè’s mostrave altrament contra sa voluntat no poder-se fer”. This practice continued during the Early Modern period and it also benefited neighbours (not necessarily noblemen) that acquired manors (P. VERDÉS PIJUAN, “*Administrar les pecúnies e béns de la universitat*”, cit., p. 877; Enric TELLO ARAGAI, *Visca el rei i les calces d’estopa! Reialistes i botiflers a la Cervera set-centista*, Barcelona 1990 (Crítica), pp. 75-76).

²³ About the evolution experienced by the declaration of movable goods: M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las “estimes-manifests”*, cit., pp. 307-310, 316-317.

²⁴ This operation could be concreted in two ways. On the one hand, in places like Cervera or Bagà throughout the 14th and 15th centuries, movable goods were taxed with a doubled quantity with respect to real estate properties (J. SERRA VILARÓ, *Baronies de Pinós i Mataplana*, Barcelona 1947 (Ed. Balmes), pp. 88-89; P. VERDÉS PIJUAN, “*Administrar les pecúnies e béns de la universitat*”, cit., pp. 891-892). On the other hand, in towns such as Manresa or Balaguer, the value of real estates properties was reduced by half when preparing the *manifest* (M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las “estimes-manifests”*, cit., p. 317).

due to the impossibility of sustaining the complex administrative structure required for their collection.²⁵

Given this circumstance, it is logical that the municipal authorities limited their use of this conflictive direct taxation, turning to other more painless forms such as commercial taxes and, above all, tax on the consumption of basic products. Within the latter we could also include municipal monopolies which were turned into hidden taxes and were particularly common on certain food products during the early modern era.²⁶ We do not know how far the calculating of what should be paid by each taxpayer also contributed to this malaise, since the existence of certain regressive practices was generally found when determining the taxable base. Indeed, from the beginning of the 14th century on, we have documented provisions that explicitly allowed many of the larger taxpayers, who regularly participated in local government, to not contribute in a way exactly proportional to their wealth, since they already “sacrificed” their people and goods in a different way for the good common.²⁷ Therefore, we can consider that a principle of pure proportionality (*per sou e per lliura*) was not applied, since a maximum contribution ceiling existed above which wealth was not taxed proportionally.²⁸ In parallel, there was also a poverty threshold above which everyone, for the simple fact of being considered a resident or citizen, had to pay a minimum level of tax even if they did not own any assets.²⁹

²⁵ In general, about the introduction of taxes on income in Catalonia: J. MORELLÓ BAGET, *Els impostos sobre la renda a Catalunya*, cit. More details about their specific features and the fiscal conflicts arising from their application in Valls, Reus and, specially, in Cervera: IDEM, *La problemàtica d'un impost a finals del segle XIV: la imposició de l'onçè a Valls el 1394*, "Miscel·lània de Textos Medievals", 8, 1996, pp. 249-282; IDEM, *Fiscalitat i deute públic en dues viles del Camp de Tarragona*, cit., pp. 682-741; P. VERDÉS PIJUAN, *Onzens, dotzens i similars a Cervera durant el s. XV: els intents de crear un nou impost sobre la renda*, in *Renda feudal i fiscalitat a la Catalunya baixomedieval. Estudis dedicats a Manuel Sánchez Martínez*, J. MORELLÓ BAGET, P. ORTI GOST, P. VERDÉS PIJUAN eds., Barcelona 2018 (CSIC), pp. 417-461.

²⁶ Concerning municipal indirect taxes in Late Medieval and Early Modern Catalonia, see the following syntheses with the bibliography included in both works: P. ORTI GOST, *Les "imposicions" municipals catalanes*, cit.; J. CASAS, *La hisenda municipal catalana*, cit., pp. 37-52, 88-136.

²⁷ This was the justification used in Barcelona at the beginning of the 14th century. Specifically, in a document of the year 1312 (copied by the local authorities of Manresa) it was stated that the *manifests* had to have “sguart a la taxatió dels mylors per so con fan gran messió e no saben guanyar con que despenen ço que han e encara que tenen la ciutat honrada e defesa e mantenguda e són continuament en Consey!” (P. ORTI GOST, *Renda i fiscalitat en una ciutat medieval*, cit., p. 596; M. TORRAS SERRA, *El sistema de redacció dels manifests a Barcelona i Manresa a inicis del s. XIV*, in “Acta Historica et Archaeologica Medievalia”, 22, 2001, n. 2, pp. 339-350, esp. 348).

²⁸ We usually ignore the specific way regressive principles were applied, excepting for the case of the small town of Valls during the second half of the 14th century, where there was a smaller tax for taxpayers with declarations above 3.000 *solidos* (J. MORELLÓ, *Fiscalitat i deute públic en dues viles del Camp de Tarragona*, cit., pp. 364-365). In Cervera, in 1422, there was a taxpayer that claimed that “sie pervertida la forma de les tales, com almenys les tales fahedores deguen ésser segons forma de privilegi de C a I tots, com lo maior és cent sous en quístia, lo menor deu ésser hun sou”. According to this assertion, we can imagine that the local authorities did not respect the regressive proportion from 100 to 1, since many taxpayers payed more than 500 *solidos* every year, while others payed lesser than 5 *solidos* (P. VERDÉS PIJUAN, “*Administrar les pecúnies e béns de la universitat*”, cit., p. 900).

²⁹ In the *Costums* of Tortosa (1272-1277), for instance, it was already stated that “la gent pobre deuen pagar segons que·ls ciutadans ordenen o volen ordenar sens tot contrast... axí però que·s face ab raó” (Tomàs de MONTAGUT ESTRAGUÉS, *La doctrina medieval sobre el “munus” y los “comuns” de Tortosa*,

Although a lesser known issue, in relation to fiscal liquidation procedures we cannot determine the effect caused by the possible fossilization of the wealth registers (*estimes, manifests, valies*). As we have said, in principle, it can be assumed that property contained in the registers was valued according to its market value or to certain common parameters. Although it is not always possible to determine how this was done, there is enough evidence to suggest that they were the declarants themselves and/or special expert commissions the ones responsible for establishing the value of properties. As time went by, however, this became more sporadic or selective, and the value of properties often fossilized, passing automatically from one register to another.³⁰ This remained the case until the municipal authorities decided to create new special commissions responsible for revising the *valies* of goods, or reducing the value of certain properties that had been abandoned by their owners in order to reintegrate them into the taxation circuit. When this was not the case, the value of many properties could be considered to have been arbitrary and we do not know to what extent they might reflect the true property wealth of the taxpayer.³¹

To conclude this reflection on the validity of information contained in the fiscal sources, we would only need to add that the wealth registers were renewed more or less periodically depending on the place and time. The municipal authorities corrected the content of the registers depending on several variables, especially the transfer of property. This may also complicate the interpretation and accounting of

in *Homenaje in memoriam Carlos Díaz Rementería*, Salamanca 1998, p. 475-489, esp. 488). At the beginning of the 14th century, in Barcelona, there was a similar rule that was also adopted by the local council of Manresa in 1312 (P. ORTI GOST, *Renda i fiscalitat en una ciutat medieval*, cit., pp. 595-596; M. TORRAS, *El sistema de redacció*, cit., pp. 347-348). Finally, in Cervera, in 1377, the municipal authorities agreed that: "quant és dels singulars que no han renda ne moble, són persones qui deuen e poden de alguna cosa ajudar a la universitat... que és rahó que tothom ajut als càrrechs de la vila a pagar" (M. TURULL RUBINAT, *La configuració jurídica del municipi baix-medieval. Règim municipal i fiscalitat a Cervera entre 1182-1430*, Barcelona, 1990 (Fundació Noguera), pp. 498).

³⁰ M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las "estimes-manifests"*, cit., pp. 291 (note 64), 294-295 (note 74), 313-317.

³¹ Even though there is evidence of this practice in other Catalan towns (*ibidem*), in Cervera, throughout the 15th century, this fossilization is specially clear. Concretely, between 1436 and 1461, the option of reviewing the value of declared goods in the manifest was suggested on different occasions since it did not correspond to reality. In 1436 the authorities ordered new *manifests* and commissioned a group of people in order that "tots aquells alberchs e troços qui's trobaran ésser tornats a menys quístia (valor) de trenta anys ençà, que aquells hajen ésser novellament valiat (..) e facen les dites extimacions segons Déu e lurs bones consciències migançant sagrament". We ignore whether this revision was completed, because in 1461 we can document a protest arguing that "com en la present vila hage algunes persones qui per lurs havens de béns, los quals són en gran e extrema extima, paguen grans questes e per semblant ni ha d'altres qui han molts béns e paguen poca quèstia, perquè suplique als qui en lo present consell són justats ara de nou sien stimats tots los béns, axí bé aquells qui són en poca valua com los qui no són en gran valua, a fí que aquelles extimats quiscú pach per ço que ha e la regla sie equal". After all, it was not after the surrender of the town in 1469, during the Catalan Civil War, that we document the effective nomination of a commission with the order to undertake a new general estimation taking into account the ravages of the war (P. VERDÉS PIJUAN, *Administrar les pecúnies*, cit. pp. 890-891).

the values recorded in the sources, since only contemporaries could be sure of the changes introduced each year.³²

CONCLUDING REMARKS

All these considerations lead us, as stated at the beginning, to urge prudence when using sources deriving from the wealth tax to calculate economic inequality in Catalan cities. In the light of what we have said, there is an evident need for detailed case studies that first and foremost allow us to establish the legal practice observed in each place at the time the wealth tax came into force. This practice was by no means the same in different places in Catalonia or during different periods, and therefore, prior to any statistical analysis, the corresponding correction factors should be established.

Otherwise, all of the questions raised above could well call the results into question. Let us consider, for example, whether we can take all taxpayers appearing in the registers and *tailles* into account, or whether we must “purge” certain groups (religious groups, foreigners, nobles...) depending on one local practice or another. It is also necessary to question the scale of the fiscal unit in the different towns; for example, by comparing the number of taxpayers recorded in the registers and *tailles* with those provided by other demographic sources. The existence of exempt goods and, consequently, of “safe havens” is another question that arises. Or the most important one is surely related to the conflicting estimation of personal property and income. Finally, as we have seen, we cannot ignore either the existence of regressive taxation practices or the fossilization of registers, a common occurrence.

If we wish to produce a reliable sample for the study of economic inequality in Catalonia, in addition to making a balanced selection among the richest archives, we must also take into account the aforementioned variables. And, as we have pointed out, it would also be convenient to carry out some complementary analyses based on other types of preserved documentation: we are referring here, for example, to notarial records, in which we can find testaments, inventories, marriage contracts (with dowries) and other documents that attest the taxpayers’ economic capacity. All of this would undoubtedly allow us to offer more reliable results, especially in regard to the period prior to the establishment of the *cadastre* in Catalonia in 1716.

As it has been stated, after this event, taxes on wealth and their features radically changed. Therefore, mixing data from these different fiscal sources in the same series could be at least problematic. The exceptional case of Cervera can illustrate it. In this town, until the 19th century, the old tax on wealth called *talla de la questia* co-

³² Throughout the 15th-16th centuries, there is evidence of norms that, according to each place, stated that *estimes* had to be renewed every 3 to 7 years (M. TURULL RUBINAT, J. MORELLÓ BAGET, *Estructura y tipología de las “estimes-manifests”*, cit., p. 293, note 73). Annual *tailles* were applied according to data reviewed every year, while those books of *estimes* preserved include accumulated corrections of 3, 5, 7 or more years periods. That means that a book of *tailles* provides us with a static and clear picture of the contribution expected in a specific year, while a register of *estimes* includes, in theory, the information corresponding to the last year it was used, with notations that are difficult to distinguish from corrections made on different occasions.

existed with the new *cadastre*.³³ Comparing both fiscal sources we observe that, for instance, in 1732 Gini index obtained from the former source is 0,60. This should evidence mainly inequalities focused on immovable wealth and the value is similar to those resulting from the *tailles* of 1663 (0,64) or 1719 (0,63). By contrast, after studying the register of the *cadastre* levied during the same year, in which all kinds of incomes are taxed, the result is quite different from the other sources: the resulting Gini index is 0,43 according to the fiscal benchmarks established in 1716 and 0,37 taking into consideration coefficients established in 1732.³⁴ Seeing that, no one would dispute the fact that further investigation on the *cadastre* is necessary in order to identify the reasons for these not negligible differences. It also explains our decision to limit this study to the period before 1716.

LIST OF SOURCES

Books of *estimes*:

Àger: *estima* (ca. 15th c.)³⁵

Albi, P: *valies* (1576, 1640)³⁶

Alcover: *estimes* (1454, 1454-1466, 1473-1476, 1482, 1494-1496, 1512, 1546-1553, ca. 1550, 1575-1576, 1581-1585, 1582, 1590-1610, 1594-1598, ca. 1600, ca. 1600, ca. 1600 (3), 1604, 1604-1613, 1607-1617, 1625, 1682), ACAC

Aleixar, P: *estimes* (1643, 1656), Local council of l'Aleixar

Algerri: *estima* (1 dating to 17th century), ACN

Areny de Noguera (Aragon): *estima* (1535), Local council of Arén

Bagà: *manifest* (ca. 15th c.)³⁷

Balaguer: *estimes* (1380 frag, 1412, 1435, 1500 frag, 1506-1507, 1508-1509, 1534 frag., 1588, 1659, 1699), ACN

³³ About the specific fiscal circumstances surrounding the town of Cervera after the War of the Spanish Succession: E. TELLO, *Visca el rey i les calces d'estopa*, pp. 181-228.

³⁴ These calculations benefit from a unique coincidence with sources preserved for 1732 in Cervera. For the same year there are the register of the *manifest*, the book of the *taille*, the book of the collection of this direct tax, the book of the *cadastre*, a book called *de la taxa de la Universitat* (based on the *cadastre*) and the register of the collection of the latter tax: ARXIU COMARCAL DE LA SEGARRA (ACSG), Cervera, Fons municipal, sign. topogràfica 1713, 1855, 1926, 2011, 2027, 2111. The calculation of the Gini index has focused on the book of the *taille* (top. 1855) and that of the *taxa de la Universitat* (top. 2027), since only in the latter all kind of incomes of each taxpayer were detailed (in contrast, for example, with the book of the *cadastre* in which only real estate properties were referred to) and, in a double column, it is consigned the quantities due according to the parameters of 1716 and those of 1732. Concerning the data from 1663 and 1719, we have also used the same source, the register of *tailles* in order to avoid possible bias arising from the specific kind of register: ACSG, Cervera, Fons Municipal, sign. topogràfica 1818 and 1844, respectively.

³⁵ F. FITÉ LLEVOT, *Reculls d'història de la vall d'Àger*, I, Període antic i medieval, Àger 1985 (Centre d'Estudis de la Vall d'Àger), pp. 556-562.

³⁶ S. CAMÍ SERRA, *Toponímia del terme de l'Albi, Aportacions a l'onomàstica catalana*, in Actes del XXVI Col·loqui de la Societat d'Onomàstica, Lleida 1999, ed. A. TURULL, Lleida 2003 (Universitat de Lleida - Institut d'Estudis Ilerdencs), pp. 197-213.

³⁷ J. SERRA VILARÓ, *Baronies de Pinós i Mataplana*, cit., pp 88-89.

Bellpuig d'Urgell: *vàlues* (1 dating to 16th century, 1696, 1 dating to the beginning of 18th century), Local council of Bellpuig d'Urgell
 Borges del Camp: *estimes* (1532, 1560), Dasca, particular collection
 Castellvell del Camp: *vàlues* (1662-1673), Local council of Castellvell del Camp
 Capellades: *estima* (1425)³⁸
 Cervera: *estimes* (1340, 1352, 1366, 1369, 1374, 1378, 1382, 1412, 1426, 1437, 1447, 1451, 1460, 1469, 1476, 1483, 1490, 1497, 1504, 1511, 1527, 1539, 1547, 1556, 1570, 1640, 1654, 1663, 1687), ACSG³⁹
 Ciutadilla: *estima* (1535-1594)⁴⁰
 Cubells: *estimes* (ca. the end of 15th c.)⁴¹
 Escornalbou: *estimes* (1390), Local council of Vilanova d'Escornalbou
 Espluga de Francolí: *estimes* (1485), ACCB⁴²
 Fulleda: *vàlues* (ca. 1600), AHAT
 Girona: *estimes* (1432, 1534) AMG⁴³
 Guimerà: *estimes* (c. 1400, 1501, 1502, 1 dating to 17th century, 1630, 1696), ACUR
 Granyena: *estima* 1340⁴⁴
 Igualada: *estimes* (1404, 1420, 1424, 1481-1493), ACAN
 Juneda: *vàlues* (1 dating to 16th century, 1593), Local council of Juneda
 Llimiana: *estima* (ca. 1400), ACPJ
 Maldà and Maldanell: *estimes* (1439-1494, 1525-1587)⁴⁵
 Manresa: *estimes* (1408-1411, 1419-1421 frag, 1416-1417, 1434-1435 frag, 1445 frag, 1453, 1480-1482, 1485-1487), ACBG⁴⁶
 Maspujols: *vàlues* (1676-1742), Local council of Maspujols
 Montornès de Segarra: *vàlues* (ca. 1400-1499): Local council of Montornès
 Oliola: *estima* (1561-1588), ACN
 Piera: *estima* (1621), ACAN
 Pira: *vàlues* (1680), ACCB
 Pratdip: *estimes* (1509, 1570, 1607, 1622-1638, 1638, 1653), Local council of Pratdip
 Reus: *estimes* (ca. 1377, 1391, 1445, ca. 1484 frag., ca. 1496, 1510, 1520, 1533, 1541; 1664, 1666, 1668, 1669, 1672, 1673, 1675, 1685, 1686, 1693, 1694, 1695, 1696, 1699, 1700, 1701, 1702, 1704), ACBC⁴⁷

³⁸ E. BUSQUETS MOLAS, *Història de Capellades*, Capellades 1972 (Ajuntament), pp. 50-52.

³⁹ For those examples already analysed by different authors, see note 10.

⁴⁰ E. SERRA PUIG, *Les Valies de Ciutadilla, Maldà i Maldanell: conrens i propietat a la vegueria de Montblanc (segle XVI)*, in "Estudis d'Història Agrària", 17, 2004, pp. 901-920.

⁴¹ E. CANTARELL BARELLA, *La vida en un poble de la Catalunya interior, segles XIV-XVI. Localització, recuperació, organització i explotació dels fons documentals de Cubells*, Unpublished Ph. Dissertation, Barcelona 2013 (University of Barcelona), pp. 55-56.

⁴² A. CARRERAS CASANOVAS, *Història de l'Espluga de Francolí. El medi natural i el medi humà*, vol. I, Espluga de Francolí 2000 (Pagès), pp. 825-846.

⁴³ C. GUILLERÉ, *Les sources financières et fiscales*, cit., pp. 48-51; J. CANAL ROQUET *et al.*, *La ciutat de Girona l'any 1535*, Girona 1995 (Ajuntament).

⁴⁴ A. BACH RIU, *Un poble de la Segarra. Granyena*, Solsona 1980 (Arxiu Diocesà de Solsona), pp. 23-49.

⁴⁵ E. SERRA PUIG, *Les Valies de Ciutadilla, Maldà i Maldanell*, cit., pp. 901-920

⁴⁶ M. TORRAS SERRA, *La crisi del segle XV*, cit.

⁴⁷ See note 10.

Riudecanyes: *estimes/vàlues* (1395, 4 dating to the end 15th – beginning 16th centuries, 1500, 1551, 1564, 1574, 1596, 1 dating to 17th century, 1611, 1626, 1650/1670, 1660-1699, 1664, 1665, 1668, 1670-1699, 1675/1725, 1677, 1685, 1691, 1716, 1749, 1750), ACBC

Riudecols: *vàlues* (1639), ACBC

Riudoms: *manifest* (1494, fragment dating to 15th century, one register of the beginning of the 16th century, 1594-1610, 1620-1631, 1660-1672, 1688, 1701), Local council of Riudoms

Rocafort de Queralt: *vàlues* (3 dating to 15th century, 1580 frag)⁴⁸

Rocafort de Vallbona: *vàlues* (1 dating to 15th century), Local council of Rocafort de Vallbona

Sant Martí de Riucorb: *vàlues* (1682-1729), Local Council of Sant Martí de Riucorb

Selva del Camp: *vàlues* (1404, 1471, 1497, 1522, 1527, 1537, 1552, 1557, 1562, 1567 frag., 1572 frag., 1577, 1582, 1587, 1592, 1597, 1602, 1607, 1612, 1617, 1622, 1627, 1632, 1637, 1642, 1647, 1662, 1667, 1669, 1672, 1677, 1690, 1695), Local council of Selva del Camp

Tarragona: *estimes* (1553, 1695, 1715), AHAT⁴⁹

Tàrrega: *estimes* (1501, 1506), ACUR

Torroja del Priorat: *estimes* (c.1370, 1713)⁵⁰

Tortosa: *manifest* (1316)⁵¹

Tiurana: *estimes* (1400, 1439-1447, 1600, 1643, 1665), ACN

Tremp: *estimes* (1536), ACPJ

Tudela de Segre: *estimes* (1528), ACN

Vallfogona de Riucorb: *vàlues* (1 dating to 16th century), ACBC

Valls: *estimes* (1378, 1397, 1402, 1411, 1430, 1435, 1440, 1445, 1450, 1460, 1470, 1485, 1490, 1495, 1500, 1505, 1515, 1540, 1545, 1550, 1565, 1570, 1575, 1580, 1585, ca. 1600, 1674, 1695, 1711, 1715), ACAC⁵²

Verdú: *estimes* (1549, 1664-1675, 1700)⁵³

Vilaverd: *estimes* (several dating from 16th to 18th)⁵⁴

Vilaplana: *vàlues* (1698), ACBC

Vimbodí: *estimes* (1506), ACCB

Vinaixa: *vàlies* (1709)⁵⁵

⁴⁸ J. M. PORTA BALANYÀ, N. VILÀ NINOT, *La digitalització de documentació històrica: patrimoni i noves tecnologies a l'Arxiu Comarcal de la Conca de Barberà*, "Podall", 2012, pp. 237-246.

⁴⁹ All these books of *estimes* only correspond to the section devoted to some neighbors, specially from Reus and other nearby small places, who owned lands in a specific district called "territori" of the city of Tarragona (see note 61).

⁵⁰ J. SABATÉ ALENTORN, *Noms actuals i pretèrits del poble i terme de Torroja del Priorat*, Barcelona 1995 (Societat d'Onomàstica).

⁵¹ F. CARRERAS CANDI, *L'Aljama de jueus de Tortosa*, cit.

⁵² See note 10.

⁵³ R. BOLEDA CASES, *El "llibre de les stimes" de Verdú*, "Ilerda", 34, 1973, pp. 225-239.

⁵⁴ J. M. PORTA BALANYÀ, *La destrucció dels arxius durant la Guerra del Francès a la Conca de Barberà*, in *La Guerra del Francès a la Conca de Barberà (1808-1814)*, J. M. T. GRAU PUJOL *et al* eds., Montblanc 2010 (Centre d'Estudis de la Conca de Barberà - Museu Arxiu de Montblanc i Comarca), pp. 93-118, specifically 111.

Records of tailles:

Almóster: 1663-1700, ACBC

Amer: 1403, 1406, 1407, AHG

Arenys de Mar: 1621-1622, 1701-1711, AHFF

Barony of Montbui: 1630-1670, 1640-1650, 1659-1660, ACVOC

Barcelona: 1360 frag. for only two quarters of the city, 1378 frag.⁵⁶

Bisbal d'Empordà: 1531-1745, 1665-1706, ACBE

Calonge: 1454, 1455, AHG

Cervera: 1350 recapt.⁵⁷, 1418 recapt., 1421, 1422, 1423, 1424, 1425, 1426, 1427, 1428, 1429, 1430, 1431, 1439, 1445 recapt., 1450, 1451, 1458, 1459, 1460, 1461, 1462, 1463, 1464, 1465, 1466, 1467, 1468, 1469 recapt., 1482 recapt., 1483 recapt., 1484 recapt., 1485 recapt., 1486 recapt., 1487 recapt., 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499, 1513, 1514, 1521, 1522, 1523, 1527, 1528, 1580, 1581, 1582, 1583, 1584, 1585, 1586, 1587, 1589, 1591, 1592, 1593, 1595, 1596, 1597, 1599, 1601, 1602, 1605, 1610, 1611, 1612, 1613, 1615, 1616, 1617, 1618, 1619, 1622, 1624, 1625, 1626, 1627, 1628, 1629, 1630, 1631, 1632, 1635, 1636, 1639, 1643, 1645, 1646, 1647, 1649, 1651, 1653, 1654, 1655, 1656, 1657, 1658, 1659, 1660, 1661, 1662, 1663, 1666, 1667, 1669, 1670, 1672, 1674, 1677, 1678, 1680, 1684, 1685, 1688, 1689, 1690, 1693, 1696, 1699, 1705, 1706, 1708, 1709, 1712, 1713, 1714, ACSG.

Girona: 1360, 1367, 1371-1373, 1376, 1379, 1385, 1388, 1390, 1391, 1392-1393, 1394, 1396, 1397, 1403, 1414, 1417-1418, 1462, 1473, 1474, 1477, 1478, 1485, 1491, 1493, 1496, 1497, 1498, 1500, 1503, 1504, 1505, 1506, 1507, 1513, 1517, 1523, 1524, 1525, 1526, 1528, 1533, 1534, 1535, 1536, 1537, 1538, 1541, 1543, 1547, 1548, 1549, 1550, 1551, 1552, 1553, 1554, 1555, 1556, 1557, 1558, 1559, 1564, 1565, 1566, 1567, 1568, 1569, 1572, 1594, 1631, 1651, AMGi⁵⁸

Granollers: 1676, 1682, AMGr

Guimerà: 1598, 1605, 1715, ACUR

Igualada: 1412, 1422 and dozens of more years pending to define, ACAN

Lloberola: ca. 1600, ACGS

Manresa: 1366, 1374, 1389, 1474 and more years pending to precise, ACBG

Olot: 1515, 1670, 1675, ACGAX

Palafugell: 1657-1658, 1660, 1661-1663, 1665, 1674, 1677, 1685-19th century frag., AMP

Palol d'Onyar: 1403, AHG

Peralada: 1479, AHG

⁵⁵ J. PLA PUIG, *Un tomb per la Vinaixa de començaments del segle XVIII*, in *Cabal de peïjades, VII Trobada d'Estudiosos de les Garrigues*, 2009, Juneda 2010 (Fonoll), pp. 139-159.

⁵⁶ E. PIQUER FERRER, *Censos de població del territori de Barcelona en la dècada de 1360*, Tübingen 2005 (Max Niemeyer Verlag).

⁵⁷ Abbreviation for registers directly deriving from the collection of the tax and not the preliminary document.

⁵⁸ N. CASTELLS CALZADA, *L'evolució de la població de la ciutat de Girona durant el segle XVI*, "Annals de l'Institut d'Estudis Gironins", 34, 1994, pp. 81-112; R. ALBERCH FUGUERAS *et al.*, *Girona a l'època moderna: demografia i economia*, Girona 1982 (Col·legi Universitari de Girona) (= *Estudi General*, 2)

Reus: 1672, 1680, AHBC
 Riudecols: 1640, Local council of Riudecols
 Sant Feliu de Guíxols: 1360, 1363, 1374 frag., 1378, 1380, 1398, 1427, AMSFG and AHG
 Seu d'Urgell: 1439, ACAU
 Tarragona: 1428⁵⁹, 1547⁶⁰
 Tàrrrega: 1647-1700, 1690, ACUR and AHL
 Terrassa: 1457, ACVOC⁶¹
 Torroella de Montgrí: 1648, AHG⁶²
 Verdú: 1651-1652, Local council of Verdú
 Vic, diocese: 1360⁶³

Abbreviations:

ACAC = Arxiu Comarcal de l'Alt Camp ; ACAN = Arxiu Comarcal de l'Anoia ; ACAU = Arxiu Comarcal de l'Alt Urgell ; ACBC = Arxiu Comarcal del Baix Camp ; ACBE = Arxiu Comarcal del Baix Empordà ; ACBG = Arxiu Comarcal del Bages ; ACCB = Arxiu Comarcal de la Conca de Barberà ; ACGAX = Arxiu Comarcal de la Garrotxa ; ACN = Arxiu Comarcal de la Noguera; ACPJ = Arxiu Comarcal del Pallars Jussà; ACSG = Arxiu Comarcal de la Segarra ; ACUR = Arxiu Comarcal de l'Urgell; ACVOC = Arxiu Comarcal del Vallès Oriental ; AHAT = Arxiu Històric Arxidiocesà de Tarragona ; AHFF = Arxiu Històric Fidel Fita d'Arenys de Mar ; AHG = Arxiu Històric de Girona ; AHL = Arxiu Històric de

⁵⁹ J. MORELLÓ BAGET, *La contribució dels homes del Camp a les muralles de Tarragona. Els terratinents de Reus i la sentència de 1390*, in "Initium. Revista Catalana d'Història del Dret", 11, 2006, pp. 915-933; IDEM, *Les muralles trescentistes de Tarragona: finançament, subjectes fiscals i problemes concomitants*, "Butlletí Arqueològic", V, 33, 2011, pp. 151-219.

⁶⁰ This register only covers the landowners dwelling in the territory of the city of Tarragona. About the land property structure of Tarragona region see J. MORELLÓ BAGET, *La contribució dels homes del Camp a les muralles de Tarragona*, cit.

⁶¹ P. PUIG USTRELL, J. L. LORCA SIMON, J. SOLER JIMÉNEZ, *Gnia de fons de l'Arxiu Històric de Terrassa, Arxiu Comarcal del Vallès Occidental*, Terrassa 2010 (Ajuntament), p. 21.

⁶² J. CLARA RESPLANDIS, *La població de Torroella de Montgrí segons el tall de 1648*, "Estudis del Baix Empordà", 21, 2002, pp. 113-120.

⁶³ It consists of a list of households of the parishes of the central area of the diocese of Vic under ecclesiastical jurisdiction. The parishes involved are, concretely: the parish of the city of Vic and those of Gurb, Vespella, Sant Julià Sassorba, Sant Bartomeu del Grau, Granollers de la Plana, Sant Julià de Vilamirosa, Santa Cecília de Voltregà, Sant Hipòlit (and the *sacreria* of this parish), Sant Esteve de Vinyoles, Sant Miquel d'Ordeig, Oris, Sant Feliu de Torelló, Sant Vicenç de Torelló, Sant Pere de Torelló, Sant Martí de Sobremunt, Sant Feliu de Planeses, Sant Julià de Cabrera, Falgars, la Vola, Santa Maria de Corcó, Sant Martí Sescorts, Manlleu (and the *sacreria* of this parish), Roda, Querós, Sant Romà de Sau, Vilanova de Sau, Sant Andreu de Bancells, Castanyadell, Espinelves, Osor, Vilacetrú, Tavèrnoles, Savassona, Sant Vicenç de Casserres, Sant Sadurní d'Osormort, Folgueroles, Sant Julià de Vilatorrada, Sant Martí de Riudeperes, Vilalleons, Santa Eugènia de Berga, Viladrau (and the *sacreria* of this parish), Taradell, Seva, Sant Miquel Sesperxes, Santa Coloma de Vinyoles (currently Centelles), Balenyà, Tona, Malla, Sentfores, Muntanyola, Sant Joan de Riuprimer, Alboquers, Aiguafreda, Sant Miquel de Sorerols and Sant Hilari Sacalm: R. GINEBRA MOLINS, *Els focs de jurisdicció eclesiàstica i el procés de recaptació del fogatge a Osona el 1360*, "Ausa", 155, 2005, pp. 93-136.

Lleida ; AMGi = Arxiu Municipal de Girona; AMGr = Arxiu Municipal de Granollers ; AMP = Arxiu Municipal de Palafrugell ; AMSFG = Arxiu Municipal de Sant Feliu de Guíxols.