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Taxation and Political Representation in Italian Territorial States¹

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Over the past twenty years a general reappraisal of state building in early modern Europe has taken place. Drawing on an unholy alliance of German *Verfassungsgeschichte*, Italian "micro-history" and the Anglo-American "linguistic turn", historians of the state have rediscovered the fundamentally corporate nature of the early modern body politic, the role of factional arbiter rather than centralizing despot of the "absolutist" sovereign, and the plurality of political representations and identities engendered by a vast and expanding panoply of jurisdictional "liberties" and privileges. They have also refocused attention away from processes of state "centralization", which were at the heart of earlier historical narratives of state formation and which many now consider methodologically and ideologically suspect, towards the allegedly all-encompassing local and regional dimensions of social and political life.

This relational model of the state is particularly apparent in recent studies of taxation, particularly in early modern France, which emphasize the contractual rather than centralizing character — some might say, the sheer inefficiency — of "absolutist" fiscalism. Insofar as this approach tries to disassociate "(early) modernity" from bureaucratic rationality defined as ends-means efficiency, it is also more or less self-consciously anti-Weberian.² On the other hand, fiscal policy is also the one area in which Weberian modes of analysis that trace the lineages of "modernity" back to the state's monopoly over taxation, have put up the most effective resistance.³ I would argue, however, that it is misleading to view these two approaches as incompatible, for they actually address two quite distinct issues — the mechanism of government on the one hand, and the mechanics of power on the other — ; there is, in fact, nothing inherently incompatible between the two, indeed they complement each other's strengths and weaknesses very well.

¹ I wish to thank Luciano Pezzolo for comments on a first draft of this article.

² See e.g. W. BEIK, *Absolutism and society in seventeenth-century France. State power and provincial aristocracy in Languedoc*, Cambridge, 1985 ; D. HICKEY, *The coming of French absolutism. The struggle for tax reform in the province of Dauphiné*, Toronto, 1986 ; J.B. COLLINS, *Fiscal limits of absolutism. Direct taxation in early seventeenth-century France*, Berkeley-Los Angeles-London, 1988.

³ R. BONNEY (ed.), *Economic systems and state finance*, Oxford, 1995.

I shall focus here on two areas where these approaches interact, where the mechanisms of taxation and of power overlap: where political organization and identity in the countryside developed in response to the state's fiscal policies, and where different state structures affected rural and urban struggles over tax. Like recent work which links taxation with the rise of constitutional liberties in western Europe, I shall be mainly concerned with political practices in ancien régime states;⁴ however, rather than emphasizing parliamentary representation as the defining institution of political modernity, I consider some of the many other political arrangements developed by early Renaissance states to meet expanding tax needs, arrangements which had little to do with, and did not require, formally "representative" (in the customary, liberal sense) institutions. I survey these developments in four Italian territorial states — Venice, Milan, Florence and Sicily — between the late fourteenth and the mid-sixteenth century, when these states were first established and consolidated.⁵

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All our cases conformed to the general rule of pre-modern states, which drew only a small proportion of their revenue from direct taxation and relied to a disproportionate extent on excise and customs duties on trade and property transactions. Yet, the political significance of direct taxation was out of all proportion to its economic implications: the state's right to tax wealth (rather than consumption) raised crucial matters of political legitimacy, questioned the extent of the state's jurisdictional authority, and challenged the distinctions of status upon which all pre-modern tax systems were based. It is thus no paradox to suggest that the fiscal policies of these territorial states during their initial consolidation are best understood through the prism of direct rather than indirect taxation.

Tension over direct taxes, which was a frequent source of rebellion in our period, is often described in terms of peripheral "resistance" to increasing

⁴ P. T. HOFFMAN, K. NORBERG (edd.), *Fiscal crisis, liberty, and representative government 1450-1789*, Stanford, 1994.

⁵ For some recent comparative work with a similar agenda focused specifically on public debt, see A. MOLHO, *Le città-stato e i loro debiti pubblici. Questi e ipotesi sulla storia di Firenze, Genova e Venezia, in: Italia 1350-1450: tra crisi, trasformazione, sviluppo*, Pisa, 1993, p. 185-215; MOLHO, *Lo Stato e la finanza pubblica. Un'ipotesi basata sulla storia tardo-medievale di Firenze*, in: G. CHITTOLINI, A. MOLHO, P. SCHIERA (edd.), *Origini dello Stato. Processi di formazione statale in Italia fra medioevo ed età moderna*, Bologna, 1994, p. 225-80. For a comparison of Tuscan practices before the rise of the Florentine territorial state see P. CAMMAROSANO, *Il sistema fiscale delle città toscane*, in: S. GESSNI (éd.), *La Toscana nel secolo XIV. Caratteri di una civiltà regionale*, Pisa, 1988, p. 201-13.

centralization. Yet, while superficially attractive, the metaphor is too simplistic a model of the state: crucially, it fails to explain why different "peripheries" reacted differently to similar fiscal demands, specifically why some took up rebellion and others did not. To answer this question, we must pay closer attention to the political and constitutional differences between ancien régime states, and on their effects on two fundamental features of political action, organization and communication — first, on the ability of the "periphery" to represent its interests politically, and second, on its capacity to relay its concerns to the "centre".

A basic feature of all fiscal policies in the period was to discriminate by social status. The three principal secular status groups in north-central Italy were defined by place of residence, as citizens of the dominant city, citizens of subject cities, and inhabitants of the countryside (*contadini* or *distrettuali*). On the other hand in Sicily, as in several other (although by no means all) monarchies of the time, fiscal status did not pit town against country or town against town, but time, fiscal status distinguished between the inhabitants of the royal demesne, the feudal aristocracy (which also represented its own subjects) and the clergy. Each group was assessed differently. In the North one finds on the one hand the burghers, *cives*, who paid mainly indirect taxes and, in Florence and Venice, voluntary or forced loans which were credited to the state's consolidated and floating debt; on the other hand we find the *contadini* and *distrettuali*, who were assessed by the neighbouring urban elites and had to pay non-refundable poll and hearth taxes, including the hated forced distribution of salt. In Sicily, each status group was allocated a share of the total tax burden, which was the outcome of parliamentary negotiation.

Just as in Flanders, most Italian burghers, especially the inhabitants of the ruling city, were strongly opposed to any kind of direct taxation that would require assessing their real wealth.⁶ In Republican Florence, for example, direct taxation was attempted only twice during the early fourteenth century by two short-lived seigniorial regimes, and thereafter the system was associated by the urban elites with political tyranny.⁷ When direct taxation became politically or financially inevitable, it was rendered acceptable by allowing the burghers themselves to make assessments. By contrast, the peasantry worried less about how taxes were collected than about the way the tax burden was shared. Rural inhabitants particularly resented three features of the tax systems inherited by the northern territorial states. First, both the level and distribution of taxation was

⁶ W. BLOCKMANS, *Finances publiques et inégalité sociale dans les Pays-Bas aux XIV^e-XV^e siècles*, in: J.-P. GARNET ET AL. LE MULLER (edd.), *Genèse de l'état moderne. Préexistence et redistribution*, Paris, 1987, p. 77-90.

⁷ MOLHO, *Le città-stato*.

controlled by the cities, with predictable consequences on fiscal equity; second, urban property was exempt from rural taxes, with the result that land transfers to townspeople caused a proportionate increase in the rural tax burden; and lastly, infrequent and inefficient revisions of the assessments increased inequities among the peasants themselves. The reason for rural opposition was clear, for this system practically without fail caused a one-way flow of resources from country to town.

Despite these basic institutional similarities, Venice, Florence and the dukes of Milan reacted very differently to the inherited distinction between taxpaying townsman and rustic. Although the tax load generally increased, the Venetian *Terrafirma* and the duchy of Milan left customary arrangements between subject cities and their hinterlands virtually untouched until the early decades of the sixteenth century.⁸ When new direct taxes were exacted, the manner of assessment (including the all-important matter of whether urban property in the countryside was taxed) was left in the hands of the subject cities.⁹ Although the aftermath of the French invasion of 1494 would reveal an unexpected depth of resentment amongst urban elites against their masters, this was not because their traditional prerogative to (over)tax the countryside had been challenged.¹⁰ Fifteenth-century Venice may have been somewhat more willing than the dukes of Milan to pay heed to rural complaints against traditional urban privileges, particularly in the western provinces of Brescia and Bergamo bordering with Milan, but it acted pragmatically and was usually

careful not to upset the local urban elites.¹¹ While both states granted varying degrees of exemption from urban jurisdiction to politically strategic entities situated at the state's borders (particularly Alpine communities and feudal lordships) and to "quasi-cities" — large-scale boroughs lacking formal urban recognition — this did not constitute a serious break with the past, since the recipients could generally date their claim to jurisdictional autonomy back to the thirteenth or fourteenth centuries.¹²

Moving south to Florentine Tuscany, the picture changes substantially. Despite differences of opinion over individual decisions, the oligarchic regime which came to power in 1384 seems to have pursued a remarkably unitary policy of institutional centralization towards its subject territories.¹³ With respect to fiscal matters, centralization was pursued on two fronts. On the one hand, there was a conscious attempt to weaken or even to abolish the subject cities' jurisdiction over their hinterland by depriving them of their *contado* and by integrating it into Florence's own; the policy was applied with particular zest against the city's oldest and most powerful regional enemy, Pisa, after its fall to Florence in 1406, with the result that Pisa's population collapsed to a quarter of its former size in less than twenty years. On the other hand, Florence used Pisa and subsequently Arezzo as test-cases for assessing subject cities' *contadi* directly, thereby subverting the latter's claims to territorial and fiscal sovereignty.

¹¹ A. VENTURA, *Nobiltà e popolo nella società veneta del '400 e '500*, Bari, 1964; A. VENTURA, *Il dominio di Venezia nel Quattrocento*, in: S. BERTELLI, N. RUBINSTEIN, C.H. SMYTH (éds.), *Florence and Venice: Comparisons and relations. I: Quattrocento*, Florence, 1979, p. 167-90; G. COZZI, *Politica e istituzioni*, in: G. COZZI, M. KNAFTON, *Storia della Repubblica di Venezia. Dalla guerra di Chioggia alla riconquista della Terrafirma*, Storia d'Italia diretta da G. Galasso, Turin, 1986, t.XIIV, p. 205-22.

¹² G. CHITTOLENI, 'Quasi-città', Borghi e terre in area lombarda nel tardo Medioevo, in: *Società e storia*, 13 (1990), p. 3-26; G.M. VARANINI, L'organizzazione del distretto cittadino nell'Italia padana dei secoli XIII-XIV (Marea Trevigiana, Lombardia, Emilia), in: G. CHITTOLENI, D. WILLOWET (éds.), *L'organizzazione del territorio in Italia e Germania: secoli XIII-XIV*, Bologna, 1994, p. 133-233.

¹³ G. CHITTOLENI, *La formazione dello Stato regionale e le istituzioni del contado. Secoli XIV e XV*, Turin, 1979, p. 292-352; G. CHITTOLENI, Progetti di riordinamento ecclesiastico della Toscana agli inizi del Quattrocento, in: S. BERTELLI (éd.), *Forme e tecniche del potere nelle città (secoli XIV-XVII)* [ANNALE DELLA FACOLTÀ DI SCIENZE POLITICHE, UNIVERSITÀ DI PERUGIA], 16, 1979-80, Perugia, 1981, p. 275-96; A. ZORZI, *L'amministrazione della giustizia penale nella Repubblica fiorentina. Aspetti e problemi*, Firenze, 1988; A. ZORZI, Lo stato territoriale fiorentino (secoli XIV-XV), *Aspetti giurisdizionali*, in: *Società e storia*, 13 (1990), p. 799-825; E. FASANO GUARINI, Gli statuti delle città soggette a Firenze tra '400 e '500: riforme locali e interventi centrali, in: G. CHITTOLENI, D. WILLOWET (éds.), *Storici città territori in Italia e Germania tra medioevo ed età moderna*, Bologna, 1991, p. 69-123; S.R. ERSTEIN, Stato territoriale ed economia regionale nella Toscana del Quattrocento, in: R. FUBINI (éd.), *Istituzioni, cultura ed arte in Toscana nell'età di Lorenzo il Magnifico*, Pisa, 1996.

⁸ G. SOLDI RONDININI, *Aspetti dell'amministrazione del Ducato di Milano al tempo di Filippo Maria Visconti (dal "Libertabul"* di Vitiliano Borromeo), in: J.-M. CAUCHES, G. CHITTOLENI (éds.), *Milano e Borgogna. Due stati principeschi tra Medioevo e Rinascimento*, Rome, 1990, p. 145-57; M. KNAFTON, Il fisco nello stato veneziano di Terrafirma tra '300 e '500: la politica delle entrate, in: G. BORELLI, P. LANARO, F. VECCHIATO (éds.), *Il sistema fiscale veneto. Problemi e aspetti*, XV-XVIII secolo, Verona, 1982, p. 15-57; M. KNAFTON, Il sistema fiscale nello Stato di Terrafirma, secoli XIV-XVIII. Cenni generali, in: *Venezia e la Terrafirma. Economia e società*, Bergamo, 1989, p. 9-30. Venice took a more interventionist stance on how the tax revenues were spent (M. KNAFTON, I rapporti fiscali tra Venezia e la Terrafirma: il caso padovano nel secondo '400, in: *Archivio veneto*, 5ème ser., 117 (1981), p. 5-65).

⁹ SOLDI RONDININI, *Aspetti dell'amministrazione*, p. 155; F. LEVEROTTI, La crisi finanziaria del ducato di Milano alla fine del Quattrocento, in: G. BOLOGNA (éd.), *Milano nell'età di Ludovico il Moro. Atti del Convegno internazionale, 28 febbraio-4 marzo 1983*, Milan, 1983, t.II, p. 585-632; KNAFTON, *Il fisco nello stato veneziano*, p. 21, 25.

¹⁰ *The Taxation of Towns: Comparison in the Introduction by Venice of a new tax on land to the "campatico"*, which towns feared would be made permanent. See KNAFTON, *Il fisco nello stato veneziano*, p. 26; KNAFTON, *I rapporti fiscali*, p. 8-9; I. CERVELLI, *Machiavelli e la crisi dello stato veneziano*, Naples, 1974, p. 52-5.

This second line of attack culminated in the well-known *Catasto* of 1426-27, which extended at one stroke Florence's sovereignty to the entire state.¹⁴

The attempt, however, was premature. Several cities and towns rebelled,¹⁵ and while Florence responded to this with characteristic harshness, most of the punitive measures were quickly repealed and, more importantly, the regular assessment of wealth based on a *catasto* was allowed quietly to lapse.¹⁶ The advent of the first Medici regime a few years later in 1434 put the seal to attempts to introduce a single assessment that could provide a common base for taxation across the state. Although a new direct tax on landed property, the *decima*, was introduced in 1494 by the populist government of Girolamo Savonarola, its impact was blunted by the vast numbers of exemptions granted to individual communities, and by the fact that land valuations remained unchanged through the sixteenth century. In sum, the precocious debacle of the Florentine *Catasto* in the 1420s marked a "lasting defeat"¹⁷ of the regime's aspirations to fiscal sovereignty and equity. This defeat was reflected in the unwillingness thereafter, both under the republican and Medicean regimes, to pursue a unified tax policy throughout the state.

In terms of fiscal "centralization" and by the standards of the more northerly states we have just described, developments in Sicily were precocious.¹⁸ Already by the mid-fifteenth century, direct taxes took the form of a *donativo*, a gracious gift by the island's parliament granted in exchange for *capitula*, royal privileges. This constitutional fiction, which safeguarded Sicily's status as a *reyno pacionado*, a kingdom acquired by mutual consent rather than through conquest, was to all intents and purposes in place by the early 1440s, although the custom of an automatic grant of a three-year *donativo* took a few more years to become fully established. The system, which would last for centuries, was all the more remarkable for having evolved in a country notoriously prone to civil war and xenophobia and which had been returned to

Iberian rule just a few years previously.

Needless to say, these arrangements were not achieved painlessly. During the 1420s and early 1430s demands by king Alfonso V ("the Magnanimous") to raise direct taxes for his military efforts on the Italian mainland were met with resistance and outright rebellion, both within the royal demesne and among the feudal aristocracy. Dissenters lit upon three concerns. In the first place, a constitutional arrangement drawn up by the first Aragonese regime in 1286 defined very clearly the situations when a direct tax could be raised; it also set a limit of 5000 *onze* to direct hearth taxes¹⁹ and excluded salt (which was a major domestic industry) from crown monopoly. Alfonso, who tried to breach the ruling by raising the ceiling to taxes and introducing a salt tax, was repelled on constitutional grounds. Secondly, royal taxes cut into the lords' own source of income from seigneurial dues, at a time when both these and revenues from the land were still descending to a post-Black Death nadir. For different reasons, both peasants and lords were loath to accept additional tax takes by the state. Lastly, and most critically, growing royal demands caused serious political problems in the demesne towns.

In the opening decades of the fifteenth century, Sicilian urban society — whose institutional autonomy had come under serious attack during the fourteenth-century era of "feudal anarchy" — was politically unorganized and inchoate. The weakness of Sicily's urban interest groups made the crown's task far harder. Alfonso required reliable political interlocutors within the urban communities in order to push through his fiscal demands; so long as these were absent, no durable agreement on taxation could be struck. The lack of stable socio-political structures at the local level also intensified conflict over how the tax burden was distributed. The Sicilian tax system worked in the customary manner of Renaissance monarchies, whereby the crown allocated taxes to individual communities in proportion to their estimated size and wealth, but left it to them to devise means to meet their dues. Of course, whether a community chose to pay by means of direct assessments on wealth, through indirect levies on consumption, or by renting or selling communal property was never socially neutral; but in addition, whatever distributary outcome was chosen, the choice required a degree of social and institutional stability.

Fortunately for the Aragonese king, Sicilians soon recognized that taxation was not merely a source of strife and factionalism, and that the administration of taxes (particularly of excise on trade, which was usually farmed out) provided the financial elites with considerable opportunities for profit. During the 1420s and 1430s, a new political structure emerged in the Sicilian cities as a result of

¹⁴ P. BENIGNI, *Fonti per lo studio dell'imposizione diretta in Arrezzo tra il XIV e il XV secolo*, in: *Studi in onore di Leopoldo Sanderi*, Rome, 1983, p. 107-22; G. PETRALIA, *Imposizione diretta e dominio territoriale nella repubblica fiorentina del primo Quattrocento*, in: *Società, istituzioni, spiritualità nell'Europa medievale (Scritti in onore di Cinzio Violante)*, Pisa, 1990.

¹⁵ D. HERLIHY, C. KLAPISCH-ZUBER, *Les Toscans et leurs familles. Une étude du Catasto florentin de 1427*, Paris, 1978, p. 40-1, 88-9; L. FABBRI, *La sotmissione di Volterra allo Stato fiorentino. Controllo istituzionale e strategie di governo (1361-1435)*, Ph.D. thesis, University of Florence, 1993, chs. 8-9.

¹⁶ It was briefly resurrected during the crisis years of 1457-58 and 1480 (MOLINO, *Lo Stato e finanza pubblica*, p. 256-7).

¹⁷ PETRALIA, *Imposizione diretta*.

¹⁸ The following paragraphs summarise S.R. EPSTEIN, *An island for itself. Economic development and social change in late medieval Sicily*, Cambridge, 1992, ch. 7.

¹⁹ The limit for defending the kingdom or ransoming the king was actually 15000 *onze*, but in fact the lower ceiling was made to apply.

the joint pressure of taxes from above and of social conflict from below. Urban society became organized into four principal status groups: the patriciate, the artisans, the rural entrepreneurs, and a residual group known as the *popolo*. In principle, and for the first time in the island's history, representation in local town government, including membership of the all-important tax committees, was assigned along these corporate lines.

By the late 1430s local government had been stabilized, and the wave of localized tax revolts which had begun in the early 1420s came to an abrupt end. Having found, or established, valid political interlocutors in the localities, Alfonso could now act to revitalize the national parliament in which the demesne towns carried an unusually powerful voice. Just as abruptly, parliamentary opposition to hearth taxes melted away. A political accommodation had been reached, which Sicily's towns (though not, significantly, the feudal lords) would not challenge until the seventeenth-century fiscal and economic crises.

* * *

The political upheavals which engulfed Italy after the French invasion of 1494-95 set off a wave of rebellions against ruling cities and princes which for a few years threatened the territorial states' very survival.²⁰ With regard to fiscal policy, the crisis demonstrated unequivocally that neither the more pragmatic and conservative approach adopted by Venice and the dukes of Milan, nor Florence's initially more interventionist stance, had been able to overcome the intensely municipal horizons of most subject towns and the political fragmentation that went with them.²¹

Half a century later, however, any similarities between fiscal arrangements in Tuscany on the one hand and in the states of Milan and Venice on the other had disappeared. In Tuscany, duke Cosimo did little to modify the tax system he inherited from the Republican regime and which relied on a bewildering patchwork of local privileges and exemptions; while Florence's traditional dominance was perhaps somewhat mitigated, customary imbalances between town and country were left untouched.²² Further north, by contrast, Venice's military defeat at Agnadello in 1509 and Milan's incorporation into the Spanish empire in 1535 were followed by major strategic shifts in fiscal policy based on

²⁰ D. ABULAFIA (ed.) *The French descent into Italy, 1494-95*, Aldershot, 1995.

²¹ E. STUMPO, 'L'organizzazione degli stati: accentramento e burocrazia', in: N. TRANFAGLIA, M. PIRRO (éds.), *La storia. I grandi problemi dal Medioevo all'Età contemporanea*, Turin, 1986, t.III, p. 452-3.

²² E. FASANO GUARNI, 'Potere centrale e comunità soggette nel Granducato di Cosimo I', *Rivista storica italiana*, 89 (1977), p. 490-538.

the revision of old land assessments (the Venetian *estimi*) or the introduction of new ones (the Milanese *mensuale* and *estimo generale*). In turn, fiscal reform modified the balance of power between town and country in these regions.

Rural federations, known as *Territori* in the Venetian *Terraferma* and *Contadi* in Milanese Lombardy, arose to negotiate the rules of assessment and the distribution of charges between rustics and townspeople. Although in the Venetian state some of these federations had already represented rural tax interests in the early-to-mid-fifteenth century, at that time they seem to have been organized mostly on an ad hoc and temporary basis, and Venice had been wary of giving them formal political recognition. A century later, thanks to a more positive stance on Venice's part (mindful of the crucial aid provided by the peasantry in recovering the *Terraferma* after the battle of Agnadello), a rural elite made more self-confident by the fruits of economic expansion took the opportunity of fiscal reform to press for institutionalization. In Milanese Lombardy, by contrast, no precursors of the *Contadi* which arose during the 1560s and 1570s are recorded.²³

The origins of these institutions can be traced back to the thirteenth and fourteenth century. City-states in Lombardy and Venice had been unable even at the height of their powers to completely eradicate resistance in the countryside. When the cities fell under the rule of territorial states, therefore, their territories were still interspersed with numerous feudal enclaves, privileged "quasi-cities", and near independent mountain federations.²⁴ Despite urban remonstrances, both Venice and the Milanese Sforza happily underwrote these arrangements both for military reasons and in order to broaden political consent. Some of these independent nuclei provided initial rallying points for grievances; they would later develop into broader and better organized rural federations which fought for decades during the sixteenth century to abolish the distinctions of political and fiscal status underlying urban supremacy. Although the latter were not immediately successful, their efforts provided an institutional

²³ M. CORTESI (ed.), *Statuti rurali e statuti di valle. La provincia di Bergamo nei secoli XIII-XVIII. Atti del convegno 5 marzo 1983*, Bergamo, 1984; G. DEL TORRE, *Venezia e la Terraferma dopo la Guerra di Cambrai. Fiscalità e amministrazione (1515-1530)*, Milan, 1986; L. PEZZOLO, *L'oro dello Stato. Società, finanza e fisco nella Repubblica veneta del secondo '500*, Treviso, 1990; A. ROSSINI, *Le campagne bresciane nel Cinquecento. Territori, fisco, società*, Milan, 1994; G. VIGO, *Fisco e società nella Lombardia del Cinquecento*, Bologna, 1979; A. ZAPPA, 'L'avvio dell'estimo generale dello Stato di Milano nell'età di Carlo V', in: *Società e storia*, 14 (1991), p. 545-77.

²⁴ Above, n. 12; see also G. CHITTOLINI, 'Signorie rurali e feudi alla fine del Medioevo', in: O. GATTALONI, M. L. GATTALONI, A. L. PINI, G. CHITTOLINI (eds.), *Comuni e signorie: istituzioni, società e lotte per l'egemonia. Storia d'Italia diretta da G. Galasso*, Turin, 1981, t. IV, p. 615-71; CHITTOLINI, *La formazione dello Stato regionale*.

underpinning to the countryside's dynamism during the seventeenth century, at a time when most Lombard and Venetian towns were suffering instead from severe economic and demographic decline.²⁵ The main point to be made for the purposes of my argument, however, is that these federations provided new avenues for social mobility among the rural elites: in the Lombard and Venetian states, the centre's attempts at fiscal reform introduced political dynamism rather than simple subjection in the periphery.

Neither the Tuscan nor the Sicilian countryside produced anything similar. In Tuscany, the absence of independent rural bodies claiming some political say can be partly traced back to the "lasting defeat" of Florentine fiscal policies described previously. The debacle of the 1420s reversed Florence's policy of integrating the subject cities' hinterlands under its own jurisdiction, and reinstated former relations including traditional fiscal disparities between town and country. But the origins of Tuscan rural anomie can be pushed even further back, to the process of urban expansion which antedated the Florentine conquest and which had left no significant "empty" spaces, no pockets of franchise and independence that could provide a first nucleus of anti-urban political organization. Florence inherited this framework, and ruthlessly stamped out the few remaining pockets of feudal autonomy in the mountains. The consequence of urban domination in Florentine Tuscany seems to have been a peculiarly inactive countryside.²⁶

In Sicily, the issue of an organized "rural bourgeoisie" lobbying for fiscal advantage was rendered largely meaningless by the island's institutional characteristics.²⁷ Communities in the royal demesne — some of which were no more than "agro-towns", similar by size and function to many "quasi-cities" further north — were represented directly in parliament. Conflicts between town and country (the latter represented by *casali*) were muted because of the lack of

²⁵ R.P. CORRIGORE, *Il processo di 'ruralizzazione' in Italia nei secoli XVII-XVIII. Verso una regionalizzazione*, in: *Rivista di storia economica*, n.s., 10 (1993), p. 353-86; C.M. BELFANTI, *Rural manufactures and rural protoindustries in the 'Italy of the cities' from the sixteenth through the eighteenth century*, in: *Continuity and change*, 8 (1993), p. 253-80; S. CICALCONO, *Venise et ses villes. Structuration et déstructuration d'un marché régional*, in: *Revue historique*, 276 (1986), p. 287-307.

²⁶ Above, n. 13. Even when Florence by-passed subject cities so as to administer their countryside directly, it never encouraged rural autonomy as an end to itself. Its suspicion of the peasantry was expressed most clearly in its unwillingness to establish a rural militia in the early sixteenth century: see P. PIRRI, *Il Rinascimento e la crisi militare italiana*, 2ème ed., Turin, 1952, p. 436-43; J.R. HALE, *War and society in Renaissance Europe 1450-1620*, London, 1985, p. 199-201.

²⁷ EPSTEIN, *An island for itself*, ch. 7; S.R. EPSTEIN, *Conflitti redistributivi. Fisco e struttura sociale (1392-1510)*, in: F. BENIGNO, C. TORRISI (edd.), *Politica e ceti dirigenti in Sicilia. Idee per una storia regionale*, Rome, 1995.

clear fiscal discrimination between the two; the only significant exception was Messina, whose *distretto* resembled most closely the urban *contadi* further north. Consequently, disagreements within the demesne focused mostly on how to share seats on tax committees among different status groups.

Developments in areas under feudal control are rather more interesting. Since feudal communities were represented in parliament by their lords, they resorted to direct petitions to the crown in order to make their concerns known. They did this increasingly during the late fifteenth century when state taxes were rising to fend off the Ottoman threat; they particularly objected to the custom of being taxed twice, first by the crown and then by their lord, and asked for lordly fiscal claims to be cut back. However, the high degree of fragmentation of feudal property and local differences in seigniorial claims made it difficult for peasants to organize stable and broad coalitions along Lombard and Venetian lines; moreover, any attempt to draw together a broad territorial movement to fight feudal claims would have been too similar to the contemporary Catalan peasant *remença* revolt to be acceptable to the crown. Nonetheless, the common phrasing and contents of the peasantry's petitions suggests that information about these matters did circulate, that a degree of institutional experience was building up, and that in this case also, the expansion of state prerogatives stimulated, rather than reduced peripheral political activity.

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So far, we have observed how quite small differences in constitutional make-up could have a considerable impact on the speed and outcome of fiscal centralization, as reflected in state-enforced direct taxation: hesitant then decisive and rapid in Lombardy and Veneto, rapid but ineffective in Tuscany, rapid and also highly successful in Sicily. But what our discussion has mainly shown is how policies of Weberian-style fiscal centralization could engender new political structures which were, frequently, *more* rather than less pluralistic than what came before — how, as a result, new political identities could be constructed through the dialectic of taxation.

I will conclude on this theme with some reflections on the attitudes of the dominant city's elites towards the state. The setting is, once again, the political crisis triggered by Charles VIII's Neapolitan expedition of 1494-95. In due time, this adventure set off a chain reaction in Italian and European politics which would change or subvert constitutional arrangements in no less than three of the four states under discussion. Lombardy witnessed the collapse of the Sforza dynasty and duchy and, ultimately, the region's integration within the Spanish composite monarchy. Venice's defeat at Agnadello in 1509 caused a transfer of allegiance by many subject cities to the French king or to the German emperor

Maximilian; although strong support by the countryside allowed Venice to reconquer its *Terrafirma* over the next few years, the trauma marked a watershed in the city's relations with its Italian dominions.²⁵ For Florence, the loss of Pisa in 1494 and its recapture in 1509 was similarly of critical importance for the republic's slow transformation into a principate. Only Sicily — in contrast not only with developments in north-central Italy and in the neighbouring kingdom of Naples, rent by foreign invasion and civil war, but with its former tradition of domestic strife — was untouched by war and constitutional upheaval.

Comparing developments in the Lombard duchy and the Venetian and Florentine territorial states, Chittolini has recently suggested that the duchy's institutional weakness, in particular the lack of support shown by the Milanese elites for the Sforza dynasty in the course of the late fifteenth-century political crisis, was the outcome of different systems of public finance, in particular of the role of public debt in the three states.²⁶ The two republics, Venice and Florence, had large and growing consolidated public debts, which were mostly funded by taxes and free and forced loans raised on the capitals' inhabitants. The financial significance of these institutions is conveyed by the fact that during the fifteenth century, direct taxation of Venetian, and to an even greater extent of Florentine citizens, met between twenty and thirty percent of entire state revenues. By contrast Milan lacked a public debt (presumably because of the high risks of confiscation by a predatory ruler),²⁶ and direct taxation of its citizenry was insignificant.

In Venice and Florence, taxpayers and shareholders in the public debt were directly involved with, and responsible for, the financial and therefore the political survival of the state.³¹ In Milan the rulers and the ruled did not share any significant financial interest. Whereas investment in the public debt provided republican elites with a source of economic strength and of solidarity against

²⁵ CERVELLI, *Macchiavelli e la crisi*.

²⁶ G. CHITTOLINI, Di alcuni aspetti della crisi dello stato sforzesco, in: CAUCHES, CHITTOLINI (éd.), *Milano e Borgogna*, p. 21-34; G.M. VARANINI, Dal comune allo stato regionale, in: TRANFAGLIA, FUBO (éd.), *La Storia. I grandi problemi*, t. II, p. 714-15.

²⁷ With the result that Lombard rulers were forced to resort far more to private loans and short-term expedients, with predictably higher costs of capital (LEVEROTTI, *La crisi finanziaria*).

³¹ The Florentine lawyer Lorenzo Ridolfi made this point *e contrario* in his treatise *De usuris* (1403), where he defended paying interest to Florentine citizens who financed the state debt with the argument that they might otherwise "be driven to desperation and would plot against the Republic to the serious loss of body and soul and danger to the Republic" (J.T. NOONAN JR., *The scholastic analysis of usury*, Cambridge, Mass., 1957, p. 124). A few decades later, Giovanni Cavalcanti wrote of the "republican" *lavoro* "bonding" "the greatness of the Republic and the freedom of the Monte [the consolidated public debt]" (*Storie fiorentine*, Florence, 1838-9, t. II, p. 201).

outside aggression and internal dissent, the duke's finances in Lombardy did not foster any strong sense of loyalty among subjects. The fact that Milanese elites did not identify their fortunes with those of the Sforza regime, and consequently did not perceive themselves as a dominant political force within the duchy, allegedly explains the rapid collapse of their support for the Sforza in the 1490s in contrast with the rallying of Florentine and Venetian elites to the cause of political survival.³²

A comparison with developments in Sicily suggests that other factors may also have been at play. Like Lombardy, Sicily was ruled by a prince (an absentee one, moreover) rather than by a republican regime; like Lombardy, it had no public debt to provide its elites with a source of rentier revenue. Despite this, it experienced unrivalled political stability from the late fifteenth to the mid-seventeenth century, with only a slight hiccup caused by Ferdinand's death and Charles' imperial accession in 1516-17.³³ Assuming that its constitutional and tax structures had something to do with this, how can such stability be explained?

The Aragonese reconquest of Sicily after 1392 shifted the balance of power between the urban demesne and the feudal aristocracy in the towns' favour.³⁴ The setting up of the first embryo of a modern state bureaucracy, and, more importantly, the massive growth of fiscal and administrative demands by Alfonso, gave all levels of urban society in the demesne a chance to press for a larger share of power at the centre. At root, the towns' political strength was directly proportionate to the unusually large size of Sicily's royal demesne, which included half the population and all the largest cities, and to the fiscal policies this size allowed. High levels of income from customs and excise kept direct taxation comparatively low. Moreover, increased levels of indirect taxes gave the monarchy considerable scope for local patronage through the farming out of tax receipts. Still, the size and wealth of the demesne were not enough to provide long-run political stability in the towns, and in relations between the

³² In the early decades of the sixteenth century the Milanese elite seems to have aspired, rather like the short-lived Ambrosian Republic of Milan in the 1440s, to a form of "Swiss", independent republican status within a wider regional federation (CHITTOLINI, *Aspetti della crisi*, p. 33; see T.A. BRADY JR., *Turning Swiss. Cities and Empire 1450-1550*, Cambridge, 1985). See also D.M. BUIENO DE MESQUITA, Ludovico Sforza and his vassals, in: E.F. JACOB (éd.), *Italian Renaissance studies*, London, 1960, p. 214 on the "widespread sentiment of political fatalism" among Lombard towns in 1500. Previous explanations of the Sforza's political difficulties have emphasized instead the excessive power of an independent and unsupportive feudal class (BUIENO DE MESQUITA, *Ludovico Sforza*, p. 203, with references).

³³ A. BAVIERA ALBANESI, Sulla rivolta del 1516 in Sicilia, in: *Atti dell'Accademia di Scienze Lettere e Arti di Palermo*, 4ème ser., 35 (1975-6), p. 425-80.

³⁴ EPSTEIN, *Conflicts redistributive*.

towns and the state. Fifteenth-century Sicily possessed two further essential and distinctive features: weak urban jurisdictions over the countryside, which caused considerable instability in the towns' size and economic ranking; and the presence of two rival metropolises, Palermo and Messina, rather than a single dominant capital city.

Sicily's urban elites had a stronger voice in domestic politics than in many contemporary principalities and monarchies, and could therefore present a more effective counterweight to aristocratic demands when matters of general concern, such as tax allocations, were at stake. But equally, the towns were unable to capture the kind of economic rent from the countryside that was a traditional perquisite of northern city-states; far more than in the centre-north, Sicilian towns had to compete with each other for resources, causing high rates of turnover in the population and instability among the elites. This state of things was exacerbated by the presence of two rival "capitals", each vying for economic and political hegemony within the state. This lack of clear leadership made it difficult for the urban elites to unite under a single political banner with a set of stable common interests, as they briefly seemed to want to do in the early 1460s, to exploit more fully their political and economic strengths — the obvious counter-example being Catalonia, much of which fought a civil war under Barcelona's leadership between 1462 and 1470.

This brief comparison implies that the source of the duke of Milan's difficulties was not so much the absence of a public debt, but the lack of clear links between the fiscal structure and the political system. In terms of fiscal mechanics, fifteenth-century Sicily and Lombardy were very similar: taxes on consumption were far more significant than taxes on wealth, and there was as yet no public debt. In terms of fiscal politics, by contrast, conditions could hardly have been more different. The Aragonese monarchy was forced to establish a consensus over its right to tax from scratch, and in so doing it also forged direct relations of patronage with the urban elites. The fact that Sicilian towns also found it difficult to build solid coalitions for bargaining purposes cannot disguise the fact that they did not have any deep-seated feelings of resentment against the Spanish crown of the kind that the French invasion of 1494 exposed in Lombardy. In Lombardy, the Sforza inherited fully developed systems of urban taxation from their Visconti predecessors, who in turn had simply adopted the pre-existing tax systems of individual city-states. They caused resentment by introducing new taxes, and conversely were unable to reap much political benefit because they left the mechanisms of allocation and redistribution unchanged. Taxation may be the most effective source of political capital there is, but only if one has the authority and the ability to take credit for it — something the rulers of Milan were signally inept at doing.

It should be clear at this point why I think that the "Weberian" and the "contractual" approaches to taxation, respectively as a mechanism for extracting a financial surplus and as a channel for political negotiation, are far from incompatible. Both have weaknesses which the other perspective can correct. A single-minded emphasis on power, for example, risks tautology, insofar as negotiation is a characteristic of social power everywhere. Taken to its extreme, this approach lacks both an ordinal and a cardinal scale on which to measure institutional change. It is intrinsically unable to answer the question: what was the *structural* difference between fifteenth- and eighteenth-century states?

On the other hand, a reading in purely fiscal terms is more attuned to the changing scale and scope of fiscal pressure over time. It tends, however, to take taxation as an exogenous given, subject to its own independent laws of evolution. It hereby underestimates the extent to which native political institutions defined the limits of fiscal possibility, and defined the path of the state's financial evolution.