

Genesis of the cadastre in the kingdom of Naples (*)

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Abstract

As compared to the experiences of other states, the southern Italian cadastre is certainly not an advanced pattern either from the detection technique point of view or with regard to its end results. There are numerous limits that historiography unanimously identifies to define the operation's characteristics and its difference from the geometrically detailed cadastres of Lombardy and Piedmont. The reasons for these shortcomings can be blamed on the resistance opposed by ruling élites in the capital and provinces against the achievement of the undertaking.

This paper approaches the study of the methods used by the humanity to solve an old problem, to determine the geographical longitude of a point on the sea or on the earth. It begins indicating as the longitude it is used in the cadastre for the composition of the cadastral reference that is a differentiating indicator of the position of a certain cadastral element.

Two ways are described that were followed for their solution, the mechanics and the astronomical one. Thanks to the English watchmaker's intervention Harrison, was the use of his machines of precision the one that gave solution to this problem. Big scientists tried to look for astronomical solutions that collaborated in their resolution. It is also spoken of other curious ideas and it finishes relating this important fact as instigator of the industrial revolution

The article puts forward a hypothesis that rereads the drawing up of the cadastre from the slant of the major lobbies' petitions in previous years, in particular public debt owners and the Neapolitan aristocracy. Far more than the State, they disposed of information and knowledge of the vast southern territory and knew the breakdown of wealth and of society in local community and the best revenue-sharing form. Their attention was mainly focused on the emerging of a new order, "well off persons", forerunners of the local landed middle class who largely evaded taxes. The authoritativeness of these indications results mainly from the fact that the sovereign was subjected to meet the said lobbies' demands on account of the donation of new, large extraordinary payments, indispensable for the working of the state machine itself.

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In this way, the cadastre no longer appeared as an initiative destined to fail due to the state's weakness but more as an experience prompted by the strongest lobby – state creditors – within the legislative framework of centuries-old tradition. There is a great deal of reliable literature on the cadastral experience of the kingdom of Naples during the 18th century, known as "catasto onciario" (1). Apart from obvious differences in accents and outlooks, all those who undertook to reconstruct this event seem to agree on two essential points. The former is that the sovereign initiative was based on the precise desire to reform the taxation mechanism, tending to introduce a direct taxation system that was more or less equal in all the Kingdom's communities. As compared to a system marked in the past by very backward municipal individualism and taxation prevalence over essential consumer goods, the central government aimed at setting up an initial form of tax uniformity and greater justice in sharing public expenses. The latter point is that this rationalising design, commenced by the crown without acquiring the prior consent of the ruling classes, was then blocked by traditional central and peripheral groups, backing up the status quo and capable of making land registration fail. In the most widely acclaimed historiographic reconstruction, traditional guild society plays an antagonistic role to the design; an antagonist who ends up by being victorious as the government effort winds up in a product far-removed from the great Italian and European 18th century cadastres and unfit to assert real government tax assessment monopoly.

Stimuli from more recent theories on public institutions lead us to reread the kingdom of Naples' cadastral event from a different, and more problematic, slant. In the following pages, we shall firstly try to assess which factors actually determined the contents of the Bourbon government's fiscal policy and, in particular, why the crown decided to launch the cadastre. In contemporary European experience, the need to increase public revenue stimulated attempts at land registration as a rule; we wonder whether this applies to our case. Furthermore, it is necessary to understand whether the Neapolitan cadastre was intended to pursue an actual general interest or to serve the interests of individual lobbies. Lastly, it remains to be seen whether, in the form in which it was achieved, the cadastre was actually a partial, incomplete initiative and the grounds for its apparent failure.

In order to endeavour to answer these queries we chose, in the absence of primary documentation (Segreteria di Stato e di Azienda fund in Naples

(1) For printing purposes, I am forced to reduce my notes to a minimum. Of the vast amount of literature available on the subject, from the early studies of De Meo, Dal Pane, Ricchioni, Giura Longo and Masi to the more specific volumes of Villani, Villari and Assante, reference is made to the proceedings of the conference organised by "Centro Studi Genovesi", Il Mezzogiorno settecentesco attraverso i catasti onciari, vol. I and II, Naples 1983 and 1986, which offer an exhaustive review.

National Archive) being inventoried, to use a series of clues that can be grasped by reading various kinds of documents. Findings must, therefore, be taken as an interpretative hypothesis for assessment, to be carried out when a comparison with primary documents is possible.

Before proceeding, we must recall the current state of acquisitions of historiography on the cadastre of the kingdom of Naples, analysing in particular three specific major issues: dates; continuity and disruptive elements in legislative dictates as compared to previous cadastral experiences; classes and groups that shared tax management with the state and their aims.

THE CONTEXT OF REFERENCE

The operation occurred in a general climate of reform, which Charles de Bourbon wanted to achieve in the Kingdom right from his enthronement. Having arrived in Naples following on dynastic changes in Spain and Poland and on the relative wars of succession (1701-1714 and 1733-1738) and thanks to the diplomatic work of his mother Elisabetta Farnese, the second wife of Philip V of Spain, he appointed intellectuals and politicians, not only from southern Italy, to contend with urgent financial, economic, Church and legal system issues.

The stratum of officials who held the state's reins during the first decade of young King Charles were mainly foreign, such as the Spaniards Santisteban and Montelegre and the Tuscan Tannucci, supported by his fellow countrymen Intieri and Corsini or by southerners who had lived abroad at length, such as Brancaccio and Contegna. There was also a local order of jurists and intellectuals who had worked in the previous Austrian period (1707-1734) in direct contact with Vienna and Barcelona. Basically, the Kingdom of Naples appeared to be open to the influences of Austrian mercantilism and to transalpine culture and, in particular, to French rationalism (2).

The accession of Charles de Bourbon to the throne of the kingdom of Naples meant the recovery of independence after over two centuries. A climate of trust and expectation in the new dynasty, together with the subsiding of previous experiences as well as the influence of the more advanced currents of Italian and European thought opened up that "heroic period" that launched numerous reform projects in various fields. Between 1736 and 1741, there was an attempt at codification, the institution of a supreme Commerce magistrate, the reform of the University, the concordat with the Church and the foundation of a mixed law-court, the reform of feudal jurisdiction and the reorganisation of the central administration into four secretariats with distinct functions and jurisdictional responsibilities, which were basically the forerunners of real ministries.

The numerous reforms attempted during those years were dependent on the political situation, which

(2) Raffaele Ajello, Napoli tra Francia e Spagna: Napoli tra Spagna e Francia: problemi politici e culturali, in: C. de Seta (ed.), *Arti e civiltà del Settecento a Napoli*, Roma-Bari, 1982, p. 5-30; Antonio Di Vittorio, Crisi economica e riforme finanziarie nel Mezzogiorno dei primi decenni del XVIII secolo, in: *Idem* (ed.), *La finanza pubblica in età di crisi*, Bari 1993, p. 245-253.

was still unstable, and they were not as successful as they were supposed to be. The threat of foreign troops who decided to reconquer the kingdom from 1742-1744 forced the government to withdraw initiatives that had already been launched or empty them of their content. It was not a question of completely new designs as they followed attempts made in the previous decades by the Austrians.

The mercantile policy of those years, which served to increase government power, focused on public financial issues (3). Heavy military expenditure, connected to the series of wars in which the kingdom had to participate being part of the Empire, had increased the deficit and growth of the public debt. They tried to meet these new needs through extraordinary taxation (especially "donations" consented as an exception by the nobility) and increased issuing of money on the part of public banks. However, these provisions were not enough to strike a financial balance. Moreover, the alienation of many public offices and – as we shall see – also of major tax assets, perpetuated during previous centuries, had inexorably reduced state revenue, despite several recovery attempts being made in the decades prior to Charles's accession.

The communities of the kingdom fared no better. Decades of chronic deficit during the 17th century led to huge sums of arrears, despite the state having made general or partial allowances for outstanding amounts. The reasons for this crisis were well known: the tax burden not corresponding to the real contribution capacity of subjects; military expenditure to house troops; embezzlement and tax evasion of feudal landlords; incapacity and fraud of local administrators (4). These constants of community life were compounded by skimps, including a change in the dynasty, bringing about endless cost rises created by the wars it caused. Visible evidence of this discomfort was subjects' continual attempts to avoid holding the municipal offices from which they had benefited so much in the past (5). The receivers of government taxes, located in the 12 provinces of the kingdom, only pointed out withdrawal difficulties and accumulated delays (6).

How much weight did the approximately two thousand local communities bear in the state's financial administration? They definitely bore considerable weight if you think that they formed the base of the kingdom's tax organisation. The communities provided the state budget's main entry, the so-called tax functions, alone representing 40 to 50% of tax revenue. It was a withdrawal consisting of several basically military items, which increased steadily until the tax revolution from 1647-48. As there was no direct relationship between

(3) Antonio Di Vittorio, *Gli Austriaci e il Regno di Napoli. Le finanze pubbliche*, Napoli 1969; *Idem*, *Gli Austriaci e il Regno di Napoli, 107-1734. Ideologia e politica di sviluppo*, Napoli 1973; ; for the numerous essays by Raffaele Ajello refer to *La parabola settecentesca* in: Giovanni Pugliese Carratelli (ed.), *Storia e civiltà della Campania, Il Settecento*, Napoli, 1994, p. 7-80, in which the whole list can be found.

(4) Biblioteca Nazionale di Napoli (from now onwards BNN), ms., XI E 31 and XI B 35

(5) Diego Gatta, "Regali dispaacci", Napoli 1776, part II, volume III, title LXXXVI, V dispatch, p. 205-06.

(6) Archivio di Stato di Napoli (from now onwards ASN), Camera della Sommaria, Consultationum, vol. 169, p. 111 and 224.

state and tax-payers, revenue sharing took place in two phases: 1) the state's determining, through periodic censuses, of the number of households (families); 2) sharing, by the community, of expenses among inhabitants. It was up to local administrations to estimate taxable income, divide the burden among taxpayers and collect their taxes, paying them to the provincial receiver. In this way, local communities were both local and government receivers of revenue.

With Charles's accession, state intervention in all fields of the kingdom's life was necessary and desirable not only to renew southern society but also to reorganise public finances. The register of real property design fits into this context.

COMMENCEMENT OF THE NEW CADASTRE DESIGN

The cadastre featured in the administration of finance as far back as the Angevin era (13th-14th centuries). For centuries it had been the system of reference with which the communities of the kingdom had to comply because the government only attributed full legitimacy to that fiscal system. Naturally, occasions for non-compliance – consisting of the introduction of duties in addition or as an alternative to cadastral withdrawal – were very frequent but legislation contemplated them temporarily and extraordinarily and only on authorisation of the kingdom's supreme court, the *Consiglio del Collaterale*.

The cadastre's centrality in the legislation corresponded to a real force in the kingdom's tax practice, of direct and personal taxation. A survey I conducted on the balance sheets of the approximately two thousand communities of the kingdom on the eve of Charles de Bourbon's cadastral reform brought to light the net predominance of this form of taxation in its multiple applications (head-tax, household-tax, tithe and cadastre) (7). However, also taking into account the multiple, varied solutions adopted by local communities in appropriating expenses, the cadastre was widespread in southern tax practice, even before Charles de Bourbon's reform.

The preference for the cadastre over any other form of direct and indirect withdrawal was twofold. On the one hand, the cadastre guaranteed a taxation system measured according to the individual's capacity and, therefore, a just and equitable system; on the other hand, it ensured the state of constant payment. Moreover, it also responded to the nature of a farming society such as the southern society, which on account of its characteristics (low incomes, barely structured urban network, chronic lack of infrastructures and scarcity of hard cash), could hardly sustain a taxation system based on trade taxation.

What was the legislation governing the cadastre and to what extent did it differ from the legislation enacted with the so-called "catasto onciario"? It was essentially

contained in a centuries-old text, the pragmatic "De appretio", issued by Alfonso d'Aragona in 1467. Varying, well-structured judge-made law and the doctrine mainly dating back to the 14th-16th centuries helped to keep up to date and reorganise the lack of primary legislation, interpreting it and commenting on it not always unanimously. In actual fact, the pragmatic "De appretio", which on the other hand referred to previous Angevin chapters, only roughly regulated cadastral practice, whence it was impossible to glean indications of the substantial mechanism for assessing and taxing assets. Provisions confined themselves to ordering every community of the kingdom to prepare its cadastre and to renew it each year; they assigned its compilation either to the captain (representative of the royal authority on the spot) or to municipal officials aided by six citizens, two for each class. Data detection was based on the income tax return drawn up by individual householders, to be submitted for checking on the part of the above-mentioned local delegation, which would then assess and tax the value of movable and immovable property. It was established that the overall means of every individual household were to be estimated, summing up the person, the heads of subjects fit for work, jobs and movable and immovable property possessed, but also their expenses and charges weighing. Reference was already made to an *uncia* to measure taxable income but at the time it was not specified how to convert it; nor was it indicated whether the base of reference was income or property. In actual fact, these laws were only intended to regulate the cadastre generally and as a rule. In the deed itself in which the cadastres were edited, there was room for juggling, acknowledging the value and pre-eminence of local customs over legislative sources. Neapolitan judge-made law that, following on the Middle Ages, never ceased paying special homage to long-standing behaviours and methods further accentuated this pre-eminence of habitual practice.

Therefore, it is not hard to realise that the kingdom's long, uninterrupted cadastral tradition did not ensure just revenue sharing. It was hindered not only by privileges enjoyed by the feudatory nobility and church leaving the country's main wealth untaxed, but also by the infrequency with which existing cadastres were updated and renewed. Leaving a census unchanged in its contents for several decades meant emptying it of its value in terms of knowledge and recognition of assets and persons. Revenue sharing was in this way completely assigned to local élites and there was room for carrying out unlawful acts and all types of abuse of power to conceal individuals' real contribution capacity.

Aware of this serious trouble, as far back as the years of Austrian rule, the government had undertaken to combat tax evasion, mainly striving to ensure stricter application of the so-called *bonatenenza*, which was the tax owing by non residents for property owned within communal territory. Right from the very beginning, this initiative revealed the need for a different, stricter use of the cadastre as a primary tool to identify the taxable base (8). In fact, the design clashed with the inadequacy of existing documents, which were always too old to provide the necessary data to collect what owed, when they were not completely absent. Hence

(7) From 1726-29 it featured in 94.8% of documents and is the major tax item in over 84% of cases examined (1490 balance sheets out of approximately 1871 existing communities), *Alessandra Bulgarelli Lukacs*, *Limposta diretta nel regno di Napoli in età moderna*, Milan 1993.

(8) *Lorenzo Giustiniani Nuova collezione delle prammatiche del Regno di Napoli*, volume 1, *De Administratione Universitatum*, tit. VI, pramm. XXII, Napoli 1804, p. 299.

the order to draw up new cadastres aimed at numerous communities on the part of central government bodies during the decades preceding the Charles's reform (9). On the other hand, it is interesting to note that these orders were often based on a local petition, always motivated by the desire to combat tax evasion. There were often cases in which government intervention met an explicit request of insolvent creditors, who also took charge of part or all the expenses of its costly compiling (10). They found in the cadastre the only resolving tool, having exhausted other expedients, which could have put the community in a position to pay. However, even greater significance lies in the fact that, during these years, certain noble circles promoted the request to renew the cadastral tool. For instance, an anonymous report of 1733 was drawn up during the Austrian period by a member of the aristocracy, in which the various provisions suggested to the latest viceroy, Giulio Visconti, to reorganise the kingdom and royal estate included a provision to form a cadastre of all the kingdom's funds and incomes, anchoring tax collection not to persons but to assets so that any passing of property, especially that of laic property into church hands, would not have made any change to the taxation yield. Piedmont's cadastral experience was explicitly referred to as a pattern to be set (11).

The recollection of Giovanni Pallante, a lively representative of intellectual circles against the Neapolitan clergy and close to the most advanced magistracy of the time, date back to some years later (1735-37) but already to the Bourbon era (12). As for public financial problems, greater distributive justice was invoked, putting forward two practical solutions: 1) arrogation of the state of their rights, through the reacquisition of taxes alienated in the past; 2) the drawing up of cadastres in all the kingdom's communities, whose cognitive value about the state of the population, territories and works was stressed. Legislation was already in force and dated back to the Aragonese period, but with the significant innovation of submitting documents processed municipally for checking on the part of government inspectors. The use of an ancient tool such as the cadastre, implemented with the centuries-old procedure by then habitual in the south, would have enabled a revolutionary transformation such as the extension of the taxable base to all classes of society.

What confirmation could these complaints find at Court? We do not know but it is important to emphasize the convergence of pressure from different social forces that sometimes clashed: part of the Neapolitan nobility, provincial capitalists and some circles connected to

gowned magistracies agreed on identifying the general cadastre as a necessary tool for the equalization of taxes.

Reliable contemporary observers also confirm that the Charles's initiative took root during the Austrian period. For instance, the representative of the Venetian Republic in Naples, Cesare Vignola, in a dispatch sent to the Venetian Senate in January 1739, indicated the continuity of the Bourbons' reforming action with that already undertaken by the Austrians and, directly linked the cadastral initiative to the previous equalization of taxes (13). Vignola also insisted on ascribing the origins of the design to the kingdom's major magistracies and likewise indicated how, in his opinion, the penalty was paid more by the church than by nobles.

The struggle against the Church's privileges, also with regard to taxes, was widespread, demanding a decisive reform policy in this connection. It is on this very ground that Charles's reformism achieved the most significant results. With the Concordat of 1741, church property was taxed for the first time and the assertion of this principle can be considered the most relevant outcome of this negotiation with the Church. On the other hand, this does not mean that the cadastre was a result of the Concordat, as historiographers seem to believe. In actual fact, Concordat and cadastre were often considered inseparable events: having obtained the right to take a census of and tax church property, the state found in the cadastre the tool that enabled it to be put into practice (14).

The link lies in the supposed contemporaneity of the two events. In fact, up to now it was commonly believed that land registration directed at involving the approximately 2000 communities in the kingdom took off on order of the Camera della Sommaria of March 1741, determined by a real dispatch of October 1740 (15). The finding of royal proclamations issued in the province to draw up cadastres and reference to the cadastre in manuscripts of the time calls in question this assumption again and enables us to assert with certainty that the launch of the cadastral initiative can be dated back to 1738-39 and forms part of reordering and equalizing local finance as far back as 1736-37 (16). The moment in which the cadastre was decided, therefore, the configuration of the taxable base remained unchanged with privileged categories entirely safeguarded. It was two years later that, having

(12) *Giovanni Pallante*, Memoria per la riforma del Regno, "Stanfone" (1735-1737), I. Ascione (ed.), Napoli 1996, p. 235 etc.; re Pallante's personality, also see R. Ajello, *Arcana juris. Diritto e politica nel Settecento italiano*, Napoli, 1982, p. 220-222.

(13) Vignola to the Senate, 6 January and 24 February 1739 in *Corrispondenze diplomatiche veneziane da Napoli*, Dispacci, vol. XVI, 1732-1739, Roma, 1992, p. 603-04 and 616; re continuity between equalization of households and cadastre, cf. Pasquale Villani, *Mezzogiorno tra riforme e rivoluzione*, Roma-Bari, 1974, p. 105-153 (p. 105).

(14) From *Pietro Colletta*, Storia del Reame di Napoli, (Napoli 1834), Milano 1989, p. 54 up to *Dino Carpanetto e Giuseppe Ricuperati*, *L'Italia del Settecento*, Roma-Bari 1990, p. 231.

(15) Istruzioni che si danno alle Università del Regno per la formazione del catasto, Naples, (undated), are also show in the pragmatic collections of the time, including *Giustiniani*, (no. 8), p. 1-29.

(16) The sovereign's orders, dated 7 March 1739, are summed up in the proclamation of the Preside of the province of Principato Citra (Salerno), with which cadastral detection commenced in the commune of Eboli, ASN, Catasti Onciari, vol. 9058, p. 12-13; *Pallante* (no. 12), p. 259.

(9) From 1712 to 1721, the Camera della Sommaria documentation features various local financial provisions that demand, for individual and specific communities, the drafting of a new general cadastre to reinstate order in the annual balance sheet and make state finances and creditors solvent.

(10) See the cases of Erchie, Ostuni and Marsiconovo, ASN, Camera della Sommaria, Catasti Onciari, vol. 8227, 8282 and 5207.

(11) Memoria per l'Ecc.mo Sig.r Conte Giulio Visconti, destinato da S.M. CC. per viceré nel Regno di Napoli, Biblioteca della Società Napoletana di Storia Patria (from now onwards BSNP), ms., XXI A 7, now *Monica Laiso*, Il tramonto dei viceré. Idee per il governo di Giulio Visconti, in *Frontiera d'Europa*, I, (1966), p. 69-154 (p. 152); the passage is already quoted by *Michelangelo Schipa*, Il Regno di Napoli al tempo di Carlo di Borbone, Milano-Roma-Napoli, 1923, p. 47 and no. 5.

signed the concordat with the Church, new instructions for the cadastre also ordered the taxation of church property. Only then did Charles de Bourbon's cadastre contemplate a considerable extension of taxable subjects. However, for the operation to start up and in their grounds no link is possible between the cadastre and the Concordat as the outcomes of a single reforming course and, as we shall see, this fact invites us to reinterpret the entire process that we are studying vis-à-vis prevailing historiography.

The aforementioned change of date enables us to have a more precise idea of the genesis of land registration. The institutional body that proposed the intervention was the *Giunta per le comunità* of the Kingdom, set up at the *Camera della Sommaria*. The latter, in turn, was the State's main financial magistracy to check communal administrations and the resolution of all direct contentious taxation. This confirms the essentially bureaucratic-jurisdictional origins of the initiative (17). During this initial phase, the achievement of the undertaking was assigned to officials of the aforementioned *Camera* and provincial magistracies (*udienze*), who were the direct representatives of royal justice in the territory and were capable of guaranteeing a readier, more faithful execution of the work thanks to the use of the military strength that supported them. Therefore, initially, it took shape as direct state intervention that had attempted to handle the initiative in the first person; as it did not have a sound administrative fabric, it had endeavoured to make up for it by handing over to provincial magistracies.

Within a couple of years, however, both the government plan's intentions and tools underwent a profound change. If, on the one hand, the design became more ambitious, taking on the task of taxing church property, on the other it became less incisive. In fact, the state renounced carrying out land registration on its own delegating it substantially to communities, thus recovering a much more traditional and corporatist conception of the tax system. This choice, whose profound motivations we shall endeavour to indicate later on, gave rise to the register of real property's chronic limits and radical deformity as compared to more authentically modern cadastral patterns proposed by 18th-century experience, such as Piedmont or Lombard patterns.

THE NATURE OF THE NEAPOLITAN CADASTRE

In actual fact, the first printed document that contains instructions for the preparing of the new cadastre dates back to 1741. It opens assigning major responsibilities for the preparing of tax documents to municipal administrators, implicitly reviewing initial choices. It was laid down that, using a well-constructed formulary included in the text, each community in the kingdom ordered householders, inhabitants or non-resident landowners to draw up their own income tax returns. Therefore, through a special municipal commission, they had to proceed with drawing up an *apprezzo* or description of all cultivated or uncultivated plots indicating their extension, the quality of crops, the name

of their owner and an estimate of net income. Lastly, the procedure was completed by checking, through public cross-examination, the reliability of householders' declarations by comparing them to previous documents (cadastrals, tax and duty books on the three previous years, numbering of households and state of souls).

Having completed this preliminary phase according to these initial instructions, the compiling of the real cadastre was to take place in Naples by hand of the *Camera della Sommaria* to whom the communities were to send their preparatory deeds. Later on, in September of 1742, subsequent to the concordat with the Holy See, having reduced franchise on Church property – by half for property acquired before such date and completely for property acquired at a later date – new instructions were given which, in defining wealth detection procedures of the local clergy of every order and rank, also demanded that the municipal administration draw up a conclusive cadastral document of the whole procedural course (18). The major innovation of Charles's reform, which overthrew long-standing tradition of immunity and privileges, was thus combined with a return to an old-fashioned procedural pattern. At the same time, the feudatory nobility kept past exemptions intact.

The last phase of the cadastral procedure was the assessment and taxation of cadastral entries. It was the phase in which the tax assumption – being a numbered household in the community or just living in it, possessing property situated within communal boundaries and doing some sort of work – were converted into quantitative terms, i.e. into *unciae*, in order to then apply the tax rate. An *uncia*, the measuring unit adopted in assessing the taxable income, was an ancient coin no longer in circulation but only used as an accounting unit to the value of 6 ducats for fines, certain customs duties, brides' dowries and the value of cadastral entries. With Charles de Bourbon the *uncia* became the only accounting reference and its uniform, general use was imposed throughout the kingdom, replacing the multiplicity of currencies – pounds, *tari*, *grana* and denars which, according to local custom, had been adopted up until then in drawing up cadastral documents (19). The choice of using abstract money – which definitely made it more muddled, which was Broggia's criticism – was based on the need to stabilize estimates vis-à-vis currency changes into carlins and ducats.

The taxable base of each householder was established by totalling all elements that could concur to identify his contribution capacity: the members of his household, their jobs (*industria*) and their moveable and immoveable property, attributing a value to each of them.

Through its householder each household helped to pay the head-tax; no estimative process was established as the tax was the same for all households called on to contribute; there were exemptions for over-sixty year olds, widows and spinsters, the church, gentilefolk of leisure or "more nobilium" and professional men.

(17) ASN, Camera della Sommaria, Notamentorum, vol. 181, 8 February 1740.

(18) Giustiniani, (no. 8), p. 29-82.

(19) Bulgarelli Lukacs, (no. 7), p. 25-26.

In order to assess the job, a table drawn up by the *Camera della Sommaria* one century beforehand was used, reproducing the indications of the doctrine of the previous century, in 1639, also resuming indications of the doctrine of past centuries, where taxpayers formed three groups, each of which was attributed a predetermined number of taxable *unciae* from 12 to 16; only the so-called mechanical arts, from medicinal herb-sellers to general workers were assessed for tax purposes – whereas the so-called liberal arts – lawyers, notaries and doctors as scientists – on a par with the nobility, were completely exempt.

As for real estate, possession and not the property was taken into consideration, i.e. only the *de facto* situation was taken into consideration as the definition itself of ownership rights was extremely problematic according to the law at the time (20). The taxable base, for property as for capital invested, was income, which was converted into *unciae*, capitalizing it to the rate of 5% (3 carlins, or 0.3 ducats per *uncia* of capital, equivalent to 6 ducats) (21). Certain annual expenses were deducted from the total: the maintenance and repair of property, annual payments and tithes imposed on them but also so-called incidental expenses: dowries, life annuities for relations in the clergy, charity for the poor and the celebration of mass. The extent of deductions allowed room for tax contracting manoeuvres in favour of local majority orders, which, as in previous centuries, used such opportunity offered by legislation to lower taxation to the levels of minor landowners (22). The change in the amount of expenses that could be deducted with the financial and social status of the taxpayer emphasizes the extremely subjective nature of the tax system.

Having deducted expenses, they could proceed with taxing individual taxpayers as the bottom line of the sum of the assets and liabilities of each household gave the taxable base.

The tax formation procedure, through which the real distribution of the tax burden occurred started from the acquisition of the overall amount of annual expenditure on the balance sheet because it formed the base on which the community's income had to be regulated. The amount required to keep the balance and ensure regular payment of government taxes was also the amount to divide among taxpayers through the cadastral tool. Cadastral legislation left in force recourse to duty to supplement direct taxation; however, the

latter was indicated as the ordinary, general form of taxation for all subjects of the kingdom (23).

Not all taxpayers were taxed to the same extent and for the same expense items. The main distinction in appropriating expenditure was between those who lived in the community and those who resided elsewhere; non-residents were not bound to pay municipal expenses for the needs of local life but they had to pay government taxes. Having considered both the overall number of *unciae* per category and the amount they each had to pay, they proceeded with appropriating taxes in the tax register, first for categories and then for individual households.

Having terminated operations, the register of real property, together with the deeds and entries accompanying its drafting, had to be sent in two copies to the *Camera della Sommaria* where it was discussed and approved by a specially appointed council. 1741 legislation closed by prescribing that every year changes to the demographic and property plan had to be updated before proceeding with the new revenue sharing.

This brief analysis clearly reveals how the Neapolitan cadastre was not intended to upset the order of a society broken up into classes in the direction of unlikely tax equality that was only asserted with the French Revolution. Its aim was more to improve revenue sharing within individual communities so that everyone paid his dues according to the order to which he belonged. On the contrary, assessing persons more than their assets and anchoring to them the tax breakdown was openly observant of differences between individuals. The complete lack of maps, which were so characteristic of the geometrically detailed cadastres of Lombardy and Piedmont, tangibly shows a weakness in the Neapolitan government's action. This was compounded by the State's reluctance to play a leading role in land registration and its choice to completely decentralize every type of assessment to local government bodies, making the Charles's cadastre appear as a modest rationalization of cadastral practices already in force in the Kingdom from time immemorial. This, for instance, is the conclusion drawn by scholars who compared the cadastral legislation of 1742 to pre-existing ones applied to communities, as mentioned beforehand, since the late Middle Ages (24). Furthermore, the continuity line was strengthened by the existence of the same officials of the *Camera della Sommaria* who worked on this raw material before and after the launch of the cadastral operation. Even though it is true that in retrospect the cadastre has remained basically unchanged down the centuries, with its progressive refining more the result of mellowing than of truly aware political choices, there is no doubt that the 18th-century cadastre at least set the pattern for the centrifugal forces of local self-government, thus asserting the principle of universality of the tax system. At least

(20) Pietro Cuoco, La funzione del catasto onciario attraverso la sua disciplina giuridica in: *Il Mezzogiorno settecentesco* (no. 1), p. 150-153; Renato Ago, *Economica barocca. Mercato e istituzioni nella Roma del Seicento*, Roma 1998, p. XVII-XIX.

(21) Through the indication in *unciae* given by the cadastre, it was possible to trace back the income stated (dividing values expressed by a coefficient of 20) and an abstract capital value – not the actual market value, subject as it was to the above-mentioned changes and capitalized at the rate of 5% – converting *unciae* into ducats, or multiplying them by a coefficient of 6; for cattle possessed the same rules applied, except that, in their conversion into *unciae*, income was capitalized at 10%, *Giustiniani* (no. 8), p. 60; cf. *Villani* (no. 13), p. 115; *Cuoco*, (no. 20), p. 146.

(22) *Villani*, (no. 13), p. 120; for the period prior to the register of real property, cf. the case of Montereale in *Bulgarelli Lukacs*, (no. 7), p. 135-145.

(23) Generally speaking, the head-tax was not supposed to exceed 10 carlins per householder and the tax on *unciae* four and a half "grana" per *uncia*; should the sum required to balance the sheet not be reached, rates were increased up to 17.1 carlins for the head-tax and 8 grana per *uncia*; in some cases, categories belonging to liberal arts and the landed gentry, otherwise exempted, were called upon, *Giustiniani* (no. 8), p. 76-77.

(24) *Francesco Sofia*, La normativa del catasto onciario nei repertori giuridici settecenteschi, in: *Il Mezzogiorno settecentesco* (no. 1), p. 183.

legislatively, it cancelled homage paid to local custom and to the particularism that had dominated over everything up until then. Furthermore, the cadastre also met another aim that undoubtedly broke away from previous tradition, i.e. to provide information as truthful as possible about the demographic and property situation existing in each commune of the kingdom (25). This was a typical 18th-century state requirement that formed part of their vocation to actually appropriate themselves of their territory, which was completely foreign to the *Ancien Régime's* classic cultural policy. That is why householders had to specify all members of the household, giving their ages, jobs and geographical origin (even married daughters domiciled outside communal borders) as well as assets possessed, including untaxed assets (homes and feudal property). Even those who had been exempted (because they were over sixty years of age, persons with no property, seminaries, hospitals and parishes) were obliged to present their own income tax returns. Charles's cadastre, therefore, fits into a 'modern' knowledge course, aiming at a new territorial control and management policy that also required the training of a class of technicians, military engineers and cartographers to give organic unity to the royal policy (26). Continual reference to cadastral legislation to crosscheck the reliability of data produced must be read from this slant. This data was not only to be used for more equal revenue sharing but also for acquiring sound information about the territory, its demographic structures, financial resources and environmental conditions in order to be able to set up more organic government services.

From this point of view, despite its limits, the *catasto onciario* was an unforgettable experience completely unheard-of to the southern State. However, the fact remains that right from the beginning this unquestionable modernity of design was structurally circumscribed by its social forces more directly interested in carrying out the initiative. What has been neglected up to now is that the orders most supportive of registration – and perhaps those who were the first to demand it – were by no means the flank of a hypothetical bourgeois class, prepared to take on far-ranging institutional renewal. On the contrary, the cadastre was desired above all by a segment of southern society profoundly involved in the *Ancien Régime's* political and patronage logic. Keen to increase tax revenue, they were radically hostile towards any redefinition of social classes.

In order to understand, we have to widen our viewpoint and briefly refer to a phenomenon that during the 15th-16th centuries profoundly changed the make-up of both the Neapolitan financial system and strong social interests that revolved around it.

CADASTRE AND STATE CREDITORS

During the early centuries of the modern age, the Neapolitan state, similar to what occurred throughout

European public finance, came into being by steadily alienating not just public property but also the annual yield of several taxes, capitalizing it at a certain interest rate. These included taxes collected from the community by the central inland revenue, which were indicated with the all-inclusive tax jargon term of the time as *i fiscali*, were more than anything else appreciated on account of their stability and transferability and, therefore, very much in market demand (27).

Such alienation policy was originally determined by the need to gain quick access to new loans due to war emergencies. In order to guarantee taxes to state creditors – as a means to protect the latter – the debt was initially assigned to specific tax items before ceding its direct management to the creditors. In this way the state refrained from carrying out its functions, delegating them to the private administration of its creditors. By so doing, numerous state creditors had automatically become creditors of local communities and they applied to them directly with their own debt collectors. Locally this had grave implications, especially because in many cases the acquirers of taxes were feudatories who thus strengthened their domination over the community world. Even though during the Austrian period an attempt was made to regain possession of these assets through the *Banco di San Carlo*, on the arrival of Charles de Bourbon only 33% of direct taxation was in State possession, while 67% was in the hands of its creditors (28). It was a question of levels that had been reached halfway through the 16th century which were kept balanced whereas the alienation policy remained right throughout the centuries due to the continual increase in tax rates on households, which passed from 1.50 to 4.20 ducats.

What was the weight that communities creditors could bring to bear on the government? And who were they? Schipa described their characteristics and the force of their pressure very effectively, "...Numerous, strong, audacious and feared cliques of Receivers of 'Fiscali', of 'adoha' consignors and of tax collectors, not really a order nor party to one of the social elements but a mixed bunch of capitalists, with a large number of foreigners, especially Genoese, of church bodies and other religious institutes, or rich and private barons who, fortunate in the earliest brokerage speculations, managed to set aside large sums of cash ... called to form part of the councils... in financial and administrative mechanisms they already belonged to the ruling classes, who were more possessive of their own fortune than interested in common good ..." (29).

Therefore, it was a composite front that founded its existence on "having private means" because the southern financial situation no longer offered capital investments and feared, more than anything else, the

(25) The Camera della Sommaria fully emphasized the informative value of the cadastre, trusting that cadastral records would reveal the demographic status of each centre, ASN, Camera della Sommaria, Consultationum, vol. 183, p. 147-148.

(26) Giovanni Brancaccio, *Conoscenze geografiche e cartografiche*, in: *Storia del Mezzogiorno*, vol. X, 3rd, Napoli, 1991, p. 54 etc.

(27) As for the profitability of public debt securities cf. at least Giuseppe Galasso, *Economia e società nella Calabria del Cinquecento*, 2nd ed. Milano, 1975, p. 366-376; Luigi De Rosa, *Studi sugli arredamenti del Regno di Napoli. Aspetti della distribuzione delle ricchezze nel Mezzogiorno continentale* (1649-1806), Napoli, 1958.

(28) Bulgarelli Lukacs, (no. 7), p. 44-60.

(29) Schipa, (no. 11) p. 193.

unhinging of the existing system (30). Capacity of resistance to change was strong and this had already been proven during the Austrian period.

The problem of reacquiring taxes on the part of the State, already broached in previous decades, with the arrival of Charles de Bourbon was quickly set aside thanks to a contrary opinion of the *Camera della Sommaria* that forebode the suppression of the *Banco di San Carlo*, which took place in 1739 (only in 1751 did they try, by setting up a special 'council', to recover part of these assets). The fact remains that there was a wide front opposed to repurchases, who were not only in agreement with the magistracy, Neapolitan nobility and church, but also with the middle class (from free-lance professionals to Neapolitan law-court officials), who had invested their savings in debt (31). The mingling of top bureaucracy and finance with feudality and the provincial farming middle class has been emphasized several times by southern historiography to beg caution in defining the make-up of a society of orders ill-suited to oversimplifying (32). Converging interests raised the fences that social classes seemed to erect. Anyway, there is no doubt that safeguarding rights connected to the public debt service helped to form a group which, despite its heterogeneity, was extremely compact in preparing the defence of common interests and in which the nobility was always very much present.

Privatisation of the tax system, which was formalized in the absence of alienated items in the balance sheet, did not exonerate the state from its commitment to ensure payment of taxes. On the contrary, it was even more necessary if it was to save its credibility as a debtor – a reputation that had to be defended because it was essential to gain access to new financing in future. For a credit claim to be successful, the creditor had to be able to trust in the return of the loan and applicable interests. The tax system had to be capable of providing these guarantees. An inseparable nexus, which must be taken into due account to understand choices made by the government, was established between public debt and fiscal policy. The nobility and middle classes formed a power block capable of exerting strong pressure in order to safeguard collecting dues in the provinces. Furthermore, the continual attendance of outlying districts, established by direct taxation ceded by the state, gave them a significant degree of

knowledge of the territory and its financial resources. This knowledge was perfected and grew in cases in which the state creditor was also a feudatory of the communities on which these securities were placed. It was a question of information on the financial, social and demographic conditions superior in quantity and quality to the uncertain, sporadic news that the Neapolitan government could count on having.

CADASTRE, THE NEAPOLITAN ARISTOCRACY AND "THE WELL-TO-DO"

Therefore, everything leads us to believe that the cadastral initiative was largely promoted and oriented towards the strong interests of tax creditors. This group were certainly supported by other social forces, whose profile was no less traditional and conservative than that of State creditors. Just think of the feudatory nobility of the city of Naples, who during the course of the 18th century, played a leading role in the field of fiscal policy thanks to the huge influence they had on a strategic sector of the Kingdom's public finance: special levy.

In fact, given that the majority of ordinary revenue had been alienated to private persons, as from the 17th century the government had to resort on a huge scale to special levy, which was mainly raised in the form of donations. It basically consisted of additional contributions that the sovereign demanded to tackle special emergency or deficit situations. According to the Neapolitan institutional system, these taxes were supposed to be authorised beforehand by subjects. This role, which originally lay within the competence of the Kingdom's Parliament, in actual fact passed into the hands of the so-called Neapolitan *Piazze*, bodies representing the city of Naples, which authorised taxation on behalf of the entire kingdom as Parliament itself had not been called since 1642. Charged with approving donations and pinpointing, through their delegations, their sharing procedures (33), the *Piazze* completely handled the State's extraordinary finance. As the *Piazze* were fully controlled by the capital's aristocracy, which was largely over-represented as compared to every other category, the latter was the Crown's real institutional counterpart in the most important field of its fiscal policy. As far back as the late 17th century early 18th century the city's nobility indicated that it wanted to overcome traditional sharing methods, endeavouring to strike types of wealth that previously went untaxed (for instance the possession of town buildings, feudal landed estate, income from public debt or from owning tax shares). Driven by fiscal emergencies, an attempt was gradually made to pass from a type of fixed, regressive sharing (on "households" and/or on essential consumer goods) to sharing that was more just and proportional to individuals' contribution capacity. However, these experiments largely failed and hardly ever did donations manage to reach the scheduled yield. The aim of taxing the income of each taxpayer in the entirety of its various items clashed with the total opacity of the corporate society and with tax evasion whose huge

(30) "...Not having anything in which to invest their money – according to the Giunta del Commercio in 1714 – they kept it in purchases with stable effects and contracted the genius of living off income...", *Ajello*, (no. 3), p. 15

(31) *Giuseppe Ricuperati*, Napoli e i Viceré austriaci. 1707-1734 in: *Storia di Napoli*, vol. IV, p. 419; *Raffaele Ajello*, Il viceré dimezzato. Parassitismo economico e costituzionalismo d'antico regime nelle lettere di M.F. von Althan, in: *Frontiera d'Europa*, 1, a. 1995, p. 156-157.

(32) *Lino Marini*, Mezzogiorno d'Italia di fronte a Vienna e a Roma (1707-1734), in: *Annuario dell'Istituto Storico Italiano per l'età moderna e contemporanea*, V, 1953, p. 5-62; *Ajello*, (no. 12), p. 426; *Giuseppe Galasso*, introduction to *Paolo Mattia Doria*, *Massime del governo spagnolo a Napoli*, *Vittorio Conti* (ed.), Napoli, 1973, p. XXIX; *Giuseppe Galasso*, *La filosofia in soccorso de' governi. La cultura napoletana del Settecento*, Napoli, 1989, p. 418-19.

(33) It was a right whereby they did not accept to delegate to others and that was repeated each time government organs attempted to take possession of it, *Archivio Storico Municipale di Napoli* (from now onwards ASMUN), *Privilegi, capitoli e grazie*, bundle 1, p. 320.

dimensions are only coming to light now. Analysing the Neapolitan aristocracy, the guiltiest of evasion were the so-called "well-to-do", i.e. well off persons who during the 17th century started to emerge in provinces as a strategic order of southern society, supporting and opposing the old nobility. They were accused – probably quite rightly – of systematically avoiding paying direct taxation, claiming exemption or pretending to reside elsewhere. It was in the field of *well-to-do* taxpayers that any attempt at innovation seems to have been most defeated. The grounds are to be found in the absence or inadequacy of a tool that enabled the assessment of wealth and the consequential taxation of a composite, up-and-coming social class.

The reasons for the constant reference to such class must not naturally only be attributed to vague aspirations for fairer taxation. In this context, the comparison-clash between the capital and the rest of the kingdom must also be taken into consideration; in stressing the need to involve the well-to-do, the *Piazze* expressed not only the interests of the Neapolitan nobility but also those of the town *vis-à-vis* the province, as this way the tax burden could be offloaded onto the countryside (34).

Anyway, the fact remains that, as far back as the Austrian period, the debate on the tax reform ended up by revolving more and more around the failure to perform of this new social category, which was insistently blamed for the Kingdom's major taxation inequalities. To date, we know very little about the real make-up of this new order of provincial landowners. In fact, historiography tackled the problem of social renewal in the Kingdom of Naples focusing mainly on the magistracy and legal professions neglecting what occurred in the countryside at the same time. Only recently did certain historians attract attention to the *nouveaux riches* that were accumulating in the rural world and the existence of this new class, the forerunner to the middle farming class of the following century, which was fostered by the demographic and financial boom of the decades between the 17th and 18th centuries (35), at the same time as they occurred in other states of the peninsula such as Tuscany or the Venetian mainland (36). Based on our limited information, it is perfectly reasonable to suppose that these *nouveaux riches* managed to avoid taxes, naturally arousing the resentment of long-standing leading classes. Just to give an example: in the feuds in Abruzzo of the Farnese as far back as 1659 a complaint was lodged about a typical event of tax bullying in which certain "powerful citizens", who owned approximately 2/3 of the land, made almost all the tax burden fall onto the shoulders of the poorest rural population. This scandalous evasion was allowed by the absence of a local updated cadastre, whose compilation – demanded several times by feudal lords – was stubbornly opposed by this group for over 69 years (37). The case is interesting because it shows us how it was the feudal forces who fought

for a long time for stricter application of cadastral tools. The landed gentry, thanks to their financial and institutional position, possessed the greatest quantity of information on the demographic, financial and social conditions of communities; long before the central government, they always managed to appreciate the growth of this new local group (the "well-to-do" and "rich landed proprietors"). Lastly, they perceived the gravity of abuse committed by new social climbers thanks to the plotting of municipal administrators, who were often very close to them. In actual fact, when notes addressed to Austrian viceroys and then to Charles de Bourbon for the kingdom's political and economic government touch the field of municipal administration, they inevitably emphasize the bullying and thievery of "powerful, well off persons", who often ran the municipal estate in the first person (38).

In our opinion, the Charles's cadastre was mainly intended to tax "well off persons". Certainly, it also intended to strike the Church and its tax immunity, accepting the entreaties of an anticlerical tradition (from Grimaldi to Giannone) actually shared by the majority of the Neapolitan nobility and magistracy. However, the cadastral initiative preceded the concordat with the clergy by two years. The original and main aim of the operation was the fiscal recovery of the property that had passed into the hands of the *nouveaux riches*. This is explicitly asserted by official instructions and even more so by the royal proclamations directed at community administrators in order to obtain prompt application of the aforementioned directives (39).

Attempts at taxing the income of the "well-off", which often failed during the early 18th century with donations, achieved their goal in the cadastre. The Court's orientation and what was known about the tax evasion of that group can be grasped in the words of Matteo Egizio, conservative, pro-clerical representative of Neapolitan culture, embassy secretary in Paris (1736-1740) and then royal librarian, as well as tutor and agent of the kingdom's leading noble families (40). In a letter to the Duke of Salas in 1739, Egizio stated that the cause of the unequal sharing of ordinary and extraordinary tax burdens was due to the "...well off who with their authority and under various pretexts pay very little putting all the weight onto the poor peasants, apart from fleecing them with exorbitant interest with the result that in the end they abandon their country, where they have nothing to keep them there moving to this capital, where they have no trade but only teeth to grind..." (41). The same themes – lightening of the tax burden on the poor and taxation of the well off – were the *leitmotiv* of the first proclamations for the cadastre sent to provincial

(38) Memorie di Tiberio Carafa, BNN, ms., X B 61, cit. in Raffaele Colapietra, *Vita pubblica e classi politiche del vicereame napoletano*, Roma 1961, p. 169; Dario Luongo, Serafino Biscardi, *Mediazione ministeriale e ideologia economica*, Napoli 1993, p. 297-398, whose original is to be found in the BNN, ms., XI B 35.

(39) Istruzioni che si danno alle università del Regno per la formazione de' catasti, collected in miscellaneous publications in BNN, 71 K 8.

(40) Salvatore Ussia, *L'epistolario di Matteo Egizio e la cultura napoletana del primo Settecento*, Napoli, 1977, p. 30 etc.

(41) Schipa, (no. 11), p. 113.

(34) Ricuperati, (no. 31), p. 419

(35) Villani, (no. 13), p. 161-162

(36) Renzo Paolo Corritore, *Il processo di "ruralizzazione" in Italia nei secoli XVII e XVIII* in: *Rivista di storia economica*, 2, (1993), p. 353-86; Marcello Verga, *Tra Sei e Settecento: un'età delle pre-riforme?* in: *Storica*, 1, (1995), p. 89-121.

(37) Bulgarelli Lukacs, (no. 7), p. 135-145.

magistracies (*udienze*) during that same year. That these were not merely rhetorical mission statements is proven by the fact that the whole cadastre operation was not intended to bring any immediate increase in the tax yield as the community's tax quota was always regulated according to households, fixed to a contingent that turned out to be even less than that recorded after the 1656-57 plague. Revenue sharing among emerging provincial groups and, secondarily, among the clergy, leaving the legal and institutional picture as unchanged as possible was the essential political aim of the Charles's cadastre, onto which the intentions of central magistracies, Court circles, state creditors and members of the feudal world converged.

CONCLUSION

Data revealed by documentation examined for the years prior to the launch of the reform highlighted certain aspects that are worthy of mention: the generalized deficit of local communities, compounded by administrative disorder produced by a change in dynasty, meant that both the court and its creditors failed to collect; the protests of state creditors, which multiplied from day to day, prompted the government to deal with the problem of overall reorganisation of direct taxation; the cadastre appeared to many observers as a necessary tool to reorganise the community's finances which, with more equal revenue sharing, would have been capable of paying off the debt; the needs to tax property income was also shared by the Neapolitan nobility who had unsuccessfully endeavoured several times to share extraordinary revenue among "well off persons" based on their annual income.

Based on such acquisitions, the hypothesis that it was the pressure of creditors that oriented sovereign decisions on taxes and the cadastre appears to be legitimate. There is no doubt that state creditors, hard hit by communities' failure to perform over the years, can be indicated as major beneficiaries of the initiative, taking into account that the major fiscal plaintiff, the state, perceived only one third of taxation on households from communities.

In the current state of studies, it is just a hypothesis that should be assessed further, wondering first and foremost whether consignees of *fiscali* can somehow be identified as a formally established group capable of specifically influencing the decision-making process. Available data does not enable us to have definite answers. However, there is no shortage of evidence that indicates how creditors/tax collectors (*fiscalarji*) were capable of acting in a coordinated, organised way: for instance, directing central government requests and proposals grouped together on a community but also on a provincial basis. Furthermore, the huge mass of complaints that they lodged with the *Camera della Sommatoria* during those years to denounce the communes' chronic failure to perform was in actual fact a significant pressure tool that the government could hardly ignore.

According to this hypothesis, two opposite lobbies clashed over the cadastre: on the one hand state creditors, demanding payment of their interests and who in all probability pressed for the launching of a general cadastre and, on the other, "well off persons" in the community, who up until then had evaded taxes and for this reason were plausibly hostile toward any renewal

and strengthening of income assessment mechanisms. The latter group, dispersed in the provinces and completely lacking an adequate form of community organisation, appeared to be much weaker than the former, who could count on the support of other major political-institutional forces.

Assuming this scenario is realistic, it redefines the historic meaning of the register of real property from a very different slant than that of current historiography. Charles's cadastre no longer appears as an initiative destined to fail on account of the state's weakness *vis-à-vis* the opposition of power groups. It takes shape more as a vast operation prompted by the strongest lobby operating on the scene – state creditors – and desired in keeping with an established centuries-old tradition. The 18th century Neapolitan cadastre's presumed "defects" (starting from the delegation of its compiling to communities) largely ceased to be such and instead turned out to be the natural corollary of a decision that matured within the framework of the *Ancien Régime's* political culture and, therefore, of its institutional pluralism and traditional regard for consolidated interests. Moreover, the state does not appear to play the role of the supreme guarantor of the community interest. Instead it meets the expectations of the strongest contractual group, setting up a redistribution mechanism whose penalty is paid by two groups: "well off persons" and the clergy, who for various *de jure* and *de facto* reasons, were up until then excessively in favour of revenue sharing. The profile tends to emerge of a State-institution incapable of expressing its own interest and intended to work only – as has been theorized for some time by economists of the Chicago School – as a redistribution mechanism that favours groups predominating on the political scene. This evocative interpretation must not, however, lead us to oversimplify the complexity of the government institution. If in fact, on the occasion of the cadastral event, the Neapolitan State actually interpreted a well identified social interest, it did not however renounce pursuing its own original fiscal policy program, achieving on the whole considerable results for the community in its entirety.

The state of Charles de Bourbon, a mixture of paternalistic absolutism and late-mercantilist financial sensitivity, achieved two aims through the cadastre, both considered congenial to its mission. Firstly, despite proposing any fiscal equality aim, it implemented better revenue sharing among various social orders in accordance with the "public happiness" ideal theorized by Muratori and the reference to distributive justice shared by all pre-modern political culture. Secondly, without undermining legitimate self-government of municipalities and bodies, the state asserted the principle of a uniform taxation system right throughout the territory, setting a single pattern of reference for the multitude of local practices. From then onwards, in keeping with the new spirit of the century, the tax organisation of the approximately two thousand communities of the Kingdom started to appear to be harnessed by royal legislation.

Ultimately, *vis-à-vis* these more limited aims, the Charles's government's undertaking ended with a very incomplete balance sheet. Having initially attempted to run the operation on its own, the State decided to delegate everything to the municipalities. In fact, the

systems it could use to implement its programmes – such as provincial Magistracies (*udienze*) or treasuries – were extremely weak and did not even allow any actual checking of the territory's administrative life. What was missing was a peripheral organ uniting delegated functions in a single powerful structure as occurred in France with *intendances*. Therefore, the government soon discovered not to leave the community out of consideration in achieving any of its projects and had to capitulate in front of its objective impotence. This gave back a leading role to the “well off” *élites* against whom the cadastral undertaking was devised. Weak in the centre, they were much stronger in the communes, where, thanks to their financial positions and to their rooting in the territory, they often managed to control the vital nerve centres of community life.

If, therefore, on implementing its governing legislation, the cadastre was not so much the expression of a “negotiated order” as the probable result of lobbying, it instead became the object of continual, extenuating negotiations during its implementation down the decades with the State having to reach an agreement with those local *élites* who it had initially hoped to manage to harness in a new legal order. ■

The problem of the geographic longitude

Luis J. Santos

Abstract

This paper approaches the study of the methods used by the humanity to solve an old problem, to determine the geographical longitude of a point on the sea or on the earth. It begins indicating as the longitude it is used in the cadastre for the composition of the cadastral reference that is a differentiating indicator of the position of a certain cadastral element.

Two ways are described that were followed for their solution, the mechanics and the astronomical one. Thanks to the English watchmaker's intervention Harrison, was the use of his machines of precision the one that gave solution to this problem. Big scientists tried to look for astronomical solutions that collaborated in their resolution. It is also spoken of other curious ideas and it finishes relating this important fact as instigator of the industrial revolution. ■