

The Cadastre in 18th century in Spain

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Key words: Spanish Cadastre, Ensenada Cadastre, 18th century, Single tax, History of Cadastre.

SUMMARY

The work deals with the economic and legal framework in which the most important Spanish cadastre, known as the Ensenada Cadastre, was launched. It covers the method and conduct of the verifications, the resulting documentation and the degree of accuracy and reliability of the information gathered.

In 1750, under the guidance of the then Secretary of the Treasury, the Marquis of Ensenada, a cadastre of the Crown of Castile was commenced. It came by way of preparing for a profound fiscal reform aimed at improving the pitiful state of the Castilian treasury, simplifying the system of contributions and making it fairer. The idea was to replace income from the provinces by a single tax, which was intended to be universal and proportional to the wealth of the taxpayers. It was thus necessary to investigate the wealth of the subjects. On 10 October 1749, a royal decree authorising the conduct of the cadastre was enacted. It was laid down that the highest body responsible for the cadastre would be a board known as the Single Tax Board, with headquarters in Madrid, and that, in the provinces, the verifications would be supervised by the provincial Quartermasters. The fieldwork lasted from 1750 to 1756 and by 1759, all the documentation had been completed. While the work was in progress, however, it proved increasingly difficult to find enough qualified personnel. It was therefore decided to leave the cartography of the territory for another time, and map-making was limited to highly rudimentary drafts of plots of land and townships. The single tax was not introduced and the cadastre was never used for the purpose for which it was designed, but it is a great example of well done work.

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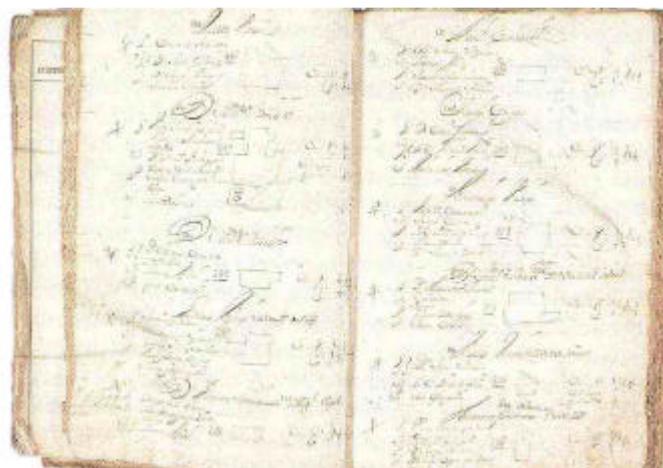
One characteristic of the Enlightenment throughout Europe is that it was the century of reform, of the effort to overcome the obstacles preventing the modernisation of States and society. In this effort at modernisation, the cadastre appears as a basic element:

- (a) to overcome the chronic deficit of national treasuries;
- (b) to achieve fiscal equality among the social classes and the territories in the same State; and
- (c) to obtain knowledge of the territory, essential for the application of modernisation and reform policies (improvement of urban infrastructure and transport, introduction of agrarian improvements, artisan and industrial development, canal building, forestry policy ...).

In the early part of the century the coffers of the majority of nations were in a sorry state, a result of the wars of the previous century and the Spanish War of Succession that arrived with the new century and lasted until 1712. The time had come to apply the measure believed to be the cure-all for the ills affecting the modern state: in 1713 emperor Charles V ordered a cadastre in Silesia and in 1718 set the Milanese cadastre in motion; Felipe V ordered a cadastre of Catalonia in 1715, and in 1728 Victor Amadeus II decreed the cadastre of Savoy. This marked the beginning of what would be the tonic of the entire century, the creation of national cadastres, although the majority were never finished. From the perspective provided by the recent benchmark studies on European cadastres, it can be said that these first cadastral works saw the appearance of a series of problems and situations which, once resolved, would lead to the creation of European national cadastres in the next century.

THE SPANISH CADASTRES

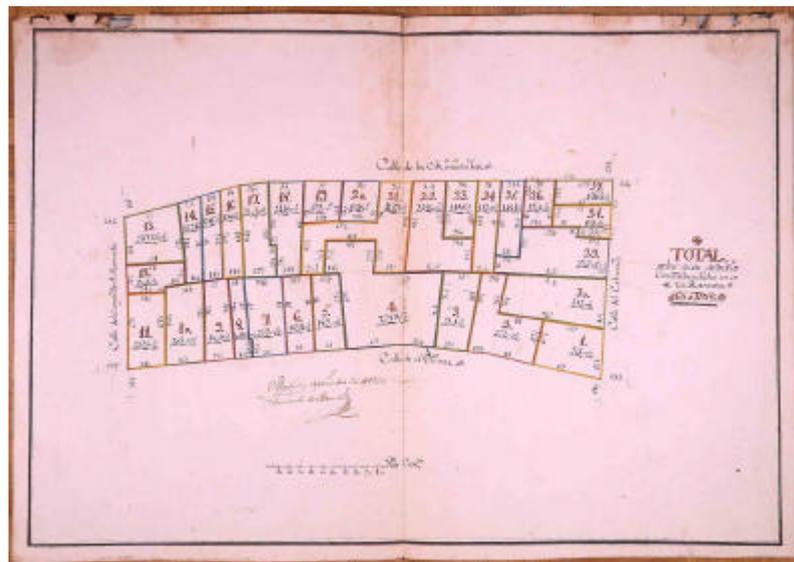
Three cadastres were performed in Spain in the 18th century: the ***Patiño Cadastre*** in Catalonia (1715-1716),



the **Ensenada Cadastre**, in Castile (1749-1757),



and the **General Planimetry of Madrid** (1749-1752) in the capital.



The first and last were both implemented, achieving, in the case of Catalonia, the rationalisation of taxation and a reduction of tax burden, and in Madrid, the conversion of a medieval tax - the *regalía de aposento* - into a true real estate tax, as well as providing the city with a cartography that would be fundamental to carry out improvements in urban infrastructure. On the contrary, the Ensenada cadastre was never implemented, despite several attempts to do so.

Although it may seem paradoxical, I am going to focus this paper on the study of the Ensenada Cadastre. Why? Because it was performed with a high degree of methodological rigour, over an enormous territory, with objectives reaching far beyond the purely cadastral scope. Because it constitutes a paradigmatic example

of what government rulers expected to achieve with a cadastre and because in its day it was a model admired by locals and foreigners alike. And lastly, because a substantial part of the documentation generated by the Cadastre has been preserved, allowing us to reconstruct the verification process and the work of the cadastral teams, day-by-day and town by town.

THE ENSENADA CADASTRE

On October 10th 1749, under the reign of Fernando VI (Madrid 1713-Villaviciosa de Odón 1759, who reigned 1746-1759), a royal decree was published setting in motion the performance of a grand enquiry in the mainland territories of the realms of Castile and León, giving rise to what came to be known as the *Ensenada Cadastre*. Said territories are those of the Iberian Peninsula, with the exception, in general terms, of today's Autonomous Communities of Aragón, Catalonia, Valencia, Navarre and the Basque Country. The islands were not included: the Balearics because they belonged to the realm of Aragón, and the Canaries because they had a separate tax system.

The Cadastre commissioned by Fernando VI was carried out between the spring of 1750 and the end of 1755 – except for the verification of the capital, which continued until the spring of 1757. The *Provincial Ledgers*, summaries and conclusions were prepared over 1756 and 1757, and the documentation was completed in 1758-59. Therefore, the cadastral enquiries lasted seven years. The areas verified covered approximately 410,000 sq. km., representing a little over three quarters of the entire Spanish territory today, and were organised into 22 provinces.

As mentioned, the Cadastre soon became known as the *Ensenada Cadastre* after its chief instigator, Zenón de Somodevilla, marquis of Ensenada (1702-1781), a royal minister. Today we know that the idea of verifying the Castiles possibly occurred to Ensenada after having worked for years at the orders of Minister José Patiño, who had previously conducted the Catalanian cadastre (from 1715) and also after having served in Italy under King Carlos VII of Naples and Sicily (1734-1759), formerly regent of the duchies of Parma and Piacenza (1731-1735) and Prince Felipe, the future Duke of Parma. It was no doubt during these years in Italy that Ensenada gained first-hand knowledge of the Cadastre prepared in Savoy and the first phase of cadastral work conducted in Milan, which would give rise years later to the *Censimento*.

The marquis of Ensenada was called by the Spanish king Felipe V (Versailles 1683-Madrid 1746, reigned January 1724 and September 1746) to occupy the secretariats of the Treasury, the Americas, the Navy and War. Upon the death of Felipe V, his son and heir, Fernando VI, confirmed Ensenada in all his positions. The decision to propose a Cadastre had already been adopted by Ensenada during the reign of Felipe V, as shown by the fact that in the year of his death, 1746, an experimental cadastral verification was under way in the province of Guadalajara. The performance and results of this test were analysed in detail before commencement of the general Cadastre of 1750-57.

It is important to emphasise that the Cadastre designed by Ensenada is not an isolated event, but rather a basic element in an ambitious plan to modernise the country and its economy.

1. The need for the Cadastre in Castile

Why and for what purpose did Ensenada propose to carry out the cadastre of Castile?

1/ Firstly, because the coffers of the Royal Treasury were empty after years of wars: the War of Succession (1701-14) and the Italian campaigns, the latter obeying the purposes of Isabel de Farnesio, Felipe V second wife, to place several of her sons on Italian thrones. This brought the country to bankruptcy in 1739.

2/ Secondly, because the branches of taxation by the Royal Treasury in Castile were so numerous and so complex that it was said that a dictionary was essential to work in the tax office.

3/ Thirdly, because the Royal Treasury, lacking the capacity to collect taxes directly, had traditionally licensed collection to third parties, by province or district, with the twofold effect of substantially reducing the amount collected, while at the same time the king's subjects ended up paying more than they owed, due to the abuse and excesses of the army of collectors.

4/ Fourth, because the rights pertaining to the Treasury had diminished year by year, because, especially since the beginning of the 17th century, the urgent needs of the public treasury had been covered by recurring to the entailment of rights and the issue of public debt, producing substantial funds in the short term but blocking off the source of ordinary annual income.

5/ Fifth, because the tax system was radically unfair and lacking in equity, since what one possessed or earned bore no relationship to the amount taxed. Although a large part of the nation's wealth was in the hands of the two privileged classes (nobility and clergy), tax income came largely from the so-called *general state*, the common people, since the privileged classes were virtually exempt from taxation.

6/ Sixth, the growth over the centuries of mortmain property (non-entailable assets), consisting of royal donations for the founding of monasteries, cathedrals, etc., later increased by numerous buildings and lands obtained through acquisition and, above all, by donations *in articulo mortis*. These properties, once in the hands of either of the privileged classes, were off market and safe from royal taxation.

7/ Seventh, because, since a large part of tax income came from sales taxes, the privileged classes, having their own harvests, were *de facto* exempt to a large degree. Thus, the two heaviest and most unpopular taxes, the so-called *hundreds* and *millions*, almost exclusively affected the common people.

8/ Eighth, because the lack of equity was not only affected individuals, but also cities, towns and villages. Upon execution of agreements between the Royal Treasury and the representatives of the Kingdom for the assignment of *pecuniary services* to the

Crown (*hundreds and millions*), the information on population and income forming the basis for assignment was often rigged to satisfy illegitimate interests, and also the census that served as a base for the distribution of taxation was soon out of date, due either to population growth or loss which was not duly reflected in the total amount of the contribution of each taxable population.

9/ Ninth, because inequality also existed among the territories of the State, since it was the territories of the Castilian crown that supported the heaviest cost of maintaining the State, to the advantage of the crown of Aragón with a looser and fairer tax system, and other territories - the Basque Country and Navarre, practically exempt.

Faced with these facts, Ensenada drew up far reaching and ambitious objectives which went far beyond mere tax collection. But at the heart of his intentions was the desire to bring an end to the injustice of the insufficient contribution by the nobles and clergy and to the leasing of tax collection whereby only a small portion of the amounts collected reached the State's coffers.

For this reason, the intention of the Cadastre designed by minister Ensenada was to verify *everything about everyone*, without exception, in such a way that the grand cadastral enquiry would pave the way to a single tax (*única contribución*) on each taxpayer, a tax in the form of a percentage, the same for all, of each person's wealth in land and buildings and of his fixed or stable income. The plan was simple: if the financial needs of the State amounted to 100 and the resulting wealth was 1000, taxation would be 10%. This goal of simplicity was reflected in the name of the central body charged with the management of the entire Cadastre: the *Royal Board of the Single Tax*.

We must also point out that 250 years later, having studied the cadastral documentation produced by the enquiry, we can affirm that in addition to the explicit – fiscal and economic - objectives of the verification explained in the proposal, other overall objectives existed that involved obtaining a large volume of information with which to improve the knowledge of the territory, necessary to accomplish the structural reforms proposed by the minister. Remember that the Castile of the day lacked a nomenclature, a map of Spain, or an up-to-date census. And remember too that Ensenada's plans for the medium term included the drawing up of a map of Spain for which the data obtained during the cadastre would be fundamental.

2. An institutional examination of the Ensenada Project

The Ensenada Project required more than the King's acceptance. In a rigidly stratified society like Castile's, the minister must have meditated deeply on the possible consequences of a cadastre without exceptions or privileges for the immense possessions of the nobility and especially of the Church. For this reason in 1747, with a the concept of the cadastre growing and with the results of the test carried out in Guadalajara, the king and his minister decided not to go ahead without first submitting the proposal for cadastre for consideration by the senior representatives of the Administration. Briefly, the process was the following:

The first step was the preparation by Ensenada's team of a report-proposal. The second, a royal order commanding that said report be submitted for the review and opinion of the highest government officials, the military Quartermasters. Their opinion was favourable. Third, to request the opinion of the Councils of the Treasury, Military Orders and the Americas. The four major councils, as expected, were opposed to the project. It appeared that, once again, inertia and the interests of the privileged classes would prevent the country's modernisation. It was now 1749.

But Ensenada was not ready to give in, and he mastered the situation by arranging for the king to instruct the Board of Quartermasters to again study the matter, on this occasion taking into account the counterproposals made by the Councils, and to finally pronounce themselves on the feasibility and appropriateness of performing a cadastre of Castile. And if they were to consider the cadastre suitable and feasible, to draw up clear rules in order to set the cadastre in motion and to carry out cadastral verifications. That is, they were asked to design a work method.

In September 1749, the Board of Quartermasters issued their positive opinion to the king together with the requested regulations. On October 10th, the decree was published signalling the beginning of the Cadastre.

3. Establishment of the verification model

The last three months of 1749 were a period of intense activity for Ensenada and his team. Some aspects had already been well thought out, such as the idea that the verifications should be commended to senior officials, in the form of the provincial Quartermasters, and to a central body, the *Royal Board of the Single Tax*, fully and exclusively engaged in matters concerning the cadastre. Upon completion of these arrangements, after December 1749 Ensenada took a discreet back seat and left the leading role to the mentioned Royal Board and the Quartermasters.

The Royal Decree of 1749 included an attachment containing the "Instruction", in 41 chapters, giving full details as to how to proceed, items to be verified, how to establish returns and income and the official books to be drawn up. The verification was to be carried out at two levels, the individual and the municipal. On the individual level, the instruction defined that a declaration must be made by all individuals, physical or legal, owning any property, right or liability, whatsoever the organisational or civil status. All legal entities were included, church and lay. It is interesting to note here that for the first time, verification would be universal. The municipal level consisted in obtaining formal answers to an *Interrogation* of 40 questions, many relative to overall aspects of the town.

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

The *Court* or cadastral team consisted of:

- the Quartermaster, or a representative assigned by him,
- a royal clerk, as public guarantor before the king, the public, and the townspeople;

- an official, as assistant to the Quartermaster, i.e., a duly qualified expert or administrator, whose main function was to draw up the books used to register the accounts deriving from declarations and verifications;
- several clerks at the service of the official;
- a geometrician, responsible for measuring the town's boundaries, and several surveyors or local experts, to verify the information on capacity provided by the owners and to measure houses and buildings. The courts occasionally hired professionals – *alarifes* - specifically, but otherwise this function was performed by the local experts. Of these, some were on the permanent staff of the court and others were sworn in to perform their work in a single location;
- a lawyer, as legal advisor, whose counsel was called on as necessary;
- and lastly a constable, whose task it was to enforce the Quartermaster's orders.

Having defined the object, agents and subjects of the verification, the Instruction went on to establish the procedure to be followed:

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

2. Declaration of property, income, rights and liabilities. Following publication of the edict, townspeople and outsiders had a stipulated period in which to deliver their declarations, containing complete information regarding their family, whether or not they were resident in the town, and all their property, income and liabilities (land, houses, cattle, work income, mortgage loans ...).

3. Election of council representatives and local experts. The mayor and aldermen elected the councillors who were to reply to the *Interrogation* of 40 questions; they also appointed several local experts from among the town's elders, familiar with the inhabitants, their occupation, income, cattle, farm yields, crop rotation, etc.

4. Arrival of the cadastral team (or court) and the first actions. Upon arrival, the Quartermaster convened a meeting of the mayor, councillors, local experts and the parish priest specifying the date, time and place. The Quartermaster had the authority to designate several experts, usually outsiders, to state their agreement or disagreement with the yields and income declared by the local experts.

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

which provides a photograph of nearly 15,000 locations that made up the crown of Castile¹

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

7. Organisation of the information in the declarations to verify in situ if it was correct or incorrect. This consisted of organising the plots spread over the town's territory into blocks, by area, so as to examine them in order. This was known as the *reconnaissance* of the territory. A drawing was made of each and every parcel as *seen by the eye*, and its location, yield and surface area verified.

8. Measurement of houses and verification of data. When not occupied in the reconnaissance of land, the clerks performed the measurement of houses, measured and evaluated industrial buildings, and counted heads of cattle and inhabitants. The official and clerks, with the help of the royal clerk, examined the documents presented to validate the declarations, especially regarding mortgage loans, leases, charitable donations to the church with a mortgage guarantee, etc. If the examination was satisfactory, the word "verified" was annotated in the margin next to the item.

9. Drawing up the books of the head of household (or the family or personal ledgers). The Quartermaster was responsible for preparing a full list of the neighbourhood in two books (one for the families of laymen and the other for the families of the clergy): name, civil status, class, profession and age, both of the head of the household and his spouse, dependent children, stepchildren, domestic servants and farm labour, officials and apprentices housed in the home of the head of the household, etc.

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

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

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

¹ Archivo General de Simancas (AGS), Dirección General de Rentas (DGR), 1ª remesa, books 1 a 667.

how the tithe had been distributed; and documents authenticated by the scribe reflecting 1) the Council's annual income and expenditure; 2) the taxes and commissions levied on the townspeople, with delivery of an authenticated copy of the certificates granting the license for said taxes; 3) presentation of documents legitimizing the enjoyment of privileges or of income transferred from the Crown by the holders of same, of which an integral (literal) copy would be made followed by the corresponding certified copy.

13. Preparation of quantitative summaries (called maps or local statements). With all the data now registered and validated, the court would proceed to summarize the quantitative information into nine different statements, five for lay and four for the church, one less for the latter because they were not subject to the personal tax which was paid only by the common lay people. Denominated by letters of the alphabet, D collected land measurements and their value in *reales de vellón*; E, the value of remaining real estate; F, the income generated by the practice of professional activity and trade; G, the active population subject to personal tax, and H, the number of livestock and their monetary value. The aggregation of the data in the local statements of all the verifications in the province would constitute the Provincial Statements², which were drawn up in the Accountants Office after all the verifications were completed.

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

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

16. Certificate of the expenses generated by the verification in each town.

17º. Copying of documentation. Following completion of the verification, and after review and approval, the Accountants Office would proceed to make two literal copies of the General Answers and one copy of the real estate ledger and the books of the heads of household. The originals were kept in the provincial offices of the

² Archivo Histórico Nacional, Fondos Contemporáneos del Ministerio de Hacienda, books 7401 a 7438

Royal Treasury and the copies were sent to the respective town councils, and the second copy of the Answers to the Royal Board in Madrid.

The reader will agree that the established procedure would appear, in principle, to guarantee a high level of precision and truth of the information collected, since all possible measures were taken to validate the data. Two measures were especially effective: the public reading of the information on real estate and the comparison of global data on harvests, deduced from the aggregate of declarations, with the known tithe data. Any significant difference would alert the Quartermaster of the existence of anomalies in the operation.

4. Start of the cadastral verifications

The Royal Single Tax Board, in a meeting held on Sunday March 15th 1750, adopted two decisions: to begin verifications immediately and for the Quartermasters to perform their first operation as a pilot and send all the documents the pilot generated to the Board for their examination and approval. A misinterpretation of orders or the inability of any of the senior provincial officials to perform their task could void the activity of an entire territory.

The result was that these first 22 operations, out of a total of 14,672 that would be performed throughout the kingdom, sufficed to show the enormous diversity of its territories, since only a small number of issues or potential solutions identified later were radically different from those that arose in the first verifications or pilot operations. Their date of completion differed widely, between the first (Granada, June 1750) and the last (Toledo, June 1751).

The documentation accumulated in each of the pilot operations was sent to the headquarters of the Royal Board, in Madrid, for a full review, and then returned, together with the letter of the Royal Board listing the objections to the pilot operation, to the respective Quartermaster to identify solutions. The Quartermaster thereafter had the authority to continue verifications in other towns, using the pilot documentation as the model to follow.

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

a) To split up certain provinces, leaving one part under the authority of the Quartermaster and the other under the authority of a commissioner quartermaster (exclusively for purposes of the cadastre). These commissioners were also required to perform a pilot operation before receiving authorisation.

b) To authorise Quartermasters and Commissioners to delegate the management of local cadastral operations to Judge Deputies. The first deputies would attend a *training operation*, where they received instruction from the Quartermaster while

attending a real operation, for *one months practical experience is more enlightening than several months' theory*.

c) Given the lack of sufficient surveyors, they were also authorised to hire local experts capable of evaluating the production of each plot and its area, expressed in the agrarian measurements used in each location. This decision signified the delay of the plan to draw up a precise cadastral map, which was now limited to a very basic drawing of the parcels and town boundaries. This measure was intended to prevent long-drawn-out verifications and the risk of getting bogged down, which is what happened in the first stages of the Milanese cadastre. Despite the loss of quality that this decision implied for the mapping process, we must admit that the decision was a reasonable one.

d) To incorporate the Provincial Accountants Offices – the collection offices of the Royal Treasury - into the process. These Accountants Offices were responsible for the examination of all the operations, for drawing up provincial documentation and for making copies of the ledgers. Their participation in the cadastre had already been planned, although a date had not been established for their incorporation.

5. Five years of work in the field

With the application of the above measures, when in 1752 the cadastre was at the height of its activity, more than 1,200 courts were operating with over 6,000 employees, while the accountants offices employed as many as 3,000 officials and clerks.

The cadastral verifications, conducted over a period of 5 years, were extremely arduous for the courts, but also thrilling in that they afforded direct contact between the Administration and the individual subjects. 95% of the locations verified were small towns or villages, with a hundred inhabitants or less, totally lacking in comfortable, much less dignified, accommodation, and with very limited supplies. The courts had to settle for weeks in these largely inhospitable places, until the previously described cadastral process was completed. By order of the Royal Board, the courts worked every day of the year, including Sundays and holidays. Court members went several years without seeing their families, without returning home, travelling on horseback from village to village. They were visited weekly by an envoy of the Quartermaster carrying supplies of paper, ink, quills, candles, money for payment of equipment and food, orders transmitted by the Royal Board or the Quartermaster, letters from family, etc. Occasionally the Quartermaster himself would visit to check on his teams' progress. There were courts which, trapped by snow, had to remain for several weeks in a single location unable to go on to the next, or unable to inspect the land, at times located on mountain slopes or in barely accessible locations. The large amount of correspondence preserved in the Simancas General Archive and the reports and statements to be found in the local documentation of thousands of villages eloquently demonstrate the hardships suffered by these Cadastral teams, many of whose members became familiar with the heart of Castile and the tribulations of the peasantry.

But with so many courts in operation, it was soon obvious that the cadastral verifications could easily get out of hand. The multiplication of courts also signified a

greater risk of heterogeneity. Thus, the consultations reaching the Royal Board showed an enormous variety of cases of lands, livestock, mortgages... Furthermore, if all the ledgers were to continue to be drawn up in the locations themselves, the time needed for verification would be endless. The solution was to extend the functions of the Accountants Offices, entrusting them with the most delicate task: the review of everything verified, the drawing up of clean copies of the ledgers, and the evaluation of the items in the original books.

The work performed by the Accountants Offices can be summarised as follows:

- a) their participation allowed a rigorous examination of the verifications conducted by the Cadastral teams, thus contributing to a large extent to improve and complement the process;
- b) the verifications were submitted to a process of standardisation;
- c) and the objections of the Accountants would lead to a more pragmatic analysis and development of the regulation. It is important to note that the Accountants Offices were under the authority of the Quartermasters, who remained the maximum provincial authorities of the cadastre throughout the verification period (Graph I).

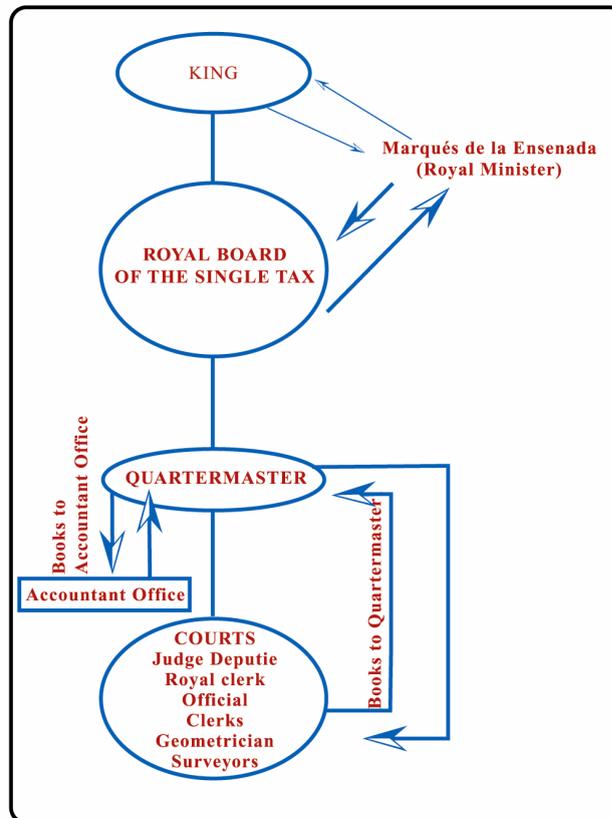
1753 was possibly the most intense year of cadastral activity. The Royal Board repeatedly insisted on the need to complete the verifications. Monthly progress reports were now required weekly, Madrid assigned deputies to the provinces who were furthest behind, and the Quartermasters and commissioners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

The tortuous relationship with England in previous years, which had resulted in England's accessing, without opposition, certain enclaves in America, especially for the exploitation of Palo de Campeche – a base of operations for the introduction of all kinds of contraband – was to give rise to a formal accusation of Ensenada by the English ambassador Benjamin Keene when orders originating in the Ministry of the Americas were issued to the Spanish Armada that were contrary to the above-mentioned consented presence. Wall, who strongly disliked Ensenada, joined forces with Keene and the Duke of Huéscar (future Duke of Alba) the king's steward, to obtain from the king Ensenada's immediate withdrawal. Dismissed in the early morning of July 20th 1754, he was banished to Granada, and Count Valparaíso was appointed to the Treasury in his place.

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

Graph I

RELATIONSHIP AMONG THE INSTITUTIONS INVOLVED IN THE CADASTRE VERIFICATIONS



because they realised that they would soon be in a position to present the results of the cadastre to the king. But two months later the order was suspended, to be followed by a long period of more relaxed work that would last until the middle of 1757 when, following the reports presented to the king in April and October 1756, the urgency returned to the Accountants Offices since everything seemed to indicate that the introduction of the Single Tax was finally going to be decreed for 1758, and the Royal Board had been asked to complete all pending work by August 1757.

We will not go into further detail here, but before finishing we would like to look back and briefly refer to two questions: the extent of concealment and disagreement in the Cadastre, and a note on its reliability.

7. System for the control of fraud, conflictivity, reliability

Cadastral verifications did not always go smoothly, but neither were they particularly stormy; there was probably a little of both. This was only to be expected with more than a thousand commissioners, whose courts employed over six thousand men; local experts, for public readings and physical inspections, numbered over sixty thousand; the documents drawn up registered nearly 6.5 million people and several hundred million pieces of land, which were *visited, inspected and described* one by one, and many of them measured; a count was taken of beehives, mills, heads of

cattle ...; the tithe of the past five years was calculated; town councils, monasteries and nobles had to dust off old files to copy and authenticate documents granting ancestral privileges; neither house nor barn escaped measurement, nor a wine cask an inspection; in many villages, even the trees were counted. An example is the case of Cazorla (Jaén) where a handful of men counted and registered 165,975 vines, 6,333 fig trees, 27,133 fruit trees, 860 walnuts, 3,622 blackberry bushes, 9,578 olive trees, 3,363 new olive trees, *which are not yet productive*, 135,769 ilex, 30,890 oaks, 138,633 pine trees and 15 yew trees.

It should therefore come as no surprise that an operation of this size, with so many players, carried out over seven years, should give rise to all kinds of problems: verbal and physical confrontations, attempts at concealment, bribes, imprisonment, accusations, perjury, arrogance, abuse of power, servility, favour-seeking, and even love affairs and flirtations. Of course, any fiscal inspection, in which inspector and the taxpayer clearly defend opposing interests, has to expect to come across cases of concealment somewhere along the line and of dealings in favours. The Ensenada Cadastre presented the perfect context for all of these circumstances to arise, since it was conducted in a society that was still rigidly stratified, with deep-rooted privileges and where, up to then, the attempts to tax real estate, wealth and the income from work had been extremely timid. In fact, the Cadastre took many people by surprise: the owners of mortmain, for example, whose spiritual and feudal property appeared to be safe from taxation *secula seculorum*. The Cadastre would provide the documents and information to carry out disamortisation process in the following century.

However, the Royal Board of the Single Tax was at all times clearly convinced that it was natural for taxpayers – individuals or towns – to try to conceal assets, reduce production, lower profits, especially when the royal decree itself announced its purpose of establishing a contribution proportion to each man's wealth. The fact that they considered concealment as a natural, human reaction, led them to be understanding towards the concealer, who was rarely severely punished; on the contrary the Board would recommend time and time again that the truth be obtained by gentle means, by convincing the wrong-doer of the general advantages to be gained if everyone declared truthfully, and only in the face of persistent stubbornness would a severe, exemplary punishment be applied. Note that the Cadastre did not ask anybody to declare the economic value of his lands, nor the profit of his mill. The taxpayer was only asked to describe his assets, and explain if his fields were for sowing or grazing, and if they were among the best, the average or the worst in the town. The same of livestock. The system left to the Administration's specialists and local experts the job of establishing which pasture produced superior yields, or the annual profit from each type of livestock. The system also designed a method whereby, upon completion of the verification, any inhabitant was entitled to state his disagreement if another's plot, equal to his own, had been evaluated as less profitable, or if somebody had been assigned less heads of cattle than he really owned. Consequently, in the text of the public proclamation concealment is only threatened with a fine.

It is not possible to enter here into an analysis of the types of attempts at concealment in the Ensenada Cadastre, but we can say that numerous types existed, from individual to collective, from an entire town to an entire district; and that

numerous methods were also used, from the systematic reduction of the quality of land, to transferring livestock to other far off towns to prevent the Court from finding any trace of sheep, cows or horses. It is more than probable that some fraud went undiscovered, but hundreds of cases were found out, and each corrected, to the extent that some verifications - all of them, in the case of the province of Murcia - had to be done all over again. But this should not lead us to conclude that the attempts at fraud were widespread, since, as the eminent Spanish historian, Domínguez Ortiz, wrote: *transgression leaves a longer trail of paper than normal, correct behaviour*. Nevertheless, if we were to consider the rectifications made by the experts in the verifications themselves as indicative of concealment, the number of attempts at petty concealment would be astronomical; however these were only rarely considered as such, and usually as involuntary omissions or forgetfulness, which probably was true in part and for the rest, the result of the application of the gentle measures recommend by the Board. However, this gentleness disappeared rapidly whenever attempts at concealment involved the connivance or consent of members of the court: a few commissioners were condemned to prison for this offence. Attempts at concealment by the Church, not infrequent, were also detected and corrected.

Consequently, having examined tens of thousand of cadastral documents, I can say that I consider them to be highly reliable, both in quantitative and qualitative content. Just one piece of evidence: the reliability granted to the cadastre by the people of the time, as shown by the thousands of applications for certificates of data included in the verification. A profusion of applications came from the nobility, who looked to the Cadastre to obtain evidence to resolve disagreements between two noble families on the ownership of a property, for example, or between manor lords and their subjects when the latter refused to pay a levy the lord believed he was entitled to. The Church also came in search of certificates, starting with a few bishops and continuing down to the poorest village priests. But confidence in the Cadastre was not limited to these classes, and was also shown by the highest civilian institutions, as shown by the request for certificates by the Royal Councils (of Castile, of the Treasury) and by some of their ministers.

Later events also served to confirm the reliability of cadastral data: in 1770 the engineer Manuel Navacerrada was commissioned to draw up a project for an irrigation canal for the fields surrounding the river Henares, in Guadalajara, near Madrid. His measurements of the terrain gave a total surface of 78,176 *fanegas*. In parallel he consulted the cadastral information on the towns the canal would cross, to evaluate the area subject to irrigation, coming up with a total of 71,806 *fanegas*, i.e., 9% less than his own measurement. After analysis, Navacerrada came to the conclusion that the difference was not due to cadastral error or omission, but that the Cadastre had not included two ownerless cattle lanes, each 90 feet wide and with several branches. Considering that the Cadastre had also not included several banks leading down to the river, the engineer concluded that the difference of 6,370 *fanegas* between his measurement and the cadastre was fully justified. There can be few more eloquent signs of reliability.³

³ AGS, Guerra Moderna, leg. 3517 y AGS, MPD XXII-49. The project of this irrigation canal has been studied by A. Pérez-Boldo in her Doctoral Thesis (UAM, 2001).

8. The work of the Board: preparation of results

In April and October 1756 the Board presented two different reports to the king, detailing the results and proposing the next steps that in their opinion should be taken. The report states that the end product amounted to 2,732 million *reales de vellón*, of which 87% corresponded to the lay (including the nobility) and the remaining 13% to the Church. The Board estimated that by applying a 4% tax, the Royal Treasury would receive the average of what it had collected annually over the period 1750 – 1753. Among the advantages of introducing the single tax the Board specified: *It will relieve most townships of the burden of exhaustive administration [...] and of costly lawsuits and claims.*⁴

The fact that the cadastre had represented much more than a tax inspection was apparent in the paragraph in which the Board stated that the information collected constituted a detailed “map” showing the *neighbourhoods and their inhabitants*. Conscious of the variability of these data (*since these are subject to life’s changes*), they suggested a yearly updating procedure, whereby *the towns must advise the Quartermasters annually of the changes occurring, and these advise the Minister whom your Majesty should deem to designate. This will be true North to establish the measures required by the urgencies of the government and of the war and of the Navy*. The board also describes how the Cadastre reflects the *income of each individual, livestock of all kinds, the fruits of all countries, their wealth or poverty, quality of land, mountains, rivers and anything that can illustrate the development of better governance. Your Majesty can know the amount of his income, which part has been transferred from the Crown, why and what they are worth*.

The report ended with the following observation: *the idea is not new, but Your Majesty may well be the only sovereign to establish it with such formality and knowledge of the smallest parts of his domains*.

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

Nevertheless, the work of the Quartermasters and the Accounting Offices would continue until full completion in 1759, with the drawing up in the final months of a fundamental work: a *Neighbourhood Ledger* based on cadastral data. In these final years the books were bound, both those that were to go to the towns and to the Royal Board, and those reserved for the archives of the accounting houses. Previously, from 1754 onwards, the Accounting Offices had also embarked upon the creation of two other documents not included in the 1749 Instruction (referred to in a previous work as “metacadastral”, since they were carried out with data obtained during the verifications and also because their objectives exceeded purely cadastral

⁴ AGS, DGR, 1ª remesa leg. 1992 and Biblioteca Nacional, Madrid, mss. 1326.

purposes), whose characteristics and purpose are not discussed here: the *book of the largest householder* and a Census, today known as the *Ensenada Census 1756*.



In September 1758 an inventory was commissioned of papers and furniture, which were placed into the custody of the Accounting Offices. These drew up the inventory, including a complete list of the towns and unpopulated areas verified and of the number of books of each verification.⁵ The inventory totalled 80,574 volumes, as mentioned at the beginning of this paper. For a better idea of the magnitude, consider that the provincial ledgers of Sevilla alone contained 2,057,838 pages which, divided between 234 verifications gives an average of 8,794 pages per verification or verified location. Extrapolating the data for Seville we can estimate a volume of nearly 80 million pages of information collected for the Cadastre.

Despite this huge human and financial effort of collection and organisation of information, the single tax was never introduced. However, it has left us the most important corpus of cadastral documentation of 18th century Europe, both for the sheer volume of information collected, registered and systematised, and for its quality. As well as a cadastre, the Ensenada Cadastre is a population census, a livestock census, a forest census, a farm census, an industrial census, a nomenclature, a database of the income obtained by taxpayers from work, industry and trade and of the income and property leased by the Crown...

⁵ AGS, DGR, 1^a remesa, leg. 1992

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