

BEYOND THE PYRENEES: THE FRENCH BOURBONS AND THE IMPOSSIBLE CADASTRE

MIREILLE TOUZERY

Université Paris XII

In eighteenth-century Europe, as in contemporary Europe, debates and political and intellectual fashions could easily cross frontiers. In circles interested in political economy, few themes of the day were more widely discussed than that of the cadastre, a technical device that, according to its supporters, would at one fell swoop solve a whole number of social, economic and political problems. Together with the repeal of the corn laws, the cadastre was to the eighteenth century what nationalisations were to the 1960s, what deregulation was to the 1980s and what the Tobin tax is to the twentieth-first century. It was the miracle cure that was expected to reduce, if not overcome, the financial difficulties of States and to give economic development a great stimulus.

The Cadastre: A Universal Remedy

A peacetime financial remedy for a post-war period. In eighteenth-century France, as in the rest of Europe, cadastral projects were products of the financial deficits caused by wars. The widespread European conflicts of the seventeenth century – the Thirty Years' War and then the wars of Louis XIV – had created difficulties for almost all the continent's States – and had led to experiments with various ways of consolidating public finances. Land taxes, and their corollary – the cadastre – which had the virtue of having a reputedly infallible basis, were the primary focus of attention. In England, where the monarchy had no regular resources comparable with the French tallage [*taille*], a land tax was introduced as early as 1691. Following a decision taken in 1697, a general cadastre was begun in Piedmont in 1728. Similar steps were taken in Lombardy in 1718. Bourbon Spain had embarked on the experiment as early as 1715 with the cadastre of Catalonia, which was conducted by José Patiño with the assistance of La Ensenada, who in his turn began the cadastre of Castille in 1750. One of the reasons why so many governments were fascinated by the cadastre was the fact that, once drawn up, it worked automatically. It did away with annual assessments, which were always difficult to carry out and always gave rise to protests. The establishment of a tax on landed properties that had been systematically registered was intended to put an end to arguments and to guarantee that a stable levy could be made over a period of time. The cadastre was a peacetime structural remedy to problems born of war. Vauban, who was in favour of a royal tithe on income, advised against it, and the cadastre was not on the agenda during Philippe d'Orleans's Regency. In order to remedy the disastrous state of the kingdom's finances, which had been exacerbated by the State's indebtedness, the prince chose to resort to the economical-financial system dreamed up by John Law. Although it bankrupted some of the State's creditors and even its architect, the system did make

it possible for both individuals and the State to clear their debts and thus marked the beginnings of the century's dynamism. The experience was, however, a painful one. At the end of the Seven Years' War, the deficit was at the same level as under Louis XIV. The State could scarcely turn to more classic remedies. Methods that remained untested, and which could therefore still be a source of hope, included the cadastre, which had been debated and under observation since the beginning of the century. It was thought that its time had come in the kingdom of France when the signing of the Treaty of Paris put an end to the war on 10 February 1763. On 13 April, Louis XV and his minister Bertin issued a decree announcing that a general cadastre of the kingdom was to be made.

An Economic Remedy

The controversy caused by the royal edict was all the greater in that it was not simply intended to clear the Treasury's chronic deficit, and seemed to represent a step in the direction of the plans for economic reform that had been drawn up by the physiocrats from 1750 onwards. Published in 1760, the Marquis de Mirabeau's *Théorie de l'impôt* was a powerful expression of the views of the school that had come into being around François Quesnay, and recommended a single tax on the net income from property and the abolition of all indirect taxes on farming. This would encourage the initiative of the productive agricultural class, which was the sole producer of true wealth. In ministerial circles, the cadastre was seen as an instrument that might be able to bring about a fiscal-economic revolution. That conclusion was obviously not shared by the physiocrats, who did not view the cadastre as a means of levying a single tax. A cadastre, which had been prudently evoked by Quesnay, could not be carried out until agriculture had been released from its fetters, mainly through free trade. By increasing prices and stimulating production, free trade would lead to a considerable increase in the net taxable income of landowners. If a cadastre were carried out before the 'right price' had been established, which would of necessity take relatively long period of time, taxes might be wrongly calculated. A cadastre could not in itself lead to fiscal justice, as that depended upon the evolution of the economic equilibrium. What is more, the idea of undertaking a detailed survey at the initiative of the centre was bound up with a concept of an economically dirigiste State, whereas Quesnay was a defender of the minimal State and of '*laissez faire, laissez passer*.' Mirabeau also took the view that the cadastre, being a non-reactive tool that established a register of landed property over a long period of time, would be detrimental to economic harmony because it could not to follow fluctuations in the net product. In his view, a cadastre was inconceivable in the absence of a decentralised provincial administration provided by states modelled on the provincial system, which should, he claimed, be extended the kingdom as a whole.

The links between physiocracy and the cadastre were, to say the least, ambiguous. And yet the administrators were convinced that there was a link

between the cadastre and a single tax. That conviction was the basis of the criticisms put forward by Bertier de Sauvigny *père*, who was the royal *Intendant* for the Généralité de Paris. Similarly, Turgot, the *Intendant* for Limousin, based his administration of the province on a combination of plans for a land tax and physiocratic theory, which he implemented immediately (by reducing taxes on industry). True or false, the link between the cadastre and physiocracy made it possible to present the planned cadastre in a positive light. Despite its many advantages, and despite the wishes of the monarchical administration the project was never realised.

The Failure of the Royal Initiative in France. A Familiar Technique

Although they did not exist at a central level, cadastral documents were by no means unknown in the kingdom, and had existed for centuries in the south, especially in those regions where royal taxes took the form of a property tax, namely Provence, Dauphiné, Languedoc and Haute-Guyenne. They were known there as *compoix*, and in the case of the oldest had existed since the thirteenth century. Compoix were registers providing descriptions and valuations of real estate and personalty within a given community, but they increasingly concentrated on real estate alone. The register was used to establish the basis for a property tax or *taille réelle*, so called because it was based upon very real things (*realia*). In the course of the eighteenth century, maps were produced to supplement the lists of landed properties by showing their location. These cadastres thus corresponded to a specific fiscal regime that raised taxes on property, whereas the northern regions of the kingdom taxed individuals and therefore drew up lists of individuals whose income could then be assessed.

If we examine the geography of the two fiscal systems, we find that the *pays de taille réelle* cover the old province of the Narbonnaise, or *Gallia togata*. This was the classic province of the Roman Empire, and was strongly marked by a Latin culture. We cannot, however, relate the property-based fiscal regime of the south to a direct survival of the Roman fiscal system. A vast range of taxes had been used during the thousand-year period of Roman rule. Why should the land tax have been all that survived of a system of which it was no more than one aspect? Roman law was, on the whole, unknown in the Frankish kingdoms until the corpus was reintroduced by Justinian at the University of Bologna in the middle of the Middle Ages. Public law, and especially fiscal legislation governing financial relations between individuals and the State, must have undergone many modifications as a new political landscape came into being after about 476. The culture of the southern regions was, however, still imbued with some of the principles of Roman law. They reappear in a customary law structured on a local basis in about 1000, or towards the end of the Carolingian period. These survivals included the territorial and individual principles of Roman law. In the former Narbonnaise, Roman property law survived in the shape of the precise norms defined by very individualised titular rights of us and *abusus*.

That is why, when a royal tax had to be established, first on an ad hoc basis and then on a permanent basis from 1439 onwards, it was the 'property' category that provided the basis for the most efficient tax base. The method had been tested in estimating the tax liability of the towns, which were collective seigneurs with the right to levy taxes, and which then extended them to the countryside, as in Italy and Catalonia. The North, in contrast, could model royal tallage on seigneurial tallage, using the distinction between noble individuals and commoners as an obvious criterion of classification. In the South, the merging of elites of Frankish and Roman origin, the lower prestige enjoyed by military functions, as compared with municipal oligarchies, and the fact that the ruling groups shared the same urban life-style prevented the nobility from being seen as a distinct category. Hence the resort to taxes on property: reliable distinctions could not be made between men. As it was, however, impossible to ignore the nobiliary dimension of military service and therefore the commoner dimension of the taxes that were levied, the solution was to base the fiscal regime on the distinction between noble lands, or fiefs held directly and royal sub-fiefs which were exempt from tax, and the lands of commoners. The distinction, which did little to settle royal taxes in the North where distinctions between individuals were more important than the status of their lands, could be used as a discriminatory criterion in the South, where it enjoyed the benefit of a local juridical tradition that clearly defined the status of *realia*, whereas the status of individuals was not always clear. We have here the origins of the cadastres of the South. They were lists of commoner's parcels of land that had been surveyed and valued in accordance with the technical traditions of the Roman surveyors, and were established and used by municipal and provincial authorities in order to pay their royal taxes.

For both king and commoners, the advantage of a land tax was that it resulted in only a minimal reduction of the taxable object. In the mid-modern period, noble lands were of minor importance in the *pays de taille réelle*. Of the 96 communities in the Diocese of Narbonne, scarcely half owned noble lands in 1537-39. In those communities that did have them, the average percentage was no more than 4% of the total area. A study of the results of the extension of tallage to those enjoying privileges in the last six months of 1789 and in 1790 led to similar conclusions. Receipts increased by only some 10% in the *pays de taille réelle*, whereas the national average increase was 18% and whilst the increase never fell below 30% in the Généralité of the Ile de France, Picardy, Champagne and Burgundy, which were the heartlands of the tax on income. The system also prevented any fluctuations in the taxable object. In the *pays de taille personnelle*, in contrast, variations in the social quality of landowners resulted in a large proportion of property being either included in or excluded from the tax base, and this was detrimental to both the royal income and to communities that rarely enjoyed a reduction in the quota of tallage proportional to the property that had been excluded.

Major Political Obstacles: The Issues

Bertin's cadastre was in fact not just an extension of property taxes to the rest of the kingdom. As various diagnoses noted, the central aim of the project represented a major step towards the centralisation of the kingdom, which might damage the traditional basis of the regime, or the society of orders. The cadastre project thus went to the heart of the political and the social system, and was an attack on the 'unspoken contract' between king and subject on which the monarchy was based.

The Process of the Centralisation of the Kingdom

As we can see from the cadastres of Gaul drawn up during the Roman conquest, the drawing up of cadastral documents was always a power struggle. Identifying those who initiated these documents is a very reliable way of identifying which authority was in the ascendant. In terms of the modern era, it should be noted that cadastres were undertaken in periods when the great dynasties were expanding. In Spain, for example, the Bourbons were able to breathe new life into the Iberian monarchy thanks to Patio and La Ensenada's cadastre. The chronology is just as clear in the case of the Austrian Hapsburgs, who had a first series of cadastres made after the Thirty Years' War. As part of the reconquest, the King-Emperor modified fiscal procedures and drew up detailed cadastres for Bohemia and Moravia. A second wave of cadastral activity corresponded to another period of expansion, also known as the period of enlightened despotism, even though it was frustrated by the rise of the Hohenzollerns. Charles VI began the cadastre of Milan in 1718, that of Silesia in 1721, and then the revision of the cadastre of Bohemia in 1730. Maria-Theresa introduced the so-called Theresan cadaster to hereditary lands. Joseph II took this type of investigation a stage further by initiating a cadastre which, for the first time, was not applied to feudal estates but to specific communities. In the Austrian Netherlands, the introduction of the Theresan cadastre from 1713 onwards marked a seizure of power on the part of Vienna, thanks to the introduction of a previously unknown permanent tax and the neutralisation of the pre-eminent role played by the provincial states in the management of taxation. That a State system was being established to replace local, provincial or seigneurial administrations was quite obvious when the cadastre of Luxemburg was implemented. In France, finally, it was during the reign of Henri IV, which was a period of fiscal recovery after fifty years of turmoil, that the rural *compoix* of the Midi became more widespread. But the controversy caused by the prospect of the old projects actually being realised became much more heated in the eighteenth century, thanks to the new scale on which administrative techniques and procedures were being appropriated by the State in France, Spain and the Hapsburg territories. This brought about an acculturation of local situations which were, for the first time, brought with a single purview, neutralised intermediary bodies and allowed fiscal sovereignty to be fully exercised. Despite its failure, La Ensenada's cadastre differed from all previous cadastres in

Europe because the central administration employed State personnel to run a local administration, and adopted an overall approach that in itself led to a loss of regional diversity. In contrast, the cadastres established in Languedoc, Italy and even Central Europe were established by local bodies and within local frameworks (provincial diets or states, municipalities or seigneuries) in response to a central demand for money. Spain's administrative experiment, which was undertaken by staff familiar with French methods, was therefore of particular interest to the *Contrôle général des finances* in Paris. This methodological turnabout provoked a change of heart on the part of the southern *pays d'état*, which already had considerable experience of the cadastre; they suddenly rejected it, wanting nothing to do with a cadastre that was outside their control and which they saw as an attack on their privileges. Their fears were all the more realistic given that it was quite plausible that such a survey could be carried out at the national level, especially in a context where statistical and cartographical techniques first perfected within the military domain, were now being gradually extended to the civilian administration. The establishment of the Cassinis's map, the surveys undertaken by the *Intendants* and the use of declaratory proceedings that had been used for fiscal purposes since the time of the *dixième* and had then been revived with the *vingtième* in 1749, indicated that this cadastre implied a new mode of government. It was not, then, an isolated idea. The project had only two techniques at its disposal. They were not mutually exclusive, and both were disturbing: the declaratory process and the geometric survey. Declaratory proceedings presupposed the use of questionnaires drafted in Paris, and took no account of particular cases. The administration was no longer content to use the rudimentary lists established by the old *compoix* and, from the beginning of the reign of Louis XIV onwards, made every effort to acquire a detailed knowledge of the income of those liable to tallage. It was therefore to be expected that the declaratory proceedings would be strictly controlled. Even the use of a single unit of measurement was a cause for alarm: multiple errors, and not frauds, as some were too quick to describe them, might occur when the conversions were made. There was nothing new about the use of geometrical methods or the actual surveying of parcels of land. The technology of surveying had scarcely changed since the days of the roman *agrimensores*. Techniques for representing space, on the other hand, had made definitely become more accurate. What was feared was therefore probably not so much the survey itself, as the establishment of maps. The distribution of paper, colours, trigonometric tables, engraving and surveying techniques that were more sophisticated than the old surveyor's table (the graphometer and the plane-table) allowed the relatively rapid production of documents that could be distributed more widely. France was leaving behind the world of the unique hand-drawn maps that communities themselves began to produce as a basis for their own *compoix* in Languedoc from the 1730s onwards. Detailed surveys of parcels made in accordance with normalised

criteria were feared because they represented an intrusion on the part of the central power. The sovereign now had in his hands a regulatory instrument that had hitherto been in the possession of communities. Not only might a map give an immediate view of their *realia*; it was also feared that geometrical rationality would overcome the historical rationality of local privileges. The system would – and this was indeed its goal – make it possible to compare and balance fiscal liabilities. All in all, the declarative system, which was still part of the known universe of the old lists, was to be feared less than the cartographic approach of surveying parcels of land. Methodological fears aside, there was also a fear of the men who might be entrusted with carrying out the cadastre; they would presumably be professionals controlled and trained by the central power and would therefore be beyond the control of local powers, as the examples of Castile, Piedmont and Milan had shown. This was a fundamental change: communities would no longer be the State's local representatives. The cadastre was no longer local business, but the king's business. In the *pays d'état*, the most obvious line of resistance was to declare that the cadastre and provincial administration were incompatible. The argument was taken up in the *pays d'élection*, and it had the advantage of being based upon historical precedent. The project was denounced as an act of ministerial despotism by all the *parlements*, which should have registered the royal decree and which were the only bodies to be able to give an authoritative opinion. The cadastre was therefore conceivable only if its management was entrusted to the provincial states, or to the *parlements* in *pays* with no state. This would provide a defence against the standardisation of the procedure whilst still using the same technical means, and would thus protect the fiscal privileges of the provinces. Hence the panegyrics in favour of provincial state administration. The reconstruction of that administration served the purpose of the argument, but it was no certain that it had ever worked well. Criticisms emanating from the Languedoc were based on the fact that the province's fiscal system could be described as a logical whole based both upon the land and a form of interdependence binding provinces to dioceses, and dioceses to communities. From the beginning of the sixteenth century onwards attempts had been made at each stage to balance the tax base and to determine rules applicable to the whole province. A cadastre that eliminated any one of these elements (and especially local interdependence in favour of central controls) was therefore seen as nonsensical and unworkable. Certain foreign examples clearly demonstrated that there was a strong link between the cadastres and local authorities. In August 1764, the King of Sardinia personally told Harvoine, who had been commissioned by the *Contrôle Générale* to study the cadastres of Italy, that municipal representation was one of the essential preconditions for the drawing up of a cadastre. The project also posed a threat to the principle and reality of the local administration of taxation in the North, where taxes on income applied. Self-administration on the part of taxpayers was still a living reality at the parish level, where the

determinant role in tax collection and the establishment of the tax-base was played by the community of inhabitants, from which the collector-assessor was recruited. By doing away with the collector-assessor's role as arbitrator, the cadastre would reduce him to the role of a public-finance administrator. It was, moreover, likely that disputes arising from the cadastre would be referred to the very administration that had established it, as had been the case with the *vingtième* or capitation. The justice of the elected officials and magistrates of the *cours d'aide*, which claimed to be defending the people, would thus be eliminated in favour of direct administration by the *commissaires*.

The Abolition of Personal Privileges.

From the reign of Louis XIV onwards, we find that taxes on *realia* become of growing importance in fiscal reforms, which tended increasingly to be organised around property. In 1659, Pontchartrain defined social states as *realia* and imposed a flat-rate tax on them. In 1710, Desmaretz's *dixième* capitation taxed only income from property, and did not take privileges into account. In 1749, Machault d'Arnouville's *vingtième* revived the principles that had been tried out in 1710. At the same time, there was an increase in taxes on income and in the abolition of exemptions. In the middle of the Seven Years' War (17 and 23 April 1759), for example, Contrôleur Général des Finances Silhouette suspended some tallage exemptions enjoyed by the bourgeois and officers for the duration of the conflict and for a period of two years following any peace settlement. The increase in the number of tariffs used to normalise estimated income and taxes in accordance with the Abbé de Saint-Pierre's system, which was introduced by the provincial *Intendants* of Orry's ministry (1730 onwards) placed further emphasis on *realia* in the calculation of personal tallage.

With the cadastre project, a decisive step in the same direction could be taken, as it was becoming possible to transform *pays de taille personnelle* into *pays de taille réelle*. The introduction of this type of *taille réelle* gave rise to a fear that individual exemptions for nobles and *privilegiés* would be abolished in favour of a much more restrictive definition of exemption applying only to so-called noble lands. It was in fact clear to even the most ill-informed that a cadastre listing landed properties would produce better knowledge of them, and would therefore make it easier to levy taxes on them. That would certainly have been a step in the direction of the physiocrats' territorial tax. Such a tax could, however, be seen as unfair because it gave preferential treatment to industry and trade, whose income would enjoy a de facto advantage because it was so difficult to quantify. Several provincial *Intendants*, including Fontette in Caen and Bertier de Sauvigny *père* in Paris, objected. The measure was never fully implemented, even though the levying of tax on the property of *privilegiés*, which had had not been previously discussed, was discussed. The minister was thinking of establishing a new equilibrium by introducing a new capitation rate that would take

into account the real situation of taxpayers. The advantage of this new tax was that it applied to all, with the exception of the clergy. The introduction of an improved *vingtième*, with no privileged exemptions, to complete system was also on the agenda. When he had modified the fiscal architecture of the *pays de taille personnelle* from top to bottom, Bertin's intention was to establish an overall plan for reforms in which the fiscal system would be the servant of an economic project designed to stimulate both agricultural and industrial enterprise. The least the privileged individuals had to fear was therefore a redefinition of their situation. And it was plausible that they would become liable to tax once establishing the identity of the landowner was no longer a preliminary obstacle to the taking of a census. In order to grasp the scale of the cadastre question and of the implied transition to the *taille réelle*, we have to stress the impact of tallage privileges in the *pays de taille personnelle*. There was no comparison between its financial importance and the situation in the *pays de taille réelle*. The restriction of exemptions for income from agriculture to between four and two cartloads, depending on the quality of the person concerned, applied only to ploughable land. Anyone enjoying privileges was free to exploit woods, ponds, pastures, vines and parish enclosures without paying any taxes. No tax could be levied on the income from property rented out by a *privilegié*. It was therefore to be expected that the systematic census announced by the edict of April 1763 would suddenly bring to light a great deal of property of which the fiscal services had no previous knowledge. It was highly probable that the *privilegiés* of the south would protest about the favourable situation enjoyed by the *privilegiés* of the North and that the monarchy would, at worst, invoke its role as the enforcer of justice in order to exploit the anomaly and force the Southern regime upon the north, or at best impose it to an extent that had yet to be determined. The nobility of the *pays de taille réelle* could not, presumably, be expected to display any solidarity as an order. The political actors of the day – ministers, *parlementaires*, and provincial Intendants – were therefore well aware of what was at stake in the transition to the *taille réelle* and in the abolition of privileges that would result from the introduction of the cadastre into the *pays de taille réelle*. Unless privileges were abolished, and unless property was taxed, a cadastre would be almost meaningless. Indeed, as Turgot noted, 'what is the point of an immutable cadastre when you are demanding a proportional share of a variable income?' The cadastre had implications that were inconceivable without an unprecedented upheaval in the fiscal landscape and therefore the social landscape of the *pays de taille personnelle*. Well aware of the political dangers of the operation, Bertin and his successors wanted to have nothing to do with the project. Given that so little information was available about the edict of April 1763 when it was promulgated, there was good reason to be afraid of it, as we can see, to take of one many possible examples, from the remonstrances of the Dijon *parlement*: 'The introduction into Burgundy of a new form of tax allocation, or of any other tax related to the value of and income from personal property,

would mean the introduction of a tax on landed property, and a change in the nature of tallage that would make it *réelle* rather than personal or a combination of the two, as it now is; rentiers, tradesmen, artisans and all those who do not own land would thereby be exempted from that tax and their quota would become a surcharge on landowners who are already too heavily taxed.' Fears for the second estate were also voiced: 'The nobility of Burgundy would be subject to tallage and other accessory subsidies to which it has never paid any contribution. At the very time when, having returned from a war in which it unsparingly devoted its wealth and its blood to the service of its king and that of the State, it might have expected to receive compensation for its services, it has been decided to take away from it the last privilege it still enjoys.' Similarly, the *parlementaires* feared that the cadastre would establish a direct relationship between the taxpayer and the *Fisc* which, like the *vingtième* regime, would destroy the parochial interdependence that existed under the tallage regime. This point, however, had never been proven in the *pays de taille réelle*. In addition to the threat to the structure of order and the possible threat of tax 464. being levied on the lands of clergy, the cadastre appeared to pose a threat to a corporatist and to be promoting individualised fiscal relations. According to the *parlementaires*, the cadastre was therefore a Trojan Horse, and the harbinger of a new political order that would lead to the disappearance of both provincial specificities and corporatist society, and would promote an egalitarian logic controlled by the king. This seemed all the more obvious in that Louis XV's decision reflected both the irresistible rise of Roman law and the debate that had been going on since the beginning of the century about the roots of the monarchy and the nobility's role within the State, and therefore the distinctions, and especially the fiscal distinctions, it derived from its role. And the fact that a debate had begun was as novel as the channel through which that increasingly obsessional question arose again. An egalitarian cadastre that did not recognise fiefs might destroy feudalism, release the nobility from its feudal vows and bring about the fall of the Ancien regime by introducing a new definition of property that would also pave the way for a modification of the inheritance laws by making the right of primogeniture apply to the holders of fiefs. That would destroy a lineage that functioned in a non-egalitarian way. The long-term result would be a real socio-political revolution. There is therefore no cause for surprise at the strength of the reaction of *parlementaires* who, being quite at home with juridical arguments, had a very clear idea of what was at stake in these technical measures. The cadastre's introduction of the logic of property, as opposed to that of individuals, was part of a basic change of cultural and political model that foreshadowed the end of autonomies and privileges, and a move towards equality. The question went far beyond the financial mobilisation of a nobility that already made a far from negligible contribution to the needs of the State by paying the capitation tax and successive *vingtièmes*. But a possible transition a tax on property was an attack on the most emblematic part of the non-egalitarian social

structure on which the workings and values of the monarchical system were based.

The Parlement de Paris's opposition to the cadastre project was therefore in keeping with the court's constant support for the seigneurial regime. This was illustrated again in 1776, when Pierre-François Boncerf's book *De L'Inconvénient de droits féodaux* was banned, and by Turgot's objections to the to the fiscalisation of the corvée in the name of the defence of the nobility and individual distinctions. The obvious objection to the cadastre's opponents that their fears that the society of orders would be abolished was that their fears were groundless, and that it was quite possible both to take a census of the nobility's property and to maintain exemptions, as was done in Luxembourg or, closer to home, in the *pays de taille réelle*. But would that position be tenable in the long term, or once the scale of tallage privileges had been quantified? It probably the inevitable rise of the philosophy of equality that caused them most concern, rather than a fiscal project which was no more than one manifestation of that philosophy. Given the strength of the *parlementaire* opposition, the edict of April 1763 was withdrawn in November, and Bertin left the ministry in December. Discussions and investigations continued under his successor Laverdy, who eventually concluded in 1768 that the project was unfeasible, at least in the short term: 'It follows from these observations,' he wrote to Choiseul, 'that the constitution of the State, the laws that have been handed down with respect to taxes, the courts created to deal with them, different customs, the privileges of the Clergy and the nobility, as well as those associated with offices, and the considerable expense involved, are so many obstacles to the establishment of a cadastre in France and that that there should be the most mature reflections before that object is implemented.'

Conclusion: The Evidence of Existing Cadastres

In the second half of the century, four large-scale cadastral surveys were, however, carried out in the kingdom of France, and there was also one official experimental cadastre. Their very nature demonstrated, however, the impossibility of implementing the royal project of 1763. All were local cadastres. It was only under Napoleon that the first national detailed geometrical cadastre was carried out in 1807. The *états de section de contribution financière* set up by the Constituent Assembly to administer this tax, which was in fact a generalised tax on property, were always established on a declarative basis and no real surveying was carried out. What is more, none of the cadastres that were established was based upon a thorough fiscal reform. That of Corsica (1770-95) was a fact-finding cadastre. Those of the Généralités of Alsace (1760-64), Paris (1776-91) and Haute-Guyenne (1779-89) were cadastres designed to revise the existing system. And the latter was no more than an experiment tried out by Turgot in one parish in Limousin (1771), and had no lasting effect. The Corsican cadastre was commissioned when the island became part of the kingdom. Its purpose was to survey the number of properties in order to recover for the Crown those

that had not been claimed by their legitimate landowners and, in more general terms, to acquire a knowledge of the territory. To that end, a population census was begun in 1769, followed in 1770 by a *plan terrier* (plates). The objectives that were being pursued in Corsica certainly did not raise the same issues as the projected cadastre of 1763. The terrier's surveyors were therefore able to make a high quality geometrical survey without any material difficulties, though there were some objections to the principle. It had no direct impact on either the fiscal regime or the political status of the island. The cadastres of the Généralités of Paris, Haute-Guyenne and Alsace, for their part, were designed solely to improve the existing situation by arriving at a better allocation of direct taxes. They did not bring about any change in the system. It is helpful to compare the three, as they were all based on the same approach, but were applied to three regions with different administrative profiles. The Alsace region had only recently become part of the kingdom (the Peace of Ryswick, 1697), and the monarchical tax-system was still being gradually introduced. When Intendant Pineau de Lucé began his cadastre in 1760, he was therefore establishing the French system on a solid basis, rather than reforming it. In the face of strong opposition from local *priviliégiés*, the cadastre was abandoned by his successor de Lucé in 1765 before being revived again in 1785. Initially, it was, however, no more than a cadastral survey of all land under cultivation, designed to arrive at the best parochial apportionment of taxes without modifying the principles of the system (plate showing map of the *finage* de Buc). In 1787, the provincial assembly, which had only recently been established, drafted a new project that stood little chance of success, given that the assembly enjoyed little legitimacy in the eyes of either the Parisian administrators or the citizens who would have to pay the tallage. The same approach was adopted in the Généralité de Paris, where an Intendant with very extensive powers extended it to the very heart of the kingdom. This too was a cadastre of all the land under cultivation rather than a detailed land survey, and it was intended to improve the general apportionment of taxes between the parishes (plate showing maps of Gargenville and La Villeneuve en Chevre), that being the only area where the competence of the Intendant was not in dispute. The major problems raised by the fiscal system (social privileges, regional inequalities and the concentration of taxes on agricultural exploitation) were not raised, as they could have been with a detailed general survey. The cadastre was carried out and did attain its limited objectives, but somewhat against the wishes of those liable to tallage, as they wanted to see the abolition of individual tallage, and not its improvement. Intendant Bertier de Sauvigny ended up on the end of a pike in July 1789. It was only in Haute Guyenne that an attempt was made to make a detailed survey at the level of the Généralité as a whole. It was conducted from start to finish by the provincial assembly established by Necker in 1778, and adopted a totally different approach to that taken by the central initiative of 1763, and, in the case of Paris, was overseen by the Intendant. That *généralité* was, however, subject to the *taille réelle*. No

real reform was therefore implemented in this surveying campaign, but the local *compoix* was revised. The improved topographical methods and the competence of the technical personnel impressed only those involved in the undertaking but, despite their unstinting work, they succeeded in la refecton complete of only one community in ten years and improved the situation in only eight other communities. No fundamental changes were made, even though the updating was useful (plate showing the cadastre of the community of Boisse). Once again, taxpayers proved reluctant to accept a survey carried out by an agency than had no more legitimacy than any of the provincial assemblies. It should be emphasised that only the transition from sovereignty to Nation and the election of true representatives with the Estates General made it possible to contemplate a detailed nation-wide cadastre based upon a fiscal reform that was actually a revolution. The other attempts to make detailed surveys that created a certain stir in their day and then amongst historians remained at the experimental stage and are worthy of note only because of the personal qualities of those who initiated them. Turgot, Véron de Forbonnais and François Marie d'Ormesson were three of the greatest political economists of their day, and were directly involved in the management of the kingdom's financial affairs. Turgot carried out his experiment while he was Intendant in Limousin, where he took over from his predecessor Aubert de Tourny, who had tried with some success to update the fiscal documentation, but still on a declaratory basis. Turgot wanted to undertake a detailed survey and, as in Haute-Guyenne, established the perfect methodology. The results were restricted to a single map and register covering the immediate vicinity of Limoges. The failure of this undertaking, on which Turgot made no comment, can be attributed to a number of factors, the most important being, no doubt, a growing awareness on the part of the man who was to be called to the Ministry of Finance by Louis XVI in 1774, that, unless the system was modified, the value of a detailed land register was quite disproportionate to the amount of work it represented, and that there was also a danger that it might place an even greater burden on agriculture, a category that had to be protected because it was so useful to the monarchy. At the same time, other leading personalities in the political world experimented with land surveys, acting as private individuals, at their own expense and in their own parishes. One of them was Veron de Forbonnais, an economist who had been consulted by every minister from Silhouette to Terray, who established a cadastre for his parish of Champaissant in Maine in 1764, or just before the abandonment of the project for a general cadastre. Another was *Intendant des finances d'Ormesson* who, as *Intendant des impositions*, was, after the minister, one of those most closely concerned with the planned reform. Véron d'Ormesson, who had personally observed the Spanish and Lombard experiments, eventually concluded that a cadastre was unfeasible, mocked Intendant d'Ormesson's efforts, and recommended that attention should be concentrated on achieving a better parochial apportionment of taxes.

In conclusion, it must be stressed that enthusiasm for the cadastre swept through the kingdom of France, just as it swept through the whole of Europe in the eighteenth century. It was the first, but not last, example of a great technical illusion gripping a whole intellectual and political milieu. Alerted, perhaps, by the non-completion of Ensenada's cadastre, which never worked, and by the storm of protest from what remained of the intermediary bodies and their replacements, the monarchy realised both that a cadastral project superimposed upon the old and unreformed fiscal system was useless, and that it would be extremely dangerous for the regime itself forcibly to implement a complete cadastral reform that might lead to a redefinition of a society of taxpayers and, therefore, of the general order of the Ancien Regime.