

H-France Review Vol. 12 (November 2012), No. 155

Rafe Blaufarb, *The Politics of Fiscal Privilege in Provence, 1530s-1830s*. Washington, D.C.: The Catholic University of America Press, 2012. vii + 299 pp. Tables, appendix, glossary, bibliography and index. \$69.95 U.S. (cl). ISBN 978-0-8132-1950-9.

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The question of how the absolute monarchy related to social groups in the old regime has been the subject of longstanding scholarly debate, one which also has implications for our understanding of the origins of the French Revolution. Did the royal government try to expand its authority through the process of “centralization,” that is, by whittling away the privileges of local elites and drawing power into the hands of its own officials, as Alexis de Tocqueville famously contended in his *L’ancien régime et la Révolution*? Or, does the thesis of “cooperation” better explain absolutist politics, that is, that the absolute monarchy consolidated its power by forming an alliance with the nobility and ruling in its interests, as William Beik’s masterful, Marxist-inflected work asserted?^[1]

Drawing on a rich cache of archival documents generated by a series of seemingly never-ending lawsuits over tax privileges that pitted seigneurs against municipal communities in Provence, Rafe Blaufarb throws new light on this question. From the evidence, he concludes that neither centralization nor collaboration fully captures the interaction of crown and Provençal society, and he suggests some additional ways of approaching the problem.

At issue in the lawsuits that provide the core of Blaufarb’s research was the peculiar form of exemption from the *taille* in Provence. In most of France, the *taille personnelle* held sway, and it was the status of the person—whether noble, cleric, royal officeholder, or other—that conferred exemption from the *taille*. However, in a number of provinces in southern France where the *taille réelle* was in effect, exemption was granted not to persons, but to privileged forms of land, most often to noble *seigneuries*.

In Provence, however, the presence of the *taille réelle* was made far more complex by a legal trial and settlement, the so-called “Right of Compensation” of 1549. This royal ruling was designed to protect seigneurs from losing tax exemptions when they sold off tax-exempt parcels of property from their *seigneurie*. By the royal decision, lords could transfer the tax exemption attached to parcels of seigneurial land that they alienated (and that thereby became taxable) to equivalent parcels of common (*roturier*) land that they already had in their possession. Thus, some *roturier* land ended up as tax exempt because a privileged person, the seigneur, had the right to designate it as such as compensation for the loss of noble land that he had sold off. As a result, tax exemption in the so-called *taille réelle* of Provence really was no longer fully “real,” that is, attached solely to privileged real estate. Some exemption from the *taille* had become personal, only possible because of the lord’s status.

Originally, this did not seem to be a great problem for the administrators of the Third Estate who oversaw the Provençal rural communities. Royal taxes were still rather low and the conditions of the right of compensation seemed to ensure that the collective amount of land available for taxation, and hence the provincial tax base, would remain stable.

Of course, this was not what happened. Fraud was one problem. In the process of compensation, lords might designate a highly productive plot of land as tax exempt and only give back for taxation a flood-prone plain or a shifting sandbar. More ominous was the rise of royal fiscality, a result of the monarchy's growing involvement in war. As taxes escalated, the stakes involved in possessing tax exemptions also rose. The result was a series of seemingly interminable lawsuits and periodic royal decisions attempting to end them.

Blaufarb uses these lawsuits to examine how social groups defined their identities, staked out claims to resources, and interacted with royal and provincial officials. Since winning a lawsuit depended, in part, on marshaling legal arguments to one's advantage, Blaufarb's research necessarily draws us into some of the technicalities of legal rulings. What exactly was noble property, and why did it carry exemption from the *taille*? Did noble property remain noble, and thus tax-exempt, if it was detached from a *seigneurie*? Could a person who was not a seigneur possess tax-exempt property, or was tax-exempt property always attached to a *seigneurie* as part of a seigneur's jurisdictional authority?

Complicating matters further was a royal decision regarding war-generated communal debts. In 1639, the royal government ordered rural communities to sell off common lands, as well as related communal fees and monopolies (*banalités*), in order to liquidate their debts. They were also required to attach tax exemption to these alienated properties as a way to increase the selling price. Many seigneurs acquired these lands and related revenues. Realizing that these measures seriously undermined the provincial tax base, Louis XIV later rescinded this order and allowed rural communities to repurchase communal lands and *banalités*, but many lacked the means to do so. Now a whole separate class of property had emerged, one that was tax-exempt, but not seigneurial in origin. How should these lands be treated? All of these issues were debated within the peculiar framework of Provençal feudal law. Rulings from one period were refined, and sometimes reversed, in another.

After following Blaufarb's account of the ins and outs of these judicial trials, it becomes clear why he concludes that law was "constitutive of property, social identity, and material interest" in the old regime. Essentially, these longstanding legal conflicts owed their existence to a "legal fiction," that some parcels of property were legally assigned a status denied to others, even though there was no discernable physical distinction between the two. The battles, according to Blaufarb, were derived "neither from relations of production nor from an ambient cultural system of meaning" (p. 264), and the stakes in winning were often high.

Not only did law provide the arena in which these battles were defined and fought out, lawsuits also spurred the parties involved to solidify their corporate identity in order to tap resources and influence decisions. In 1547, fiefholders created the *corps de la noblesse*, which imposed fees on members to raise revenues to pay for the cost of the first lawsuit defending seigneurial tax exemptions. The *corps* divided the nobility, because, despite the inclusive name, nobles without fiefs were excluded. It lasted for over two centuries.

In the mid-eighteenth century, the administrators of the General Assembly of the Province (which in 1639 had replaced the traditional provincial estates) started to claim, successfully, that the General Assembly could intervene in any case involving compensation for noble land, because the tax base of the whole province was at stake. With the weight of the resources of the entire province behind municipal lawsuits, it became far easier to challenge dubious seigneurial claims. Although the leaders of the General Assembly ostensibly spoke for the Third Estate, they were all municipal oligarchs and thus, like members of the *corps de la noblesse*, drawn from a much smaller social sector than their name would suggest.

Royal rulings on key lawsuits also illuminate the strategies and alliances of the absolute monarchy toward various provincial elites. Here Blaufarb's evidence brings him to challenge the thesis of cooperation, that is, that the monarchy ruled in the interests of the nobility. In most cases, the need for a secure tax base led

the royal government to support the position of the provincial General Assembly which spoke for the rural communities. No clear pattern of centralization at the hands of the royal government, however, was present in Provence either. The *intendant* played little role in political decisions, as was the case in most *pays d'états*, and, as noted above, corporate identities were often enhanced, not undermined, through the process of litigation.

Given that the royal government and General Assembly were successfully curtailing seigneurial exemption in Provence, the so-called “pre-revolution” took the form of a seigneurial reaction, in which fiefholders demanded, and obtained, the restoration of the old provincial estates of Provençal constituted along the ancient lines of three estates. In a stroke, the balance of power turned toward the fiefholding nobility, which continued to exclude non-fiefholding nobles from their ranks in the restored body.

The political advantage did not last long. Social divisions within all three estates opened up to attack the whole system of representation by estates. New political actors came on the scene, public opinion had become a significant force, and lawyers and political pamphleteers began to draw on non-corporate modes of legitimating political power by invoking the rights of “Society,” the “Nation,” and the “Public.” The Roman-law heritage of Provence also made its lawyers conversant with the idiom of republicanism. When the newly-constituted provincial estates gathered, the Third Estate agreed to pay royal taxes, but refused to consent to any provincial taxes, and the royal government decided to dismiss the body after only six days. Soon thereafter, a combination of the work of the National Assembly in Versailles and popular violence in Provence led to the abolition of the institutional framework of the old regime.

The abolition of feudalism (*féodalité*, the term used at the time) was neither easy nor straightforward, and had some unexpected consequences in Provence. In some cases it became harder to abolish or repurchase *banalités* than it had been before the Revolution. The National Assembly set the rate to buy out *banalités* from seigneurs far higher than it had been in the old regime, and rural municipalities were no longer able to use their resources to buy off dues collectively. Because rural municipalities and seigneurs had often signed complex agreements regarding rights to common lands and payment of feudal dues when compensation for taxation occurred in the old regime, the end to seigneurialism at times left a complicated maze of claims that continued to wend their way through the courts during the Revolution and even into the nineteenth century.

As with virtually any approach, reliance on lawsuits as the basis for an analysis of state and society has both benefits and liabilities. Because Blaufarb focuses his attention on the long series of lawsuits generated by the “Right of Compensation,” we can see how age-old battles over taxation informed political alliances under absolutism and set the stage for the origins of the Revolution in Provence. At the same time, we do not get much information by which to evaluate important political actors who are not directly involved in the lawsuits. There is, for example, virtually no information on the political role played by the *parlement*, which apparently was a champion of seigneurial privilege. Did the *parlement* in Provence play a crucial role in politicizing the French people, as *parlements* elsewhere usually did?

While the lawsuits provide a wealth of information on exemptions concerning the *taille*, we learn little about wider provincial tax policy, including the role of urban taxation, the fate of new royal taxes like the *capitation* and *vingtième*, and the relationship between taxation and provincial debt. Since royal bankruptcy led to the calling of the Estates General, and municipal tolls were the prime target of popular violence in the spring of 1789, a broader understanding of these fiscal issues would be helpful for understanding the collapse of the old regime in Provence.

Another question raised by Blaufarb’s work is how to assess the depth of legally-constituted identities. It would be interesting to know how the social line drawn between fiefholding nobles and other nobles as a result of the peculiarities of the *taille* was played out in other social contexts, such as marriage alliances and officeholding (which were also legally-sanctioned). Along these lines, the theoretical work of William

Sewell, Jr. on the way in which diverse structures with different levels of meaning and types of resources intersect in a society might provide a helpful perspective.^[2]

The relationship of law to culture also warrants further consideration. It may be true that legal battles in Provence were not derived directly from “an ambient cultural system of meaning” (p. 264), but there is clearly an interplay between wider systems of cultural meaning and law. Nobility had both a cultural and legal definition. Some contemporaries in Provence, for example, sneered at the use of the term “*corps de la noblesse*” by a group that excluded many nobles. In the mid-eighteenth century, Provençal lawyers drew on a discourse of rights of the Nation and the Public that did not exist half a century earlier. Perhaps discrepancies between what was culturally deemed legitimate and what was legally possible served as a catalyst of historical change.

None of these observations take away from Blaufarb’s accomplishment. By focusing his attention on one important problem so intently, he is able to show that law is a critical element of socio-political analysis of the old regime and Revolution, one which is deserving of far more attention by historians because of its critical role in shaping social identity, opening up access to resources, and molding cultural notions of legitimacy. On a narrower note, he has also given us a nuanced and well-researched study of politics in Provence, which is a welcome addition to our knowledge of the old regime and Revolution.

NOTES

[1] Alexis de Tocqueville, *L’ancien régime et la Révolution* (Paris: Gallimard, 1967); William Beik, *Absolutism and Society in Seventeenth-Century France: State Power and Provincial Aristocracy in Languedoc* (Cambridge: Cambridge University Press, 1985).

[2] William Sewell, “A Theory of Structure: Duality, Agency, and Transformation,” *American Journal of Sociology* 98(July 1992): 1-29.

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ISSN 1553-9172

