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Florence Bourillon & Nadine Vivier, eds., *La mesure cadastrale. Estimer la valeur du foncier*, series "Histoire", Rennes, Presses universitaires de Rennes, 2012, 260 pp. €20 (pb). ISBN 978-2-7535-1775-2.

Review by Hubert Bonin, Sciences Po Bordeaux.

Sometimes, academic topics might seem tedious, and the history of the land registry might appear less than seductive. But the Greek crisis has recently proven that the issue of a (missing) land registry can lie at the core of an entire tax system and of the evolution of overall public finance. We might therefore consider this collection of essays something of a pioneering program, as they consider several European case studies from the eighteenth century to the turn of the twentieth century. In addition, F. Bourillon is a leading force in this field with a body of work that connects urban history and the public framework organising city space and the financing of its development.

Notwithstanding the fact that a French scholar is reviewing this book, one cannot miss the reality that some kind of a "French model" prevailed in Europe about the engineering of systems of land registry. The timid building of a "state economic apparatus" followed various paths, especially in Germany and Great Britain, though that is not considered in the book. But the efforts of the French monarchy to set up land measurements and taxation in the eighteenth century opened doors to experiments, a new set of methods, and teams of measure.

Two key issues dominate several chapters. The first is the assessment of the value of the fields, along with their productive aspects, chiefly the market prices of crops. Checking the figures of the experts coming from the city against the estimates of the local communities was the most difficult challenge when the registry was designed, and both groups also had to manage the sharp challenge of delimiting real properties in many rural areas—a problem in Greece today.

The second issue, discussed in chapters on France, Austria and Austrian southern Europe (Bosnia, Lombardy, Tuscany), Spain, and the Ottoman Empire, lies with the balance that various authorities struggled to achieve between large tax levies and the need to stimulate production. Various states were cautious about undermining rural, agrarian entrepreneurship, struggling to maximize returns without choking the ability of landowners to maintain cash flow and orient investment towards productivity, for the sake of "progress." The land registry contributed to the "progress" of the State and to the progress of rural growth in the name of "productivism," with tax exemptions to fields earmarked to innovative cultures (Ottoman Empire). Economic history appears thus intimately linked to tax history. Such a scheme was extended also to the new cities appearing from the mid-nineteenth century on. Very few chapters tackle the topic of urban taxes, though there is some information on Constantinople, Bursa, Smyrnia, Paris and Bordeaux.

Differentiation in methods became apparent. Commonly, the outsourcing of measurements prevailed as the central State trusted local communities to assess the values of the properties and of their productive capacity, chiefly because of their proximity. In France, by contrast, the tendency to centralize this process gathered momentum, after the Revolution suppressed the leasing of tax collections. The "French model" was epitomized by the Bonapartist volunteering administration in 1804/1807 and its "hero," minister of Finance Martin Gaudin (1799-1814/15), and it is studied in several chapters. The conquered territories (Italy, etc.) benefited from its influence, creating a momentum that achieved results several decades later.

One obstacle had to be faced: the resistance of communities of interests among landowners, middling classes and city real-estate managers, when the weight of land and city property in the capital of middle and upper classes was at its highest, before the emergence of capital assets management. Thus, the state occasionally had to put a halt to reforms, before the evolution of balance of power or the growth of budget deficits re-launched the process. Social history is therefore intimately linked to that of cadastrals, as the reform of land registry had to respect the social balance of power in countries evolving from older to more modern social structures and mentalities.

It is important to consider the large amount of time necessary to implement tax registry reform. Spain, for example, required nearly half a century (from 1893/95 to the 1930s), and France likewise did not create its first modern registry until the start of the Third Republic—which then designed a new reform in 1881, with a tax levied on built property. The long-term reform opened doors to fresh levies and to the acceleration of the process of building an actual state budget.

Hubert Bonin
Sciences Po Bordeaux, Université Bordeaux Montesquieu
h.bonin@sciencespobordeaux.fr

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