

---

H-France Review Vol. 13 (October 2013), No. 158

Gary B. McCollim, *Louis XIV's Assault on Privilege. Nicholas Desmaretz and the Tax on Wealth*. Rochester, New York: University of Rochester Press, 2012, and Woodbridge, Suffolk, U.K.: Boydell and Brewer Limited. xi + 317pp. Illustrations, tables, appendices, notes, bibliography, and index. \$99.00 U.S. (cl). ISBN-13: 978-1-58046-414-7.

Review by John J. Hurt, University of Delaware.

In a stimulating article he published in 1993, Richard Bonney restored to the scholarly agenda the rich topic of the *dixième*, that creative tax upon income from property invented by Controller General Nicolas Desmaretz and issued as a declaration in October 1710 by Louis XIV. [1] Almost twenty years later, Gary McCollim has taken up the subject of the *dixième*, devoting this solid monograph to its origins and development. McCollim places the tax in the context of the ideas, financial milieu, and professional initiatives of Desmaretz, so that this book is also a study of this aspect of the Desmaretz administration, the first of its kind.

Following in the wake of the *capitation*, imposed in 1695-1698 and restored in 1701, the *dixième* broke new ground in French fiscal history. It taxed all sorts of income from property—leases on farmland and woodland, rents from houses, money received from the sale of agricultural production, the yield of feudal dues, payments derived from venal offices, and so on and on, all at a flat rate of 10 per cent. Like the *capitation*, it struck people as individuals, not as members of a community or as dwellers of a province, creating a personal, unmediated relation between the state and the royal subject. It also drew no distinctions between nobles and non-nobles, privileged or non-privileged. Moreover, the *dixième* declaration ordered property owners to disclose their incomes to intendants or other officials who collected the tax. It would be putting things mildly to say that this requirement intruded into private affairs to a degree never before anticipated.

At first glance, Nicolas Desmaretz seems an unlikely figure to have introduced such a tax. The son of a treasurer of finances in Soissons, he was also the nephew of Colbert and from the age of fifteen got valuable training in royal finances from his powerful uncle. When Colbert died in 1683, Desmaretz, then thirty-five, became a victim of the rising Le Tellier clan. He lost his position, narrowly escaped conviction on a charge of financial impropriety, and suffered exile to his rural home. In disgrace, he stayed loyal to the memory of Colbert and championed his uncle's insistence upon lowering direct taxes, increasing indirect taxes, controlling expenses, and protecting the wealthy financiers whose loans undergirded the royal budget. In the context of the times, he was a financial conservative and disliked the *capitation* when that innovation was first proposed.

In 1699, Controller General Michel Chamillart rescued Desmaretz from disgrace and obscurity, appointing him director of finances and giving him numerous responsibilities and duties. In 1708, worn down by the exigencies of the War of the Spanish Succession, Chamillart left the financial administration and nominated Desmaretz as his successor, a career triumph for the latter. Desmaretz was controller general from February 20, 1708, until September 15, 1715, two weeks after the death of the king. He thus served in one high capacity or another during the worst phase of French financial

history, when the precepts of Colbert seemed indeed those of a faraway era, and the government tested the depths of bankruptcy in the most difficult war France had ever fought.

McCollim delineates this interesting life in a valuable, arresting chapter, “Nicolas Desmaretz and Company,” in which he introduces us not only to Desmaretz but also to his “team”—the minister’s closest associates in the financial administration and his relatives in the upper reaches of government. For example, Jean-Baptiste Colbert de Torcy, his cousin, was secretary of state for foreign affairs and a valuable ally. Desmaretz’s brother Jean-Baptiste, who had retired as a provincial intendant, became a councilor of state, as did two brothers-in-law, Jubert de Bouville and Béchameil de Nointel.

Like Bonney, the author does not think that either Boisguilbert or Vauban, the authors respectively of *Le Détail de la France* (1695-1696) and *La Dîme royale* (1707), had much to do with the *dixième*, even though they introduced the idea of proportional taxation. Their ideas were too visionary, and Desmaretz doubted Boisguilbert’s judgment, perhaps because the latter had relentlessly criticized Colbert in the past. Besides, the reformers wanted to do away with the entire fiscal system, and such a transformation could not happen in wartime.

Even so, Boisguilbert and Vauban were widely read by members of Desmaretz’s entourage in a time of intellectual ferment. Petitions, memoranda, and proposals all proposing solutions for the financial crisis rolled into the office of the controller general. Most were read, studied, summarized—and, like the ideas of Boisguilbert and Vauban, dismissed. Collectively, however, they stimulated the Desmaretz team, which, in 1710, badly needed to come up with some new source of income, any new source, lest the war be lost and the kingdom jeopardized.

McCollim tells us that by September 1 Desmaretz himself had decided to install the *dixième*. It would appear that the controller general could claim as well as anyone to have been its father. At the same time, his principal *commis*, Jean-François Charmolüe de la Garde, had been analyzing memoranda on finances and conferring on their content with his employer. When la Garde lent his support to the idea of a proportional tax on income, he shifted discussion in that direction. In September, Desmaretz convened several meetings with close advisors to discuss what became the new tax, and by this time a memorandum on the subject from the financier and magistrate Jean Orry also exerted influence. So there was collective authorship too.

But nothing would have happened without the endorsement and advocacy of Desmaretz, who, once he had returned to office, moved well beyond Colbertian principles. The author demonstrates all this in his thorough chapter, “The Establishment of the *Dixième*.” He emphasizes as well that the new tax, in addition to increasing revenue, was intended to clear the financial markets of a quantity of now discredited paper instruments, such as mint bills and promissory notes. Also, it had nothing to do with reform, just one more tax on top of all the others.

There remains the intriguing question of how and how well the royal administration managed to implement its tax. This is the crux of any attempt to generalize about the *dixième* and its import. Here, as one might expect, the record is mixed.

The levy on payments to office-holders was easy enough to impose. The government subtracted or, in modern parlance, “withheld” the obligatory ten per cent before it paid *gages* or *augmentations de gages*. Ironically, the government had just defaulted on such payments, a default never to be made good. Still, the reduction permitted the government to write down its debt to office-holders by an appreciable amount in the years to come, despite the inevitable protests. McCollim might have emphasized this point more.

At the other end of the spectrum, the church escaped the tax in a sense by pledging to pay a fixed sum over a defined period (an *abonnement*). Likewise, some towns, cities, and provinces—large and small—also came to terms. Beneficiaries of an *abonnement* obviously escaped intrusive questions about the source and amount of their incomes. Exemptions such as these, being nothing if not traditional, thus weaken the interpretation that the *dixième* was innovative.

But they do not overturn that interpretation, for in other parts of France recipients of income were indeed ordered to declare their incomes and eventually did so, even if they delayed as long as they could. Then, too, we have the question of how honest the statements could have been, to which the ready answer must be: not at all. Even Desmaretz conceded that most payers grossly understated their incomes, and why would they not? Perhaps he should have said that they all did. Still, many did pay something, even certain nobles and magistrates from the *parlement* in Brittany with whom I am familiar. One sees that from private account books and vocal complaints. One assumes that these were not exceptions. Most unfortunately, any *dixième* income statements or tax rolls seem to have disappeared, the odd exception aside. McCollim worked hard in the Paris archives and libraries, and one could not expect him to comb the provincial centers as well. Still, one wonders if a wider reading of secondary sources would not have strengthened his treatment of implementation of the tax in the provinces.

Bonney efficiently covered the question of enforcement in his article, and McCollim seems mostly to agree with him. Where Bonney stated that the government implemented the tax with “moderation” (p. 406), McCollim goes so far as to say “leniency” (p. 202).” Bonney, following James Collins, spoke of the *dixième* as an example of the “fiscal and social limits” (p. 412) of government power, and possibly McCollim agrees with that assessment. But McCollim thinks that despite its shortcomings, the *dixième* was an “assault” and an “attack” upon wealth in property and thus “a threat to the very foundations of the aristocratic society in which it appeared” (p. 228), a position which if sustained would bring him close to the general conclusions of Michael Kwass.[2]

Yet, despite what one might expect from the title and the subtitle, this is not a thesis-driven book, so it is hard to engage with that last assessment, which seems exaggerated, rather like the first complaints in this country about the creation of Social Security. Besides, if one wishes to focus on the *dixième*'s effectiveness, one might argue with Bonney too. After all, as both Bonney and McCollim agree, the tax yielded around twenty-five million *livres*, more or less, every year for the balance of the reign. That was well short of the sixty million expected, but how realistic could such an expectation have been? The new money came at a critical time in the war and very likely, as McCollim believes, kept the old king from suffering disaster. If one focuses on what the tax did, as opposed to what it did not do, one might be impressed with how well an embattled authoritarian regime, suffering one military defeat after another, managed at the last minute to wring still more millions from the king's subjects, already heavily burdened by taxes.

This book is a valuable contribution to our steadily growing knowledge of the late reign of Louis XIV and especially to our previously scant knowledge of Desmaretz and his ministry. It is, however, a bit wordy, with some repetitious text that should have disappeared in the editing. Without blaming the author, for authors cannot do everything and we all make mistakes, especially this writer, I nonetheless deplore the decline of copyediting both in this country and abroad. One should, for example, appreciate the difference between “principal” and “principle” and avoid incorrect usage of “enormity.”

As with the *dixième*, let us conclude on a positive note. This book has been long needed, and it is a welcome addition to the bibliography of its period and its subject.

## NOTES

[1] Richard Bonney, "Le secret de leurs familles': The Fiscal and Social limits of Louis XIV's *Dixième*," *French History* 7 (no. 4, December 1993), 383-416.

[2] Michael Kwass, *Privileges and the Politics of Taxation in Eighteenth-Century France: Liberté, Égalité, Fiscalité* (Cambridge: Cambridge University Press, 2000), pp. 312-313.

John J. Hurt  
University of Delaware  
[hurt@udel.edu](mailto:hurt@udel.edu)

Copyright © 2013 by the Society for French Historical Studies, all rights reserved. The Society for French Historical Studies permits the electronic distribution of individual reviews for nonprofit educational purposes, provided that full and accurate credit is given to the author, the date of publication, and the location of the review on the H-France website. The Society for French Historical Studies reserves the right to withdraw the license for edistribution/republication of individual reviews at any time and for any specific case. Neither bulk redistribution/ republication in electronic form of more than five percent of the contents of H-France Review nor re-publication of any amount in print form will be permitted without permission. For any other proposed uses, contact the Editor-in-Chief of H-France. The views posted on H-France Review are not necessarily the views of the Society for French Historical Studies.

ISSN 1553-9172