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Antonella Alimento, *Réformes fiscales et crises politiques dans la France de Louis XV: De la taille tarifée au cadastre general*. Brussels and New York: P.I.E. Peter Lang, 2008. 402 pp. Notes, bibliography, and index. \$ 71.95 U.S. (pb). ISBN: 9789052014142

Review by Stephen Miller, University of Alabama at Birmingham.

This book provides a detailed narrative of 1763, a year of more peril and uncertainty for the French crown and upper classes than any other in the eighteenth century prior to the Revolution. To amortize the debts accrued during the Seven Years War, the royal minister in charge of finances, Henry Bertin, sought to establish an administration for the investigation of land values and have nobles and office holders, exempt from the basic tax on commoners, pay an exact portion of their revenue to the *vingtième* taxes levied on all subjects apart from the clergy. The resistance of the parlements to this initiative diminished the crown's ability to collect taxes and weakened its control over the provinces. Scholars have examined this crisis from the perspective of government finances, the Parlement of Paris, and the other parlements in the provinces, but none has brought together the kind of rich analysis of the political positions staked out by the royal ministers and parlements that one finds in the book under review. In this sense, Alimento provides scholars with a comprehensive account of 1763, just as informative as the one of 1787 and 1788 written years ago by Jean Égret.[1]

Alimento begins the analysis of 1763 by presenting the efforts of previous governments to investigate the quality and extent of landholdings for the purpose of accurately taxing the country's wealth and augmenting royal revenue. These efforts formed part of the monarchy's slow and gradual transformation from a judicial to a bureaucratic management of the realm, a transformation brought on by the rising costs of warfare. Alimento makes this transformation one of the two major themes of her book. She writes that it was particularly evident in the controller-general's department, which alone possessed half of the administrative personnel of the monarchy in the eighteenth century. The staff of this executive department encompassed nobles of the royal court, the king's appointed intendants in the provinces, their assistants, fiscal agents, and engineers for public works. As was the case in monarchies elsewhere in Europe, the heads of the controller-general's department launched reforms from 1730 onward with the goal of strengthening the state and making royal subjects equal before the law through a program of investigating their landed revenues. Several intendants took advantage of their authority over rural communities and obliged the communities to pay for land surveyors. In this process, they put in place objective records for taxation and diminished the volume of litigation, and thus the influence of the judiciary.

Alimento argues that the administrators of the central government were of two minds concerning the best means to evaluate land values. One strategy, seen in the work of *Turgot* as *intendant* of the administrative province of Limoges (roughly the Limousin), called for royal commissioners to prepare geometric cadastres of all of the parcels of land. This strategy also envisioned the input of proprietors for the estimation of property, thus mixing decentralized methods with traditional centralization and statist methods. The other strategy, apparent in the cadastres carried out by Louis-Jean *Bertier de Sauvigny fils* in the administrative province of Paris (the Île-de-France), was later revived under the Consulat after 1799 and was descriptive according to crop masses. One of Louis XV's principal advisers,

Marie-Francois de Paule Lefèvre d'Ormesson, supported this second strategy for land evaluations. He argued in favor of a uniform distribution of taxation in each province but did not want to confer on communities a preponderant role in making the cadastres. D'Ormesson wanted the intendants and their agents to exercise authority over the work of the communities.

The second major theme of the book is the resistance of the parlements to plans to investigate landed revenue. Alimento argues that the opposition of the courts in 1763 arose from the Jansenist convictions of influential judges that the crown had no right to dispose of the property of its subjects without their consent and that the royal officials who stood between the king and his people were acting in their own private interests and not those of the kingdom as a whole. For this reason, the Parlement of Paris declared its right to verify the financial accounts of the monarchy prior to writing into the legal registers the edicts providing for the investigations of landed revenue, and the Parlement of Rouen sought the reestablishment of the Estates of Normandy to oversee the collection of taxes in that province. Such resistance was so effective that the cadastres drawn up in the eighteenth century remained episodic provincial initiatives and never gained a foothold at the national level.

Alimento also brings to light a conflict, hitherto absent from the scholarly literature, between the crown and the parlements over the question of feudal perquisites. Bertin's administration proposed in February 1763 to permit the dependents of seigneurial lords to make reimbursement payments and free themselves from feudal levies. The edict opened the path toward full rights of property for all of landowners in the realm. The controller-general's department thus sought to resolve a problem identified in the 1750s by theorists interested in free trade and economic growth. Alimento notes that the noble judges of the Parlement of Paris bristled at this proposal and demanded its retraction, claiming that the proposal contravened feudalism and property rights. Later, in 1779, the Parlement opposed another edict suppressing the feudal burdens weighing on the inhabitants of the king's domains. The *parlementaires* evinced a deep-seated attachment to the prerogatives of the seigneurial regime.

After defeating the initiatives of Bertin, Alimento argues, Jansenist judges of the Parlement of Paris and the other parlements of the realm gained the upper hand in the central government when Clément Charles François de L'Averdy, a *parlementaire* and a Jansenist, became the controller general of finances in December 1763. The edict of August 1764 replacing municipal venal offices with elective positions, and the edict of 1766, creating an elective provincial administration in the Boulonnais on an experimental basis, stemmed from the Jansenist groups' penchant for decentralization.

Alimento maintains that the ruling groups of the years immediately following the fall of the monarchy rejected the administrative ideas that had been prevalent since 1750 and that had inspired the bureaucrats of the controller-general's department under Bertin. These bureaucrats had wanted controllers, agents, intendants, sub-delegates, and land surveyors, aided by assemblies of inhabitants or representatives of proprietors, to assure an equitable allotment of taxes. The Constituent Assembly, by contrast, gave responsibility for the allotment of fiscal charges to the taxpayers. It aimed to forestall the development of officialdom between the treasury and taxpayers. This stance, manifest in the constitutions of the 1790s, came from the heritage of the ideological debate launched by the Jansenists after 1750, the debate which had first exploded in 1763-1764 when the parlements sought to do away with all the administrators between the sovereign and the taxpayers. The Jansenist Charles-Guillaume Lambert even found himself at the head of the controller-general's department in 1790 when communities were given responsibility for composing the tax assessments of the citizenry.

While Alimento has undoubtedly written a fine book, indispensable for anyone interested in the political and financial history of eighteenth-century France, one can still question some of her explanations of the evidence. One cannot help but wonder, for example, if there really was a trend toward bureaucratic centralized government when one reads Alimento's own account of the fragility of the financial system.

This fragility, she writes, stemmed from the private administration of royal revenues and the sums reserved by the king's financial managers for providing him with liquidity. Bertin recognized that to gain 220 million livres for royal initiatives, the king would have to decree a tax or loan of 320 million; and to gain 100 million for royal projects, he would have to collect or borrow twice this amount.

Further questions about this alleged bureaucratization emerge from Alimento's analysis of the relationship between the crown and the privileged orders. She writes that the bureaucrats of the controller-general's department had to defend all of the elites with title to privileges, because these guaranteed the cohesion of the state and formed the basis of the monarchy. When royal ministers sought to reduce privileges, Alimento writes, they threatened the consensual submission to the crown of the dominant groups within the three estates, which had no reason to acquiesce in absolute monarchy without the enjoyment of privileges.

One might also question the significance Alimento attributes to Jansenism. Other well-researched studies of the opposition of the parlements to the investigation of land revenues and to the reduction of tax privileges have not accorded much significance to religious conviction. Historians have found that the nobles objected above all to the indignity of having officials scrutinize their personal affairs. They objected to submitting their income to standard uniform tax rates in the absence of standard provisions for their representation in government. [2]

According to Alimento's research on the late 1750s, the noble judges of the Parlement of Besançon, unlike their peers in the other parlements, supported the Jesuits against the Jansenist onslaught, yet still opposed the crown's effort to levy a second *vingtième*. They only agreed to the tax when the monarchy worked out a deal with the province, a deal similar to the ones with the clergy and the *pays d'état* (provinces such as Languedoc, Burgundy and Brittany retaining medieval estates), permitting the Franche Comté to make a payment to the royal treasury and spare it the presence of royal fiscal personnel. The agreement stipulated that the tax would not entail official investigations of properties but rather an allotment determined by communities. In this manner, Alimento argues, local elites could bring their influence to bear within the communities and assure that the *vingtième* did not systematically tax their income. Alimento shows that the judges in Besançon, lacking any Jansenist convictions, opposed royal fiscal personnel with as much vigor and effectiveness as did their Jansenist peers in Rouen, Dijon, Grenoble, Bordeaux, and Pau.

Alimento's narrative of events makes the Jansenist ideology with regard to the intermediate royal officials appear rather shallow. The judges do not seem to have opposed the idea of administrators between the taxpayers and the people per se so much as the idea of administrators that the nobility did not control. Alimento shows that L'Averdy and Étienne-François, duc de Choiseul, the most influential minister at the time, together began to set the administrative machinery of the monarchy back in motion toward the end of 1763 by pursuing a policy of collaboration with the parlements. The judges had no problem with intermediate personnel when these personnel consisted of the nobles of the parlements, the provincial estates and the seigneurial classes. The monarchy gained the approval of the magistracy for new taxes once it abandoned the policy of investigations by royal appointees and instead permitted privileged proprietors to oversee the declarations of landed revenues on the local level.

On the whole, these questions of interpretation arise from the richness of Alimento's narrative. She brings together so much research that the narrative resists broad theories about modernization and religious culture. In fact, these questions actually serve to show the strength of the book, which is a thought-provoking and comprehensive account of the politics of 1763. Alimento offers a thorough and challenging scholarly study that will prove invaluable to students and researchers of early modern France.

## NOTES

[1] Julian Swann, *Politics and the Parlement of Paris under Louis XV, 1754-1774* (Cambridge: Cambridge University Press, 1995); James C. Riley, *The Seven Years War and the Old Regime in France: The Economic and Financial Toll* (Princeton: Princeton University Press, 1986); Jean Egret, *Louis XV et l'opposition parlementaire, 1715-1774* (Paris: A. Colin 1970); Idem., *La pré-révolution française, 1787-1788* (Paris: Presses Universitaires de France, 1962).

[2] Two examples of this scholarship are Michael Kwass, *Privilege and the Politics of Taxation in Eighteenth-Century France: Liberté, Égalité, Fiscalité* (Cambridge: Cambridge University Press, 2000) and Vivian Gruder, *The Notables and the Nation: The Political Schooling of the French, 1787-1788* (Cambridge, Mass.: Harvard University Press, 2007).

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