As in the other major Western kingdoms, the process of constructing the new State taxation system in the Crown of Aragon developed between the middle of the 13th century and the central years of the following one. In this period, as well as a great expansion of the territory of the Crown in the Iberian Peninsula and the Western Mediterranean, there also took place the transition from a feudal, patrimonial monarchy to a territorial one, with an increasingly developed and consolidated administration.

Formed as a result of the dynastic union (1137) of the kingdom of Aragon with the county of Barcelona (which the other Catalan counties had been joining or were to do so in the future), the Crown of Aragon considerably extended its borders with the conquests of Majorca (1229) and Valencia (1232-1258) and the annexation of the major islands of the Western Mediterranean in the 14th century. In addition to this formidable territorial expansion there was almost sustained economic growth that would not halt until quite some time after the great calamities of the 14th century. Whereas at the beginning of the 12th century, before the dynastic union, Aragon and Catalonia together covered little more than 43,000 square kilometres, in a narrow strip at the foot of the Pyrenees, in just fifty years they had doubled their territory with the conquest of the Ebro Valley (from Lérida to Tortosa). A hundred years later, after the incorporation of Valencia and the Balearic Islands, in the middle of the 13th century, the Crown covered a vast area of over 115,000 square kilometres, with a thousand kilometres of coastline, from Perpignan to Guardamar, and over five hundred between the two points farthest apart, Catarroja and Mahón (on the island of Minorca). Thus, in just short of two hundred years, from the middle of the 12th to the end of the 13th century, the Crown of Aragon had almost tripled its initial size, and was to continue its expansion in the following century with the incorporation of Sicily and Sardinia.

However, the dynastic union did not do away with the peculiarities of each of the four territories that made up the Crown, which maintained their separate legal and institutional character. Aragon kept the economic, social and political traits developed in the old kingdom’s long march from its original Pyrenean enclave to south of the Ebro Valley. Catalonia evolved from the social structures born of the feudal revolution of the 11th century and its expansion down the Mediterranean coast to beyond the mouth of the Ebro. With regard to Valencia, James I was very careful not to annex the new territory to Catalonia or Aragon, as had happened with the lands taken previously from the Muslims of al-Andalus; he established a
new kingdom, in a new political space more advantageous for the monarchy's actions, as there was no great feudal anarchy, and for the introduction of the new Romanist currents that were strengthening the sovereign's authority. Finally, Majorca – detached from the Crown along with Montpellier, Roussillon and Cerdagne by James I, who divided his kingdoms up among his sons – had a "privative dynasty" until Peter the Ceremonious incorporated it once and for all into the Crown in 1344. Although the peculiarities of the three kingdoms and the principality of Catalonia, far from fading, would assert themselves over time until they culminated, as we shall see, in the middle of the 14th century, they always maintained the idea of unity that the common monarchy gave them.

Such a vast expanse of territory required a huge organizational effort. The new kingdoms and territories had to be settled, organized into administrative units, given laws and institutions; in short, the colonization had to be organized at the same rate as the expansion – expansion that was not merely the preserve of the Catalano-Aragonese monarchy or the rest of the Iberian kingdoms, likewise embarked upon the conquest of al-Andalus, but also of the rest of the feudal monarchies of Christian Europe, confronting each other in a continual process of redefining their frontiers, with the loss or annexation of new lands. For this, to prepare for war, offensive or defensive, to protect the rights acquired in the markets and trading routes – we must remember that, in the case of the Crown of Aragon, the expansion also had, right from the start, a strong mercantile side to it in the Mediterranean that was to last for the rest of the Middle Ages – and to administer their kingdoms, to maintain a growing and increasingly complex bureaucracy, huge resources were needed. Did the Crown have them?

I. THE INADQUACY OF THE MONARCHY'S ORDINARY RESOURCES

According to an old theory, upheld to protect their own interests by the representatives of the different kingdoms, even though nobody really believed in it, medieval kings had to "live from what was theirs", i.e., from the rents and taxes coming from the royal estates. This was not the case with the Crown of Aragon, where in the mid-13th century the king was no longer able to live exclusively from his patrimonial income. The costly foreign policies of the first count-kings, and especially of Peter the Catholic (1196-1213), had profoundly eroded the income from the royal domain. As T.N. Bisson pointed out, the need to take out sizable loans, providing as guarantees large areas of land and resources of the domain, drastically depleted the monarchy's patrimonial base. Indeed, in the lands received as surety for the loans, the creditors acted like authentic lords, whereby the sovereign lost control over much of his ordinary income.

Therefore, one of the chief tasks of the regents and tutors of James I during the early years (1213-1229) of his reign was the restoration of that depleted patrimony.

1 On this point see L. SEGURA, "Le roi doit l'ivre du sien". La théorie de l'ôltre en France (XIe-XIVe), Paris 2005 (Institut d'études augustiniennes).


3 T.N. BISSON, Las finanzas del joven Jaime I (1213-1228), X Congreso de Historia de la Corona de Aragón, Zaragoza 1980, D, pp. 161-206; and ISM, Prohíbido a los Reyes y la Corona, Preludio a los poderes y el poder en la Corona de Aragón, 1173-1219, in R.L. BURNS, The Worlds of Alfonso the Learned and James the Conqueror, Princeton 1985, pp. 23-40.

4 In Valencia it was a third of the tithe (muy-doble), after the agreement reached in 1241 between the king and the bishop. This tithe was the largest income of the royal estate in the kingdom of Valencia, see, among others, L. GINOT, El Patrimonio real en el Reino de Valencia a finales del siglo XV, in "Amantes de Estudios Medievales", 22, 1992, pp. 381-439; and A.J. MIRA JÓDAR, El lazo y el poder, Valencia 2005 (Publicaciones de la Universidad de Valencia). Also in Majorca, the parliament of 1315 regulated the distribution of the tithe between the king and the bishop (J. F. LOPEZ BONET, El dinero en el reino de Mallorca y en la estructura económica de la Provincia Real (1812-1868). New York 1967).
In the study by J. RIERA SANS, Segregació i discriminació, de Mudejansmo, MALLOL, MARTÍNEZ, segle Trenc. Muslim Communities under the Crown of Aragon in the Fourteenth Century, XXI
originally established in the kingdoms of Valencia (1266) and Majorca (1301),

As we have been seeing, these taxes and rents were levied exclusively in the lands of the royal estate. Beyond the king’s own domain, the Crown also collected two taxes on the estates of the nobility and the Church, monedatge and bovatge, which, based on distant precedents, had been established around the end of the 12th century. The two taxes were different in concept and the territory they were levied in. Monedatge, known expressly by this name in 1205 and paid so that the king would not debase the coinage, was collected only in the kingdom of Aragon; from 1256 onwards, its payment was established every seven years. It was later introduced with the name monedatge – from the coinage of Arab origin its value was originally established in – in the kingdoms of Valencia (1266) and Majorca (1301).

For all these questions and, in general, for the timeliness that this paper covers, see M. SÁNCHEZ MARTÍNEZ, La liquidación de la fiscalidad real en los palacios de la Corona de Aragón (c. 1280-1356), in XXI Simposio de Estudios Mediterráneo (El patrimonio y las monedas de la edad media) (1989-1990), Pamplona 1996, pp. 393-428; J.A. SIERRA MEDINA, Las transformaciones de la fiscalidad real en la época de Felipe IV, in XXIII Congreso de Historia de la Corona de Aragón, I/1, Zaragoza 1996, pp. 231-291; and M. SÁNCHEZ MARTÍNEZ, El nombre de la fiscalidad real en España (según XIV, XI-XIII), M. Gómez 1995. On the royal estate in the kingdom of Valencia, see note 4, in the kingdom of Aragon, F. SÁNCHEZ, Aragón en el reinado de Fernando I. (1412-1446), Zaragoza 1986, and in the principality of Catalonia, M.T. FERRER MALLOL, El patrimonio real y la repercusión del conjunto jurisdiccional en los reinos catalán-aragonés de la Luis XVIII, in "Anuario de Estudios Medievales", 14, 1978-1979, pp. 331-492; M. SÁNCHEZ MARTÍNEZ, Una aproximación a la estructura del dominio real en Cataluña a mediados del siglo XV, in IDEM, Estudios sobre renta, fiscalidad y finanzas en la Corona Aragonesa, Barcelona 1993, pp. 381-453; and P. ORTÍ GÓTZ, Boats and fiscalidad en una ciudad medieval. Barcelona, ed. XII-XIV, Barcelona 2000.

On the Muslims in the territory of the Crown, see the proceedings of the Simposio Internacional de Mudéjares, that have been held in Teruel since 1975. And more in general J. BOSELLI, El royal Tract. Muslim Communities under the Crown of Aragon in the Fourteenth Century, Yale 1977 (Yale University Press); M.T. FERRER MALLOL, El patrimonio real de la Corona de Aragón, en "Anuario de Estudios Medievales", 1987; and J. HENRÍQUEZ MEDINACELI, Las monedas: la voz del latín en la España cristiana, LII, Teruel 2002. On the Jewish communities, see, despite its antiquity, E. BASS, Historia de los judíos en la Corona de Aragón (c. XIII-XIV), Zaragoza 1988; but, from the perspective we were dealing with here –the dependence of the Jews on the royal estate–, we find considerably interesting the study by J. RIERA SANS, El poder público e la comarca, ed. XII-XIV, Zaragoza 2006.

where, just as in Aragon, it survived until after the period we are dealing with here. Bovatge, on the other hand, was limited to Catalonia only and, from 1217, took on the character of an accession tax, i.e., paid at the beginning of every reign. However this did not stop James I obtaining, besides what he was entitled to, three further bovatges, negotiated with the nobility and the Church, to pay for the conquests of Majorca (1229), Valencia (1236) and Murcia (1264). That is, they were levied at exceptional times and to cover the costs of extraordinary military campaigns. We should point out the fact that, regarding Catalonia, these bovatges were the first examples of a general system of taxation (paid all over the territory above and beyond the different jurisdictions) negotiated at Court with the privileged classes. Later, with the nobility and the cities exempted from this tax after 1300, accession bovatge gradually disappeared as the 14th century progressed.

Subjected to periodic amnesties, with the tariffs of the indirect taxes on the markets fossilised, with an important part of the money raised by them allotted to the powerful magnates as "fief-rente" or other types (we must not forget the monarchy’s role as an authority redistributing the rents and taxes coming from its domain), the patronal funds amounted to barely 15% of the monarchy’s income. Although it was possible to maintain, in part, local administration and cope with other items of expense with these resources, its was obvious that they were not enough to overcome the serious challenges that the Catalan-Aragonese monarchy had to face from the last third of the 13th century onwards.

II. TOWARDS NEW FORMS OF TAXATION: THE CRISIS OF 1283 AND ITS CONSEQUENCES: THE FIRST AIDS FROM CORTE

When Peter the Great (1276-1285) came to the throne the revolt of the Muslims in the kingdom of Valencia was still going on; then, the king had to confront a powerful league of rebellious barons; straight after that he began to prepare an important naval campaign in the Western Mediterranean with the aim of annexing the island of Sicily. To this we add the development of a policy aimed at firmly strengthening royal authority, it is not difficult to conclude that the early years of his reign were characterised by intense fiscal pressure on the territories of the Crown. More than anything, the new king took great care to demand the rents and taxes of the royal estate personally, he established a tax on salt in Aragon and Catalonia; he demanded a fifth of the cattle (guinta) in Aragon; he tried to collect the accession bovatge owed him in Catalonia before entering the
principality and swearing his privileges; and in general, in the three territories of the Crown he requested sizable extraordinary subsidies as well as substantial redemptions from the military service. The protests of the nobles, clergy and cities were widespread in the face of this unusual fiscal offensive.

Nevertheless, the monarch managed to carry out his great naval expedition that, as is well known, ended in the conquest of Sicily in 1282. Well known also are the immediate consequences of this action: Pope Martin IV excommunicated the king and formally dispossessed him of his kingdoms. Back in the Peninsula, Peter III called Cortes in Aragon and Catalonia, and in Valencia held an assembly with the representatives of the royal towns; all this had the aim of obtaining the support necessary to defend from Charles of Anjou the places he had conquered in the Mediterranean. These circumstances were used by the privileged groups in each kingdom to halt the king’s aggressive fiscal policy and put a stop to the authoritarian methods employed by the sovereign since the beginning of his reign, which were threatening their immunity and might damage their incomes. Indeed, at the assemblies held in 1283 in Zaragoza, Barcelona and Valencia, the king had to relinquish many taxation initiatives taken at the time he assumed the throne, and he also had to accept certain demands made by the nobility, clergy and urban representatives. Thus, he confirmed the General Privilege of Aragon, suppressed the quinientos in cattle, abolished tolls and some taxes on trade, cancelled the tax on salt and, generally, swore not to demand any more indirect taxes than those that had been paid twenty years previously. But the importance of those assemblies goes far beyond the fiscal aspects. In the light of their consequences, traditional historians have considered them the cornerstone of Catalano-Aragonese “pactism” or “pactizm”. In short, at these Cortes a new way of creating taxes in the Crown of Aragon was produced: with greater or lesser emphasis, the privileged groups present at the assemblies managed to make sure that no general contribution in any of the kingdoms could be approved without the agreement of Cortes, which, moreover, had to meet every year. And, as an obvious corollary, nor could any general tax be introduced without having first been negotiated at the assembly and authorised by it. This point is fundamental for understanding the process, the consolidation and the characteristics of the new State taxation in the lands of the Crown of Aragon. The king had a relatively free hand on the lands of the royal estate, but he was denied any attempt to extend the scope of fiscal pressure beyond his domain proper – on the lands of the nobility, the Church and on the royal cities themselves – without the prior meeting of Cortes, which could always in the end grant a subsidy by its grace and not because it was obliged to do so nor ex obligations seu debito sed solo ex providentia et merita voluntate.

The Crown of Aragon Very soon there was an opportunity to put the rules of the game in matters of taxation established in 1283 into practice. During the reigns of Alfonso III the Liberal (1285-1291) and the early years of James II (1291-1303), the Crown of Aragon had to face up to a powerful French-Angevin-Papal coalition, defend the territory against the French invasion, put down internal revolts – especially the Aragonese Union – and deal with the disputes with Castile. All this sketches one of the most dramatic situations for the Crown during the Middle Ages. Among other measures to raise funds, the two kings proceeded to the massive sale of places, rents and jurisdictions of the royal estate, thus initiating the slow, but unstoppable, process of the dissolution of the domain. They also increased the requests for subsidies made to the royal cities and towns. But it was not enough: the challenges were so great that the kings had no option but to resort to extraordinary general taxation, to ask for aids beyond the monarchy’s estate. Therefore, according to what had been agreed in 1283, it was necessary to call the Cortes of each kingdom and ask for it the necessary subsidies. Thus it was that, between 1286 and 1304, there took place a series of assemblies in the three kingdoms – Aragon, 1290, 1300 and 1301; Catalonia, 1289, 1292, and 1300, and Valencia, 1286 and 1301-02 – that granted the kings large sums of money. These were collected by way of different methods of taxation (direct head taxes, or subhagia, and a salt tax), although the indirect taxes on transactions (désiis) predominated, an indication of the vitality of the urban markets in 1300.

After the monopoles and bausages of the 13th century, these subsidies are the first and clearest examples of State taxation in the countries of the Crown of Aragon. Given that thereafter this taxation would be constructed on similar foundations (the request for aids and their negotiation, either at a general Cortes or in meetings with the town representatives), perhaps it is worth observing some of their characteristics, taking as an example the case of the Cortes of Catalonia in 1289, 1292 and 1300. Firstly, the gifts were granted exclusively for the defence of the territory and the king had no entitlement to it, the taxes were used to raise funds, to ask for aids beyond the monarchy’s estate. Therefore, according to what had been agreed in 1283, it was necessary to call the Cortes of each kingdom and ask for it the necessary subsidies. Thus it was that, between 1286 and 1304, there took place a series of assemblies in the three kingdoms – Aragon, 1290, 1300 and 1301; Catalonia, 1289, 1292, and 1300, and Valencia, 1286 and 1301-02 – that granted the kings large sums of money. These were collected by way of different methods of taxation (direct head taxes, or subhagia, and a salt tax), although the indirect taxes on transactions (désiis) predominated, an indication of the vitality of the urban markets in 1300.

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Jews to the lands of the nobility or from the territories of the Crown, the Jewries were asked every year and for different reasons to grant the Crown very important matters were discussed and lands of the Crown of Aragon. They are therefore, a trait peculiar to these

AID DURTNG THE FIRST HAL' OF THE 14TH CENTURY

established to obtain it, their collection and even their spending were the responsibility of each of the three orders (brazos), without either the king or his officials intervening.

As we have mentioned, these general principles – subsidies granted by the grace of Cortes and administered by committees appointed by each brazo – were repeated from the end of the 13th century in each and every one of the grants of gifts to the lands of the Crown of Aragon. They are therefore, a trait peculiar to these territories as opposed to, for example, the Crown of Castile, where the kings ended up establishing a state taxation system by their own authority and without the intervention of Cortes signifying any particular limitation on the monarchy’s powers in this area.

III. URBAN INTERLUDE: THE ROYAL CITIES AND TOWNS COME TO THE CROWN’S AID DURING THE FIRST HALF OF THE 14TH CENTURY

With the Mediterranean conflict dying down after the peaces of Anagni (1295) and Calatella (1302), Kings James II (1291-1327) and Alfonso IV the Benign (1327-1336) continued to call Cortes in the three kingdoms, though not at the yearly intervals envisaged in 1283. At them important matters were discussed and constitutions of great institutional interest were enacted, but until 1325, the year of the conquest of Sardinia, the kings did not ask for general subsidies along the lines of those requested at the end of the 13th century. The absence of wars where the defence of the kingdoms was at stake perhaps allows us to explain this hiatus in the process of constructing the State’s taxation system in the first two decades of the 14th century. In this period there are signs of a redoubled interest in achieving maximum returns from the resources of the state, carefully controlling the income that came from it. This was clear, for example, in the demands for increasingly substantial ordinary taxes (petas, pechas and peitas) although, at this stage, the negotiating skills of the municipalities managed to set some limits to the Crown’s fiscal voraciousness. But it was seen above all in the subsidies obtained from the Jewish communities; indeed, during the first forty years of the 14th century, the Jewries were asked every year and for different reasons to grant the Crown very high subsidies. At the end of the reign of Alfonso IV the Benign, the flight of Jews to the lands of the nobility or from the territories of the Crown, the concealment of goods, the growing indebtedness and the authentic bankruptcy of many Jewries were some of the consequences of this fiscal pressure, indissociable

13 See, for example, M.A. LADERO QUIÑEDA, Fiscalidad y poder real en Castilla (1352-1569), Madrid 1993 (Editorial Complutense).

14 Appropriate companions, for example, in the case of Catalonia show us that the Jews of the principality -12,000 people in all- paid more money to Alfonso IV the Benign, between 1329 and 1335, than what the king was expecting to obtain in quota from the majority of the royal towns in Catalonia. See M. SANCHEZ MARTINEZ, La fiscalidad extramuros y las aulitas de peitas en la época de Alfonso IV (1327-1335). Estudios sobre la sometimiento de los brazos, in “Actas Historicas y Arqueologicas Medievales”, III, 1982, pp. 95-141; see also P. BERGERON ROYAL, La fiscalidad extramuros y las aulitas de peitas de la Corona de Aragon (1499-1117), in “Noticias”, LII, 1992, pp. 305-322.

from the decline of many Jewish communities in the 1340s, i.e., before the Black Death.

However, from the point of view of the new taxation system, the most important characteristic of the first half of the 14th century was the prominence acquired by the royal cities and towns in the financing of the monarchy’s campaigns in the Mediterranean. In the case of Catalonia, although Kings Alfonso IV and Peter IV the Ceremonious (1336-1387) called Cortes to ask for a gift from the three brazos, following the tradition of the late 13th century, with the aim of pursuing the conquest of Sardinia (1323) and the wars with Genoa and Granada (1333), both kings failed in their attempts, perhaps because the brazos with jurisdiction - those of the Church and of the nobility - considered that these wars were essentially dynastic, in which the defence of the territory was not at stake and that, therefore, they should be paid for by the king with the income from his own estate.

Faced with this refusal, the kings went back to where it was easiest for them to find money: the royal cities and towns, then experiencing great demographic and economic growth. It should not be forgotten however that, although they belonged to the royal domain, the kings could only demand from these urban centres the ordinary taxes (petitas, pechas and peitas) established by custom, by special privileges or by general fueros (rights and privileges). With this we mean to say that, if the king wanted to obtain a subsidy larger than the ordinary taxes, he had to negotiate it with the municipal leaders in terms not too different, in some ways, from those used with all other privileged groups (within Cortes or without), in return granting concessions of a social, economic or political nature. Thus, taking advantage of the margins that they were allowed by the negotiation of subsidies, the urban elites managed to redefine their relationship with the monarchy, guaranteeing themselves privileges for the strengthened civic minorities and fine tune a tax system in accordance with the social and economic systems then in effect and, above all, in keeping with the interests of the municipal oligarchies. However, before observing these changes, let us look at the earliest local forms of taxation.

A) The origins and early development of local taxation (12th-13th C)

The earliest references to local taxation predate even the existence of the municipality, formally established as such. It is also quite possible that the administrative infrastructure created to collect these first local payments might have made a decisive contribution to the legal shaping of the community and the creation of its governing bodies. This is the case with Lérida, whose citizens were authorized at the end of the 12th century by Peter II the Catholic – and before the Cortes was created, set up in 1197 – to organize local and royal collections. In 1196 this king had authorized the petas hominibus de Ylerda... et tot populo ylerdensi... cum maiusore quum minorum to have a common treasury (in comune), funded by the

15 Things were not the same in the kingdom of Valencia, where in 1329-1332 and in 1340-1342, the brazos granted Alfonso IV and Peter IV large subsidies for the war with Granada and to face the threats of the Moors, respectively; cf. M.R. MUÑOZ POMER, Origen de la Comunidad Valenciana, Valencia 1987 (Comunidades Valencianas), pp. 43-52.
contributions of the local people and aimed at covering the community's needs. The situation was probably similar in other cities, where the levying of taxes, establishment of a true municipal regime, and other privileges, of 1250, made it contribute to the local collections. The privilege was included in the Costums of Lérida, a text that had a great influence on the municipal law in the western part of Catalonia.

The final years of the 12th century and the first half of the 13th saw the joint creation and development of the municipal regime - of the municipios and its governing bodies - and of local taxation. Among the earliest evidence is the Cervera in 1182 to elect the mandos given the job of running it; the afore-mentioned text did not establish the establishment of a true municipal regime took place, based on the articulation number of magistrates (consuls, jurors, queats or controllers), a larger council, advising city. We also find a simplified version of this model, which appears totally configured in the large cities, the small towns and the rural communities.

New Catalonia, conquered during the expansion in the mid-12th century, influenced the drafting of those of Valencia and Mallorca, the capitals of the two kingdoms introduced in 1245, in turn influenced those of Barcelona and Mallorca, created in the second half of the 13th century, with James I and Peter III the Great, that of three bodies: a committee that governed the community, made up of a small number of magistrates (consuls, jurors, queats or controllers), a larger council, advising city. We also find a simplified version of this model, which appears totally configured in the large cities, the small towns and the rural communities.

The Costums or municipal laws of Lérida and Tortosa, the two main cities in the drafting of those of Valencia and Mallorca, the capitals of the two kingdoms, introduced in 1245, in turn influenced those of Barcelona and Mallorca, created in the second half of the 13th century, with James I and Peter III the Great, that of three bodies: a committee that governed the community, made up of a small number of magistrates (consuls, jurors, queats or controllers), a larger council, advising city. We also find a simplified version of this model, which appears totally configured in the large cities, the small towns and the rural communities.

The patrimonial resources were insufficient, not only to meet the royal demands, but also to pay for the needs of the local people. This situation demanded, from early on, the gathering of talla and other payments among the population. As we have seen, the royal requests materialized in the demand for sporadic remittances from the royal service and, above all, the payment of enemis, peitas or queats, taxes based on the old concept of feudal help (ancián), which soon became the chief ordinary source of royal tax collection. Both terms (pecha in Aragon and queata in Catalonia, whilst in Valencia both terms alternate or are even considered synonymous: pecha o queata) shared the same etymological meaning of 'demand' (pecha and queata) and alluded to the payments demanded by the monarch from his direct vassals, the inhabitants of the lands and villas of the royal domain. The queata first appears recorded in the Liber Feudorum Maior and was quite common in the 12th century, generally associated with other payments in cash or which could be redeemed with money, such as the military service, which also fell within the same concept of the feudal obligation to help the lord.

Something truly important for tax purposes, and above all, as a stimulus to the creation of a municipal tax system, was, on one hand, the turning of the individual obligation to contribute to the levying of royal taxes into a collective obligation, assumed by the council, to which the monarch delegated the collection of what had been requested, acknowledging at the same time its legal status, and on the other hand, the quantification of the demand as a fixed, permanent sum.

The first step can be documented at the beginning of the 13th century. From being a tax probably collected to begin with by the local bailo (the administrator of the rents and taxes of the royal estate), the questia/pecha/peita went on to be controlled by the incipient municipal institutions, which distributed the tax burden among the citizens. In the case of Teruel, since the beginning of the 13th century there had existed a rudimentary fiscal organization with the job of distributing and

16 M. TURULL, El naixement de la jiscalitat municipal a Lérida (1149-1289), in <i>Coronas municipals i jiscalità de les ciutats de Catalunya</i>, Lérida 1997, pp. 210-232. See also IDÉM, <i>Ara comença don·ny municipals. <i>a la brolla</i> del Catllà</i>, Lérida 1997, p. 149-150.
18 G. RORY, <i>Costums del Reino de Aragón</i>, Barcelona 1957, p. 212.
19 M. FALCON PEREZ, <i>Finanzas y fiscalidad de ciudades, villas y comunidades de aldeas aragonesas, en la Corona de Aragón</i>, Zaragoza 1997, p. 49-50.
20 J. V. GARCIA MARINELLI, <i>La generación de la fiscalidad municipal en la ciudad de Valencia (1238-1366)</i>, in <i>Revista d'Història Medieval</i>, 7, 1996, p. 149-170.
21 On the quahts and the queata, see E. FERRO, L'impôt direct dans les villes du royaume de Valence, in "La fiscalidade dels nuus en el segle XV" (Ocidente mediterrani), 2, Les coemes fiscal, Toulouse 1999, p. 169-199; and EMUR, <i>Dinàmiques i institucions. Finanças i jiscalidade municipal en la Corona de Aragon, a 'Embajada', 2</i>, 1999, p. 55-79.
23 In the end-12th century the king only received queata in some places in Old Catalonia, and their collection does not seem to have spread to the whole royal domain until the reign of Peter II the Catholic (1196-1213). M. SÁNCHEZ MARTÍNEZ, El naixement de la jiscalitat d'Estat a Catalunya, op. cit. pp. 40 and 77.
collecting among the residents the sum demanded as royal pecha. This sum was shared out among the inhabitants of the town and its hamlets in proportion to their assets, which constituted the taxable base for the levying of the tax. For this it was necessary to draft censuses and registers of wealth, a task that Peter the Catholic transferred in 1208 to a committee presided over by the justice, the leader of the municipal governing body, and made up of six jurors, two from the town and four from the hamlets. Up to then, the inhabitants of the town had been paying 1,000 sueldos all told, while the hamlet dwellers had been contributing in kind with part of their harvests. In that same year Peter the Catholic exempted the inhabitants of the town from the pecha, and fixed the pecha to be paid by the hamlet dwellers at 4,000 sueldos.

There is record of the collection of this royal tax turned into a direct municipal tax, with the same name quita/Q pecha (or the more common tald), in Lérida (1209), Barcelona (1225), Majorca (1237) and Valencia (1246 and 1252). The fact that it was a proportional tax (per sueldo) first appears recorded in Lérida in 1213, and in a more detailed way in Barcelona: quito dat nau die in avita ouente quita/la, suddest et exencion quemque fuit in cistalla, us propor eat us us propor aliquam commune occidental, sunt tempo per sueldo et per datum. For their part, in both Majorca and Valencia the obligation of the nobility and clergy to pay tax for the goods acquired from non-privileged persons was expressed explicitly — something that would not avoid the repetition of disputes in the future.

For many years the quita/Q pecha remained extraordinary, in both its size and its peculiarity, as the king was reluctant to establish stable sums for it and to receive it in regular installments. He rather preferred to demand variable sums according to his needs and to do so when he really needed them. Nevertheless, by the beginning of the 14th century in Catalonia the quita became a regular tax, due to the monarchy's constant financial emergencies (the campaign against Almeria, the conquest of Saragossa, the war with Granada...), and it was collected virtually every year; with a volume, on the other hand, quite similar from one year to another. The sums fluctuated from one collection to another, but within quite similar values.

As early as the first years of the 14th century, the sums collected from the royal towns of Morella and Requena, were already 27,000 sueldos, a size that would continue for the rest of the Middle Ages. For its part, in the kingdom of Valencia, the pecha seems to have been regular and periodic since its introduction in 1252; indeed, the registers of the royal Chancellory attest to a triennial collection in the last years of the reign of James I, from 1255 to 1275, although they might possibly correspond to annual periods.

The sums fluctuated from one collection to another, but within quite similar values. These values were eventually set by Alfonso IV the Benagé in 1329 as a fixed sum for each royal town: Morella, for example, would pay 16,000 sueldos each year to the royal hidalgo Xirvano, 8,000; Morvedre, 7,000, the same as Alzira; Castellón, 5,000; and so on for the other royal towns, in a ranking that almost certainly depended on the population and everybody's personal wealth.

Without a doubt, the establishment of the size of the quita/pecha ended up benefiting the cities. On one hand, because the demographic and economic parameters were changing and, except in the case of Morella whose population fell drastically in the 14th and 15th centuries, in the rest of the cities the tax level remained unchanged while their populations rose. On the other, because royal taxation gave rise to the introduction of a municipal tax (tal d in Catalonia and Majorca, pecha in Valencia, compartoarits in Aragon) to raise the sum required by the king through the quita/Q pecha, and the difference between what was demanded by the king and what was collected by the urban magistrates, becoming ever greater, was deposited in the municipal coffers. Thus, at a time somewhat later than the period here being observed, Alzira, which every year paid 7,000 sueldos as royal pecha, collected around 20,000 sueldos through this same tax; the difference was even greater, for example, in Castellon and Burriana, towns that paid the king 5,000 and 2,000 while collecting 30,000 and 16,000 sueldos respectively.

Throughout the 13th century therefore, the first — and for a while, the main — resource of the local treasuries was considered: the tald (of the pecha or the quita), a direct tax proportional to the assets of the payers justified by the royal demands. The indirect taxes on consumption and transactions, the backbone of urban finances, would not be long in taking up the baton.

We have just seen that the royal demands on the cities were restricted to the levying of the pecha/quita, still extraordinary in nature and in variable sums, while municipal taxation was restricted to the collection of equally sporadic tald to meet the royal demands, pay for the repair of the walls or deal with some or other local emergency. But the dismal situation for the Crown that began — as we have seen — of the big Catalan cities reduced this tax and they were exempted from paying it. M. SANCHEZ, El ayuntamiento de la ciudad de Barcelona, cit., p. 225; M. SANCHEZ-MARTINEZ, "La parrain de la pecha en Catalunya durante el primer tercio del siglo XlV", in "Ciclo de Jornadas de Historia de Cataluña", XVI, 1976, pp. 10-53. Nevertheless, between the end of the 13th century and the beginning of the 14th, monarchical taxation was restricted to the collection of equally sporadic tald to meet the royal demands, pay for the repair of the walls or deal with some or other local emergency. But the dismal situation for the Crown that began — as we have seen — of the big Catalan cities reduced this tax and they were exempted from paying it. M. SANCHEZ, El ayuntamiento de la ciudad de Barcelona, cit., pp. 225-226.
with the consequences of the conquest of Sicily in 1282 and continued with the revolt of the Aragonese Union and the disputes with Castile over the kingdom of Murcia, settled in 1304, obliged the monarchy to repeat and increase its demands on the royal cities and towns. This in turn had an impact on municipal finances and taxation, whose traditional resources were totally overwhelmed. It was necessary to find new ways of levying taxes to broaden the spectrum of goods and economic activities liable to taxation.

In Aragon, the framework of the new local taxation was made up of the *compartimientos* (a direct tax on assets) and the *sisas* (indirect taxes on consumption, traffic and transactions). In the *compartimientos*, the calculation of the tax base was *non done pro solidum et libram*, but by sets, set by the king, that divided the citizens into *manos*: in 1258, for example, James I divided the residents of Teruel into three categories — *puertas, médias puertas* and *menores puertas*, names that alternated with those of *maiores, medias et minores* — and those of its hamlets into five; later, in 1291, James II was to increase the number of *manos* to fifteen, according to the assets of each taxpayer. For its collection, *Libros de manifestación de compartimientos* were drafted, of which some copies have been conserved. Moreover, from the last decades of the 13th century onwards, the monarchy began to authorize the royal towns to establish *sisas/sisas*, still temporary and extraordinary in nature; not until well into the 14th century were indirect taxes to become an ordinary resource of the Aragonese municipalities.

In Catalonia, Majorca and Valencia also, the *sisas*, a resource exceptional and limited to a specific objective to begin with, would end up becoming the backbone of the municipal treasuries. As in Aragon, the earliest references date from the 1280s and 1290s and are related to the financing of public works and other local needs. Thus, already in the reign of Peter III the Great, Barcelona had obtained the king's permission to establish a *sisas* with the aim of paying for the building of the city walls; in 1287, Alfonso III the Liberal confirmed this *sisas*, whose management he left in the hands of the *maestres* of the city, without the intervention of the king or his ordinary officers.

In that same year, the king authorized the town of Gandia, in the kingdom of Valencia, to impose a *sisas* on the consumption of wine and fish also with the aim of paying for the construction of the walls. Despite this, in both this case and that of Pego, in 1291, it was explicitly pointed out that the city magistrates could invest the sums collected in *omnia alla necessitatiis deis sitill*, a further example of how the taxes authorized by the king, in this case for defence reasons, could also be allotted to other local needs. Lastly, in Majorca, the earliest news dates from 1300, when James II authorized the establishment of a *sisas* for a period of nine years; and in 1309, when the stipulated period ended, the collection of various *sisas* on consumption was authorized (bread, ground corn, wine and meat), similar to those that had already been granted in Ibiza and Minorca, whose aim was to raise funds for defensive works, guarding the coastline, the conduct of water and other local needs, for a year, extendable on the wishes of the jurers and with royal permission.

After these early trials, the authorizations given to royal cities and towns for the establishment of *sisas* on the products of greatest consumption were to multiply from the beginning of the 14th century, either to contribute to the Crown's military enterprises or to attend to local needs. Among the latter, especially important were the community's defence costs, above all in the areas most exposed to external threat, like the south of Valencia, from Orihuela to Guillena, still subject to frequent attacks and raids by Granada and Castile. It is against this backdrop of insecurity that we should place the series of grants for the collection of *sisas*, still called *censas*, in Guardamar (1308), Onda (1312) and Elche (1319), with the aim of organizing and paying for the defence of the territory. At the same time, in 1315-1316 the establishment of *sisas* in the royal towns of Castile and Valencia, although they had been authorized in order to contribute to James II's campaign against Tunis and Bugia.

B) The large subsidies of the royal cities and towns as an alternative to the monarchy's failed attempts to establish general taxation (1323-1356)

However, aside from these periodic and localized grants, the spread of *sisas/sisas* and *imposiciones* to most of the cities and towns in the Crown of Aragon was not to take place until the 1320s, in connection with the escalation of the monarchy's military costs and its continual requests for taxation to finance them. The process began with the impressive mobilization of resources all over the Crown for the conquest of Sarrià (1323-1324). This was followed by the help of the coastal cities for the war with Genoa and Granada between 1330 and 1336. After that, the cities were again called upon to pay for, with subsidies, the Catalano-Aragonese participation in the war of the Straits of Gibraltar (1337-1340) and then the conflict with the king of Majorca (1342-1344). After a brief pause during the years of the Black Death, the monarchy's demands redoubled in the early 1350s, in this case, to once more pay for the wars with Genoa and the judges of Arborea in Sardinia. And although the royal treasury faced up to these challenges by resorting to all the procedures in its put to pressure on those areas where it was able to — the

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31 M.I. FALCÓN, Finanças y fiscalidad, cit., pp. 249-260.
34 M.T. FERRER MALLOL, Organització i afavors d'un territori frontm. La Gestió d'Oriola en el segle XV, Palma de Mallorca 1998.
Church through the Pope\(^37\), the religious minorities, the foreign merchants and individuals in their kingdoms\(^38\) - we have reason to believe that it was the royal cities that bore the brunt of this tax offensive by the Crown. Indeed, in the specific case of Catalonia, we have seen above how Kings Alfonso IV and Peter IV failed in their attempts to wrest a general subsidy from the three \(brazos\) in 1333 and 1340. Therefore, it was the royal cities and towns that financed those wars with very substantial gifts that the municipalities obtained almost always by the introduction of indirect taxes\(^39\). There can be no doubt that, as we shall see below, that almost uninterrupted series of subsidies between the 1330s and the 1350s brought about profound fiscal and financial changes in the local treasuries of the entire Crown.

We are very familiar with the subsidies granted during the 1340s and 50s by the cities and towns of Catalonia in numerous meetings with the representatives of the main royal centres; this help served to take one step further in the definition of a municipal taxation system that would make it possible to attend to the royal wishes and, at the same time, cover some local needs. But, as we have said earlier, those grants were negotiated with the urban \(alcalde\) in terms and with results not too different to those observed in the gifts granted at Tortosa. Therefore, we should not be surprised that both in the help approved in 1340 to cope with the war against the Moors of North Africa (extended in 1342 to pay for the war against James II of Majorca and in 1344 to finance the Roussillon campaigns) and in some of the generous gifts offered for the war in Sardinia the requirement was introduced that the administration ought to be given to the urban representatives, displacing in this task the king and his officers\(^40\).

The situation fell apart at the end of the 1340s and got worse in the following decade. The revolt of the Union and its military solution in 1347-48, with the unrest created in the cities and in powerful groups of the nobility of Aragon, Valencia and Catalonia did not contribute to encouraging good political relations between the king and the \(brazos\), including the royal \(brazo\). Moreover, the difficulties of the feudal states and the fall in their rents reduced the arrogance of some old established families and encouraged the incorporation of the lesser nobility in political and economic life, as well as the creation of a higher nobility close to the king\(^41\). Lastly, the financial needs to be able to face up to the by now old revolt in Sardinia and the war with Genoa very soon increased noticeably when the terrible war against Castile broke out in 1356, which was to demand everyone's greatest efforts.

Before that two important meetings of the Cortes of Catalonia took place in Perpignan. We have already said that, in the third and fourth decades of the century, the kings had failed in their attempts to achieve general support from the three \(brazos\). However, in November 1350, when six years had passed since the last grant obtained by the king from the three \(brazos\) of the Catalan cities and towns (March 1344), Peter IV decided to ask the Cortes meeting in Perpignan for help for the Sardinian war\(^42\). Once again, the king tried to involve all the \(brazos\) in a military operation; and indeed the three \(brazos\) did approve the grant for three years of a financial subsidy gathered by way of \(imposiciones\) or \(tasas\), as the royal \(brazo\) had been doing, applied generally and extensively to the entire principality, on wine, cereals, meat and woollen cloth, an \(imposición\) that had to be paid by all, with no distinction of privileges, from the king to the humblest inhabitants\(^43\). We are looking, then, at a major change in concept, which might have signalled the establishment of a system of general tax collecting that would spread all over the State and unify the obligations of the whole of society, the territory and the population; the differences in jurisdiction and social status would continue to be marked by the old segmental taxation, which remained unchanged. It was a first attempt that pointed the way it was wished to go in the future, but for which the groups clinging most closely to traditions were not prepared. In the chapters approved in Perpignan the resistance still was to be overcome was reflected, which were those that had been marking the negotiations for some time. On one hand, the stipulated sum was not specified, just the duration for three years after the end of the Cortes; secondly, more importantly, it was agreed that a third of what was collected in the places of the Church and the nobility should go to the holder of the jurisdiction; that is, there was a share-out of profits, in which the cities and towns of the royal \(brazo\) did not appear, nor was the existence of the \(Comunal\) envisaged yet; and, thirdly, the administrator of the tax and the treasurers would be designated by the Cortes, not by the king. Despite the concessions by both sides and the care observed in preparing the tariff and the ways of preserving the private interests, it seems the agreement never came into effect. It had still not been applied by the following Cortes (Lérida, 1352) and the procedure and the people in charge of running it had still not been established.

When it was decided to resume the levying of the tax, the military \(brazo\) pulled out and left the decision of continuing to the other two, which in actual fact made the attempt to achieve an overall area of collection fail once more. It is not sur-

\(^{37}\) See, for example, M. Sánchez-Martínez, \(La fiscalidad pontificia y financiera real en Cataluña a mediados del siglo XIV:\) las óbitas de 1349, 1351 y 1354, in \(Estudios Castellonenses\), VI, 1994-1995, pp. 1277-1296; and P. Wehrman Roberts, Notas sobre el subsistema de \(imposición\) catalana por fin del \(brazo\) de Sardenya (1354), in \(Anuario de Estudios Medievales\), 29, 1999, pp. 121-139.

\(^{38}\) J.A. Serna Múñoz, \(Las transformaciones de la fiscalidad real\), cit.

\(^{39}\) On the subsidies of the Catalan royal cities and towns see M. Sánchez-Martínez, \(El nacimiento de la fiscalidad de Estado\), cit., pp. 89-125 (with bibliography); for the kingdom of Valencia, J. Martorell Ayto, \(La Depuración de la Comunidad\), cit., pp. 93-145; and M.R. Muñoz Pomer, \(Orígenes de la Comunidad Valenciana\), cit., pp. 41-52; and for the kingdom of Aragon, R. Quirce Burriel, \(La fiscalidad y autonomía municipal\) enfrentamientos entre la hipótesis de Rivas y la municipal, in \(Aragon en la Edad Media\), III, 1980, pp. 93-145; M. Sánchez-Martínez, \(Sobre la fiscalidad real\) in \(El hecho de Aragón durante el primer tercio del siglo XIV\), in \(Revista de Historia Jerónima Zurrí\), 67-68, 1994, pp. 741-746; and Edna, \(El hecho de Aragón y la conflictividad mediterránea a mediados de siglo XIV\) (1345-1316), in \(Aragon en la Edad Media\), 19, 2006, pp. 485-500.

\(^{40}\) Cortes, \(Partitum y fiscalidad\) a Cataluña, cit., docs. VII-XVI.

\(^{41}\) J.A. Serna Múñoz, \(La noción fiscaliaria y la formación del estado moderno en la Corona de Aragón\), in \(La noción fiscaliaria en la Edad Media\), León 1999 (Fundación Sánchez-Albornoz), pp. 345-430.

\(^{42}\) There is information about the meeting of the Valencian Cortes in 1349 and the Aragonese in 1351, but we know some of the taxes approved at them, but there is no record of any request for help.

\(^{43}\) ..."(as pura que por tota Catalunya, en tots els llocs de jurisdicció, religiós i persones eclesiàstiques i en altres magnífics en termes de infants, de regnes, de rotres, escasseres, milers béns, nobles, cavalleris i altres persones generoses i en lloc de inundacions i de llocs de rela i de escasseres, milers i altres béns reials de tota Catalunya (Corts, \(Partitum\) y fiscalidad a Cataluña, cit., doc. X, cap. I).
pringing, then, that in the following year (1353) Peter IV once more summoned the royal bray to meet to obtain new support, although on this occasion the main cities and towns imposed conditions on its granting: the most significant, without doubt, was that of reserving for themselves a quarter of everything collected in each place, although, to compensate, they promised to advance the total sum offered, which was to be placed on the tabula of various moneychangers, whereby they assumed the financing costs.

We thus see that the situation was now changing in Catalonia, and we can sense that the same must have been happening in the kingdoms of Aragon and Valencia. In the latter, we see similar behaviour both with respect to the development of municipal taxation and to the decisions made at Cortes. It is more difficult to penetrate the development of the Aragonese Cortes, whose minutes (actes) were not kept until the 1350s; nevertheless, after Peter IV's explanation at the Catalan Cortes of Perpignan in 1356, which we shall shortly be analysing, it seems clear that the king had not managed to institutionally involve the bray of the kingdom in the financing of his military campaigns or make progress in the taxation procedure, which would continue to be based on the pressure exerted on the cities and towns of the royal bray.

What we may consider the end of the old system took place at the Catalan Cortes held in 1356, once again in Perpignan. At this gathering of the bray of the principality, called before the war with Castile broke out, Peter IV's intention was, once more, to ask peremptorily for help to organize a fleet against Genoa. On this occasion, the Catalan bray, instead of reasoning, as on other occasions, that this was a "king's war" and letting it be in any case the cities and towns that provided the aid, took a step further and made a new proposal. Quite probably, something similar had been decided previously outside the parliamentary sessions, but it was at this meeting in Perpignan when the fact that the long duration of the war and the heavy financial burden it brought with it had to be borne by all, not just by all the brayes of the Cortes, but by the whole kingdom, was officially and realistically dealt with. As a result, the king was adviser that monos le Parellat general a tus te regnes de terra e a la nostra comorsa intemesos to that all could help to find the solution.

But if the proposal is surprising, even more surprising was Peter IV's answer, which consisted of recovering the old criterion according to which everyone had to fulfill their obligations, thus refusing to bring together all his estates to reach a common agreement. The king expressed the idea that, on this specific occasion (a Mediterranean conflict), it was a case of fes de mar and it therefore affected the regnes e terres marítimes més que als del regne d'Aragó. The fact that he removed the Aragonese from all negotiation, supposing that they were not interested in collaborating in the Mediterranean campaigns, was due to the bray of Aragon having said as much previously. Just as the bray of Catalonia had been refusing to contribute to a dynastic war, in which the defence of the principality was not at stake. All this points to the fact that the king preferred to continue acting as he had always done, negotiating individually with each territory what he could demand and claim. Furthermore, the king was also afraid of bringing the brayes of Catalonia, Aragon and Valencia together, as his predecessors had done at the end of the 13th century, as this would mean exposing himself to long discussions that might lead to improper demands and rebukes, with an unpredictable outcome and, moreover, without having the help that he needed guaranteed. All this also with the added risk that, to obtain the subsidy, he might have to accept unwanted conditions and that even the royal bray of the three territories might put obstacles in his way. Apparently, the meeting in Perpignan ended with no concessions made to the king, confirming the tendency towards a degree of exhaustion and fatigue in the face of the repeated—and not always justified—cries for help by the king.

Against this backdrop and with the royal proposal and answer thrown down at the Perpignan Cortes still floating in the air, in 1356 the war between the Crowns of Aragon and Castile broke out. The danger was as real as that Aragon had had to face at the end of the 13th century against France. Added to the obligation to answer the king's call was the need to defend the frontiers, both land and sea. It seemed that now, without excuses, the war affected everyone: a la honor de nostra Corona et al hon estament dels nostres intemesos.

A) The first help for the war with Castile (1356-1360)

The need for help in order to confront the Castilian attacks was this time a reality that Peter IV had to resolve. The reluctance to put into practice the advice received at Perpignan—calling the General Cortes of the three kingdoms—marked A. 44 A very general exposition based on the conserved sources, in M.R. MUIÑO POMER, Orígens de la Generalitat Valenciana, Valencia 1987.

the first initiatives adopted by the king, which went along traditional lines. He called the Aragonese Cortes at Castielfabib, near the border, in July 1357 and in a few days received the grant of 700 mounted soldiers, for two years, paid for by the king as follows: 200 the Church, 128 the high nobility (noscumbrés), 40 the knights and infanzones and 332 the royal towns and cities. Each braga would organize the proper means for answering the call and although the subject of tax was not raised, representatives of the braga were elected to administer what was collected and supervise its use. As was obligatory, the king was due advice, favour and help, but he was not provided with money not authorized to collect it; what is more, the king himself was obliged to make up the army with 300 knights armed at his own expense.

Shortly afterwards, on December 30th 1357, before the Cortes of Valencia, the king made a similar plea for help, receiving an identical reply, though with some interference from certain members of the braga. Finally, the Valencian Cortes offered 500 armed knights, with the same conditions that the Aragonese had imposed; in order to know them precisely, the Valencian braga asked for and received a copy of the grant approved at Castielfabib, which they incorporated into the minutes of their process. Though there was much hesitation with regard to the share-out among the braga, when the session ended an agreement was reached: the Church braga provided 110 soldiers, the military braga 200 and the braga of the towns and cities 190. As in the case of Aragon, the king supplied 300 knights at his own expense.

In Catalonia, things were not so simple and took more awkward twists and turns. More than anyone, the king's first instinct—the surest one for his designs—was to summon the royal braga of the Principality in Lérida (February 1357), an assembly he could not attend as he was by now immersed in the problems of the Aragonese border. Following their by now traditional pattern, the cities and towns of Catalonia once more demonstrated their total readiness to answer the king's call for help and they awarded him a generous package of aid of 70,000 pounds to pay for men at arms. Peter IV was reluctant to negotiate with the Cortes, perhaps because he feared that, in order not to contribute, the braga might put forward the distance of their territory from the scene of the war, in the same way that the Aragonese viewed events in the Mediterranean from a distance. What is certain is that when it was decided to call Cortes (Girona-Barcelona, 1358), the start of the assembly already showed the opposition of the military braga, whose obstructivist approach led to yet another failure.

It was not until the following year, at a meeting in December 1359 in Cervera, that the harmony between the Catalan braga and the king was restored, although not so much among themselves. The Cervera meeting was held because of the Castilian attack from the sea on Barcelona, which placed the coastline in the same peril that for three years Aragon, Valencia and the interior of Catalonia had been in. The way the war was going urgently required a joint decision by the braga to be made in order to achieve a single collection that would affect the entire territory and population of the principality. The final agreement took a similar shape to that which had previously been made in Aragon and Valencia: to finance a number of mounted soldiers that, under certain conditions, would serve in the royal army to defend the border. The novelty, in part, lay in the method of collection by way of a hearth tax (that is, the sum to be obtained would be distributed according to the number of hearths), a method that required laborious preparation and which was open to a greater degree of irregularity and fraud, especially on the lords' states; at that moment it does not seem to have signified a great renewal of fiscal concepts.

Nor did the assembly alter relations between the braga, in formally a double grant was made. On one hand, the towns and cities of the royal braga assumed half the grant, 72,000 pounds per year for two years to pay the wages of 900 knights for 8 months of each year; the ambit of the royal domain was therefore preserved as a unit of collection, whose inhabitants would supply the necessary sums to gather the sum envisaged and, moreover, the double method of administration was maintained, as the subsidy of the royal braga would be managed by the people designated by its members, as had been decided at other previous Cortes. On the other hand, the two braga with jurisdiction, which on this occasion clearly got involved in the king's request, agreed to take charge of the other half of the gift: having their own people in charge and according to the agreed distribution, they would proceed to collect the hearth tax on their lands for two years, paying the 900 knights' wages for eight months with it.

Thus, in the three territories of the Crown, all the braga contributed to defence, but not even in each of the states did they do so with the same criteria: while on one hand, the privileges would continue to be important, on the other, the fiscal differences would continue to be marked by the simple fact of living on manorial or
measures to raise funds to allow him to keep an army on a war footing. Till then, Aragonese, Valencians and Catalans had decided separately to finance a number of armed knights, for the purpose of the defence of their own territory, recruited among the people of the country, led by the nobility of the respective kingdoms and paid with the money obtained by the imposu it could almost be said that three national armies placed at the king's disposal were being organized. There was, it is true, a certain similarity of measures and sums, as well as the general participation of the imposu which once more shows us the harmony displayed in the relations between the states that comprised the Crown and the seriousness of the undertaking acquired in the common defence. In identical fashion, in the bosom of the Cortes of Aragon, Valencia and Catalonia the different interests were clearly seen that moved the royal imposu and the imposu of the Church and the nobility when it came to deciding on a formula for single collection. It could be said that they all defended the criterion of 'sharing the same house but leading separate lives', as the imposu with jurisdiction rejected the collecting methods preferred by the towns and cities and chose to use methods of direct impostion, more traditional and in which they could make better use of their particular privileges. This is, without doubt, the main point of disagreement, over and above the administration and other questions.

It should not surprise us, therefore, due to the Crown's new difficulties, Peter IV decided, remembering the advice of the Cortes of Pergipgnan of 1356, to gather the representatives of the three territories in a single summoning of Cortes and try to promote an overall project to make it possible to unite the wishes and the interests of all to guarantee a generous collection with the least possible damage. This is the reason for the assembly in Morazon of 1362. The general assembly witnessed a laborious process of negotiation, with notable tensions between the imposu (although it seems that those between the states were not so bad), during which the king found himself obliged to demand drastic solutions and to give fiery speeches. In the end, as was to be expected, the agreement was reached of all the states of the Crown granting a high sum, 250,000 pounds a year for two years, of which Aragon supplied 23%, Catalonia 53% and Majorca 4%. Each General was in turn given the task of finding the methods for collecting its part, distributing it between the imposu as had been done on previous occasions. This was possibly the most controversial point and the one that generated most delay in the final approval of the donation, because, as experience showed, the various criteria that separated the royal imposu from the rest in matters of collecting procedure prevented a common agreement. While the imposu with jurisdiction chose the direct way of the collection of hearth taxes, which were shared out among their members according to the number of vassals there were on their respective lands, the royal imposu tried to keep the tax levied on consumption and market dealing. Given that these indirect taxes affected everyone


56 In the case of Aragon, as we do not have the complete minutes (actas) of the Cortes, only a brief summary made in the 16th century, there is only record of the joint grant of help by the imposu of a sum wrongly interpreted, which was also distributed in accordance with the commitments agreed at the Cortes of Cariñena, without us being able to specify further.
who went to the urban markets or possessed rents in royal places — whether they be men of the Church or people with a greater or lesser rank and privilege, the \textit{inquis} of the Church and the nobility considered that this was equivalent to a double contribution, something they were not prepared to tolerate. This was, then, a clash of interests, the solution to which was either adopting the direct systems of distribution by hearsay tax, in which personal privileges were combined with the space, or by indirect taxation; however, in this case, the introduction of concepts of universal application and without exceptions made it necessary to legislate on a general level without observing the division by \textit{inquis}.

Therefore, the principal new development of this \textit{Corts}, which had never before been proposed and which would provide a solution to the dispute, lay in deciding that one part of the aid offered the king — without specifying its scope, because obviously what was going to be collected could not be calculated in advance — was to be collected through a customs duty to be levied on the exports crossing the external frontiers of the Crown and a tax on the production of woolen cloth, a manufacture very widespread and whose development was at the time uncertain, which was in need of a general protectorism policy to keep it profitable. With both criteria, the aim was to have as little impact as possible on individual economies and to move into an area of levying taxes not formally exploited by the traditional forms of taxation. On one hand, the tax on exports did not clash with the old tolls or any other traditional formula that carried weight in the markets and, in any case, affected the end prices of the articles sold outside the kingdom; furthermore, as it affected foreign trade, it could be included in the Crown’s sphere of attributions. On the other hand, the tax on the woollen cloth industry was imposed in return for the acceptance by all of measures aimed at revitalizing it, as textile activity was experiencing a period of weakness, due partly to the stiff competition from Italy and England and partly because it was suffering the interruption of Castilian trade because of the war; therefore, the producers were compensated with the granting of a monopoly in all parts of the Crown, by prohibiting the entry and use of cloth made elsewhere, and it guaranteed the consumers a regular and controlled supply of the necessary wool. It was, in any case, a very elaborate approach, which sought wholly new solutions to the tax problems that had been dragging on for some time, integrating them in a programme of improvement and rationalization of the Crown’s internal economy.

With one fell swoop, a step was taken from the narrow approaches of the \textit{inquis} to formulate that covered all the kingdom. This was introduced, in a subsidiary and rather surreptitious way, a new tax rationale, based on indirect tariffs, levied on manufacturing and trade, which made the whole population of the kingdoms equal and was extended with identical criteria over the territory as a whole. Expressively, this programme unifying fiscal treatment was named \textit{generalidades}, alluding to the concept of General — the representatives of the \textit{inquis} as a whole — as a union of interests to deal with matters that affected everybody.

The desire to integrate lands and people was completed with the design of a body of equal representation, which had to resolve the differences arising in the application of the plan, take the measures for adaptation that might be necessary with use and, at the end of each financial year, meet in the town of Gandesa to carry out a distribution of funds among the three partners, with the aim of evening out the imbalances that might have arisen.\footnote{For example, the exportation of Aragonese goods through the Mediterranean ports or the difficulties that just then were affecting the frontiers with Castile.} In the composition of this \textit{Diputaciones}, the three \textit{Diputaciones del General} were present that, in each kingdom and in the principality, had emerged from the \textit{Corts}, like those \textit{sindlos} or \textit{diputados} already designated in previous assemblies by the \textit{inquis} to control and administer the sums granted the king. And it was to be these bodies, which had appeared to represent a common voice of the \textit{inquis} of \textit{Corts} in the collection and administration of the taxation created, that were to be in future established in government, in the executive body of each of the states of the Crown during the periods when \textit{Corts} was not called.

To begin with, the new system of collection designed was not intended to supplant the previous ones; it was a complement that was used to complete the sums collected by the traditional means. However, in the following years, the \textit{Corts} of Aragon, Valencia and Catalonia broke the initial unity of management and application in the Crown as a whole, adapting it to the particular characteristics of each territory, both with respect to the tariffs and to the articles affected and to their collection on the internal borders. In Aragon, with very little textile production, a territory exporting raw materials and basic products and a route of passage of Mediterranean cloth towards the markets of Castile, the \textit{Corts} of Zaragoza in 1364 decided to establish the network of customs posts on its own frontiers and also lift the prohibition of the entry of foreign cloth, including the Catalan and Valencian, levying a tax on their movement and leaving the monopoly granted without effect. These steps were immediately followed by the \textit{Corts} of Catalonia and Valencia. Thus, the income from \textit{generalidades} ceased to be general in the Crown, was reduced to the areas of the three states and was concentrated, exclusively in Aragon, in the taxes on the products exported to all the neighbouring territories, Catalonia and Valencia included. In the latter two, added to the income from exportation, regulated differently, was that deriving from textile manufacture and other productive activities. But, in all three cases, its management was incorporated into the duties of the \textit{Diputaciones}, and their development, growing continually, granted them a prime role in the taxation system of the kingdoms.

From being extraordinary taxes the \textit{generalidades}, in any of their variants, became regular ones; the money raised from them was the ordinary income par excellence of the treasury of each kingdom, which not only met the staffing and functioning costs of the institutions, but also had the function of paying the interests of the debt taken on by the \textit{General} to quickly pay the grants to the king. For its part, \textit{Corts}, in its function of granting the extraordinary help requested by the kings for specific needs, continued to approve the traditional methods of collection: hearsay taxes, \textit{sustos}, etc., always by sharing them between the \textit{inquis} and using the concessions as bargaining chips in the negotiations with the Crown.\footnote{The new attempts undertaken at the \textit{general Cortes} of the Crown in 1376, summoned due to the seriousness of the situation in the Mediterranean and the south of France, ended in similar fashion to the previous ones: an easy agreement between the kingdoms to grant the king help and distribute it without specifying its scope,\footnote{\textit{Cortes}, in its function of granting the extraordinary help requested by the kings for specific needs, continued to approve the traditional methods of collection: hearsay taxes, \textit{sustos}, etc., always by sharing them between the \textit{inquis} and using the concessions as bargaining chips in the negotiations with the Crown.}
Meanwhile, the states, through their Diputaciones, used the generalidades as an area of taxation influenced exclusively by them, which spread over all the territory and affected the whole of society, including the kings and their families.

V. THE PARALLEL CONSOLIDATION OF A MUNICIPAL TAXATION AND FINANCE SYSTEM

The aforementioned demands of the Crown in the middle years of the 14th century had a profound effect on the municipal coffers. Thus, the consolidation of the asiento or impeachement as regular income of the local treasuries took place in the 1350s and 60s. We have seen that, until then, the concessions for their collection had been limited in time, in the articles assessed and in the volume, but the repetition of the royal levying had turned them into an ordinary, permanent tax, so that, before a grant finished, it had already been renewed or substituted by another. Afterwards, the extraordinary fiscal pressure caused by the war with Castile and, above all, the development of a long-term public debt meant the definitive stabilization and municipalization of the asiento, whose sum total was destined mainly to the payment of the interests on the perpetual public debt. In reality, it was the connection between the taxation and the debt, in other words, the allocation of the payment of the asiento, which brought about the consolidation of both, and with it, the creation of a true municipal treasury. Let us look briefly at the general lines of this process.

Just like the king, from early on the cities and towns also resorted to credit — to usurious loans or forced loans by the citizens — to resolve liquidity problems or cope with the odd financial emergency, which the collection of taxes, much slower and more complex, made it impossible to deal with promptly. With the

among them, and huge tensions to proceed to the internal distribution among the towns. Especially in Catalonia, the break between the royal ley and the other two prevented a single allocation. Cortes Generales de Monóvar 1375-1377, ed. J.A. Sánchez-Musac, vii. IV of Actas Cortes Reales Aragonesa, Zaragoza 2006.

It was in 1361, in the context of the war with Castile, Peter IV empowered the royal cities and towns of the entire Crown to set up new asientos or impeachements for as long as they felt necessary, leaving in the hands of the towns and cities the administration of the tax. However, although in many cities (like for example Xàtiva, where the chapters of the annual returns of the asiento show refer to this authorization of 1363) it was a general and perpetual grant, the same does not appear to have occurred with the others, where authorizations particular and limited in time seem to have followed one another (Alicante in 1366, for five years; Orihuela in 1371, Fol in 1378, for twelve years), J. Hinojosa, J.A. Barbero, Las finanzas en la gestión de Orthof de la casa de la casa del Estado Mayor de "Anuarios de Estudios Medievales", 22, 1992, pp. 540-541. See also P. Vélez, Algunas propuestas para mejorar la gestión municipal en "Miscelánea de Textos Medievales", VIII, 1996, pp. 223-248. 85. For Catalonia see M. Sánchez-Martínez, P. Ortí Gómez, La Corona en la gestión del sistema fiscal municipal en Catalunya (1300-1360), in Comisión municipal y fiscalidad, ed., pp. 223-278.


were usually a gentle form of direct taxation, as although it included the promise of repayment of what had been loaned, the financial difficulties of the municipalities frequently made it necessary to not pay it. J.V. Garau Marsilla, La gestión de la fiscalidad municipal, cit., p. 156.


on the economic history of the late Middle Ages that can be seen in some works, which place the origin of the asiento and the development of the public debt in modern times). Moreover, it was not a case of a novelty emerging in one area and spread from there to the rest, but of parallel developments based on an institutional framework similar in its basic aspects, and which took place in the countries with a level of economic development also quite similar.

The new finance system developed in the Crown of Aragon from the end of the 13th century, firstly in private credit, between individuals, based on the asientos or rents market and, from the beginning of the 14th century, on the municipal public debt. However, the issuing of asientos by cities did not become widespread until the 1330s and 40s, against a backdrop of heavy taxation by the monarchy, committed — as we have seen — to the war against Genoa, the Strals conflict and the recovery of the Balearics, and they are found quite simultaneously in the main Catalan cities:
Cervera in 1332-1334, Barcelona in 1340-1345 and Girona in 1342-1343. In Mallorca and in the cities of Valencia the system of *siscals* was imposed a decade later, in the 1350s: Alzira in 1351, Mallorca in 1352, Valencia in 1355 and Gàndia in 1359. For its part, in Aragon, where the new financial resource adopted by the municipal treasuries would take longer to become consolidated, we find the earliest evidence of its introduction: in 1324 in the small hamlet of Almudévar and in 1326 in the Jewry of Zaragoza.67

In the early years, however, the system was not taken advantage of in all its possibilities. The concept of floating, interim debt, of usurious and forced loans, still carried weight and the city magistrates tried to cancel it as soon as possible. Therefore the most common type was the *siscals* (life-long debt), whose rate of interest (14.28%) was notably lower than the loans at interest (20% of maximum usury), something that benefited the municipalities but it doubled that of the *casual* (perpetual debt), at a rate of 7.14%, which made the *siscals* more attractive than the *casuals* to investors. In any case, neither the city nor the city councils considered interest as a perpetual rent, so attempts were made to pay off the debt in two or three years. Very soon, at the end of the 1340s, it was seen that this was an increasingly fanciful undertaking and that, before being able to redeem the *siscals* taken out, other, new ones had to be taken on to cope with the new emergencies and even to pay the interest of the old ones. Thus the debt accumulated in an unstoppable spiral that put the threshold of municipal spending higher and higher, which made it necessary, first, to increase the sums raised by the impostures and extend their duration in time and, later, to make them permanent, a regular income of the local treasuries, and to allocate the payment of pensions to them.68

The circle was closed by closely overlapping debt and taxation, and all this to the benefit of the municipality’s creditors, none other, generally, than the local governing elite or those of other cities. Indeed, in the face of any financial emergency — and the king’s requests for money were at the top, but they were not the only ones — the cities resorted to long-term debt through the issuing of *siscals*, which were subscribed mostly by members of the same urban and merchant class that monopolized the municipal governments; in turn, in order to pay the interest of the old ones. But, above all, with the rotary system approved by the municipal councils, in the form of pensions. All in all, and in spite of the enormous tax income that was consumed in the payment of the interest, it was not the municipal debt that exhausted local treasuries until then in good shape, it was the very need to pay regular rents which led the cities, authorised to do so by the monarch, to have equally regular, ordinary tax resources. The effect of the consolidation of the long-term debt was not only the stabilization of ordinary taxes (*sisca* et *imposiciones*), but also with it, that of the municipal treasury itself. Indeed, the transformation of the *sisca* into ordinary income, established and run by the urban magistrates69, culminated the process of constructing a true municipal tax system, stable, with regular income, and autonomous, in which the power of decision fell in the final instant into the hands of the local authorities.69 From hereon, they could freely decide how to finance their needs, including the royal taxation, whether by direct taxes (tallas, pezas and *compartimientos*), indirect ones (*sisca*) or the issue of public debt, besides modulating the level of fiscal pressure according to the financial emergencies.

The municipal taxation system and, with it, the consolidation of the local treasuries was thus definitively established in the middle of the 14th century. But only in Catalonia, Majorca and Valencia. In Aragon the process seems to have been slower, as it did not develop completely until a century later. Of course in Zaragoza, Huesca and other cities in Aragon the *sisca* were collected, but they were much frowned upon and were even prohibited at Osuna on several occasions (1371, 1393, 1398). At the beginning of the 15th century, they were still an exceptional resource and only became a regular procedure in the middle of the century, coinciding with the disappearance of the *compartimientos* (in Zaragoza) and the increase in the public debt. But, above all, with the rotary system approved by Cortes, which allotted the sum total of the *sisca* for one year to the king, another to the General and the third to

67 From 1322 the jurors standing down in Orihuela had only to account for their administration of the tax to the new jurors, the intervention of the royal officials being prohibited. An exception that was confirmed in 1394 by John I when he established that jurors did not have to account for the administration of the *sisca* to the crown or to any other royal official. J. HINOJOSA, J. A. BARRIO, Las sisas en la gobernación de Orihuela, cit., p. 542. In Valencia, however, in 1360 the royal taxation was still demanding the presentation of the account of the *sisca* for years previous to 1360. J. V. GARCÍA MARBELLA, La gestión de la fiscalidad municipal, cit., p. 160.

68 As in the case of the establishment of the *casual*, the municipalization of the *sisca* also generated a large differential margin in favour of the cities between what was paid to the king through the license to collect and what was really collected by them. Thus, in 1339 the city of Valencia gave Peter IV 51,000 sueldos for a *sisca* on meat lasting two years, while the leasing of the tax in a single year amounted to 54,975 sueldos, more than double therefore, what the city had paid for it. The margin was even more profitable in 1360, when Valencia paid the same king 40,000 sueldos for the right to impose tax for ten years (in other words, about 6/00 sueldos per annum), while the leasing of the first year brought it income of 141,092 sueldos. J. V. GARCÍA MARBELLA, La gestión de la fiscalidad municipal, cit., p. 161.
early on (remember that the first rents issued by the Diputación del General of Catalonia date from 1365), we see how State bodies issued public debt allocated on their own taxes — the generalidades — collected on their own frontiers and guaranteed with the assets of each and every one of their inhabitants.

Finally, there were several factors that contributed to the development of this financial institution — the onsal — and to its transformation into a key driving force of both the economy in general and of the public debt in particular. On one hand, its very adoption by the public institutions (the generalidades, the Diputaciones and the royal treasury), which, together with the securities, deposits and all kinds of legal guarantees, helped to give the system security and to favour its spread to all areas of economic life. On the other, its greater moral lawfulness as opposed to usury, condoned by the Church, although the ecclesiastical doubts and fears over the onsal were not overcome until well into the 15th century. And lastly, the tendency to fall, or rather plunge, of the interest rates, which from the 20% of legal usury (set in the 13th century) and the 14.28% of the onsal, fell to 7.14% in the centes (second half of the 14th century) to finish at 5% at the end of the 15th century.

To sum up, this is the development of taxation in the Crown of Aragon in the final centuries of the Middle Ages, the change from the old royal and county taxation to the new State taxation emerging with the appearance of the Cortes and the generalidades, although it did not disappear, and which we can condense into a few key points. Firstly, of the four areas of taxation sketched, the two most traditional (the royal and the seignorial, of the king as lord) are anchored in obsolete methods that can evolve no further, while the two more recent ones (the municipal and that of the states) are those that figure in the development experienced by taxation throughout the 14th century. The transformation, profound and radical, affected both the concepts and the methods of collection and administration, so that the system established at the end of the 13th century would have been totally renewed fifty years later.

Secondly, the synchrony and symmetry with which the new developments are received and applied in each of the territories making up the Crown, so much so that it is impossible to place the origin of the innovations in any of the states, always in permanent contact to exchange information. Despite the tax regimes being based on different economic systems, the common substratum emanating from the monarchy establishes an absolutely identical structure, though adapted to their own ways of expression. Indeed, it is symptomatic that the bases for the more profound changes are adopted at the general Cortes.

Thirdly, the interaction existing at all times between the taxation system adopted and the political situation the Crown was going through. The tax and financial changes introduced are the result of the needs urged from the monarchy,....
and the response is conditioned by the balance of powers in the bosom of society, with the very marked differences between the interests of the citizens on one hand, and the Church and the nobility on the other; something that causes, ultimately, the original search for solutions to meet the demands of all the forces with the minimum damage done to the general resources, trying to compensate by other means for the reduction of privileges or the increase in fiscal pressure at certain times. This explains in part why the great debates were not carried out between the states — which, meeting at Cortes, reached agreements and distributions quite quickly and with few differences — but between the brazos in each territory, which protest the loss of their privileges and the demands for compensation among themselves and with the king.

Lastly, we have to point out that the fiscal changes and the new methods of collection impose the establishment of a framework of administrative management, through bodies of equal representation that assume political and governmental functions at the highest level. In both the municipal sphere and in that of the kingdoms, the impulse allocated by the need for collection and the control of the debt generated in the institutions created for this purpose, give rise to a radical change in the system of government and of relations with the Crown. In fact, the organization of the municipalities and the Diputaciones, far more than the Cortes, were to mark the path of the power in the Crown of Aragon in the centuries of the Late Middle Ages, and in both cases the basis of their capacity is the control of the finances. In both one and the other, in the cities and the states, the fiscal prominence that was allocated to trade and to manufacturing production as a basis for taxpaying (tasas and imposiciones on consumption and movement) subordinated the good health of society to the state of the economy, making necessary the continuous implementation of protectionist steps and of promoting mercantile activity. And in this dynamic, it was to be the urban groups, also the main beneficiaries of the public debt, who went on to dominate the political and social structure.