

The State of Milan's "New Census"

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The expression *Theresian Cadastre* which historians usually apply to the census of real estate properties and the corresponding taxation system that entered into effect in Austrian Lombardy on 1 January 1760 is actually inexact. Not only was the basis for that great work established much earlier than the reign of Maria Theresa (1740-1780), but also the criteria which inspired it had already been defined (and many of the concrete operations had already been carried out) before 1733, when that state's occupation by Franco-Piamontese troops interrupted the cadastre process. The following text is divided into four sections: the first deals with the origin and preparation of the *new census*; the second studies the procedures of the first commission appointed by Carlos VI in 1718; the third deals with the renewal and completion of work by the second commission formed in 1749; while the fourth and last part is an overall analysis of the results and effects which that reform had on Lombard society.

The origins and preparation of the new cadastre

In 1706, at the time of the transition from Spanish rule to Austrian rule, the state of Milan was already utilising the cadastre ordered by Carlos V in 1543, and not completed until 1599, for the distribution of direct taxes. As Pompeo Neri would later observe in his famous *Relazione dello stato in cui si trova l'opera del censimento universale del Ducato di Milano nel mese di maggio dell'anno 1750*, despite the fact that it was inspired by ideals of fair distribution that were remarkable for the period, that cadastre contained numerous errors. There were errors of omission, in that many plots had not been measured because they were too mountainous or because they belonged to "powerful and influential people;" and also systemic errors, since a very limited statistical base – the average sales prices from just two fiscal years – had been used to establish the capital value of land properties. Finally, there was the error of "having based the census on the assignation of quotas from province to province, leaving the subdivision of those quotas between one town and another, or one owner and another, to be decided by provincial and local administrators." Along with these defects, there was the failure to properly carry out the order given by Carlos V in 1548, according to which properties were to be registered according to the municipalities where they were actually located, rather than where their owner lived. Thus, for example, a resident of Milan who owned land in the county of Lodi or Pavia paid taxes in his home city rather than in the counties, while tax-payers from those counties found themselves subject to much greater fees because of the continuous alternation of rural and urban taxation resulting from the fact that "either peasants moved to the city and thus became citizens, or citizens purchased, and thus became the owners of, numerous rural properties." As a reaction to this sort of "black legend" that has long surrounded the

old Spanish government of Lombardy, recent studies have emphasised the progress made, despite the problems already mentioned, in matters of fiscal equality and, more specifically, in the balance of relations between country and city, thanks to the county's efforts and to measures taken on their behalf in the late sixteenth and early seventeenth century. The latter included blocking the transfer of rural property to urban appraisals, the contribution by urban territories to expenses generated by housing soldiers, and the taxation, modest as it was, of furnishings. Nevertheless, as the eighteenth-century reformers were able to discover, there continued to be serious inequalities of distribution, not only between one province and another, or one town and another (and these inequalities were often exacerbated by the varying effects of the crisis of the seventeenth century), but also among the individual tax-payers in a single village. This was a consequence of the degree to which the power to distribute and collect taxes was in the hands of local administrators who generally had ties to the large land owners that appointed the tax collectors, themselves.

Naturally, the complaints provoked by such inequalities grew more intense each time global state taxes increased. A situation of this type occurred in 1797 with the introduction of a subsidiary tax (*Diaria Sussidiaria contribuzione*) by prince Eugene, the first Austrian governor of the state of Milan. This new tax stipulated a daily amount (first set at 22,000 lira) covering all taxes intended for military upkeep. The global fee was considerably more than what the Spanish had intended to charge, even in the worst years. Moreover, it was applied to a smaller land area – the provinces of Alessandria and Valsesia had been ceded to the duke of Savoy – impoverished by years of war and the high mortality of men and animals. Still, two other factors must be considered in any explanation of the decision to carry out this new cadastre. The first is the existence in Vienna during the reign of Joseph I (1705-1711) and the first years of Carlos VI (1711-1740) of a considerable will to reform, and the presence in government circles of men sensitive to the demands of just distribution. Among the latter we must at least mention the president of the *Hofkammer*, Gundaker von Starhemberg who sought, along with emperor Carlos VI, to carry out new cadastres in Bohemia and Silesia. The second factor was the example of neighbouring Piamonte where, by the late seventeenth century, Victor Amadeo II had begun a cadastre destined to redistribute fiscal charges in a fairer fashion and to reduce the areas of exemption and privilege. Significantly, it was a nobleman from Piamonte, count de Pras Martiniana, who presented a *Progetto di un nuovo sistema di taglia da praticarsi nello Stato di Milano* – inspired by Marshall Vauban's famous *Projet d'une dixme royale* – at the court of the Habsburgs. The idea was to replace the existing fees with a single real estate tax calculated on the basis of twelve wages per *pertica*. Additionally there would be a personal tax (also uniform), a tax on buildings, and another on commerce. Pras' project was sent to Milan by prince Eugene and was printed and distributed among "public figures", that is, the representatives of cities and counties who, over the following months, were to send their comments to the government in Milan. The cut-backs suggested by Pras were unanimously rejected, but the provinces that

considered themselves most negatively affected by the prevailing system, such as Cremona, favoured that tax's rigorous proportionality and, as before, they once again denounced the unjust privileges enjoyed by Milan. The capital's General Council, all of whose members were patricians, sent an appeal directly to Barcelona, where Carlos de Habsburgo, self-proclaimed king of Spain, had his court. This managed to neutralise the threat; the project was submitted to the Senate, which consisted mostly of representatives from the same social class. But the arguments and protests continued, so that in 1712, that same Senate and the Governing Committee, appointed by Eugene of Savoy in his absence, recognised the need for a new general census to put an end to the disputes and more fairly distribute the tax burden. In the summer of 1714, after the Spanish war of succession was ended by the Peace of Rastadt, prince Eugene invited the Governing Committee of Milan to present proposals for new and more viable ways of renovating the tax system. The committee again consulted public figures, and on 12 July 1715 the need was expressed "to elect experienced, cultivated and honest ministers as free as possible of vested interests in the State," and that those ministers should be free to determine the procedures and criteria for carrying out the new census, notwithstanding an obligation to respect the rules of the previous census as much as possible.

The work of the first Committee (1718 - 1733)

It is still not clear why the Committee in charge of supervising the new census was not appointed until three years later. Perhaps the reduction of the "Diaria" brought about by the return of peace made the decision appear less urgent or, more probably, the delay was caused by the manoeuvres of forces hostile to the operation in Vienna. In fact, it was not until 7 September 1718 – coinciding with the Spanish attack on Austrian possessions in Italy, that a dispatch left Vienna with the names of those appointed to the *Royal Committee*, all of whom were foreign ministers. The president was the juriconsult Vincenzo de Miro, Regent of the Neapolitan Collateral Council (*Consiglio collaterale*); its other members served as counsellors, including Giuseppe Cavaleri – also from Naples – who was to become president in 1731, and two Spaniards, Miguel de Esmandías and Marcos Marañón. Following various alternations, the appointment of the Sicilian Francesco d'Aguiarre was especially significant. D'Aguiarre had already engineered the reformation of the university in Savoy, and he was first appointed fiscal lawyer (1728), and later, titular counsellor. In the first phase of work, the contributions of representatives of the southern intelligentsia were also determinant. These were men shaped by judicial battles and they had a sense of state that was practically unknown among the patricians of Lombardy. The thirty-six articles of instructions that accompanied the royal dispatch clearly delineated the three large phases of work to be carried out by the Committee: notification of property by the owners, universal measurement of lands – including those of the Church – and determination of their capital value. beyond this, the ministers were given considerable freedom, although they had to consult the government each time they thought they might be overstepping the boundaries established by the Caroline cadastre.

The upper classes manifested their opposition from the very start. The clergy were reluctant to declare their wealth and the Congregation of State (*Congregazione dello Stato*) – where representatives of Lombard cities and counties met under the presidency of the mayor of Milan – did their best

to block successful completion of the task. Meanwhile, the General Council of the city of Milan rapidly set up its own Committee, with six of its most competent decurions, in order to scrutinise the work of the Royal Committee, step by step. By the summer of 1719, the intransigence of president De Miro with respect to the demands and pretensions of public figures irritated the governor, count Gerolamo Colloredo, himself. At that point, many gave the census up for lost, but De Miro had the powerful support of the president of the Spanish Council in Vienna, Ramón Folch de Cardona, archbishop of Valencia. As a result, initial misunderstandings were quickly transformed into active and loyal cooperation, even on the part of Colloredo. After several extensions of the deadline, the reception of declarations of property was finally concluded and late 1720 saw the definitive beginning of surveying operations. These were given decisive impetus by the arrival of court mathematician Gian Giacomo Marinoni who travelled to Lombardy from Vienna for that express purpose. It was he who demonstrated the usefulness of an instrument practically unknown in Lombardy: the plane-table. Using this instrument, and a sheet of paper placed on its tripod-based surface, it was possible to delineate the contours of a plot of land using triangulations based on the measurement of just one of its sides. The opposition of local engineers and surveyors accustomed to older methods of surveying and traditionally tied to patrician interests, was overcome by the firmness of the Committee and by the extensive employment of surveyors from other parts of Italy, and even from abroad. Equally important was the decision to add a "delegated commissioner" to each team of surveyors in order to supervise their work, and also to gather on-the-spot information about the population, the productivity of the lands, what crops were being planted, what taxes were being paid, etc. This information was contrasted with the declarations and the surveyor's data in order to then proceed with the final and most delicate phase of the census: the appraisal of the land. While this work was going on, the Milan census office was busy copying and reducing maps and drafting *summaries* (*Somarioni*), town-by-town registers in which all plots of land were listed in the same alphabetical order as the maps, with an indication of the owner or perpetual lessee, the size of the plot in *perticas*, and the crop grown on it. The choice of the plot, rather than a surface defined by irrigation ditches, paths or lines of trees, as a unit of measurement and assessment, was probably dictated by the greater ease of measuring and calculation, and by the consideration that, when real-estate was sold in parts or divided by inheritance, it would be sufficient to register the name of the new owner alongside the listing of the corresponding plots in the land register.

Work was progressing well – so much so that the end seemed near, at least with regard to the assessment of land worth – until a new storm threatened to sink the census. On one hand, the Committee had to deal with certain unresolved problems concerning operations carried out up to then: account had not been taken of write-offs for the cost of water on irrigated lands, nor of the varying degree of fertility of lands on which the same crop was grown, nor of the number of trees present on those lands assigned the generic name of mulberry orchards. On the other hand, the death of the archbishop of Valencia, and Colloredo's fatigue at the end of his term in office (he would be called back to Vienna in late 1725), left more room for the forces opposed to the census to manoeuvre. And, while the Congregation of State managed to send a representative to Vienna to defend it, the Council of decurions in Milan presented the court with a voluminous report in which they harshly criticised the Committee's

procedures, including its president's despotic attitude, the uncertainty and precariousness of the results obtained, the cost involved, and even the failure to observe criteria followed in the cadastre of Carlos V. This final criticism was the most important one, in that, according to the Milanese decurions, the qualification of "general and perpetual" assigned to the cadastre in the founding dispatch signified the exclusion of changeable elements such as the number of mulberry trees, or of inhabitants. Moreover, according to them, it expressly indicated that the cadastre should limit itself to "assigning each city or province its own quota, just as the previous land census had done." But the Committee had, instead, clearly leaned toward setting the amounts to be paid by each individual tax-payer. These arguments carried weight in Vienna, where the decision was made to call for the rapid termination of work, and to subject the Committee's actions to closer supervision – indeed a sort of inspector general, the Sicilian Francesco Perlongo, was sent to Milan in 1727 – demanding a weekly report of activities carried out. Meanwhile, the enemies of the census made every attempt to block the Royal Committee's path: personnel declarations (listing the population of each community by age and gender) ordered in 1726 were so "incomplete and fraudulent," that a new list had to be drawn up in 1730. The thorny question of tax exemptions met with even stronger resistance (moreover, many clergymen refused to present their justificatory claims) and the publication of assessments in September 1726 generated so many appeals – the three-thousand-five-hundred appeals received by late 1727 flooded the Committee's desks – that a detailed examination of each was practically impossible.

In such a situation, the arrival of Francesco d'Aguirre, whose ideas coincided basically with those of the aged and exhausted president de Miro, was providential for the Committee. In 1731 he presented his colleagues with a *Progetto per l'unione dei carichi* which included the simple idea of unifying all existing direct taxes, creating a single payment that would be distributed with uniform criteria among all taxpayers on the basis of their respective properties. At the Committee's request, he drew up the ponderous text refuting the arguments of their opponents – who had found a clever and tough advocate in Gabriele Verri – regarding the unification of charges, or rather, the state's right to directly tax individual incomes. This is not the place to for a detailed examination of such refutations. It will be sufficient to observe the underlying problem was a conflict between two different concepts of society and the state, and of the relation between a prince and his subjects. One concept was based on organisation and contracts and understood the individual as part of a community or entity, a hierarchically-ordered group whose rights are protected by ancient pacts and privileges, in opposition to those of the state. The other, not yet fully mature, was probably present in the minds of men like de Miro, Colloredo, and later Aguirre. It conceived of a state conditioned in its powers of intervention only by general criteria of justice and equality, and thus obliged to free the individual of his social cocoon, breaking the fetters of social class. These conflicts were not to be solved at the time, though, as the state of Milan was unexpectedly occupied by Franco-Sardinian troops in autumn of 1733 during the Polish war of succession.

The second Committee

Stored safely away in the fortress of Mantua, the census' maps and records were not returned to Milan until 1737, a year after the Austrians returned, as approved by the pre-

liminaries of the peace of Vienna. The instructions which Carlos VI gave his new governor, the count of Traun, included the renewal of work on the census, but Traun was very worried about the cost, and thus reluctant to step into the cross-fire that had suddenly arisen between the Congregation of the State and the city of Milan. At any rate, before beginning, it was necessary to identify and reorganise the documents arriving from Mantua. This difficult task was handled in semi-clandestine conditions by Aguirre himself, who also used summaries drawn up by the Miro Committee to determine the overall capital value of the various provinces and of the entire state (the so-called "Sommariissimo") on a community-by-community basis. He divided the taxable land into three categories: "definitely taxable," "definitely exempt" and "possibly exempt." According to Aguirre, it would have been possible at that point to put the land taxes into force quite rapidly, obliging owners of land in the "possibly exempt" category to produce their claims. However, the death of Carlos VI shortly thereafter and the outbreak of the war of Austrian succession changed the goals of the Court and of the Milanese government.

Nevertheless, the disastrous state of Milanese finances and the administrative flaws brought to light by the war effort called inevitably for rapid recognition of the pressing need to bring some order to such a delicate sector, and to introduce a fairer distribution of taxes as the only possible way of avoiding an increase in the overall burden. In 1745, Maria Theresa appointed Gian Lucca Pallavicini minister plenipotentiary for supervising the general government of the states of Lombardy, and it was up to him to carry on with work begun by Aguirre: the latter had died shortly before, but he, and others, had explained the situation to Pallavicini who, in 1744, proposed resumption and completion of the census operations, which he described as "just a few month's work." His proposal was regularly included in all of his increasing complex projects, and was sent to the Court in subsequent years. Nevertheless, theory did not actually lead to practice until the end of hostilities, marked by the peace of Aix-la-Chapelle in 1749. The key figure in the new Committee came from Tuscany, the land of Maria Theresa's husband, Francis Stephen de Lorraine, who had been elected emperor in 1745. Pallavicini had met the famous juriscout Pompeo Neri the previous year in Florence and in March 1749 he brought him from Milan to become the new president. Another Tuscan, Camillo Piombanti, entered the Committee as councillor. The rest of this Committee, appointed by a royal dispatch dated 19 July 1749, consisted of persons of varying origins, including the southerners Giuseppe Forziati and Gaetano Perlongo. The secretary, however, was another Tuscan: abbot Giuliano Castelli. There can be no doubt, however, that the planning and direction of those operations yet to be carried out in order to bring the new fiscal system into being were the fruit of a single brilliant mind: that of Neri. His training in history and jurisprudence, acquired in the most advanced currents of the European doctrine of natural law, his clarity of ideas and subtle analyses, and his perspicuous literary style earn him consideration as one of the earliest and most outstanding representatives of the Italian Enlightenment. By late 1749, Neri was already prepared to send a copious report to Pallavicini as a prelude to the masterful *Relazione* of 1750. Therein he offered a precise exposition of all of the problems that remained to be solved in order to complete the census. The maps and land registers, which needed only small and marginal corrections, were to be expanded with the addition of the register of urban buildings that had been carried out with the same criteria. And it was necessary to define the

exemptions that, among ecclesiastics and laymen, involved – according to Neri – “nearly a quarter of the state’s property.” Information concerning those subject to personal taxes had to be updated and the importance and form of this taxation had to be reconsidered. Lastly, the tax quota to be applied to artisans and merchants, and the most adequate means of distributing it, had to be determined. Still, all of this would not have been sufficient to guarantee the efficient operation of the new system unless local administrations were reformed and subjected to supervision “by impartial and disinterested royal ministers,” as had long been the practice in Tuscany.

Such goals could hardly be reached in a few months, as Aguirre and Pallavicini had believed, but Neri warned the governors about posterior delays that might arise from “judicial intrigues,” and efforts to treat public affairs “with all the clamour and hostility of private suits.” Once again, the customary flood of complaints and appeals to the Throne, criticism and calumny accompanied petty slights and studious trickery. But the overall violence of this opposition was less than it had been between 1718 and 1733, perhaps because the privileged classes realised that it was impossible to derail a census so strongly supported by the firm attitude of Pallavicini and the Council of Italy, and also because the progress that had been made in agricultural circles in the meantime (for example, the increased number of mulberry trees in upper Milan) led them to accept appraisals and numeration carried out thirty years earlier. Even Beltrame Cristiani, who replaced Pallavicini in 1753 as plenipotentiary in charge of Lombard affairs, gave Neri a free hand from 1756 on, despite the fact that he did not share the same ideas.

Almost all of the problems listed by the president of the Committee were resolved over the course of 1755, and this was due, in part, to the convoking of the town commissioners in Milan in late 1750. Besides answering a meticulous questionnaire concerning the judicial situation and administrative and financial conditions of their respective lands, they were given instructions as to how to rectify surveying or mathematical errors in the first Committee’s maps and registers, as well as how to register those properties which had changed hands in the meantime. This, beginning in 1753, it became possible to gradually publish the “cadastral tables,” that is, the lists of plots that made up the territory of each community, with explicit indications of ownership, surface area in Milanese *perticas*, the crops cultivated there, and the “scutato” (the capital value in *scudi*). The previous year, five state cities (Milan, Cremona, Pavia, Lodi and Como) had their buildings described, with maps and headings, and the assignment of an assessed value based on the capitalisation of the current or presumed rental value. Buildings located outside the city walls were evaluated according to different criteria, depending on whether they were farm houses (assessed according to surface area, like the lands), or homes reserved for their owners (what we now call “second homes”), which were classified in twelve different categories. The question of personal taxes was more controversial. In principal, Neri was opposed to it, but he had to accept its continuation and carry out a new census of the population in 1754. Nevertheless, the amount was fixed in a uniform fashion, according to the edict of 5 December 1755, at seven lira for every male between the age of fourteen and seventy, regardless of whether he lived in the country or the city. Half of this amount went to the State and the other half was used to cover local expenses except in places where the availability of community revenues made it unnecessary. Taxation of activities by merchants and artisans was in turn set at “the rate of one and a quarter percent of the capital value of commercial traffic and trade,” which

was to be determined on the basis of sworn declarations by inspectors (in practice, the division was handled by local guilds).

Thus far, the work of the second Committee can be considered a continuation and culmination of work carried out by its predecessor between 1718 and 1733. However, the administrative structure designed by Neri to guarantee the functioning of the census procedures was completely new. The *Relazione* of 1750 already clearly denounced the lack of peripheral articulation of state powers in Austrian Lombardy, as the Senate and other judiciaries only intervened to determine disputes or punish crimes, rather than to “prevent evil before it occurs.” The figure of delegated, or census, commissioners took shape in practice before it was defined by law. In fact, Pompeo Neri selected the most capable and diligent among the multitude of commissioners called to Milan in 1750 (many of whom were illiterate or working for large estate owners) and systematically placed the land-register operations in their hands, not only in their own communities, but also in neighbouring ones. This was the beginning of the *census delegations* (there were about one-hundred-fifty for the state’s nearly one-thousand-five-hundred communities) which handled areas corresponding mostly to the old ecclesiastical parishes, each with a commissioner named by the Committee. *La Riforma al governo e amministrazione delle comunità dello Stato di Milano*, published on 30 December 1755, included a meticulous description of the skills and integrity required of any candidate to the post of commissioner, as well as a job description: keeping the map and census register archives, issuing property deeds, presiding over the *convocati*, or community assemblies, keeping their books, and generally making sure the census rules were obeyed. When legal dictates were later issued, the commissioners became real state employees and had to report to the central organisation in charge of census affairs (from 1765 this was the Supreme Economic Council, and from 1771 it was the new Judicial Chamber). Little by little they took on new responsibilities. On the other hand, the strengthening of the tutelary presence of the state is just one of many aspects of the reform of December 1755. Equally important was the imposition upon all communities of a uniform model of administration that introduced a sort of self-government for the owners of country estates. In the two annual assemblies or *convocati*, these owners were to draw up a balance of income and expenses and elect three tax-payment representatives who, along with one representative of those paying personal taxes, and another representing those paying taxes on craft and commerce, made up the local administration.

The reform of local administrations was less innovative, but it was made necessary by the suppression of the distinction between urban and rural tax payments that arose from the principal of paying taxes on country estates in the region where they were actually located. Beltrame Cristiani negotiated this reform directly with the city and county representatives between 1756 and 1758, leading to various sorts of compromises with the former patrician councils. At this level, too, a rather gentle form of control by the central government was introduced in the form of royal delegates. The Viennese Court’s impatience with the excessive duration of land-register operations at a time when the outbreak of the Seven Years War called for a cut in extraordinary expenses, and the rapid adoption of a fairer system of distributing the tax burden in order to speed the collection of possible extraordinary taxes, induced Cristiani himself to overcome Neri’s resistance and begin negotiations with the Holy See for the stipulation of a concordat (7 December 1757) that insured a tax-

exemption to all property acquired by the Church before 1575, and to parish properties and charity homes. Thus, in one fell blow, the total calculated tax income of 74,619,683 *scudi*, was reduced by ten million *scudi* due to exemptions that would last until the reign of Joseph II.

At that point nothing seemed to be blocking the application of the census, whose general "sentence" was published in late February 1758, although it was dated 20 December of the preceding year. The Commission was dissolved by a royal dispatch of 31 December 1757 and the following March Pompeo Neri moved back to Tuscany, leaving plenipotentiary Cristiani to add the final touches. But the presentation of several thousand appeals by owners desirous of slowing things down, and the premature death of Cristiani on 3 July 1758 seemed to again obstruct completion of the work. In the absence of higher authority, the "Provisional Royal Delegation" appointed by Cristiani in March 1758 to examine appeals decided to grant abundant tax breaks to powerful families and organisations. Thus count Carlo di Firmian – the new plenipotentiary who replaced Cristiani – hardly seem to be exaggerating when he expressed his suspicion that this was a way of "making the public believe that the census designed to make fiscal equality possible and thus lessen the tax burden had, in fact, achieve the exact opposite, which cast ever greater doubts upon the work that had been done." Firmian arrived in Milan in June 1759 after meeting with Neri in Florence and spending some months in the Habsburg capital, and it was precisely he who took decisive action to untangle this snarled mess, putting an end to the delays so that the census could take effect on the first of January 1760.

The cadastre and Lombard society

Here, we cannot examine the problems that arose during the application of the new fiscal system, nor the adjustments made after 1760. We would insist, however, on pointing out that the Lombard cadastre proved highly capable of responding to the demands of just distribution of the tax burden, efficiency and administrative regularity. These were the demands that that underlay its conception by two generations of external ministers in the service of a monarchy intent on overcoming particularism and privilege in order to achieve effective equality. As to the effects of fair tributary distribution among diverse parts of the state, it is sufficient to observe that the quota of the global tax that corresponded to Milan and its province was increased from approximately two fifths to practically half, which constituted a relief for tax-payers from Cremona and Como. The "three taxes" applied in addition to real-estate taxes continued to exist, these were the personal tax, which affected adult males living outside the cities; the

commerce tax, and the tax on country houses not inhabited by peasants. Still the effect of these three taxes on the total tax burden was cut in half, passing from 19.3% to just 10.5% of the total. Transparency in the management of taxes was guaranteed not only by the strict supervision of every phase by tutelary officials, but also because the members of each community assembly charged with deciding the amount of expenses were in fact those who would subsequently have to pay the taxes, so they could pad neither the "personal" nor the "commerce" tax beyond those criteria established by law.

The consequences of fair distribution of the tax burden were also reflected on a judicial and administrative level. The Theresian cadastre was not just a modern instrument for land registration and rigorous proportionality in the distribution of taxes; by allowing all property-owners to vote in the assembly's deliberations, it made a powerful contribution to the consolidation of the census, rather than the birthright, as the requirement for exercising elemental political rights. It is no coincidence that the first constitutional projects which Pietro Verri, among others, drew up for the state of Milan took the administrative reform of 1755 into account as the basis for a system of elections of national representatives. At the same time, through its network of census commissioners, the state acquired a certain capacity to influence local life which earlier governments lacked, and it no longer had to deal exclusively with corporations, but could instead reach individual tax-payers.

On a socio-economic level, the tax's inevitability – it could no longer be avoided through privileges or trickery – induced the great majority of landlords to look at the problem of rent with new eyes. While the aliquot part only increased during the period of the war against revolutionary France, the redistribution of the tax burden meant that many people had to pay more than before, including mountain communities which were obliged to pay taxes on communal properties most of which had had formerly been exempt. On the other hand, the fixed assessment value permanently assigned to each plot of land made possible increases in profitability almost tax-free. Contemporaneous observers and later scholars agree that this was a notable incentive to agricultural improvements, the development of previously un-farmed land, the posterior extension of irrigation, and the increase in rice paddies and sericulture. Other factors pointed in the same direction, including growing international demand, rising prices and the circulation of previously immobilised funds (contracts, tariffs, bureaucracy) eventually recovered by the state. On all accounts, the cadastre contributed to a revitalisation of the Lombard economy and society, and set the stage for that region's future supremacy in the Italian context. ■

