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The Funding of the Papal Fleet in the War Against the Turks: Public Debt, New Taxes and Collection Problems (1526-1588)

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ABSTRACT

The formation of a squadron of galleys operating in the war in the Mediterranean often clashed with financial needs. The papacy and the Apostolic Camera had limited resources for equipping galleys, and the path of direct taxation of the Papal State's communities was not always practicable. The creation of *monti* by the Apostolic Camera was undoubtedly an instrument that enabled the popes to finance war expenditure with greater continuity. The Camera's first *monte*, *Monte della Fede*, was founded in 1526 by Clement VII Medici to raise 200,000 gold *scudi* to cover military expenses against the Turks. The Pope considered an imminent collapse of Christianity against the infidels to be possible, and in April 1542 decided to equip three galleys, in addition to the three already in service. Pope Paul III was aware of the financial problems that might ensue from increased military expenditure, in particular the doubling of the fleet of galleys. Therefore, he ordered the cities and lands under his rule, both *mediate* and *immediate subiectae*, to pay, for a period of six months, the amount required to maintain the galleys, crews, provisions and weapons. The greatest effort to equip war galleys in the sixteenth century came under Pope Sixtus V (1585-1590), who dismantled the ancient consistory system with his bull *Immensa Aeterni Dei*, 1588, and replaced it with a complex system of fifteen permanent congregations, nine to deal with the spiritual matters of the Church and six with the temporal affairs of the State. In 1588 the Pope enacted a tax of 102,500 *scudi* per year for a permanent squadron of ten galleys, which patrolled the State's coasts and took part in naval operations against the Sultan together with allied Catholic fleets.

1. The bodies in charge of the Papal State's financial activities

Catholic military expenditure was funded with more than 19 million gold *scudi* allocated by the Apostolic Camera over more than a century and a half, from 1542 to 1716.¹ To understand the connection between military spending and taxation, a brief description of how the Apostolic Camera worked and how it was organised at the start of the modern era will be helpful. The Camera was the dicastery in charge of all the financial and economic activities of the Church and its State, and of the Roman Curia; that is, all the men and dicasteries responsible for governing the church's activities.

The Pope was the absolute head of both the ecclesiastical and the temporal hierarchy, assisted by cardinals who met as a consistory, the body that dealt with matters of special importance for the Holy See. In addition, all the offices of which the Camerlengo, the Vice-Chancellor and the Major Penitentiary were in charge, plus such tribunals as the Roman Rota and the Tribunal of the Signatura of Justice and Grace, reported to the Pope. The dicastery in charge of the temporal and ecclesiastical financial administration of the church was the Apostolic Camera, a complex body comprising offices and courts with responsibilities for the entire Catholic world.²

Simply listing the offices – Camerlengo, Vice-Camerlengo and Governor of Rome, the Inquisitor of Annates, the Commissioner, the Accountant, the Counsellor of the Poor, the Auditor, the Clerics of the Camera, the Notaries of the Camera – and the duties, treasuries and salt mines of the Papal State shows just how complex the organisation of the Apostolic Camera was. The supreme executive body of the Church's financial life which, as Felice quite rightly says, was the depository of the Church's administration, including the judicial system, and its temporal side, i.e. revenue. But it was also the body

¹ A. Lodolini, "I 'Monti camerale' nel sistema della finanza pontificia", in *Archivi storici delle aziende di credito*, vol. I, Rome, 1956, p. 18.

² M. Monaco, *La situazione della Reverenda Camera Apostolica nell'anno 1525*, Rome, 1960, p. 32.

that maintained and represented the temporal power, which also meant State property.³

The Camera was headed by the Cardinal Camerlengo, who was assisted in the task of governing the dicastery by a group of officials including the Vice-Camerlengo and the Treasurer-General who, with the help of the Clerics of the Camera, exercised supreme control over the provincial treasuries and tax collection offices, in other words over all those bodies that were managed independently.⁴ Various tribunals dealt with financial disputes, the most important being the *Plenae Camerae* comprising the Camerlengo, the Treasurer-General and the Clerics of the Camera. In addition the Auditor-General of the Apostolic Camera judged civil and criminal proceedings, until jurisdiction over criminal proceedings was transferred to the court of the Governor of Rome. Another important tribunal was that of the Treasurer-General, with jurisdiction over disputes involving treasuries and collection offices sub-offices.⁵

All the moneys sent to or received by the Apostolic Camera were sorted by the Depositary General and Datary.⁶ The money was entrusted to private bankers, while the Depositary compiled the *Liber depositarii generalis*, which itemized the Camera's income and expenditure. This ledger, in Italian, corresponded to the *Introitus et exitus* ledgers kept by the Apostolic Camera, in Latin, and recorded essentially the same items.⁷ The Datary had existed since the days of Pope Honorius II Scannabecchi (1216-1227), in the form of a tribunal called *cura graziosa* which mainly dealt with pardons, collation of benefices, pension reserves, concession of the clothing and insignia of prelates,

³ G. Felici, *La Reverenda Camera Apostolica. Studio storico-giuridico*, Vatican City, 1940, p. 94.

⁴ M. Monaco, *La situazione della Reverenda Camera Apostolica nell'anno 1525*, op. cit., p. 34.

⁵ *Ivi*, pp. 35-36.

⁶ As regards the Datary's activities, see F. Litva, "L'attività finanziaria della Dataria durante il periodo tridentino", *Archivum Historiae Pontificiae (AHP)*, No. 5, 1967, pp. 79-174.

⁷ M. Monaco, *La situazione della Reverenda Camera Apostolica nell'anno 1525*, op. cit., pp. 35-36.

and dispensation of irregularities, as well as matrimonial dispensations. Following the reform enacted by Pope Sixtus V Peretti (1585-1590), the Datary's main sphere of action was benefits and pensions, granting of pardons or supply of benefices.⁸ As Enrico Stumpo notes, the only archival series that can be consulted, entitled *Fruttato della Dataria*, consists of just thirteen volumes dating from 1591 to 1797, with figures related to the sale of offices, expressed in gold *scudi*; the data are specific and not of secondary importance, insofar as these ledgers recorded the commissions obtained from exchange transactions, thanks to the practice of counting taxes in gold coins. A commission ranging from 8% to 15% alone was sufficient to provide a reasonable amount of supplementary income.⁹ Lastly, the Camera's financial activities also involved the Pope's secret coffers, used for his and his family's personal expenses: the coffers were controlled by the secret Camerlengo.¹⁰

The distinctive feature of the Papal finances was the dual nature of temporal and spiritual revenue; it is no accident that the Pontiff's coat-of-arms bore two keys, for opening the coffers of Church and State. The temporal income of the State included that produced by the alum mines in Tolfa, by comparison with which other direct income, such as that from fishing in the lagoons of Comacchio, was minor. A long-standing State monopoly bore on the production and distribution of salt, which in fact was in the nature of a tax. Direct and indirect taxes were a relatively late innovation, but made possible on a larger scale by the establishment of papal control over baronies and communities. The sixteenth and seventeenth centuries were a period of consolidation of the papal taxation system.¹¹

⁸ E. Stumpo, *Il capitale finanziario a Roma fra Cinque e Seicento. Contributo alla storia della fiscalità pontificia in Età Moderna (1570-1660)*, Milan, 1985, p. 176.

⁹ *Ivi*, p. 177.

¹⁰ M. Monaco, *La situazione della Reverenda Camera Apostolica nell'anno 1525*, op. cit., p. 37.

¹¹ W. Reinhard, "Finanza pontificia e Stato della Chiesa nel XVI e XVII secolo", in A. De Maddalena and H. Kellenbenz (eds.), *Finanze e ragion di Stato in Italia e in Germania nella prima Età moderna*, Bologna, il Mulino, 1984, pp. 353-387, pp. 355-356.

At this point let us recall some figures relating to the apostolic tax system's two spheres of action, temporal and ecclesiastical. One was the State, which extended to the centre of the Italian peninsula, reaching as far as Ravenna, Bologna, Ferrara, the states of the Duchies of Modena and Mantua and the Republic of Venice. It had approximately 1.5 million inhabitants and was the second most populous Italian state after the Kingdom of Naples. It was consolidated in the course of the sixteenth century and expanded further with the major annexations of Ferrara in 1598 and Urbino in 1631. The Papal State was divided into provinces for administrative and fiscal purposes: Romagna, Marche, Umbria, Patrimony of Saint Peter, Campagne and Maritime, Lazio, and Sabina, embracing some autonomous cities such as Bologna, Ferrara, and Camerino, and other cities such as Benevento and Avignon. Some cities, such as Ferrara, Bologna, Ravenna, Urbino and Avignon, also had a Cardinal Legate, while others were administered by governors: 38 from the clergy, hence prelates, and 188 from civilian life, in other words "doctors".¹²

From the fiscal viewpoint, there was one provincial treasury for each province, plus the separate treasuries of Ferrara, Benevento, Avignon and Bologna, which were virtually autonomous since their income was managed *in situ*. Minor treasuries at Camerino, Spoleto and Ascoli were also operational in some periods, but sometimes having recourse to transfers from other provinces or the Apostolic Camera itself. Rome and its districts were managed directly by the Camera under a contract system. Only some territories or communities were outside the control of provincial treasuries, their assets being managed or leased directly by the Camera: Terracina, Castel-

¹² E. Stumpo, *Il capitale finanziario a Roma fra Cinque e Seicento. Contributo alla storia della fiscalità pontificia in Età Moderna (1570-1660)*, op. cit., pp. 43-44. On the ancien régime's tax system: L. Pezzolo, "La fiscalità in antico regime", in A. Moioli, F. Piola Caselli (eds.), *La storiografia finanziaria italiana. Un bilancio degli studi più recenti sull'età moderna e contemporanea*, Cassino, Edizioni dell'Università degli Studi di Cassino, 2004, pp. 43-87; F. Piola Caselli, "Innovazione e finanza pubblica. Lo Stato pontificio nel Seicento", in *Innovazione e sviluppo. Tecnologia e organizzazione fra teoria economica e ricerca storica (secoli XVI-XX)*, Bologna, Monduzzi, 1996, pp. 449-464.

gandolfo-Roccapriora, Bassano-Orte, Castro-Ronciglione, Nepi, Albano, and Porto.¹³

The capital circuit comprised an abundance of contracts in which traditional forms of credit were flanked by more modern instruments targeted at a wide range of investors: above all, government securities. State loans were introduced in some Italian municipalities and in the Netherlands in the Middle Ages, and the main European states used them increasingly from the beginning of the sixteenth century to fund mercantilist economic policies and consolidate public facilities as part of national state-building.¹⁴

The Apostolic Camera contracted out its numerous sources of income to companies that guaranteed money and professional know-how. The merchant bankers that operated in Rome in the sixteenth and seventeenth centuries engaged in trade, lending, insurance and money exchange. Agostino Chigi, who offered credit to Alexander VI Borgia (1492-1503), Julius II della Rovere (1503-1513) and Leo X Medici (1513-1521), was a contractor of the salt and alum customs; at the same time he traded in cereals, cured meats, tin and sugar. The bankers who acted as Depositary Generals of the Camera undertook to sell goods to the Curia, operating as a monopoly for the whole of the sixteenth century; at the end of the century the Florentine Filippo Guicciardini, the secret treasurer of Clement VIII Aldobrandini (1592-1605), was still trading in wheat as a monopoly. So in the Roman marketplace the tradition of Italian bankers performing a combination of mercantile and financial activities endured.¹⁵

The economic and financial relations between the Apostolic

¹³ E. Stumpo, *Il capitale finanziario a Roma fra Cinque e Seicento. Contributo alla storia della fiscalità pontificia in Età Moderna (1570-1660)*, op. cit., pp. 43-44.

¹⁴ F. Colzi, "L'efficienza dei mercati finanziari in età preindustriale. Il sistema dei «monti» nello Stato pontificio (secoli XVI-XVII)", in G. De Luca, A. Moioli (eds.), *Debito pubblico e mercati finanziari in Italia. Secoli XIII-XX*, Milan, Franco Angeli, 2007, pp. 179-195, p. 181.

¹⁵ F. Piola Caselli, "Banchi privati e debito pubblico pontificio a Roma tra Cinque e Seicento", in *Banchi pubblici, banchi privati e monti di pietà nell'Europa preindustriale. Amministrazione, tecniche operative e ruoli economici*, Genoa, Società ligure di Storia Patria, 1991, pp. 461-485, p. 470.

Camera and the companies of merchants and bankers grew so close, and of such mutual advantage, that some of the latter became part of the Curia's bureaucratic organisation. In 1434 the Florentine merchant Paolo Fastelli, followed by the Florentine Nicola Masi, featured in the Curia as an accountant (*calculator rationum Camerae Apostolicae*). Another specific technical position was that of *receptor pecuniarum Camerae*, the Depositary General responsible for materially executing all the payments ordered by the Pope, butler and treasurer and keeping the books that effectively constituted the general accounting of the Papal State. In theory the Depositary's responsibilities were limited to managing petty cash, but in practice his role and his network of relationships with the most important ecclesiastical authorities placed him in a privileged position. From the fifteenth century on, the position of Depositary General of the Apostolic Camera was always held by a merchant banker who was, or could become, the leading banker of Rome; and who knew of and could buy the new revenue of the Camera and negotiate public debt issues.¹⁶

The average term of office of the Depositary General was four years, but a good many held the office longer, such as the Como native Bernardo Olgiati (1572-1583), the Genoese Vincenzo and Giuseppe Giustiniani (1594-1605), the Pisan Roberto Primi (1606-18), the Florentines Matteo, Marcello and Francesco Sacchetti, who took turns as Depositary (1623-1639), and Florence's Nerli family, with Pietro, Francesco, Giuseppe and Giovanni serving for thirty consecutive years (1646-1676).

An instructive document in this regard is the agreement stipulated in 1555 with Tommaso Marini of Genoa for a period of nine years. The Camera guaranteed to cover the expenditures of the new Depositary out of various earmarked tax or asset-related sources of income for up to 234,603 *scudi* a year. In turn Marini undertook to advance, except in quite rare circumstances, 17,500 *scudi* a month for

¹⁶ *Ivi*, p. 472.

the expenses of the papal court, and to continue to advance that amount even when there had been no return on the specified revenues assigned for two months. In exchange, the Depositary could retain 1,560 *scudi* a month plus 3% of all the payments effected. His net profit thus came to some 25,000 *scudi* a year, plus 12% interest on all sums lent and the monopoly on the sale of cloth to the Curia. Six years later, Tommaso Marini was owed 50,000 *scudi* by the Apostolic Camera; he left his office and received compensation in the form of 500 shares of *Monte della Farina*, each with a nominal value of 100 *scudi*. The Genoese Pallavicini family took over his position, on more onerous terms.¹⁷

2. The public debt

The initial core of the Papal State's public debt dates to the second half of the fifteenth century, when the number of venal offices entailing no actual duties soared, with a remunerative sales price, generally an annual amount.¹⁸ The first issue of shares (*Monte della Fede*), in 1526, on the Tuscan model, was placed with investors through the mediation of Curia bankers.¹⁹

The *monti* mechanism was fairly straightforward: whenever the government needed to collect a given amount, say 100,000 *scudi*, it created a monte of that value with 1,000 parts, or shares, of a nominal value of 100 *scudi* each. These shares yielded a fixed income whose amount depended on the prevailing interest rates and devel-

¹⁷ *Ivi*, p. 473. Cfr. M.G. Pastura Ruggiero, *La Reverenda Camera Apostolica e i suoi archivi (secoli XV-XVIII)*, Rome, 1984, p. 198.

¹⁸ Venal offices featured regularly in the Camera's accounts through to the Napoleonic age: entries were recorded among income in the event of offices that were resold because they had become vacant for some reason, and among expenditure as public debt interest in addition to share interest. Cfr. F. Piola Caselli, "Aspetti del debito pubblico nello Stato Pontificio: gli uffici vacabili", *Annali della Facoltà di Scienze Politiche dell'Università degli Studi di Perugia*, No. 11, 1970-72, vol. I, pp. 101-174.

¹⁹ F. Piola Caselli, "Evoluzione e finanziamento del debito pubblico pontificio tra XVII e XVIII secolo", in G. De Luca, A. Moioli (eds.), *Debito pubblico e mercati finanziari in Italia. Secoli XIII-XX*, Milan, Franco Angeli, 2007, pp. 215-232 bis, p. 215.

opments in the financial market. Generally speaking, the government or the papacy obtained immediate revenue, depending on the offers submitted by the relevant company of bankers. The company then sold the shares to investors, receiving a commission and above all gambling that market demand would result in a higher price. In some cases the shares could be “vacated”, in others not. Vacated shares reverted to the State upon the owner’s death or, in the case of ecclesiastics, a major appointment to a higher position. Shares that could not be vacated were transferable and held without any conditions. This difference implied a difference in the instrument’s rate of interest: as much as 10% for vacatable shares, no more than 5% or 6% for unvacatable. Thus one could look on unvacatable shares as a kind of consolidated public debt and vacatable shares as a sort of floating debt. In any event, in both cases the government could freely decide whether to redeem the share outright or convert a vacatable into an unvacatable share.²⁰

Another significant development was the increase in temporal relative to spiritual income. Although no clear-cut distinction between the two is possible, there is no doubt that the growth in ecclesiastical income between the sixteenth and seventeenth centuries was considerably smaller than that in secular income. What is more, not only temporal income derived from the State but also an increasing portion of ecclesiastical income, aside from the exploitation of opportunities linked to the Pope’s dual sovereignty. Therefore, in early modern times, unlike the early and late Middle Ages, the Universal Church’s contribution to papal finances was in steady decline, owing above all to restrictive fiscal policies on the part of the Catholic powers and the impact of the Protestant Reformation.²¹

The organisation of the Apostolic Camera’s accounts and of the public debt became more and more consolidated with the gradual

²⁰ E. Stumpo, *Il capitale finanziario a Roma fra Cinque e Seicento. Contributo alla storia della fiscalità pontificia in Età Moderna (1570-1660)*, op. cit., pp. 247-248.

²¹ W. Reinhard, *Finanza pontificia e Stato della Chiesa nel XVI e XVII secolo*, op. cit., pp. 361-362.

strengthening of the Papal State. Throughout the fifteenth century the Camera's approach to the budget deficit was, as far as possible, to avoid loans from important banking families. This strategy was determined in part by the need to avoid being economically or financially tied to any parties potentially hostile to the cardinal favoured by the Pope; in part by the problems posed by the canon law ban on moneylending and hence the difficulty of legally remunerating borrowed capital; and lastly by the inconsistency of a good portion of expenditure. The Camera tended to limit itself to selling offices as necessary. Initially, the offices sold actually entailed the performance of duties within the Camera's administration, but later they became purely financial: the capital obtained by selling offices was remunerated by a salary, without the office-holder actually exercising any real role within the Curia. As a consequence, at the end of the fifteenth century the public debt of the Papal State consisted entirely in the obligations represented by these venal offices.²²

The papal accounts and recourse to private capital underwent a drastic change with the Reformation, which kept church-related income from much of central Europe from reaching the Camera's coffers. At almost the same time, Henry VIII's Act of Supremacy in 1534 blocked the flow of money from England as well. These religious, political and economic difficulties helped convince Clement VII Medici (1523-1534) to introduce *monte* share issues. A second reason concerned spending on war and the military alliances in which the Papacy was involved. The Apostolic Camera provided over 19 million gold scudi to finance Catholic arms in the period from 1542 to 1716.²³

The Apostolic Camera's first *monte*, *Monte della Fede*, was created

²² F. Piola Caselli, "La disciplina amministrativa ed il trattamento fiscale dei Luoghi di Monte della Camera Apostolica tra il XVI ed il XVII secolo", in M.J. Peláez (ed.), *Historia económica y de las instituciones financieras en Europa. Trabajos en homenaje a Ferran Valls i Taberner*, vol. XII (Barcelona, Promociones y publicaciones universitarias, 1989), pp. 3525-3549, pp. 3526-27.

²³ A. Lodolini, "I 'Monti camerali' nel sistema della finanza pontificia, in *Archivi storici delle aziende di credito*, op. cit., p. 18.

in 1526 by Clement VII Medici in order to raise 200,000 gold *scudi* to fund military operations against the Turks. The experience accrued in Florence was put to good use: the Camera's first monte used technical characteristics that had already been perfected and a series of guarantees that immediately drove the market price well above the nominal issue value.²⁴ The economic emergency had succeeded in laying to rest all religious doubts about capital remuneration. *Monte della Fede* was unvacatable and carried a high interest rate of 10%. The canon law condemnation of moneylending was circumvented elegantly: all the institutional documents and other official acts contained only the terms "purchase" and "sale" when referring to the shares, never "loan".²⁵

After the first one in 1526, there was an increasingly intensive creation of *monti*, and in addition to those of the Apostolic Camera, which covered the expenses of the Camera and the central administration of the Curia, there were also the baronial *monti*, admitted starting in the late sixteenth century when the debts of Rome's leading aristocratic families began to be significant. The first baronial *monte* was authorised in 1585 by Sixtus V Peretti (1585-1590), in favour of the Cesarini family; these shares were easily placed on the market.²⁶ For some time government securities sales had been handled by a number of merchant-bankers such as the Lopez, Giustiniani and Olgiati families, who often also held the position of Depositary General of the Apostolic Camera or Datary, or were the beneficiaries of the shares whose sale they had promoted. The papal bulls and *motu proprio* establishing the *monti* almost always permitted the bankers to sell the shares to the highest bidder, ensuring extremely high placement profits.²⁷

²⁴ F. Piola Caselli, "Una montagna di debiti. I monti baronali dell'aristocrazia romana nel Seicento", *Roma moderna e contemporanea*, No. 2, May-August 1993, pp. 21-55, p. 34.

²⁵ F. Piola Caselli, *La disciplina amministrativa ed il trattamento fiscale dei Luoghi di Monte della Camera Apostolica tra il XVI ed il XVII secolo*, op. cit., p. 3528.

²⁶ *Ibidem*.

²⁷ F. Piola Caselli, *Una montagna di debiti. I monti baronali dell'aristocrazia romana nel Seicento*, op. cit., p. 35.

The Apostolic Camera and Holy See resorted increasingly to this form of public debt, especially from the papacy of Sixtus V on, as a way of raising funds quickly, thanks among other things to the presence of a large number of merchants and bankers in Rome who could subscribe complete issues of a *monte*, paying the principal to the Camera in advance or sending the funds where the Pope had greatest need of them. This led to the gradual allocation of a substantial part of secular and ecclesiastical revenue to the payment of the annual interest on *monti* and office salaries. The funds that the Holy See raised went mostly for nepotism, routine and extraordinary military expenditure, financial aid to Catholic states, and the expansion of Rome and other cities.²⁸

In short, the evolution of the fiscal system in the Papal State in the sixteenth and seventeenth centuries was similar to that of the other Italian states. The difference, if any, lay in Church taxation, which at first was sufficient to obviate the need for ordinary temporal taxation. But as the revenue from the former waned beginning in the fifteenth century, the Papal State too needed to improve its fiscal system. There was a clear distinction between Camera-related sums and community-related sums, which respectively indicated the amount of tax revenue due to Rome and the amount to be used *in situ* in the State's other communities. City nobles, ecclesiastics, religious organisations and charities, knights, and families with many children were exempt from local taxation but still subjected to the taxes imposed by the Camera. However, the distinction was never really clear-cut: the sums due to the Camera were usually collected by and under the responsibility of the local communities. Rome, Bologna, Ferrara, Urbino, Benevento, Castro and Ronciglione were exempted from the Apostolic taxes and subject exclusively to indirect consumption taxes and customs duties. All the customs revenue went to the Camera in Rome, bypassing the local coffers, which were then filled by the papal government. The Congregation of Good

²⁸ E. Stumpo, *Il capitale finanziario a Roma fra Cinque e Seicento. Contributo alla storia della fiscalità pontificia in Età Moderna (1570-1660)*, op. cit., pp. 220-221.

Government, founded in 1592, handled financial relations with the State's various communities, requiring each to draw up its annual accounts in accordance with a standard model. Over the following century, the Congregation was assigned to distribute taxes and serve as court of first instance for disputes between local communities and the central government. This was a turning point in the policy on local finances. The local communities began to pay the taxes due to the Camera into their respective provincial treasuries on the basis of a budget, enhancing clarity and transparency. It became a common administrative practice to monitor the activities of the peripheral communities and to compare the final accounts for the year with the original budget.²⁹

3. The galley tax of 1542 and the war against the Turks

The first non-routine direct tax in the Papal State was imposed in 1529, two years after the Sack of Rome,³⁰ under Pope Clement VII. All properties, regardless of whether they belonged to lay or religious people, were subjected to a tax of 0.5%. This tax was apparently levied in a fairly regular manner, with the exception of Campagne and Maritime province, where the central power had more trouble imposing its authority. Two years later the Papacy introduced a new extraordinary tax – 1 gold ducat for each home – both in cities under direct State control and in cities *mediate subiectae*, making this the first attempt to reduce the autonomy of local finance and baronial power. Direct taxation as such came in 1543 with the “Triennial Subsidy,” ordered by Paul III Farnese (1534-1549) as an extraordinary measure in lieu of an increase in salt duties. Renewed repeatedly, upon its expiry in 1555 the subsidy was finally extended

²⁹ F. Piola Caselli, *Il Buon Governo. Storia della finanza pubblica nell'Europa preindustriale*, Turin, 1997, pp. 290-291.

³⁰ M. Vaquero Piñeiro, A. Esposito, “Rome During the Sack: Chronicles and Testimonies from an Occupied City”, in K. Gowens, S.E. Reiss (eds.), *The Pontificate of Clement VII. History, Politics, Culture*, Aldershot, Ashgate, 2005, pp. 125-142.

indefinitely by Pope Marcellus II Spannocchi (1555), making it an ordinary standing tax. This levy, which was soon to become annual, had the merit of overriding the local cities' internal systems of taxation. It ignored the traditional exemptions, and the central government insisted on collecting it directly in cities and in fiefs, circumventing all intermediate political resistance. Here too, however, the deeply-rooted autonomist traditions of Bologna had to be reckoned with: the city refused to be subjected to *Urbe* taxation without the consent of its own senate. Lengthy negotiations concluded with a compromise that reduced Bologna's contribution from 30,000 to 12,000 *scudi* per year and empowered the city to allocate the burden among its citizens as it deemed most appropriate.³¹ At the start of the seventeenth century, the triennial subsidy accounted for nearly 20% of the Apostolic Camera's revenue.³² Its classification as an extraordinary, temporary tax was what made it applicable also to fiefdoms, which in principle were exempt from direct taxation. This is confirmed by the letters written by Paul III in July 1537 to various lay and ecclesiastical feudatories in the Lazio region – Ascanio Colonna, Paolo Savelli, Francesco Orsini (Abbot of Farfa), Giulio della Rovere and Giovan Battista Savelli – asking for payment of the relative taxes in amounts ranging from 1,000 to 3,000 *scudi*.³³

The problem of successfully levying heavy taxes on the Pope's temporal holdings became progressively more urgent as the expenditure for war against the Ottoman Empire increased. Clement VII Medici was aware of this, as is evident in a report to Charles V from the Spanish Ambassador in Rome, Giovanni Antonio Muscettola, in 1531: "S. S.tad [...] me dixio que con los treinta mil escudos que su S.tad dava de mas de los dados, pagando vra M.tadd el resto po-

³¹ For matters related to Bologna's public debt, see M. Carboni, "L'evoluzione del debito pubblico nella periferia pontificia in età moderna: il caso della Legazione di Bologna", in G. De Luca, A. Moioli (eds.), *Debito pubblico e mercati finanziari in Italia. Secoli XIII-XX*, Milan, Franco Angeli, 2007, pp. 233-249.

³² F. Piola Caselli, *Il Buon Governo. Storia della finanza pubblica nell'Europa preindustriale*, op. cit., pp. 291-292.

³³ *Ivi*, p. 103.

drasse entretener esta gente por todo Augusto, y que en este tiempo se podran acclarir muchas cosas, pero que el pueda dar mas me ha dicho que es impossibil, por que por preparar algunos dineros por lo del Turco con haver hecho todo su esfuerzo no ha podido poner mas que ciertos pagamentos en todo el Dominio de la Iglesia temporal que suberan a docientos mill escudos, y estos no queria tocar sino por las cosas del Turco en una necesidad, y que no haviendo otra forma de pagar los otros tres meses que yo le he pedido da parte de vra M.tad por lo complimento de los seis, tomara los primeros dineros d'estos impuestos por pagar los dichos XXX mil escudos y assi quedaran tanto menos, y los que quedan aun serà arta fatiga y tiempo a cobrarse, los quales queria conservar el por aquella otra necesidad mayor, ansi como vra M.tad misma in.sta que se preparen dineros por las cosas del Turco por lo anno venidero."³⁴

On 28 September of the same year, Muscettola confirmed the difficulty the Pope was having in raising the resources needed to fight the Turks: "Pareceme avisar V. Mag.d a lo de la contribucion asta ahora no es posible a traer del Papa a mas de los dos meses, que son veinte mil escudos, los quales aun no los havemos podido sacar juntos, sino ahora cinco mil escudos y en el principio de otobre darà otro cinco mil, y los otros diez mil los darà en Noviembre: y por mucho que se haya trabajado por sacar esto dinero de los mercaderos, con los quales su S.tad hazia el partido, no ha sido posible, a causa que los mercaderes haviendo a pagar este dinero de la nueva imposition que ha hecho su S.tad sobre lo Estado Ecc.co, no empezando la cobrança de ella sino en este tercio de Navidad primero que viene, no han quesido anticipar estos XX mil ecudos."³⁵

In 1537 Paul III sent letters to a series of feudatories demanding payment of the taxes to fund war. In July, he wrote to Ascanio Colonna: "La signoria vostra si deve ricordar che nro S.re si risol-

³⁴ Archivo General de Simancas (hereinafter AGS), Estado, Leg. 853, f. 35, Jo. Ant. Muscettola de Roma a XXIII de mayo MDXXXI.

³⁵ AGS, Estado, Leg. 853, f. 78, Jo. Ant. Muscettola de Roma a XXVIII de Septiembre 1531.

vette circa l'imposta dell'un per fuoco che li vassalli de li Sig.ri Baroni paghino la lor tassa de detta Imposta, o veramente prestino tanti guastatori a ragione de sette opere per scudo et perché bisogna venirne all'essecutione effettuale V. S. con la presente harà la nota et tassa de suoi lochi et sarà contenta farci intendere col portator di questa qual si manda a posta queste se i suoi vassalli vogliono più presto o pagar i denari o mandar i guastatori et secondo saran resoluti facci eseguir con effetto fra quattro o sei dì, se mandan denari l'indirizzino al Depositario sopra ciò deputato per le cose della guerra, se guastatori al R. Governator di Roma qual gli ordinarà quel che habbino a fare. De Roma il primo de Luglio MDXXXVII."³⁶

That is, Colonna's vassals either had to pay in cash or provide seven soldiers for every ten *scudi* owed. The total to be paid amounted to 3633 scudi, levied as follows.

TABLE 1
Taxes levied on the vassals of Ascanio Colonna
for the Holy See's war expenditure in 1537

Fief	Scudi	Fief	Scudi
Genzano	84	Pesciano	28
Civitalavinia	140	Cicignano	65
Cavi	140	Nettuno	280
Genazano	224	Rocca de Papa	140
Scorcola	63	Serrone	70
Merolo	98	Nemo	98
Sopino	140	Marsico	140
S.to Steph.o	70	Iugliano	70
Anticoli	161	Ripe	77
Piglio	210	Castro in Camp.a	161
Palliano	231	Pofi	84
Olevano	161	Colleparado	70
Annicoli de Corr.do	167	Vico	98
S.to Vito	129	La Torre de Trevigl.o	98
Rocca de Cavi	35	Ardia	31
Capranica de Camp.a	70		
		Total:	3633

Source: ASR, Camerale II, Decime, Busta II, Decime 1537, f. 44r.

³⁶ Rome State Archive (hereinafter ASR), Camerale II, Decime, Busta II, Decime 1537, f. 44r.

Lazio's other feudatories were called upon to contribute to the war in the same manner.

TABLE 2
Taxes levied on the Holy See's feudatories for war expenditure in 1537

Feudatory	Scudi	Feudatory	Scudi
Ascanio Colonna	3633	Ger. Ursino	1199
Paolo Savello [sic] ³⁷	474	Abbot of Farfa	1299
Iac.o Zambrecatto	98	Giulio della Rovere	917
Arcivescovo Colonna	1335	Alphonso Colonna	162
Camillo Colonna	154	Conte dell'Anguillara	217
Gio. Batt.a Conte	701	Gio. Ant.o de Gravina	769
Camillo Gaetano de Sermoneta	1030	Camillo Ursino	649
S.or de Maenza	154	Ottavio Ursino	267
Abbate de San Gregorio	326	Valerio Ursino	139
Ursino de Pitigliano	217	Hopilio Savello	520
Gianpaulo de Core	665	Gio. Batt.a Savello	371
		Total:	15,296

Source: ASR, Camerale II, Decime, Busta II, Decime 1537, f. 44r. – 46v.

The fiefdoms of Lazio alone contributed over 15,000 *scudi*, as the financial burden became steadily harder for the Holy See to sustain.

The Pope was worried about the serious threat from the Ottomans in the Mediterranean: "Havendo la Santità di N.ro S.re, per sovvenire alla necessità della fede ap.ca in le provisioni da farse contra il Turco, imposto un sussidio di due decime de frutti ecclesiastici in tutti i lochi d'Italia mediate et immediate soggetti."³⁸

This document was addressed to Don Francesco Thaussignano [sic], treasurer of Romagna province, whom Rome had contacted so that: "Ognuno habi tempo comodo de provedere del danaro che se li notifici a buon hora."³⁹

³⁷ Paolo Savelli.

³⁸ ASR, Camerale II, Decime, Busta II, Decime 1537, f. 1r.

³⁹ *Ibidem*.

This was as much as to say that collecting the needed moneys would take time and that delays in tax payment were to be considered normal. Romagna was not alone in having to pay this tithe; Marca, Perugia, Spoleto, Città di Castello, Patrimony of St. Peter, Campagne and Maritime, Parma and Piacenza, Bologna and Ancona, and Ascoli⁴⁰ were also called on.

The drafts housed in Rome's State Archives suggest that Paul III decreed a new biennial tax in 1542 to raise 20,000 *scudi* per year to fund the papal galleys. This tax was levied in the provinces of Patrimony of St. Peter, Campagne and Maritime, Umbria, the Duchy of Spoleto, Romagna and Bologna.⁴¹

TABLE 3
Taxation to fund papal galleys, 1542-1544

Province	Commissioner	Amounts paid (scudi)
Patrimony of St. Peter	Roberto Ubaldini	2409.74
Campagne and Maritime	Dom.co Cicolo and Luca Tommasini	2411.15
Umbria	Antonio Fratini	13332.9
Romagna	Bernardo Machiavelli	5565.9.3
Bologna	Guido Machiavelli	7859
	Total:	31577.15.7

Source: Rome State Archives (hereinafter ASR), Fondo Commissariato Soldatesche e Galere, Tassa sulle Galere, Busta 362, ff. 1-15.

The Depositary of the Apostolic Camera at that time was Benvenuto Olivieri, who had to collect 40,000 *scudi* to fund the galleys in the war against the Ottoman fleet from 1542 to 1544, with the mediation of the provincial commissioners. But the amount actually raised was just 31,577.15.7. The target was not met first because in the provinces of Patrimony of St. Peter and Campagne and Maritime the tax was collected only in the fiscal year 1542-43 and second because communities often failed to pay fully or on time, repeatedly deferring payment.

⁴⁰ *Ibidem*.

⁴¹ ASR, Fondo Commissariato Soldatesche e Galere, Tassa sulle Galere, Busta 362, f. 1.

Accordingly, in 1543 Paul III finally ordered the triennial subsidy: “Il Santo Pontefice Paolo III impose per un triennio un sussidio di 300 mila scudi d’oro in oro di Camera da pagarsi dai sudditi secolari dello Stato Ecclesiastico del primo maggio 1543 in poi ad effetto di provvedere alla pubblica utilità, e sostenere la gran mole delle spese per la conserva della fede ortodossa, e dello Stato di S. Chiesa togliendo per il detto triennio l’aumento del sale, e l’altre essazioni straordinarie, compassionando poi i disagi dei suoi sudditi ridusse il detto sussidio alla somma di 240 mila scudi simili, ma per supplire nel tempo stesso ai comuni bisogni in un tempo particolarmente che si trovava una potente armata navale di Turchi nelle viscere della Cristianità e si preparavano da ogni parte guerre frà i Principi Cristiani impose un simile sussidio sopra le Chiese. Ordinò dunque una sua bolla delli Marzo 1543 [...] che per un triennio dovesse riscuotersi una decima sopra il vero annuo valore di tutti i frutti, rendite, e proventi de Benefici de secolari ed una parte del vero annuo valore di tutti i frutti, rendite, e proventi delle Congregazioni Regolari, e de Benefici Regolari di tutta l’Italia (eccettuando soltanto da tali imposizioni i Cardinali di S. Chiesa, e li Cavalieri Gerosolimitani).”⁴²

Paul III was worried over the advance of the Turks under Suleiman the Magnificent not only in the Mediterranean⁴³ but also in the heart of Europe. In 1541 Charles V attempted to take Algiers from the infi-

⁴² ASR, Camerale II, Decime, Busta II, Decime ed Imposizioni Ecclesiastiche, ff. 109r. – 109v. (new shelf mark).

⁴³ On the history of the Mediterranean in the sixteenth century and in the long term, see: D. Abulafia, *The Great Sea. A Human History of the Mediterranean*, Oxford, 2011; F. Braudel, *La Méditerranée et le monde méditerranéen à l’époque de Philippe II*, Paris, 1949. Italian translation: *Civiltà e imperi del Mediterraneo nell’età di Filippo II*, 2 Vols., Turin, 1976; P. Cardim, T. Herzog, J.J. Ruiz Ibáñez, G. Sabatini (eds.), *Polycentric Monarchies: How Did Early Modern Spain and Portugal Achieve and Maintain a Global Hegemony?*, Eastbourne, 2012; M. Fontenay, *La Méditerranée entre la Croix et le Croissant: navigation, commerce, course et piraterie (XVI^e-XIX siècles)*, Paris, 2010; J. Glete, *War and the State in Early Modern Europe. Spain, the Dutch Republic and Sweden as Fiscal-Military State, 1500-1660*, London-New York, 2002; E.G. Hernán, D. Maffi (eds.), *Guerra y sociedad en la Monarquía Hispánica. Política, estrategia y cultura en la Europa moderna (1500-1700)*, 2 vols., Madrid, 2006; P. Horden, N. Purcell, *The Corrupting Sea: a Study of Mediterranean History*, Hoboken, 2000.

dels, but the mission proved to be a disaster. The same year, Suleiman's troops laid siege to the city of Buda and conquered it. The Pope, fearing a possible imminent collapse of Christianity in the face of the infidels, decided in April 1542 to equip three galleys in addition to the three already in service. Aware of the financial problems that could stem from the increase in military expenditure implicit in doubling the number of galleys, Paul III ordered the cities and lands, both *mediate* and *immediate subiectae*, to pay the amount needed to maintain the galleys, crews, provisions and weapons for six months.⁴⁴ In April 1543 an impressive Ottoman fleet under the command of *kapudan paşa* Barbarossa and with Antoine Escalin des Aimars, a Parisian diplomat at Constantinople also known as Paulin, aboard, set sail from the Golden Horn. After passing Messina, the Turkish fleet attacked Reggio Calabria, and the fear of Muslim invasion again gripped the Italian peninsula, aggravated by the scandalous coalition between the Sultan and the King of France. After Reggio Calabria, the fleet headed towards Marseille, and the Pope became alarmed for his own lands.⁴⁵ A similar situation recurred the following year, and despite Paulin's reassurance that the Roman coasts were safe, Paul III decided to move the papal court to Bologna.⁴⁶

For the coffers of the Apostolic Camera, maintaining a squadron of galleys represented a substantial cost. To get an idea of the order of magnitude, the expenses relating to five papal galleys in 1657 are itemized below.⁴⁷

⁴⁴ A. Guglielmotti, *Storia della marina pontificia*. Volume quarto: *guerra dei pirati 1537-1560*, Rome, 1887, pp. 110-111. Guglielmotti makes explicit reference to *Const. qua ad auxilium populi christiani contra Turcas tribus trirēmibus pontificiis tres novas addit, et subsidium ad sex menses imponit*, issued by Pope Paul III on 25 April 1542. Guglielmotti includes the complete text in Latin and the ancient shelf mark: Vatican Secret Archives (hereinafter ASV), t. II, n. 353, ex archetipis brevium. On the papal fleet see also F. Filioli Uranio, *La squadra navale pontificia nella Repubblica internazionale delle galere: secoli XVI-XVII*, Canterano, 2016.

⁴⁵ G. Varriale, *Arrivano li turchi. Guerra navale e spionaggio nel Mediterraneo (1532-1582)*, Novi Ligure, 2014, pp. 114-115.

⁴⁶ *Ivi*, p. 118.

⁴⁷ Florence State Archives (hereinafter ASF), Mss 757, Libro di tutta l'entrata, ff. 35-39.

TABLE 4
Breakdown of all expenditure for galleys for one year, 1657

Item	Expenditure (scudi)
Salaries of higher officers all year round	4557
Salaries of Flagship for six summer months	1676.16
Salaries of the above for six winter months	1228.56
Salaries of 4 galleys for summer	4460.64
Salaries of 4 galleys for winter	3512.64
Salaries of 100 volunteer seamen for a year	2400
Salaries of troops for six summer months	5256
Salaries of felucca for six summer months	270
Total salaries:	23361
Provisions and cargo for a year	57187
General's fee of 300 <i>scudi</i> per month	5400
Total:	85948

Source: ASF, Mss 757, Libro di tutta l'entrata, f. 39r.

In that year, the Apostolic Camera's annual income totalled 2,684,515 *scudi* and its expenditure 2,489,613.⁴⁸ Thus the expenditure of approximately 86,000 *scudi* on the galleys, or 3.5% of total outlays, was most definitely not negligible, even considering the small budget surplus. The cost of galleys in 1657 is only indicative, of course, and comparison with the 1540s is no easy matter. Such a long-term comparison must take account of price changes and the fine metal content of the currency. For a long time, in fact, the *scudo* was nothing more than an accounting currency, actually represented by ten silver *grossi* or *giuli*. Silver coins maintained a certain stability over time, with only three depreciations recorded from the sixteenth through the end of the eighteenth century (in 1566, 1684 and 1754) which reduced the fine silver content by 32% from 3.6 grams per

Mention is made in this document of four privateer galleys plus the flagship. The presence of privateer galleys, in other words ships contracted to private parties, was customary in the seventeenth century when the fleet was state-owned and controlled through the *asientos* system.

⁴⁸ F. Piola Caselli, *Evoluzione e finanziamento del debito pubblico pontificio tra XVII e XVIII secolo*, op. cit., p. 232.

coin in 1504 to 2.45 grams in 1754.⁴⁹ What is certain is that also in the 1530s and 1540s the galley squadron had a major incidence on the accounts of the Apostolic Camera.

4. Conclusions

The formation of a squadron of galleys to operate in the war in the Mediterranean often created financial strain. The Papacy and the Apostolic Camera had limited resources for equipping the galleys, and direct taxation of the Papal State's communities was not always feasible. Recourse to the creation of *monti* by the Apostolic Camera certainly enabled the Popes to finance war expenditure on a more regular basis. During the sixteenth century, the strongest effort to equip galleys came under Sixtus V (1585-1590), who dismantled the ancient consistory system in his bull *Immensa Aeterni Dei* (1588) and supplanted it with a complex system of fifteen permanent congregations, nine for the Church's spiritual matters and six for the State's temporal affairs.⁵⁰ The sixth of these congregations was *pro classe paranda et servanda ad Status Ecclesiastici defensionem*.⁵¹ On this basis, in 1588 the Pope enacted an annual tax of 102,500 *scudi* for a permanent squadron of ten galleys⁵² to patrol the coasts and join with allied Catholic squadrons in naval operations against the Sultan.

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⁴⁹ *Ivi*, p. 223.

⁵⁰ M. Rosa, *La Curia romana nell'età moderna. Istituzioni, cultura, carriere*, Rome, 2013, pp. 5-6; cfr. S. Tabacchi, *Il Buon Governo. Le finanze locali nello Stato della Chiesa (secoli XVI-XVIII)*, Rome, 2007, p. 72.

⁵¹ *Bullarum privilegiorum ac diplomatum romanorum pontificum, amplissima collectio, opera et studio Caroli Coquelines*, tomo 4, parte 4, Rome, 1747, p. 395.

⁵² E. Lodolini, *L'Archivio della S. Congregazione del Buon Governo (1592-1847). Inventario*, Rome, 1956, p. LV.

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