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Local Communities and Fiscal Reform in Late Medieval Savoy: Lords, Peasants, and Subsidies

NICOLAS CARRIER

Like many other princes of the period, the counts of Savoy began to levy direct taxes on all or part of their subjects at the turn of the thirteenth to fourteenth centuries. After some local experimentation, they implemented taxation systematically from 1313. Their new, hearth-based tax, was generally called subsidium, and less frequently donum, auxilium, or regalia.¹ It was levied in addition to the dues that were properly seigniorial. The count of Savoy exacted these ‘subsidies’ from all his subjects, not only those under his direct lordship.

In Savoy, the seigneurs sought to exercise exclusive jurisdiction over the peasants to whom they gave land in tenure – a jurisdiction that included the

¹ This article has been translated from French by Jean-Paul Rehr, Université Lumière Lyon 2/CIHAM.
² On these terms see the Glosario Crítico de Fiscalidad Medieval, <http://gcfm.imf.csic.es>, with exhaustive bibliographies on Italy, southern France, and the Iberian Peninsula.


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right of confiscation of lands in the case of insubordination or rebellion. From the twelfth century such peasants were called the ‘men’ (homines) of their lord, and in the thirteenth century they were variously known as homines proprii, homines ligii, and homines talliabiles. The latter terms reflects the fact that in the thirteenth century many lords were able to impose on their men the payment of a taille (‘tallage’); for some of the men the amount of the taille was theoretically at the discretion of the lord, for they were said to be taxed ad misericordiam. I have argued in a recent monograph that the homines talliabiles may be thought of as serfs.² Others, on the other hand, were able to obtain dispensation or relief from the taille, especially where their village or borough benefited from a charter, and thus were referred to as the ‘bourgeois’ (burgenses) of their lord, or his homines liberi. Moreover, the lords’ exclusive power over their men, talliabiles or not, was eventually challenged by the count of Savoy, who managed to extend his direct or appellate jurisdiction over the men of his noble subjects.

In this context, the stakes of the new princely tax regime were as follows: for the lords, it was an additional incursion of the count of Savoy into the exclusivity of power over their men. For the peasants, on the other hand, beyond the financial burden represented by the subsidies, the issue was whether they were compatible with personal liberty. In contrast to the taille, the taxes which a free man bore came in two forms. The first were customary, that is, not only ancient but also considered legitimate.³ The second were fixed in an agreement, perhaps tacit, between the lord and the peasants; for example, a peasant might settle in a free town and thus have to pay communal charges. Certain subsidies were demanded under customary pretexts such as crusade, marriage, or the dubbing of the lord’s son, or even a visit or passage by the emperor. Other subsidies, however, which grew ever more numerous, were demanded for entirely new reasons: acquisition of rights and lands, expenses related to diplomatic missions, clearing of debts, and of course military expeditions. They therefore had no other justification except the ever-growing needs of the lord. The sole difference between the subsidies and the taille was the consent that the payers were assumed to have given to the taxes. It was thus important

that the subsidies be deemed as having been granted *de gratia speciali*, that is to say ‘voluntarily’.

As elsewhere,⁴ the subjects of the count of Savoy were consulted at deliberative political assemblies which, at least from the fourteenth century, carried the name ‘Estates’. The documentary material for a systematic history of the Piedmontese and Savoyard assemblies was gathered in the exhaustive work of Armando Tallone;⁵ however, a modern synthesis is still much needed. The forms of these collective consultations were diverse. We know of assemblies such as the General Estates of Savoy, where all the subjects were in theory represented; the separate meetings of the so-called *ultramontane* et *cismontane* estates, that is the inhabitants of Piedmont separate from those of the western slopes of the Alps; and finally the regional assemblies, whose jurisdiction extended over one or another of the many ‘homelands’ (*patriae*) which made up the Savoyard principality. On the *cismontane* side, the most durable, powerful, and consequently best known Estates are those of Bresse and Vaud.⁶ Nevertheless, the Savoyard political assemblies were not simply formed to respond to the financial demands of the prince, which could be put directly to the local communities. The subsidies pre-existed the Estates. In Vaud for example, we know of their existence in 1328, while the Estates are not attested until 1361. Even after this date, where the Estates responded very slowly or negatively, the prince did not hesitate to bypass them and appeal directly to the towns.⁷

In sum, the negotiations and compromises between the administration and the taxpayers were inseparable from the process of the levying of direct taxes in the Savoy in the late Middle Ages, at all stages and at every level. The object of this article is to study their forms at the lowest level – from the grassroots, as it were: how did the urban and rural communities and the local lords react to the imposition of direct taxation? How did the administration adjust its demands and its tax-collection procedures to the realities, and frequently the resistance, encountered on the ground?

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The chief source for this study are the ‘subsidy accounts’ which were produced by the *chambre des comptes* of Savoy and were thereafter stored in its archives. These are less known and studied than the castellany accounts to which they are at times linked, but like them they record the receipts originating from within a castellany, or *mandamentum*, the basic administrative unit of the Savoyard principality. They were produced on the premises of the *chambre des comptes* at Chambéry, on the basis of the accounts of receipts and expenses rendered by the castellan, which were verified by the auditors (the ‘masters of the accounts’). The formal enrollment was done by a clerk who drafted the parchment rolls of the subsidy accounts. In contrast to the castellany accounts, however, the subsidy accounts did not record seigniorial land revenues but just the direct taxes. Following a preamble or incipit, containing the justification for and details of the collection of the levies, the accounts essentially repeat lists of hearths (*foci*), that is the habitation units subject to taxation. The definition of hearths, their breakdown, and eventually the exemptions were the main object of negotiations between representatives of the count of Savoy and the locals, both lords and local communities. My objective here is to explore what this negotiation entailed by looking at a series of accounts taken from the part of the Savoyard principality once referred to as *cismontane*, nowadays the Alpine valleys of France and Switzerland.

*The regalia of 1313: a Flat Tax*

At the end of the thirteenth century, the count of Savoy demanded exceptional financial aid from certain of his subjects. In 1278 for example, he extracted from the inhabitants of the *mandamentum* of Allinges-Thonon, in Chablais, an *auxilium* to purchase a castle: namely 15 *livres* from the free town of Thonon and 10 *livres* from each of the rural districts (*mistralie*) of the castellany. The inhabitants of the free burgs, although exempt from the *taille*, could not escape these exceptional taxes. At times they may even have been the only ones subject to the tax, as in the case of the levy of a *subsidium* by Ama­deus V in 1289 on the *burgenses* of Saint-Trivier (that is, only on the inhabit-

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Local Communities and Fiscal Reform

The oldest Savoyard subsidy accounts that have come down to us date from 1313. This was a *regalia* levied by count Amadeus V to cover the expenses of the voyage he had made to Rome the year before at the side of his brother-in-law Henry VII of Luxembourg, who had travelled there to be crowned emperor. Only a dozen accounts are extant, some linked to castellany accounts, others preserved in independent rolls, and they are divided between the Valais, French Savoy, and Piedmont, leading one to believe that this hearth tax was levied across all the Savoyard territories. According to the preambles of the extant accounts, all subjects of the count of Savoy within his *districtum*, that is under his sovereignty, were to contribute, whether they were his *hominis* or the *hominis* of another secular or ecclesiastical lord. The nobility were exempted, as well as the free towns and burgs. In reality, the latter handed over negotiated contributions in subsequent years. In Chablais for example, the town of Thonon agreed an arrangement of 40 *s. gros tournois* in 1314; in 1315, Saint-Maurice-en-Valais handed over 60 *s. gros tournois*. The overall amounts were negotiated by four representatives of the *burgenses*; however, it was the castellan himself who subdivided the allocations, at the rate of 6 *s.* for those hearths deemed *maiores*, 4 *s.* for *mediocres*, and 2 *s.* for *minores*.

The accounts list the names of villages for each of the parishes of the castellany – with the exception of those ‘free’ locations – with a list of taxpayers for each. Each unfree subject of the count of Savoy is therefore indexed in the list by village, parish, and castellany. Since the *regalia* of 1313 was a flat-rate tax, the population was classified according to their taxpaying capacity. We

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9. Castellany *computus* (hereafter CC) of Saint-Trivier-de-Courtes, Archives départementales de Côte d’Or, Dijon, B 9941; and see *Parlamento Sabaudo*, 1, 2, p. XLVII.


11. “Lievatur dicta regalia ab omnibus infra districtum domini comorantibus, cujuscumque sint homines, exceptis tantummodo personis nobilium et habitatoribus in villis franchitis per dominum”; CC Évian et Féternes (1313-1315), Archives départementales de la Savoie (hereafter ADS), Chambéry, SA 15255. The issue of clergy is not raised here, but no taxpayer appears as such. It would appear that their exemption went without saying.


can thus distinguish between owners of a plough team (*jugum bovis*), of half a plough team (*dimidium jugum bovis*), those possessing only a hearth (*focus*), and agricultural labourers and farm-hands (*affanatores, manuoperarii, servitores*). Widows of whatever economic status benefitted from a tax relief. To take one example, the taxpayers of the castellany of Évian and Féternes in Chablais were as follows:¹⁴

Table 1: Taxpayers of Évian and Féternes, according to the *regalia* of 1313

<table>
<thead>
<tr>
<th>Category</th>
<th>Number</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owners of plough team</td>
<td>245</td>
<td>14.70%</td>
<td>18.0 d. genevois</td>
</tr>
<tr>
<td>Carpenters without a hearth</td>
<td>2</td>
<td>0.12%</td>
<td>14.0 d. genevois</td>
</tr>
<tr>
<td>Half-owners of plough team</td>
<td>174</td>
<td>10.44%</td>
<td>13.5 d. genevois</td>
</tr>
<tr>
<td>Hearths</td>
<td>1166</td>
<td>69.95%</td>
<td>9.0 d. genevois</td>
</tr>
<tr>
<td>Agricultural labourers</td>
<td>80</td>
<td>4.80%</td>
<td>6.0 d. genevois</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1667</td>
<td>100.00%</td>
<td></td>
</tr>
</tbody>
</table>

Note: widows were taxed at 6* d. genevois*, whatever their economic status.

Viewed by way of tax administration, the rural society of the Savoy seems to have been composed in the majority of independent peasants, each accounting for a *focus* or hearth. About a quarter stand out for a certain wealth that allowed them to be owners or co-owners of a plough team. This certainly corresponds with the facts on the ground in the valley floors. For example, the association of two or three farmers who pooled their draught animals and ploughed together is well attested in Chablais and Genevois at the end of the Middle Ages.¹⁵ Yet *jugum bovis* and *dimidium jugum bovis* were also tax categories which at times had an indirect relation to the real conditions. The Valais castellany of Entremont apparently had a hearth rate of 20% *cum jugo*. This is a reflection of a mountainous area where ploughs were very rare, as the hills impeded their usage. The wealth of the presumed owners of plough teams must have consisted rather of livestock and pasture.¹⁶ In the context of this *regalia*,

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¹⁴ CC Évian et Féternes (1313-1315), ADS, Chambéry, SA 15255.
¹⁶ P. Dubuis, *Le jeu de la vie et de la mort: La population du Valais, xiv*-xvi* s.* (Lausanne,
the ‘hearth’ is a designation of habitation as well as a farm. As such, two carpenters from Évian, likely without lands, are counted as “non habente fucum”, while their tax amounts are among the highest of taxpayers. By the same token, the agricultural workers, representing 5% of taxpayers, are not recorded as possessing ‘heaths’. This situation does not necessarily suggest that they did not have independent lodgings, rather their own lands did not allow them to fully support themselves. They offered their services to others and were paid by the day for their labour: so it is that in the castellany of Saint-Maurice they were taxed at 3 d., “secundum quod locantur per diem, ad relationem castellani”.

With the exception of the free towns, negotiations do not seem to have played a large role in the levy of the 1313 regalia. The motive was customary, as it fell within the scope of the fodrum traditionally levied by the emperor when he journeyed to Italy. It is possible that the average tax per hearth varied from one castellany to another; the amounts are expressed in local currencies, which makes comparison difficult. Were the poorest exempt? It is likely, but they were not mentioned, save in the Piedmont castellany of Susa, where they represented 9.5% of the inventoried hearths. Elsewhere, they are completely absent: without a doubt, they were not considered to be in possession of a hearth.

The Choice of Direct Taxation (1331-1372)

The count of Savoy once again demanded the financial aid of his subjects at the end of the 1320s: a subsidy is attested for a scattering of castellanies in 1327. The accession of count Aymon in 1329 represented a turning point, however. He had first considered establishing a tax on commercial transactions, but due to the resistance encountered he finally settled for an alternative that seemed easier to implement: a direct tax. In 1331 he extracted a hearth tax accorded for five years from all or some of his castellanies, following visits in the territory by his advisors. Another subsidy was obtained in 1347 for two

1994), p. 43, n. 16.  
17 Dubuis, Le jeu de la vie et de la mort, p. 43, n. 17.  
18 Ibid., p. 44.  
years, but the rolls of only a handful of castellanies have come down to us from this period, rendering it difficult to ascertain the precise size of this particular levy. The subsidy of 1356, granted for three years, is the first for which we have the rolls of accounts largely preserved from across the Savoyard lands. The exactions of 1368, levied in an attempt to cover the costs of Amadeus VI’s ruinous crusade to Gallipoli, are also well documented.20

While in the preambles of the subsidy accounts of 1331 the population of Savoy was grouped into three orders,21 as of 1347 it was grouped into two: the homines domini who graciously conceded to the count a subsidy on their hearths, and the ‘nobles and clergymen’ who gave him the right to tax the hearths of their own men.22 But whereas the clerics were exempted from the subsidy as such,23 this was not the case with the nobility: the only nobles to escape taxation were those who had “homines in quantitate”.24 The minimal number of men one should have to be exempt is never indicated;25 however, the burgenses who had sufficient numbers of them were also exonerated from tax, under the condition that their men pay the subsidy.26 In order to avoid paying the tax themselves, the lords had to let the count impose it directly on their men, but this notwithstanding, the fact that this concession was sought from them points to the limits of princely sovereignty. Conversely, the homines talliabiles of the count of Savoy were more heavily taxed than those of other lords. In 1327, at Châtelard-en-Bauges they paid 12 d. per hearth, while the

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21 “De subsidio concesso domino […] per religiosos, nobiles et non nobiles ejusdem castellanie”; subsidy account (hereafter CS) of Entremont (1331), ADS, Chambéry, SA 9090.
22 “De octo den. gros. tur. concessis domino per homines domini ejusdem castellanie […] et de sex den. gros. tur. concessis domino per religiosos et nobiles super homines eorumdem dicte castellanie”; CS Faverges (1347-1348), ADS, Chambéry, SA 11589.
23 “Nichil computat pro Johanodo et Perrodo de Desertis qui nominantur in registro focorum, qui sunt clerici et ab ipsis nichil recepti”; CS Le Châtelard (1325-1327), ADS, Chambéry, SA 8837.
24 “De subsidio concesso domino de gratia speciali per banneretos, religiosos et ceteros nobiles ipsius castellanie ac per homines domini ejusdem castellanie […] videlicet pro qualibet persona focum faciente in dicta castellanie IIII den. gros. tur. in principio anni durantibus dictis tribus annis, exceptis focis nobilium et aliarum personarum habentium homines in quantitate, qui nichil solvunt pro suis focis propriis”; CS Yvoire (1356), ADS, Chambéry, SA 15772.
25 The expression “homines in quantitate” first appeared in 1331; CS Entremont (1331), ADS, Chambéry, SA 9090.
26 “Exceptis religiosis, nobilibus et burgensibus homines solventes habentibus”; CS La Rochette (1368), ADS, Chambéry, SA 9901.
hominès of the nobles were taxed at 6 d. In 1347 at Faverges they were charged 8 d. per year for two years, as opposed to 6 d. for the homines of the nobles. In 1331 and 1356 on the other hand, the rate was the same for everyone. This was also the case in 1368, except that the lords who joined the count on crusade acquired the right to levy the tax themselves on their own homines to offset their expenses.

The free burgs and towns continued to pay a negotiated fixed amount; however, the rate per hearth was as much as, and frequently more than, the amounts paid by the inhabitants of the countryside. The same phenomenon is found elsewhere, and is not surprising when one understands the precise nature of the franchises accorded by the count of Savoy in the thirteenth century: the burgenses were his free men. This means that although they were free from the taille, this was only achieved by the granting of a privilege that acknowledged their special relationship with the count. Their situation with respect to taxes was therefore ambiguous: as free burgenses they were required to give their agreement to taxation, yet at the same time they were bound by the requirements of a loyalty more restrictive and thus more costly. In 1325, in the castellany of Châtelard-en-Bauges, 44 taxpayers resided “infra franchesiam ville Castellarii”. Among them were the homines comitis as well as the men of other lords who came to be under the protection of the count of Savoy. Together they paid a lump sum of 40 s., or a little less than 1 s. per head of hearth.

For the men of the count, this was equivalent to the tax burden of the inhabitants of the countryside; however, for the men of other lords, who, beyond the walls of the free burg of Châtelard were taxed 6 d., it was two times higher.

In 1331, the costs for the burgenses were always heavier than for residents in the countryside, that is 6 d. to 8 d. per hearth per year over five years – even 10 d. at Chambéry – as opposed to 4 d. for other taxpayers.

27 CS Le Châtelard (1325-1327), ADS, Chambéry, SA 8837.
28 CC Faverges (1347-1348), ADS, Chambéry, SA 11589.
29 In Faucigny and Savoie Propre, where the extant accounts allow some calculations, this affected about one in five hearths; BOUQUET, “Quelques remarques sur la population du comté de Savoie au XIVe siècle”, pp. 60, 65.
30 During the same period, the English king Edward I taxed the inhabitants of his domains and towns harder than other subjects; M. PRESTWICH, War, Politics, and Finance under Edward I (London, 1972), p. 179.
31 CS Le Châtelard (1327), ADS, Chambéry, SA 8837.
32 Inhabitants of free towns in Valais paid 6 d.; P. DUBUIS, Une économie alpine à la fin du Moyen Âge: Orsières, L’Entremont et les régions voisines, 1250-1500, 2 vols. (Sion, 1990), 2, p. 66 n. 35. In Savoy proper they were taxed at 8 d. (CS Conflans, Pont-de-Beauvoisin, La
The castellan and his subordinates appear to have been directly involved in the inventorying of hearths. At Châtelard, there is a mention in 1325 of a register (registrum) in which hearths were recorded which subsequently had to be corrected. Where the subsidy was accorded for many years at a time, the castellan had to update the list of taxpayers with each new payment. He also added new arrivals and removed those who left the castellany, changed jurisdiction, fell into poverty, or died without inheritors. The subsidy accounts extant from Faverges in 1347-1348 for example, allow one to measure the effects of the Great Plague in this castellany. Between the first installment of All Saints Day in 1347 and the second one a year later, more than 45% of hearths had disappeared “quia decesserunt propter mortalitatem, nullis hereditibus sibi relictis”. With respect to the men of the lords, the castellans delegated part of the work of taking the census and levying taxes. In 1356, the agent of the cathedral chapter of Geneva levied the subsidy on 24 hearths which the chapter possessed in the castellany of Monthoux. In 1368, it seems that lords had to take a census of their own men: Jean de Blonay, a lord from Vaud, was fined for not having furnished the names of his 91 hearths, which he was required to contribute to the list at Chambéry.

In 1331, the census-taking of hearths was a source of many conflicts. At Ugine, the overzealous castellan unduly imposed a tax on the subjects of the count of Geneva. Conversely, the castellan of La Rochette forgot to tax nearly...
one in five hearths. In the Entremont of Valais, the initial numbers were undervalued by about 40%; as it happens, the values are in fact round numbers, leading one to believe that the tax collectors had not even bothered to count the population. In various castellanies arrears began to be claimed as of 1338.

The undervaluation within certain castellanies might be explained by a certain caution expressed by castellans who were facing resistance from the population. The levy of a subsidy in 1331 led to a revolt at Saint-Michel de Maurienne: after stirring up certain “consiliis de subsidio non solvendo”, a part of the inhabitants decided to resist with arms. Defeated, they finally had to pay not only the tax but also fines, and a review of hearths undertaken in 1336-1337 raised significant arrears.

The hearth tax was applied against “persone focos facientes et tenentes”, per the preambles of 1331. The subsidy was thus both a tax on habitation and on landed wealth; nonetheless, widows, because they were deemed incapable of cultivating their lands, were exonerated as of 1313 (as mentioned above), and systematically exempted as of 1362. After 1313, hearths were no longer classified into different categories by virtue of their capacity to contribute. The preambles simply mention a flat amount demanded from each hearth, stating that the subsidy would be levied “adjuvante divite pauperi”. This principle appears first in the preambles of the subsidy of 1331 and was applied consistently thereafter. The meaning is clear: if the contributions of the poorest were lower than the average requirement, the wealthier inhabitants had to make up for it. Certain castellans indicated in detail in their accounts the actual amounts paid by each hearth, which enables us to see a great variation in contributions. At Pont-de-Beauvoisin for example, the average contribution per hearth in the

some hearths claimed by these two princes at the same time. The castellan initially claimed a tax over all the inhabitants of the parish, but in the end he had to deduct 11 hearths which were undeniably part of county of Geneva, and then a further 25 “de quorum jurisdicione est questio inter dominum et dominum comitem gebennensem”; CS Ugine (1331-1335), ADS, Chambéry, SA 12439.

The castellan counted 776 hearths in 1331; CS La Rochette (1331-1335), ADS, Chambéry, SA 9896. An investigation entrusted to Etienne Alamand, commissioned for the purpose by the Court of Accounts, uncovered 180 more taxable hearths; La Rochette (1338), ADS, Chambéry, SA 9897.

DUHUIS, Une économie alpine à la fin du Moyen Âge, 1, pp. 41–42.


CS Yvoire (1362), ADS, Chambéry, SA 15774.
subsidy of 1331 was 4 d. gros per year over five years, but the actual remittances ranged from half a denier to 32 d., that is to say by a factor of 1 to 64.  

In asserting the principle that the rich aid the poor, the Savoyard administration passed the responsibility for the problem of fixing the tax base onto the parish communities. The castellan of La Rochette states in his 1359 subsidy account that certain parishes in his castellany wanted to establish variable taxation, and others desired the same tax amount across all hearths. That mattered little to him, so long as the amount remitted by each parish met that which was agreed with the count. In other words, the official contribution attributed to each hearth was no longer a share of the payable tax, but a simple factor of distribution. 

In this context one can understand how the issue of exemption for the poorest became a bone of contention. It was in the interests of the tax administration to put them on the books and then let the wealthy pay for them. The latter, on the other hand, wanted those who were not able to contribute to the tax crossed off the taxpayers lists. The first hearths that appear to have been explicitly exempted were those of people who had been counted in error, or fell into poverty after having remitted amounts in the first year(s) of a multi-year subsidy. So it was at Monthoux in 1357 when a man whose house burned down was given dispensation *pro amore Dei* for the last two installments of a subsidy agreed the year before; he was even refunded the amounts he had already paid. In 1368 it seems that certain castellans at least attempted to force the wealthiest to pay for the impoverished, such as those at Ugine, where 16 hearths were counted which were not, however, able to contribute to the subsidy *“propter eorum maximam pauperitatem”*. The castellan requested that the other inhabitants make up for their contributions, a request which was refused. A number of them were fined and even imprisoned; however, “*obedire nullathenus voluerunt et de dicto aresto sine licentia recesserunt*”. The tax-

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44 CS Pont-de-Beauvoisin (1331-1333), ADS, Chambéry, SA 9736.
45 “Item reddit computum quod receptit a personis infrascriptis pro subsidio supradicto, solventibus unus plus et alter minus in aliquibus parrochiis, qualibet persona unum florenum in aliquibus alii parrochiis et tamen concessus fuit domino unus florenus pro quolibet foco”; CS La Rochette (1359), ADS, Chambéry, SA 9899.
46 “Nichil computat pro decemocto alii foci non hominibus domini contentis in dicto registro […] qui sunt ita pauperes quod ab ipsis nihil potuit recuperare et non habent sustentationem suam”; CS Le Châtelard (1325-1327), ADS, Chambéry, SA 8837.
47 CS Monthoux (1356), ADS, Chambéry, SA 13996.
payers were still more ill-disposed to a show of tax solidarity with the poor from outside their lands. In the same subsidy, the burgenses of Saint-Maurice complained to the count of having to pay for certain migrants (advene), who lived hand to mouth or by begging and possessed nothing, yet just the same were counted as hearths. The comital administration opened an investigation into the matter, but we do not know the outcome.49

**The Reform of 1372**

No other subsidies appear to have been levied in the Savoyard lands west and north of the Alps until 1372. Possibly because of the resistance encountered four years earlier, the subsidy requested in that year – to finance Amadeus VI’s campaigns in Piedmont – was levied according to much more restrictive rules, which would subsequently hold sway over levies through the beginning of the fifteenth century. The rules first of all affected the lords and their men. For the first time, the minimal number of men a noble must have to be exempted from personal taxation was specified; it was fixed at three. At the other end of the noble hierarchy were the bannerets. A distinction was made according to whether they exercised over their men *jurisdiction omnimoda*, that is both low and high justice. The subsidy in effect was due

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\text{tam per homines propios domini quam per homines banneretorum, nobilium et religiosorum quorumcumque [...] ad rationem II florenorum boni ponderis pro quolibet foco, exceptis hominibus propriis banneretorum in quibus dicti bannereti omnimodam habent juridictionem qui non solverunt nisi I florenum dumtaxat pro quolibet foco [...] Ceteri vero homines banneretorum predictorum in quibus ipsi bannereti omnimodam non habent juridictionem vel in alia juridictione existentes solverunt prout homines domini.}^{50}
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For the first time, taxpayers were not classified according to whether they were men of the count of Savoy or of other lords; in other words, traditional seigniorial rights over men lost all their power. What mattered was the ability to exercise high justice, including capital punishment; where a lord had high justice rights, the count levied only half of the tax. Perhaps the other half fell

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49 \text{GRÉMAUD,} \text{ Documents relatifs à l’histoire du Vallais, 5, No. 2126.}
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50 \text{CS Samoëns (1372), ADS, Chambéry, SA 14533.}
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upon the immediate lord, but the subsidy accounts are silent on this. The tax levies that followed were applied equally to all the count’s subjects, both directly under him or under other nobles. The exercise of high justice would, however, become an important legal threshold in the fifteenth century.

These clearer rules allow us to reconstruct more accurately the steps of the process of levying the tax. The first step was of course preparing a census of taxpayers. This task was entrusted to a special commissioner deputised by the court of accounts. Thus in the bailliage of Faucigny, the census-taking was done “per Johannem Pellynti, clericum et commissarium supra nominibus focorum perquirendi in terra Foucignaci”. The resulting census of hearths could then be contrasted with the accounts rendered by castellan, who then had to justify the absence of any foci from his lists. However, he had first to correct any errors in the census taking: in one such case the castellan of Montjoie had to prove that the bastardus de Byonneys and the bastardus de Lou Requens were one and the same taxpayer. In another instance, the castellan of Seyssel obtained a deduction for the tax expected pro dicto Jomart, which was recorded elsewhere under the name Petrus Jomardi.

One can deduce also the tax payments of the seigniorial agents who were involved in the levying of the subsidy. Their labour afforded them an exemption from the tax. We see for example, that in 1372 the subsidy tax imposed on the 388 hearths of the castellany of Montjoie required six agents. In Faucigny, the census of the aforesaid year served as reference point for the subsidies of 1373, 1378, and 1379. The list of hearths produced by Jean Pellynti were copied and recopied from year to year in the accounts. The official tax per hearth was applied, ending up in a theoretical income which in time became more and more of a fiction. There followed a series of deductions which progressively brought the numbers in line with the real tax revenues. After seven years the initial census was manifestly no longer an accurate guide to collections. When a family head recorded in 1372 died without a solvent inheritor, the hearth was deducted. The list of the dead was thus recopied year after year, growing in number each time. However, other families had a change of head, and the real taxpayers were recorded under the name of a dead father or the purchaser of their property. In 1379, it became difficult to make the link be-

51 Later texts suggest this; see TAPPY, Les États de Vaud, p. 314, n. 207.
52 CS Montjoie (1372), ADS, Chambéry, SA 14143.
53 CS Seyssel (1372), ADS, Chambéry, SA 15855.
54 CS Montjoie (1372), ADS, Chambéry, SA 14143.
55 CS Montjoie (1372), ADS, Chambéry, SA 14143.
Local Communities and Fiscal Reform

between the reference list and the facts on the ground, as demonstrated by two sets of corrections made by the castellan of Montjoie. One household head believed to be alive had quit the world 25 years before, that is, well before 1372; two others died twelve years beforehand, six more ten years before, and three others at least eight years before. Five had emigrated, and finally five hearths, according to the castellan, had never even existed! Clearly, he was having trouble clarifying the situation.

It was thus necessary to take new inventories of hearths. New lists were put in place for the subsidies of 1384 and 1387, and they continued to be used for a long time. At La Rochette for example, the verification of the subsidy accounts of 1399, 1401, and 1402 was based on the lists which had been in service since 1387. From the 459 hearths on the list of that year the castellan in 1399 removed 188 dead and 13 emigrants, a drop of more than a quarter, undoubtedly the result of the recurrent epidemics.

Any deduction requested by the castellan was only accorded if he presented sworn, witnessed confirmations. This was normally handled by the parish priest or vicar, attended by certain prud’hommes. Their testimony was recorded by a notary who drafted a document that the castellan could submit to the chambre des comptes. This system of proof was deployed for the dead and emigrants; however, it was first established for the census and exoneration of heads of insolvent families. Implemented as of 1372, it is particularly well described in the preamble to the subsidy accounts of 1379. This was a tax agreed for two years at the rate of one florin per hearth each year. It was levied

taliter quod divites pauveres adjuvent, item quod summa plus solventium in quolibet terminatam trium florenorum non excedat, item quod pauperes, orphi, vidue et alie persone miserables nichil habentes nichil omnino solvant de subsidio predicto nec alii pro ipso. Item quod super et de dictis pauperibus, orphi, viduis et aliae personis miserabilibus nichil habentibus scetur et credatur in singulis parrochiam [sic] testimonium et relationes cum juramentis curatorum et quatuor proborum hominum.

Reading the details of the mechanisms of the tax levy found in this text, it becomes clear they sought to appease certain dissatisfactions among the wealthiest taxpayers – those who undoubtedly could make their voices heard
best – notably through two concessions accorded to them. The first was that, while the principle according to which the wealthy must help the poor was reaffirmed, the sliding scale of taxation was limited: no one was to pay more than three times the average tax per hearth. Second, those who were not able to pay the tax even by a little were removed from the list of taxable hearths, along with the dead and emigrants. The message is clear: this measure of tax leniency was not addressed to the poor but rather to the wealthy, in that they were no longer compelled to completely pay for the least fortunate. In 1372, the Savoyard administration explicitly joined the roundly held conception that ‘making a hearth’ was not merely about residence, but also about having property from which one could earn a livelihood and pay taxes. A minimal tax rate was established, one which set an effective legal definition of the poverty line. Such a definition does not appear in the account preambles, but one can see, for example in the accounts of Montjoie, that it was fixed at 3 s. genevois, or 22% of the average tax; those who could not pay this amount were exonerated.59

The Savoyard administration attempted to back away from this concession during the tax levied in 1387 to finance the repression of the Tuchins of the Canavese (in Piedmont). It was implemented with particular harshness as it weighed upon all hearths, both of the count and other lords, “nullo foco penitus excusato, ita tamen quod divites pauperes adjuventur”.60 The impoverished hearths were no longer excused, their amounts owed weighing on the solvent taxpayers. The discounting of the poorest hearths was renewed as of the subsidy of 1399, although with a certain largesse in the taxes levied around the turn of the century to finance the defence of Piedmont against the condottiere Facino Cane. Moreover, in 1402 the instructions were to exempt not only the indigent, but also the modicum habentes.61 It was not only for economic reasons that the sections of exemptions for the poor in the registries of hearths changed. Table 2 assembles samples from four castellanies:

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59 Thus Aymon Palliers was exempted “quia est pauper, egenus et nulla bona habens unde III solidos solvere potuisset”; CS Montjoie (1379), ADS, Chambéry, SA 14146. The gold florin of good weight was valued at 13.5 d. gros or as much in sous genevois.

60 For example CS La Rochette (1387), ADS, Chambéry, SA 9903.

61 CS Samoëns (1402), ADS, Chambéry, SA 14537.
Table 2: Exempted poor hearths as percentage of total subsidy

<table>
<thead>
<tr>
<th>Year</th>
<th>Entremont</th>
<th>La Rochette</th>
<th>Seyssel</th>
<th>Montjoie</th>
</tr>
</thead>
<tbody>
<tr>
<td>1372</td>
<td>1.60%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1373</td>
<td>10.70%</td>
<td>0.10%</td>
<td>26.20%</td>
<td>20.30%</td>
</tr>
<tr>
<td>1378</td>
<td>11.70%</td>
<td></td>
<td></td>
<td>4.10%</td>
</tr>
<tr>
<td>1379</td>
<td>13.10%</td>
<td>12.80%</td>
<td></td>
<td>9.00%</td>
</tr>
<tr>
<td>1384</td>
<td>15.00%</td>
<td>11.70%</td>
<td>3.80%</td>
<td></td>
</tr>
<tr>
<td>1387</td>
<td>11.60%</td>
<td>11.20%</td>
<td></td>
<td>53.20%</td>
</tr>
<tr>
<td>1399</td>
<td>13.10%</td>
<td>11.20%</td>
<td></td>
<td>43.00%</td>
</tr>
<tr>
<td>1401</td>
<td>31.00%</td>
<td>38.90%</td>
<td>(17.80%)</td>
<td></td>
</tr>
<tr>
<td>1402</td>
<td></td>
<td></td>
<td></td>
<td>49.10%</td>
</tr>
</tbody>
</table>

1. Dubuis, Une économie alpine à la fin du Moyen Âge, 2, n. 106, p. 70.
2. CS La Rochette (1372-1402), Chambéry, ADS, SA 9902-9904.
3. CS Seyssel (1372-1401), ADS, Chambéry, SA 15855-15859.
4. CS Montjoie (1379), ADS, Chambéry, SA 14143-14152.

A brief jump in the subsidy of 1373 is observed in two castellanies; this must almost certainly be correlated with the change we saw in the attestations of insolvency given by the parish priests and prud’hommes. In the accounts which preceded and followed, the attestations are made case by case. So it was at Montjoie in 1379 that Mermod des Granges was a “pauper homo et egenus, nulla bona habens unde se nec ejus familiam sustentare possit”; Guillaume Beziers was “infirmus, jacens in lecto, impotens, pauper et egenus et non habens unde possit vivere nisi de piis elemosinis vicinorum suorum”; Pierre Oysellent was “egrotus et Lazarus et non habet unde vivere possit”.

One can easily cite other examples. With their vivid, realistic detail, the attestations bring home the lived misery which represented less (indeed much less) than 10% of hearths. The attestations of 1373 were all equally given under oath and before a notary, but they frequently lumped together the poor, the emigrants, and the dead.

This blurring is probably a reflection of the somewhat lower requirements of the Savoyard administration, as this subsidy was not levied...
without difficulty. Targeted at financing a campaign by Amadeus VI in the Milan region, it was not imposed on the men of the lords who made up the comital army. In a period when the subjects of the count of Savoy were still not accustomed to being taxed every year, the resulting taxpayers would have been nothing short of upset at having to pay a tax of 1 fl. per hearth, which followed on the heels of the 2 fl. extracted from them the previous year. In various places the imposition of taxes elicited revolts. At Saint-Maurice for example, the tax collector specially assigned to this levy and the lieutenant of the castellan met with the resistance of the burgenses. When the former wanted to confiscate the rebels’ houses and seal their doors, they were chased with rocks by a crowd enraged “per mulieres conditionis abjecte et alias infimas personas”.

In a letter of remission issued the following August, Amadeus VI withdrew the tax and forgave the revolt. All of this leads one to believe that the increase in the number of exemptions seen in 1373 can be explained chiefly by taxpayer antipathy meeting the forbearance of the administration.

The administration in effect knew when to bend if needed and negotiate with the local communities, usually when they were powerful and institutionalised. Such was the case in the Maurienne where their reaction to the tax has been solidly documented and studied by Michael Gelting. After repressing the revolt of 1331, the Savoyard administration realised that they needed to proceed somewhat gently. So certain freedoms were granted to many parishes in exchange for the subsidies of 1346 and 1364. In 1372, the subsidy was imposed in the Maurienne much as it was in other parts of the principality of Savoy. The rigorous accounts of hearths from that year continued as elsewhere to be the reference list for subsequent tax levies. Nevertheless, unlike in other castellanies, no new census was taken in 1384. As of 1385, every métairie of the great castellany of Maurienne paid a round amount or an amount otherwise manifestly negotiated.

We have some insight into the stakes of the negotiations of 1391. In this year Amadeus VII conceded to a variety of localities of Maurienne charters of freedoms which took as their chief objective the ending of the abuse of seigniorial officers in matters of justice, including abusive seizures and arbitrary incarceration, inter alia. In exchange, the local communi-

64 GRÉMAUD, Documents relatifs à l’histoire du Vallais, 5, no. 2155.
ties conceded to the count a subsidy of seven years aimed at buying back local administrative offices which had previously been farmed out. The consent of the inhabitants of Maurienne to a public tax came in exchange for the promise of fairer local governance.

At the turn of the fifteenth century, the proportion of exemptions among the overall population multiplied everywhere. This is easily explained by the trend towards tax moderation that we identified above, with exemptions not solely for the poorest but also for modest taxpayers. In at least one castellany, however, the increase is explained by a rather unique situation: a fire at Seyssel destroyed over half of the burg around Pentecost in 1401; 107 of 141 of the indigents registered in the subsidy accounts were victims of that conflagration. Save for this accident, the rate of indigents would have been around 18% as opposed to the 39% as recorded. The increase in real terms would have been less significant. At Montjoie the growth in exemptions was both earlier and greater, because by 1387 the number had stabilised at about one out of two hearths. One should recall here, however, that in that particular year not one hearth was supposed to have been exempted, and indeed a letter from countess Bonne de Berry is affixed to the subsidy account for that particular mandamentum which expressly exempted the poor. The economic conditions were difficult, with the crops of 1385 having been particularly meagre. Nevertheless, no poor were exempted whatsoever in the neighbouring castellany of Samoëns. The actual reasons for the explosion in the number of fiscalised indigents can be found elsewhere. In the very year 1387, the count’s taille-paying men from the castellany agreed to lend him 30 florins for the financing of a military expedition in Flanders. The exemptions were undoubtedly granted in return for this exceptional financial aid, which we do not know whether it was ever reimbursed. Later on, a special tax was demanded from certain men of the

68 CS Seyssel (1401), ADS, Chambéry, SA 15859.
69 CS Montjoie (1387), ADS, Chambéry, SA 14149.
71 CS Samoëns (1387), ADS, Chambéry, SA 14536.
72 “Recepit ab hominibus talliabilibus domini dicte castellanie quos domine nostre Sabaudie comitisse gentirici domini gratioso concesserunt in anno domini MCCCIIIIVII vel circa circa festum Pasche ex dono eidem domine nostre occasione mutui facto quando dominus noster erat in partibus Flandrie et de quibus obmiserat computare in computo suo: xxi flor. auri parvi ponderts”; CS Montjoie (1388-1389), ADS, SA 14021.
73 There are other examples In 1431, Amadeus VIII ordered his castellan of Aye in the Bugey
mandamentum, although further details are not known. At the same time 50% of hearths continued to be exempted from taxation, although that percentage was certainly not entirely composed of the indigent. In such a manner, the prince gave with one hand that which he took with the other.

Subsidies in the Fifteenth Century

The relative tolerance of the Savoyard administration with respect to the exemptions of the indigent came to a definitive end with the subsidy agreed in 1404 for the financing of the dowry of Bonne de Savoy, sister of Amadeus VIII. The rules established in it would continue throughout the fifteenth century. In each castellany, two settlements of 8 d. gros were to be paid per homines et subdictos domini [...] in et super quibus dominus omniodam usque ad ultimum supplicum jurisdictionem [...] ita tamen quod pauperes per divites adjuventur et quod ditior in qualibet termino [...] ultra quantitatem duorum florenorum parvi ponders et pauperior in qualibet solutione predictorum duorum terminorum ultra quantitatem duorum denariorum grossorum non solvat, et decima pars valoris ipsius subsidii [...] a summa totius recepse ratione pauperum, viduarum et aliarum miserabilium personarum [...] detrahatur.

The preambles frame the sliding scale of the tax by fixing the maximum rate for the wealthiest and poorest of taxpayers. For this subsidy and those which followed, the rates were fixed at 300% and 25% respectively of the average tax. Moreover, the proportion of hearths exonerated for indigence was fixed once and for all at one in ten. The court of accounts then granted a lump-sum allowance of 10% of the expected receipts based on the number of hearths.

to exempt the community of Léaz from the subsidy as recompense for a loan they accorded him. The request attached to ducal order refers to the poverty of the inhabitants; “Chartes municipales des pays soumis à la Maison de Savoie en deçà des Alpes”, ed. A. DUPONT and F. RABUT, Mémoires et documents de la Société savoisienne d’histoire et d’archéologie 23 (1885), XLV, p. 206.

74 *A donum* of 75 fl. was accorded by certain men of the castellany in 1400 or 1401. The castellan could not have achieved that without some difficulty; CC Montjoie (1400-1402), ADS, Chambéry, SA 14031-14032, forisseta.

75 Among them one finds a man who leased the collection of tithes of the castellany; CARRIER, *La vie montagnarde en Faucigny*, p. 460.

76 CS Clermont (1404-1405), ADS, SA 11355.
Nevertheless, the exempted hearths were actual hearths, copied into the original registries and then re-registered in the list of deductions. Never again would the rate vary, a move which represented a fiscal turn of the screw compared with the more lenient attitude that had characterised previous subsidies. At the same time, the average tax per hearth increased. In Faucigny for example, for the immediate dependents of the count of Savoy, the rate went up from an average 1 fl. in the years 1355-1405 to 1.5 fl. in the fifteenth century. Since the subsidies were usually conceded for several years at a time, they were paid out on average every other year; after 1475, the subsidies were levied annually.\footnote{CARRIER, \textit{La vie montagnarde en Faucigny}, pp. 459-460.}

Unlike in 1372 and 1404, in 1404 the tax was not demanded from all the men of Savoyard lords with rights of high justice, and this remained the case for the following 20 years, with the exception of the \textit{regalia} accorded in 1414 on the occasion of the passage of Sigismund of Luxembourg, king of the Romans, which traditionally justified tax contributions from all the count’s subjects, “\textit{cuiuscumque sit jurisdictionis}”.\footnote{CS Samoëns (1414), ADS, Chambéry, SA 14540.} In 1425, the men of Savoyard lords exercising high justice were taxed again, but at half the amount, much like they had been taxed in 1372.\footnote{CS Clermont (1425), ADS, Chambéry, SA 11362.} This rule applied thereafter to the majority of the subsidies levied during the fifteenth century: the prince taxed at a lesser rate those subjects over whom he did not exercise full jurisdiction. No other distinction would be made between taxpayers. Notably, residence in a free burg no longer implied either special privileges or special charges.\footnote{E.g., no distinction was made between the inhabitants of the free burg of Rumilly and other taxpayers of the greater castellany: the tax was due “\textit{per homines, burgenses, incolas et habitatores dicte ville Rumiliaci et ejus mandamenti, sive sint homines domini, ecclesiarum, nobilium et aliorum quorumcumque in quibus dominus habet ultimum supplicium}”; CS Rumilly (1422), ADS, Chambéry, SA 10017.}

In this context of increasing taxes, those who were able to do so tried to come to an arrangement (\textit{compositio}) with the administration, that is to say negotiated a discount, and took charge of collecting it from the taxpayers in their jurisdiction. This practice is attested from time to time in the fourteenth century and became widespread in the following century, so much so that the Savoyard administration gained a certain simplification from it: from its perspective, subsidies handled in this manner became an aggregate tax to be apportioned locally. The first to negotiate were secular and ecclesiastical lords who generally exercised high justice. They and their men gained financially...
from this, but above all, through it they were able to preserve the principle that the money was granted with their consent and not as a mandatory tax. Certain urban communities came to compromises as well. The powerful free towns of Vaud did this ever more systematically in the fifteenth century, not only for themselves but also for the whole castellanies of which they were the seats. After 1450, the Vaud Estates made arrangements for the entire lands of the Vaud, taking on the apportioning and levying of the tax.\textsuperscript{82}

In those places where the \textit{subsidia} remained a flat tax, notably in the rural castellanies from the Savoyard heartlands, we do not see such radical transformations. Nonetheless, a close reading of the hearth lists allows us to unearth some remarkable changes. The evidence of the Valais, of the Faucigny, and the Maurienne suggests that the 1430s were the crucial decade. In Maurienne, a number of hearth lists were rewritten from the beginning of the fifteenth century. They varied up to 1432 but then were copied without change year after year. The number of hearths thereafter seemed to have been severely underestimated with respect to the situation on the ground. In 1456 for example, the burg of La Chambre was fiscally assessed at nine hearths, while there were in fact about 60.\textsuperscript{83} In Faucigny, where one can compare the subsidies of the mid-fifteenth century with the pastoral visits of the bishops of Geneva, we see less underestimation, but it is still considerable at 10-25\%.\textsuperscript{84}

Pierre Dubuis has meticulously examined the lists of hearths in the parish of Osières in the castellany of Entremont in the Valais. From one list to the next, he identified families disappearing and new hearths being established. Up to 1430, the overall change in the number of hearths seems natural; year by year the loss of hearths is more or less compensated by replacements. But then a significant change happens. The hearths continue to disappear, and they are also still being justified by attestations before notaries: they were actual hearths. However, the new appearances became fewer and fewer, and they would never replace those which disappeared at the same rate. The balance was

\textsuperscript{81} As was the case in the castellany of Samoëns where the abbot of Sixt came to an arrangement virtually systematically as of 1387; \textit{CS Samoëns (1387)}, \textit{ADS}, Chambéry, SA 14536. The hearths dependant of his abbey were last tallied in 1419 at 36. In 1446, he negotiated 58 \textit{fl.} while the total tax on his men should have amounted to 72 \textit{fl.}; \textit{CS Samoëns (1446)}, \textit{ADS}, Chambéry, SA 14549. In 1457, his attempts to negotiate came to nothing, and he was taxed based on the hearth list of 1419, resulting in a total tax that jumped back up to 79 \textit{fl.} 9\textit{d.}; \textit{CS Samoëns (1457)}, \textit{ADS}, Chambéry, SA 14554.


\textsuperscript{83} \textit{GELTING}, “La communauté rurale”, p. 27.

\textsuperscript{84} \textit{CARRIER}, \textit{La vie montagnarde en Faucigny}, pp. 78-80.
consistently in the negative. Yet due to those wills which survive from the 1430s, we know that the population of the Alpine valleys had begun to increase again, brought on by an increasing birthrate which proceeded in uninterrupted fashion until at least the sixteenth century. The subsidy accounts obscure this fact systematically: even in those cases where they continue to record real and true hearths, they do not contain all actual hearths. Dubuis noted that at Orsières the hearths which were registered were above all those of the longest-established and most well-off families. For a comparison, they represent one third of the hearths recorded in 1356, and two thirds of those recorded in 1474.

Several explanatory factors can be suggested. First of all, as of 1404 the lists of hearths were no longer drafted by an independent commissioner. The parish priests and the probi homines no longer justify the disappearances; rather, they established a list in aggregate, under the more or less attentive observation of the castellan. It fell to them to decide what constituted a hearth for the record. In the fifteenth century, the definition remained the same: a family which lived with a fireplace and possessed the means to live and pay taxes. If one or the other of these factors failed the test, the hearth was no longer officially qualified as a focus. The attestations which have come down to us demonstrate this well enough. Take for example two women in the Genevois, as it happens both named Mariette. One of them no longer kept a hearth as she became a servant in the house of a notary; the other was no longer able to provide a hearth as she had bequeathed her goods, which thus were no longer legally hers. Living in a house of which one was no longer the owner did not constitute a hearth. This was the case with many recent homes established in the mid-fifteenth century, the result of the demographic renewal underway in the 1430s. Even if children lived under a separate roof, they remained under the potestas of their parents, who would not share their goods in the legal sense. For this reason, as stated in a text from the 1460s, they did not have the custom of declaring their children as taxpayers.

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85 Dubuis, Une économie alpine à la fin du Moyen Âge, 1, pp. 57-59.
86 Dubuis, Le jeu de la vie et de la mort, pp. 278-298; Carrier, La vie montagnarde en Faucigny, pp. 96-99.
88 “De subsidio Mariete filie quondam Philipi Faveri, non computat quia nullum fovet focum sed moratur et jam diu moram traxit in domo Petri de Ponte Sancti-Andree, notarii”; CS Clermont (1413), ADS, Chambéry, SA 11358. “Item focum Mariete relicte Johannis Glery, que nichil habet sed ejus bona tenet Hugo Coudrey et Girodus ejus filius in dotom filie dicte Mariete uxoris ipsius Girodi”; CS Charousse (1435), ADS, Chambéry, SA 13195.
89 “Hugone de Ruina, de quo fuit alias computatum, decessit ab humanis sibi relictis seu
typical head of a hearth in the subsidy accounts appears ever more often as a wealthy patriarch. Moreover, this undivided inheritance, which could be maintained over generations, became a method of guarding against taxes as well as defending against falling into servile mortmain.\footnote{CARRIER, \textit{Les usages de la servitude}, pp. 316–338.} Helped along by inflation, the financial burden that subsidies represented for taxpayers of the Savoy seems to have greatly diminished during the fifteenth century: in the castellany of Montjoie, using the scale of an equivalent day’s pay, the subsidy rate in 1478 was barely 40\% of that a hundred years before.\footnote{CARRIER, \textit{La vie montagnarde en Faucigny}, pp. 465-470.}

And so we can see how direct taxation, an exceptional practice in Savoy during the first half of the fourteenth century, become a normalised, habitual transaction in the fifteenth century, while at the same time progressively losing its financial dividend. Its evolution over time reflects political and social transformations in the Savoyard principality in the late Middle Ages: the end of personal dependence as essentially a legal issue; the assertion of princely sovereignty over Savoyard subjects regardless of their status; and the concessions made to the great lords and certain towns by the sovereign. Originally a flat tax, it developed into something of an allocation tax as the Savoyard administration delegated its assessment to local communities. Even in regions which were not protected by those Estates capable of standing up to the prince, the local population demonstrated an ability to cope which eventually overcame the tax administration’s efforts to keep accurate accounts of taxpayers. Finally, in the sixteenth century, facing serious financial shortages, the dukes of Savoy would try to overhaul an exhausted tax system. They based their new hopes on the establishment of a salt tax before eventually returning to direct taxation.