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THE CADASTRE IN SOUTHERN ITALY: A CENTURIES-OLD PRESENCE (FROM THE 15TH TO THE 18TH CENTURY)

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Abstract: This study aims to investigate the presence of cadastres in municipal finance in the 16th-17th centuries, a time when indirect taxes such as duties and gabelle had become prevalent, and census surveys were longer necessary for assessment purposes. The Kingdom of Naples, in southern Italy, was chosen as a case study due to the wealth of documentary sources still available for studying local finance. The focus of the study is the land registers of the 15th-17th centuries to try to define how they were made at the local level before the reform ordered by Charles of Bourbon in the 1740s and aims to understand how wealth was assessed, the tax base was used, and the collection mechanisms employed. Our investigation includes all the cadastral documents that can help answer these questions, without relying on a single case study as the definitive model for an entire system. The method adopted is the comparative one which takes advantage of the comparison between cases and cadastral models both the ancient ones and those of the reform of Charles of Bourbon. The key to understanding the research lies in the relationship between law and practice, especially the interplay between the laws codified by the Government through pragmática laws, edicts, and instructions, on the one hand, and cadastral practices in force at the municipal level during a period when local particularism could benefit from sovereign respect for the customs of communities.

Keywords: Cadastre, Southern Italy, local finance, tax based on cadastral register, regulatory contest, current practice.

EL CATASTRO EN EL SUR DE ITALIA: UNA PRESENCIA CENTENARIA (DEL SIGLO XV AL XVIII)

Resumen: La contribución tiene como objetivo investigar la presencia del catastro en las finanzas municipales durante los siglos XVI-XVII, época en la que parecían haber prevalecido los impuestos indirectos (aranceles y gabelas), cuya elevación no requería investigaciones censales. El Reino de Nápoles (Sur de Italia) fue elegido como caso de estudio por la riqueza de las fuentes documentales aún existentes y exploradas hasta ahora en aspectos relacionados con las finanzas locales. El objetivo de esta contribución es acercar el foco de la investigación a los catastros de los siglos XV-XVII para intentar definir cómo se realizaban a nivel local antes de la reforma deseada por Carlos de Borbón en los años 40 del siglo XVIII. Se intentará comprender cómo se valoraba la riqueza, cuál era la base imponible y cuáles eran los mecanismos de recaudación. Se investigan todos aquellos documentos catastrales que permitan dar respuesta a estas preguntas, evitando que un solo estudio de caso se eleve al modelo explicativo de todo un sistema. El método adoptado es el comparativo que aprovecha la comparación entre casos y modelos catastrales tanto los antiguos como los de la reforma de Carlos de Borbón. La principal lectura de la encuesta se refiere a la relación entre norma y práctica, es decir, a la dialéctica entre la norma codificada por los aparatos de gobierno en pragmáticas, edictos e instrucciones y la práctica catastral vigente a nivel municipal en una época en la que el particularismo local podía beneficiarse del respeto soberano por la costumbre de las comunidades.

Palabras clave: Catastro, Sur de Italia, finanzas locales, impuesto basado en registro catastral, contexto regulatorio, práctica actual.

INTRODUCTION

The history of taxation appears to have downplayed the importance of the cadastre in the early modern age. On the other hand, taxes on consumption and the transfer of essential goods, such as *gabelles* and duties on flour, wine, oil, and other items became the primary focus due to the significant increase they brought in terms of State and municipal tax revenue. These taxes did not involve any means of determining wealth or income. (Ardant 1984, Hart 1995, Pezolo 2003, Carboni 2008), nor did they include mechanisms for ascertaining wealth and income.

Subsequent to the era of medieval land registers, which were prevalent in the Italy of the *comuni* during the 12th and 14th centuries in particular (Grohmann, 1986), the approach to taxation in early modern Europe seems to have shifted towards indirect forms in order to ensure a stable and long-lasting public debt. The rise in military spending for ongoing wars, which led to the concept of the fiscal military State, resulted in a need for greater revenues. States thus began to rely on indirect taxes, which were easily collectable and provided a stable source of revenue, especially when managed through contractors. Additionally, these taxes were less noticeable to taxpayers. It was not until the reforms of the eighteenth century that the use of the cadastre for taxation purposes was revived, using new forms of assessment.

This article aims to revisit the prevailing notion that the cadastral system was overshadowed in the 16th and 17th centuries and to question its accuracy. This doubt stems from the absence of comprehensive studies on local finance during the 16th-17th centuries. Instead, studies conducted on individual municipal and mostly urban cases were often assumed to represent the tax system as a whole in a given area. Applying an inductive method by generalizing specific results can lead to distorted interpretations. The case in question is the Kingdom of Naples, where extensive government inquiries into local finance were conducted throughout the entire territory. Additionally, budget documents were produced by municipalities at the end of each financial year and are available in serial dating back to the early eighteenth century. In this context, there was also an increase in the number and scope of indirect taxes at both the central and municipal levels (De Rosa 1958). Nevertheless, by studying these sources, it has been possible to challenge the traditional notion and establish the prevalence of taxes on the wealth of individual households (known as the *tassa inter cives*). These taxes relied on

the cadastre as the primary instrument for detecting and assessing wealth (Bulgarelli Lukacs 1993, 2008, 2012, 2012, 2021). Therefore, also for the 16th - 18th centuries, the cadastre deserves significant attention from scholars, particularly concerning rural areas. However, there are still relatively few studies able to give an idea of how these census tools were developed and used at the local level. This contribution aims to explore ancient cadastres, focusing especially on direct taxation. Specifically, this paper aims to address Bonney's call to investigate how wealth was assessed, what the tax base was, and what tax collection mechanisms were used (Bonney 1995, p. 473). This inquiry will be divided into two parts: regulatory context and current practice. The aim is to examine the existing correspondence between these two aspects and to adopt a comparative approach. The study will compare the cadastral mechanisms in use before and after the reforms implemented by Charles of Bourbon, King of Naples and later of Spain, highlighting the original reasons behind this initiative.

SOURCES

The starting point for understanding the field of taxation and the census is the regulatory framework that governed it, an essential source for navigating in this area of study. Capitularies, pragmatica laws, and instructions issued by the sovereign and government bodies from the fourteenth to the eighteenth century reaffirmed the importance of the cadastre in the tax system of the Kingdom of Naples. This was based on appraisal or cadastre, also known as *aes et libram*, and was highly regarded by the government, which considered it a legitimate and fundamental component of the tax system. As a result, it served as a constant point of reference between the tax authorities and the *universitates* (Bulgarelli Lukacs 1993, 113-116). According to historical studies, the long-standing cadastral tradition dates back to the pragmatica law of Ferdinand I of Aragon, the 1467 *De appretio seu bonorum aestimatione*, considered a crucial starting point for the cadastral system in the Kingdom of Naples (Giustiniani 1803, III). Undoubtedly, the edict was a significant turning point in the history of taxation, bringing certainty and regularity to the tax levy through a decisive and irreversible reform (Del Treppo 1986, pp. 111 et seq.). This reform, like other innovations of the time, was grafted onto past traditions through reference to the Angevin capitularies and statutes of the previous century, displaying substantial consistency in its regulatory provisions. Similarly to the capitularies and statutes

of the previous century, the reform regulated cadastral practice in only broad terms. Although it firmly called on municipalities to adopt the cadastre, the indications it provided were general, serving merely to lay down principles.

The lack of directives contained in *De appretio* is to some extent offset by the jurisprudence of the Naples courts (the *Camera della Sommaria*, the *Sacro Regio Consiglio*, the *Consiglio del Collaterale*) called to deliberate on the matter. Legal scholarship too provided commentary on the legislation of the time. Authors such as Pietro di Monforte, known as Piccolo (1572), Pietro Paolo Parisio (1590), Scipione Rovito (1600), Pietro Follerio (1590), Gio. Paolo Montanaro (1590), and later Lorenzo Cervellino (1686) in particular, became points of reference.

The normative context alone cannot satisfy the historian's questions. The recognition that autonomy had fiscal implications within the administrative and social particularism of the *ancien régime* highlights the need to examine the local context. To meet this necessity, investigations must focus on the territorial level, starting from the regulatory framework. However, the method adopted does not involve exploring the cadastral documents of a single locality, rather it is necessary to examine all the available sources in order to observe how the cadastral survey process was implemented and managed in local autonomous practice.

This study is based on multiple primary and secondary documentary sources, most of which are conserved in the Archivio di Stato di Napoli. These collections include the *Camera della Sommaria: Catasti Antichi, Catasti Onciari, Notamentorum, Mandatorum Curiae, Attuari Diversi*, and the *Conti delle Università*. Additionally, some sources were obtained from provincial and municipal archives, such as the Archivio Municipale di Tagliacozzo. Printed texts relating to the collection of laws and decrees of the Kingdom of Naples from the 17th and 18th centuries, works on the subject of the cadastre, or the administration of the municipalities, as well as legal repertoires, are housed at the Biblioteca Nazionale di Napoli and the Biblioteca napoletana di Storia Patria.

SOME REFERENCES FOR ORIENTATION

The Kingdom of Naples, covering 79,477 sq. km, was the largest State in the Italian peninsula and was comparable in size to other European States. It was also densely inhabited: between 1550 and 1750 its

population fluctuated between 2.9 and 3.9 million, reaching between 36 and 49 inhabitants per sq. km, making it one of the highest in Europe, second only to the central-northern area of the peninsula (Malanima 2002). The economy was substantially rural, and incomes were low; there was no urban network, and the towns showed a marked polycentrism across the territory: infrastructures were lacking, relationships with the foreign market were marked by substantial dependence on foreign merchant demand and forces, while currency was scarce and often of poor quality. Government policy was restrictive and hindered the free movement of products, taxing their movement and sale both at the State borders both within them and inside the capital itself. Taxation policy in the Kingdom of Naples had to deal with all this if it was to be implemented in real life.

In long-term cadastral history, two periods can be distinguished regarding administrative planning and government initiatives.

The first period, spanning from the Middle Ages to the early eighteenth century saw the creation of the cadastre largely entrusted to municipal initiatives, which were guided by local customs and disciplined by regulatory provisions such as royal edicts, as well as government resolutions that occasionally intervened in individual cases.

The second period between the 1740s and Italian unification saw direct government involvement in creating land registers to equip communities with a standardized approach to drafting. Two significant initiatives were undertaken during this time:

1. the land register of Charles of Bourbon, reflecting the reformism of the new dynasty with which the throne of Naples recovered its independence after more than two centuries (Dal Pane 1936, Villani 1952, Villani 1954, Villani 1973, *Il Mezzogiorno settecentesco attraverso i catasti onciari*, volumes I and II);
2. the land register of the Napoleonic era, known as Murat's Registry after Gioacchino Murat, who ruled Naples at the time (Rambaud 1911, Caldora 1960, Valente 1976, De Lorenzo 1984, Rescigno 2015).

The first aimed to tax individuals, the heads of the family, based on their overall ability to pay, whereas the second focused on taxing land through a land tax that highlighted the characteristics of individual assets, such as the owner, property type, place denomi-

nation, extension, and net taxable income. Although these two typologies differed in their characteristics and fiscal objectives, neither used geometric lots, a practice that would only become widespread in the South after Unification. Nonetheless, the last-mentioned cadastral system included cartography (De Lorenzo 2003 and 2006). Scholars have mainly focused on these later initiatives due to the potential offered by their allegedly standardized quantitative data, which can be used in various fields of investigation, including agricultural landscapes, cultural assets, the anthropization of the territory, socio-economic analysis, and topography, etc. Only these types of cadastral records, especially with the digitization of data in GIS environments, make it possible to connect the data and the reconstruction of larger territorial frameworks beyond the boundaries of individual localities. The cadastres from the early period are mostly registered within these boundaries, due to the limited number – only a few dozen units – that have survived to this day in the entire southern region.

These ancient cadastres deserve our attention because they reveal connections between local cadastral experiences. By examining them, we can move beyond local particularities and identify some interesting aspects, starting with their primary fiscal purpose. It should not be forgotten that taxation was the primary objective of the cadastral instrument during the *ancien régime*. “The appraisal or cadastre of the Universitas is nothing more than a book in which all the people and goods of particulars are written, and their value and income are appreciated so that according to the more or less that it possesses, so the pro rata contributes to the universal weights”, wrote Leonardo Riccio in 1734, commenting on Lorenzo Cervellino’s text, which appeared in the first edition of 1686. Similarly, Pecori wrote in 1770 that “The cadastre is the act of numbering, estimating and proportionally taxing people and the territory” (Pecori, 1770, vol. I p. 430). However, we are well aware that the southern cadastre, which was originally designed for this function, was more than a mere inventory of real estate for tax purposes. The various types of cadastre in use until the mid-eighteenth century, including the *onciario* land registry, were survey tools that recorded families, inhabitants and institutions, together with their movable and real estate wealth, work activities, and the animals they owned. The resources of a territory were documented geographically, reflecting their organisation and variety. This wealth of information served to target the individual rather than the *res*, a fiscal objective that would remain unchanged until the beginning of the 19th century.

The cadastres referred to here are therefore the ancient cadastres and the so-called *onciari* cadastres, drawn up until the end of the 18th century according to the reform ordered by Carlo di Borbone.

THE REGULATORY FRAMEWORK

The first and essential normative reference was the *pragmatica law De appretio* (1467) and continued to be so for about three centuries (Giustiniani, 1803, t. III, tit. XX, pp. 269-70).

The edict affirmed the centrality of the cadastre in the Kingdom’s fiscal system, requiring each community to prepare and update their own cadastral records annually in May, entrusting compilation either to the captain, a representative of the local royal authority, or the municipal officials aided by six citizens, two for each class. The information was obtained through self-reporting by the heads of families and verified by a local deputation, which then calculated and taxed the value of the movable and immovable assets. The assessment was based on the total resources of each household, including the head of the family, the number of working individuals, their occupations, and the assets they owned but also the expenses and passive liabilities borne by them.

The ounce was already present as a measure of taxable value, but further specifications were lacking, such as the parameters for conversion into ounces, or the reference base for evaluating (assets or income?).

In reality, the legislation only sought to regulate the cadastre in a general way, establishing the principles. Although it was compulsory for all the communities in the Kingdom to draft land registers, ample room was left to exercise autonomy, recognizing the value and pre-eminence of local custom over normative sources. In fact, the *pragmatica law De appretio*, which referred to previous Angevin capitularies, provided no indication of the concrete mechanism to be applied for gathering information and the taxation itself.

To address this gap, from time to time, decrees from the highest government institutions such as the *Consiglio Collaterale*, the *Camera della Sommaria*, and the *Sacro Regno Consiglio* assisted with specific issues raised by individual communities (Bulgarelli Lukacs, 1993, pp. 116-135). Jurisprudence and doctrinal contributions dating mainly from the 14th-16th centuries intervened in remedying the deficiencies of the primary normative source by providing interpretations and comments which, although not always in agreement, always kept it up to date.

The first “Instructions for the creation of the cadastre”, drawn up by the *Camera della Sommaria*, date from December 1639.¹ Probably issued at a time when the viceregal ambition to reorganise the finances of the local communities was clearly expressed, to be carried out by counting again the number of dwellings and compiling land registers throughout the kingdom, these instructions provide a real contribution to understanding the cadastral mechanism.

We should take the opportunity to examine them briefly. References to already defined procedures relating to the start of operations (public calls for self-declarations by the heads of families, the election of six deputies representing the three classes, and two appraisers) are accompanied by innovations including three survey categories who had not previously been subject to tax collection: foreigners holding assets present within municipal boundaries, feudal lords for their allodial assets, and ecclesiastics for assets received as donations rather than through inheritance. Regarding the latter, the instructions also defined the correct relationship between the amount of paternal patrimony and the *virile*, or dowry, due to those who took religious vows to avoid fictitious transfers as a means of evading taxation.

Regarding real estate, different categories were distinguished. For rented houses (homes for personal use were exempt from tax), income was assessed at 10% of the capital value after deducting maintenance costs. For and, on the other hand, assessment was based on income or ownership “according to the usual use of one’s municipality”.

For work activities, such as “industry” or “art”, a specific assessment table was designed. In this table, the various occupations, from medicine apothecary to general labourer, were grouped into three broad categories, which corresponded to different values in ounces. The table was repeatedly referred to by the courts of the Kingdom and reconfirmed by the *Giunta* (council) of the *Allivio delle Università* in 1739. It was included, unchanged, in the instructions of the Carolinian cadastre.²

This normative text from 1639 demonstrates great respect for local customs, allowing the application and reinforcement of municipal particularism. Subsequent instructions between 1710 and the 1730s were written for *Camera della Sommaria* officials sent from Naples to supervise cadastral operations, providing more specific guidelines on the appraisal of real estate based on income. This method had already been defined before the Caroline reform of the 1740s implemented it. For

rented houses and land of any kind, the income was evaluated net of annual expenses and charges, and the result was translated into ounces at a rate of 3 *carlini* each per annuity. The annuity was valued at 5% of the capital, with the value of the ounce fixed at 6 ducats. Only when assessing the value of animals, was it common practice to consider their capital value, calculated by applying a 10% reduction and converting it into ounces. This was due to the understanding that, unlike real estate, animals were unable to provide a perpetual income due to their nature.³

Also the calculation of the *bonatenenza*, a tax, payable by foreigners for goods owned in the community, was adapted to these new methods of evaluation using the data collected from the cadastre. While the 1652 instructions of the *Camera della Sommaria* on this matter left the choice between capital value and income to the communities, in 1718, in answer to a question from the *universitas* of Postiglione, only the evaluation of the income was prescribed.⁴

These procedural methods were faithfully transposed into Charles’ cadastre, but they had already become part of the cadastral practice of places well before its launch, at least in broad terms.

Comparison of these provisions with those of the *onciario* cadastre allows us to highlight the numerous elements of continuity that survived intact in the Bourbon *pragmatica* laws, raising doubts about the effective innovative scope of Charles’s initiative (Sofia, 1983, p. 183). There was uninterrupted continuity from the Aragonese edicts to the Carolinian cadastre, and contemporary observers, such as Broggia and Genovesi, had already highlighted the strength of tradition in the typology of Charles’ cadastre (Villani 1952 and 1973, Placanica 1983):

- Charles’ was a descriptive cadastre without maps and geometric-particle cartographic surveys unlike contemporary cadastres in Piedmont and Lombardy.
- The operations were entrusted to the local municipalities (*universitates*), after an initial attempt before the provincial courts (*udienza*). No officials were sent from the capital.
- The target of taxation was the person rather than the *res*, and the taxable amount was established on the basis of the income of the head of household, net of expenses.
- The annuity is the reference for calculating the tax base expressed in account currency (the

ounce). Capitalization of the annual annuity was at 6%.

- Taxation historically granted different treatment to certain social categories by providing immunities and exemptions for privileged classes such as the nobility and clergy, who had previously enjoyed the privilege of total exemption but had since lost it.

The cadastre ended amidst inconsistencies and conflicts after about 40 years. The stated aims of the cadastre were: 1) to fulfil fiscal requirements; 2) equitable intentions; 3) the recovery of local finance, and 4) to recover information on the demographic and patrimonial consistency of each municipality. However, there was no fiscal advantage for the State since the revenue from the tax (the so called *funzioni fiscali*) continued to be determined only by the number of hearths and not by the individual's ability to pay, and still less by the registered real estate wealth, remaining in line with what had been observed so far. As there was no direct relationship between the State and taxpayers and the tax system was divided into two stages of payment – from the taxpayer to the local community, and from the community to the State – the financial consequences of implementing the cadastre would have only been measured internally within local finance. Nevertheless, there were strong interests at this level.

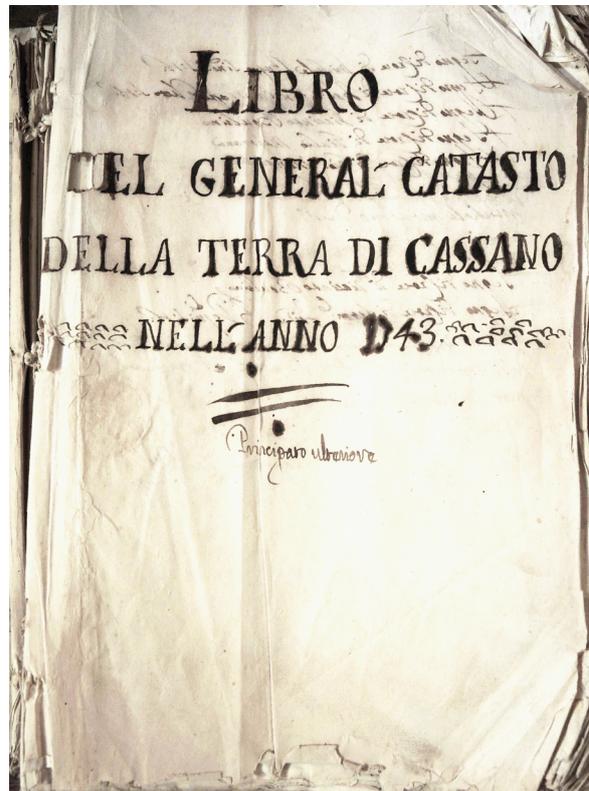
SEARCH RESULTS

The starting point

When asked about the effective adoption of the cadastre in local municipalities prior to Charles of Bourbon's reform, which aimed to extend the cadastre everywhere to overcome local particularism, a fiscal investigation allows us to provide a reliable answer. To test the actual existence of the cadastre in a given municipality, the tax revenues of local finance were examined in the *Camera della Sommaria, Conti delle Università* collection.

We start from the results presented in *L'imposta diretta nel Regno di Napoli in età moderna* (Bulgarelli Lukacs, 1993). Direct taxation does not, of course, refer only to the cadastral practice, so we chose to keep the focus solely on the *tassa inter cives* because this was the tax based on the cadastral register as an instrument for ascertaining the ability of a household to pay. The other, direct, taxes (*bonatendenza, jus habitationis*, capitation or hearths tax, tithes) that did not depend on the cadastre, remained (There, pp. 162-

IMAGE 1.
LIBRO DEL GENERAL CATASTO DELLA TERRA DI
CASSANO NELL'ANNO 1743



Source: Archivio di Stato Napoli

205.). Therefore, inclusion in the accounting documents of the *inter cives* tax (a direct and personal tax levied on the heads of families based on real estate, livestock, occupation, and the head) constitutes an important indication of the presence of the cadastre. It can be said that the *inter cives* tax is a sign that the cadastre operated in a given municipality. Furthermore, it should be noted that only cases where this tax predominated (over 50% of the tax revenue) were considered, eliminating from the calculation all cases where the *inter cives* tax appeared to bear little weight and was the result of only a few items.

The comprehensive survey of the 12 provinces of the Kingdom allowed the examination of a largely representative sample (1,494 balance sheets from the same number of municipalities out of the approximately 1,980 in the Kingdom, 75.6% of the total).⁵ In the period from 1726 to 1729, over a decade before the launch of the reform put in place by Charles of Bourbon, this tax was present in 94.8% of the documents, and it was also the most important source of income in 79.8% of cases, a position which is further

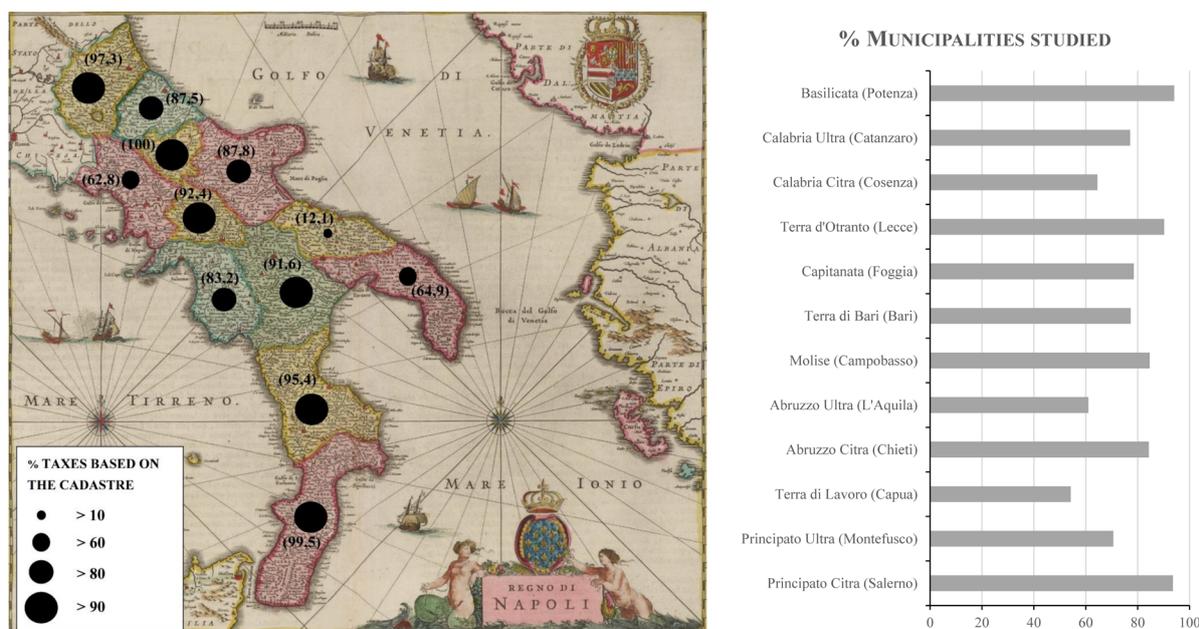
reinforced if the only tax items considered are those where it stands out in over 84% (1,261) of the communities examined (Bulgarelli Lukacs 1993, pp. 205-209). The average values are broken down into local contexts according to their different values. As we can see in figure 1, which shows the locations of the tax based on the cadastre together with its prevalence in each province (expressed as a percentage of the centres where it constitutes over 50% of tax revenue), areas with different degrees of incidence of the *inter cives* tax and therefore also of the cadastre, are defined. The districts largely occupied by the mountains of the Apennine ridge (Abruzzo, Molise, Principato Ultra, Calabria, and Basilicata) have the highest values, at around and over 90%. Just behind are the data from the provinces of Capitanata (Foggia) and Principato Citra (Salerno) with 87.8% and 83.2%, respectively. The situation of Terra di Lavoro (Caserta) and Terra d'Otranto (Lecce) is more varied, with 62.8% and 64.9%. The province of Terra di Bari (Bari) is very different, as the percentage drops significantly to 12%. This attests how the greater mercantile activity and the presence of larger cities induced the municipalities to favour *gabelles* and duties, which were less unpopular and painless but certainly more regressive, abandoning the cadastre. It should be remembered that these tax systems were envisaged only on a temporary and extraordinary basis in the legislation and only with the

prior authorization of the supreme court of the Kingdom, the *Consiglio Collaterale*. However, the local custom, which was not only legally recognized but was deemed superior to any written rule, meant that practice distinct from the regulatory model was possible.

In any case, the interior regions (hills and mountains), with their inclination for self-sufficiency, mixed cultivation practised on small plots of land, the centres of population of modest demographic dimensions and poor social variety, inadequate transportation infrastructure, and poor contacts with the market, fully adhered to the tax system based on the cadastre (Bulgarelli Lukacs 1993).

The surveys conducted at the beginning of the 18th century confirm the data of a hundred years earlier. The records of the *Stati Discussi* of Tapia from 1627-1633 and the *Stati* of Lemos from 1611-1615 show that the *inter cives* tax was widespread. For the Tapia, which have a large documentary base, it emerged that the tax was registered in 273 (95%) of the 287 communities whose accounting documents were found, providing an average annual revenue of 65% of the tax revenue. Even then, it was distributed differently across the territory, with the provinces of Calabria Ultra, Calabria Citra and Abruzzo Citra (93%, 73% and 55%, respectively) providing the largest share of the income. Similarly to what was found for the following

FIGURE 1
PERCENTAGE OF MUNICIPALITIES STUDIED



Source: Prepared by the author

century in the Terra di Bari, the tax made up 13% of the income (Bulgarelli Lukacs 2012b, pp. 96-107).

Even taking into account the multiple and varied solutions adopted by local communities in the allocation of burdens, the cadastre was still widely used in southern tax practice, even before the reform of Charles of Bourbon, as indicated by the number of cadastral documents preserved in State and municipal archives. In the Archivio di Stato di Napoli alone, prior to World War II, 625 bundles were inventoried, each of which could also contain numerous cadastral volumes.

The long and uninterrupted cadastral tradition of the kingdom certainly did not ensure a fair distribution of tax burdens. As is well known, obstacles were posed by the validity of privileges and exemptions enjoyed by holders of feudal and ecclesiastical assets. These exemptions left out the great wealth of the country from taxation and were accompanied by a plethora of entitlements for at least partial exemptions for certain categories of taxpayers (such as large families with 12 children, those over sixty years old, and those living according to the customs of the nobility, professionals, or doctors, judges and physicians). The inequality of tax burdens was also due to the infrequent updating and renewal of existing land registers, which left ample room for fraud and evasion.⁶ This was carried out in many ways, such as failure to update the cadastral documents, registering properties in the name of exempt persons and manipulation of the assessment mechanisms of the tax base by registering exaggerated expenses and charges to be paid by households in a system where the calculation was net of expenses (Bulgarelli Lukacs 2014-2015).

The *universitas* of Casale Incontrada (Abruzzo Citra) in 1729 remarked:

“... In the cadastre, not all [owners of goods] can be clearly identified due to its age and poor condition. Additionally, some owners neglected to update the records with the names of those who acquired the territory, leading to confusion and difficulty in accurately describing the properties...”⁷

Leaving the contents of a census unchanged for several decades means depriving it of its value as a source of knowledge and recognition of and people and property. This, in turn, renders the tax distribution system ineffective in assessing the ability to pay and places it entirely in the hands of the local elites, who have free rein to favour certain individuals and conceal their true wealth through unlawful acts and

abuses. Other instruments exist, allowing the arbitrary handling of surveying and taxation. Suffice it to recall that the taxable amount was often determined after subtracting the charges imposed on the assets and annual expenses borne by the families. This practice allowed enough room for manoeuvre to be able to level out the amounts to be paid in taxes even for households of different social and economic positions (Bulgarelli Lukacs 1993, pp. 139-145).

RESEARCH FINDINGS

Between law and practice

Further insights can be gained by examining the cadastral technique used in the appraisal of real estate. It is an aspect that provides an understanding of the dichotomy between norms and practices, and opens up avenues to the origins of innovation. One question that will be addressed is whether this technique was imposed on the provinces from above through regulatory measures issued by the capital's authorities, or whether it developed thanks to local experience before being institutionalized by government edicts.

On matters of assessing the value of real estate, the law has traditionally given local municipalities a choice between two methods: assessing income or assessing assets. This has allowed for flexibility and respect for local customs. However, if this approach were strictly adhered to, it would result in a static framework for land registers that would remain the same from decade to decade. Nonetheless, signs of change were emerging at the local level. Opting for annuities instead of capital became a way to establish a tax base that better reflected taxpayers' actual capacities, with a greater emphasis on reality and fairness in the distribution of taxes.

The annuity was the starting point from which to draw what we could define in current terms as the taxable income following the subtraction of deductible charges (census) and expenses (maintenance). The assessment phase involved a transition from taxable income to cadastral values, which required a capitalization process using legally prescribed rates of productivity. These rates varied from place to place until they were standardized by Charles of Bourbon's land registry at a rate of 5% for real estate and 10% for livestock. The resulting value was expressed in ounces of capital, a monetary unit equal to 6 ducats, or in one of the other prevailing units of account in use (*libre, soldi, denari*) up to the ounce. The adoption of an account currency was indicative of the decision to rely on the

value-measuring function of money and responded to the need to give stable valuations, free from the fluctuations of the market's cyclical variations.

Upon its adoption, the annuity became the reference parameter for evaluating both movable and immovable assets. According to contemporary observers who expressed criticism of the reform, this was an innovation compared to the past, brought about by applying the *onciario* cadastre (Ciaraldi 1795, p. 52).

In reality, the documentation reveals more complex developments. From the late 1600s and particularly in the early 1700s, the annual annuity became a commonly used measure of taxable value for compiling individual household declarations (*rivele*). This common practice is evident from several land registers, including those of Taranto (Terra d'Otranto) of 1692, Montereale (Abruzzo Ultra) of 1713-14, L'Aquila (Abruzzo Ultra) of 1717, Torremaggiore (Capitanata) of 1723, Guardiaivalle (Calabria Ultra) of 1724, Stilo (Calabria Ultra) of 1724, Pazzano (Calabria Ultra) of 1724, Stignano (Calabria Ultra) of 1724, Castello della Baronia (Principato Ultra) of 1728-29 (ASN, *Camera della Sommaria, Attuari Diversi*, fs. 647). In 1729, this trend was further confirmed in the communities of Casal Bordino (Abruzzo Citra), Civitella Messer Raimondo (Abruzzo Citra), Casal Cipriani (Contado di Molise), Molfetta (Terra di Bari), Ruvo (Terra di Bari), Belmonte (Terra di Lavoro) and Maddaloni (Terra di Lavoro) (ASN, *Camera della Sommaria, Catasti antichi*, fss. 7-8-9, 40, 42, 45b and c, 50; *Ibid*, *Frammenti di fuochi*, fs. 16; *Ibid*, fs. 959, 960 and 961; *Ibid*, *Conti delle Università*, fs. 575/2.).

But until the Bourbon initiative was launched, it was still possible for the *universitates* to favour traditional local customs. This was the case, for example, of Pianella (Abruzzo Citra), in 1684, where the *bonatendenza* was collected at the rate of 3 *paoli per onza*, the *onza* representing 15 owned ducats, (ASN, *Archivio Farnesiano, Allodiali*, I, vol. 649), or of Rocca Cerro (Abruzzo Ultra), which reiterated "*juxta solito*" units of measurement and evaluation criteria based on the quality and extent of the soil (AC Tagliacozzo, *Catasti antichi*.), or in Stilo (Calabria Ultra) where the cadastral document of 1724 explicitly opens with a reference to the "conformity of the usual practice, according to the ancient custom of the city, its territory, and with neighbours", on the basis of what was already implemented in the land register of 1674, the last one, chronologically speaking (ASN, *Camera della Sommaria, Catasti onciari*, Stilo, a. 1724, vol. 6191, pp. 4 and 7). But the rules that had always been observed differed to a large extent from those

contained in the *Sommaria* and applied their own parameters and measures for assessing taxable income. Over time, they diversified their operations to include qualification and classification by defining categories and classes to analytically distinguish the quality and type of assets they owned.⁸ The cadastre for Castello la Baronia (Principato Ultra) follows the same trend, despite having been completed by Domenico Pinto of the *Camera della Sommaria* between May 1728 and June 1729, in compliance with the dictates "of the pragmatica laws, decrees, general orders, and instructions" of the *Camera*, as well as that of Ricigliano (Principato Citra), which was renewed annually. Both had their own methods of evaluation but used different calculation units.⁹ Similar variety is found with reference to *bonatendenza*, as it is possible to deduce from the cases of the provinces of Abruzzo Citra, Terra di Bari and Terra di Lavoro, where, in addition to the annuity, the extent of land or its capital value is still used as a parameter for identifying and evaluating the taxable income (Bulgarelli Lukacs 2004, pp. 74-76, tab. 1).

It may be useful to observe directly from the text of the cadastral document the method of identification and assessment of assets applied, as it will allow for an immediate understanding of the close correlation with the regulations that would be adopted from 1741 onwards. The Erchie (Terra d'Otranto) cadastre of 1737 is one of the censuses produced in that period illustrating "the method regarding the formulation of the said cadastre". The text first outlines the process of evaluating the industry, as prescribed by the regulations of 1639, before going on to detail the procedure used to assess buildings, territories, and livestock. It is worth quoting the procedure in full:

Le oncie dei beni stabili sonosi tassate in questo modo, cioè: Per le case che servono per uso di propria abitazione non si è tassato cosa veruna e per quelle che affittansi se n'è dedotto dalla rendita lo che si corrisponde d'annuo censo et il rimanente tolto il quarto per le accomodazioni necessarie si è formato in capitale alla ragione del 5 per 100, cioè per ogni 5 ducati netti di rendita ducati 100 di capitale, quale poi si è ridotto in oncie, secondo lo stile e pratica solita nella formazione dei catasti. Ed in quanto alli territori, che consistono in massarie di terre seminatorie e pascolatorie, oliveti, vigne e giardini, questi sono tassati e apprezzati alla medesima ragione del 5 per 100, essendosi dal frutto annuale dedotti li pesi e spesa anche colonica, con esserne formato il capitale alla suddetta ragione del 5 per 100 e tal capitale ridotto in oncie.

*Rispetto poi agli animali, attento il frutto franco che dà ciascun genere di essi proviene al padrone, giusta la fede fattane dagli amministratori di detta Università e discussa colli magnifici deputati ed estimatori eletti per la medesima per la formazione del presente catasto, si è formato il capitale di quelli non già alla ragione del 5 per 100 secondo li stabili, ma del 10, sulla considerazione che la rendita di essi non è perpetua, come quella dei stabili, perché morti gli animali tiene il padrone bisogno cavare altro denaro, per fare nuovamente il capitale, secondo fu con deputati e apprezzatori, eletti nella formazione del presente catasto, stabilito...” (AS Brindisi, *Catasti Antichi*, vol. IV, *Erchie*, a. 1737, pp. 10 and 10v).*

“The stable goods are taxed according to the following method: for houses used as a primary residence, nothing is taxed, and those that are rented, the annual census amount paid is deducted from the annuity, and the remainder after the quarter had been removed due to the necessary adjustments, the capital was formed at the rate of 5 per 100. Thus, for every 5 net ducats of income, 100 ducats of capital are formed, which are then reduced to ounces according to customary methods used for the formation of cadastres. Territories, including sowing and grazing lands, olive groves, vineyards, and gardens, are taxed and valued at the same rate of 5 per 100. The annual yield is deducted from the weights and expenses, including farmhouse expenses, before being taxed.

Regarding animals, the free produce that each kind of animal provides for its owner has been taken into account in creating this property registry, based on information provided by the administrators of the *universitas* and discussed with the elected deputies and appraisers. The capital value of these animals has been established not at a rate of 5% of the total property value, as is the case with buildings, but at a rate of 10%. This is because the income generated by animals is not perpetual like that of buildings, since the owner will incur additional expenses to replace the animals once they die. This rate was established by the aforementioned deputies and appraisers who were nominated during the formation of the present property registry...”.

TO CONCLUDE

Looking back at the 15th-18th centuries, we can see that the cadastre was a highly valuable tool for municipal tax assessment, remaining in use for a very extended period of time. However, this long-standing use should not be confused with a lack of evolution

or change. We should not think that the system continued unchanged until Charles of Bourbon's reform in 1741. In fact, several progressive refinements were made to the cadastre over time, seemingly as a natural internal development rather than the result of directives from external government institutions. The most significant transformation occurred between the late 1600s and early 1700s, well before the *onciario* cadastre was adopted. In sum, we can say that the innovations in this period were the adoption of the annuity system, as well as improvements to the data qualification and classification processes through the introduction of categories and classes. There are several documented cases of these innovations throughout southern Italy, spanning from Abruzzo Ultra (L'Aquila) to Calabria Ultra (Catanzaro), and including Terra di Bari (Bari) and Terra di Lavoro (Capua).

The transformations are incorporated in Charles' cadastre, which took onboard the bottom-up evolution that had developed over the previous decades. It is therefore not surprising that this cadastre appears far from being a novelty in terms of form, as contemporary observers clearly perceived. The hand of the State is not evident in the design of the approved cadastral system, as it was already in force in the provinces of the Kingdom. Furthermore, Tanucci observed insightfully in 1760 that “Amendments and reforms must be made when they are necessary with the least possible change, not only of things, but also of words and names” (Mincuzzi 1969, p. 56).

The real innovative scope of the cadastre can be seen not in its forms, but in its underlying principles. In the first place, the Bourbon State imposed a model that prevented the centrifugal forces of local autonomy from finding possible escape routes that deference to custom, which had been allowed to prevail over written law, had largely permitted over time (Rovito 1981, p. 386, Muto 1988, pp. 317-330). Since the Middle Ages, respect for custom had standardized the jurisprudential practice of the *ancien régime* to the point of considering the behaviours and methods that had been used over time as binding, resulting in a heterogeneous casuistry of models that remained in force until the eve of the Carolinian cadastre. It is important to emphasize this transition because the recognition or rejection of customary practices is one of the distinctions between old and new in the cadastres of the south.

The *onciario* cadastre established a principle of uniformity as its foremost objective. In contrast to the autonomous practice of the Aragonese regulatory model, the cadastre of the eighteenth century aimed to stand-

ardize surveying, evaluation, and taxation procedures. The single model for all the two thousand *universitates* was governed by strict rules, unlike in the past, to prevent different interpretations at the local level. The census specified the subjects to be included (natural persons, institutions, and religious bodies), and units of measurement and value, as well providing forms and fiches for each phase of the survey.

Without a doubt, standardizing the procedures allowed the Crown to reduce uncertainty when facing the operating costs of the tax system. It is common knowledge that the higher the level of standardization, the more efficient the State's fiscal system becomes. Some considered it a necessary step towards creating a modern tax system with centralized and direct tax collection (Johnson, Koyama 2017).

Another aspect to consider is information. The *onciario* cadastre provided a large amount of information about the territory, including population, agriculture, work activities, wealth, income, the use of capital, and livestock, satisfying a European need stretching from England to France, up to Sweden. For the first time, between the mid-1600s and throughout the following century, this information was combined with the desire to attribute numerical values to descriptions and bring a multiplicity of data back to unique and uniform parameters (Frangsmyr, Heilbron, Rider 1990, Brian 1994). William Petty, along with his successors (Gregory King and Charles Davenant), introduced the quantitative method in the analysis of social phenomena, providing a cognitive basis for the sovereign's decision-making. Political arithmetic offered new tools for the art of government, the identification, classification, estimation, and taxation of economic reality. This created a pathway of knowledge to build a new policy of territorial control and management. For the first time, the information provided was comparable and above all combinable with other data coming in. In the case of the southern cadastre, the Government had access to an information base that gave an account of the wealth of families in the south.

The path, however, was not so linear. The principle of universality was thwarted after many years of experience, when the Government recognized freedom of choice in the tax system to be adopted and released local finance from the obligation to follow a single tax method. The resistance of local elites to having their wealth surveyed, assessed, and taxed thus prevailed.

Despite obstacles such as local conflicts and autonomous management practices, the cadastre was in place

for centuries in the Kingdom of Naples, later known as the Kingdom of the Two Sicilies. The reasons behind its long-standing confirmation are discussed in the text. These reasons include the economic framework of the Kingdom, which facilitated the widespread adoption of the cadastre; the desire to create a tax system that was fair and equitable, and which responded to the contemporary precepts of tax legitimacy, and the need to ensure a necessary levy for the Kingdom's general budget. The first source of revenue was the hearths tax, paid by municipalities based on demographics (number of households), and then internally divided among individual taxpayers based on the cadastre. The continued need for such information explains the cadastre's longevity throughout the history of the Southern Kingdom, even after the reforms of the Napoleonic era and up to Italian unification.

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NOTAS

- 1 ASN, *Camera della Sommaria, Mandatorum Curiae*, vol. 11, p. 164-167.
- 2 The assessment of occupations was regulated as follows: “To medicine apothecaries, labourers, solicitors when not a notary, 16 ounces; senator, who sells bread, sharpener, stitcher, shoemaker, farmer, carter, smith, barber, baker, shopkeeper: 14 ounces; Burger, innkeeper, greengrocer, harvester, carpenter, gunsmith, poultry keeper, butcher, sizer, labourer: 12 ounces.
L. Cervellino, Direzione ovvero guida, cit., p. 61; L. Gius-tiniani, Nuova collezione delle prammatiche, t. VI, *Forma censualis*, op. cit. tit. CXVI, pramm. I, p. 48.
- 3 ASN, *Camera della Sommaria, Catasti onciari*, Land Registry of Marsiconuovo, a. 1737, vol. 5207, pp. 6-8; Idem, Land Registry of Ostuni, a. 1739, vol. 8228, a. 1739, pp. 56-59; Therein, Catasto of Torre S. Susanna, a 1728, vol. 6191, pp. 2-3; Ibid, *Camera della Sommaria, Attuari Diversi*, Il Numera-zione, vol. 272, pp. 61-65.
- 4 See the cadastres mentioned above and L. Cervellino, *Dire-zione ovvero guida delle università*, op. cit., pp. 101 and 106.
- 5 Below are the 12 provinces of the Kingdom of Naples from north to south with the number of municipalities and balance sheets examined: Abruzzo Ultra, 313 *universitates* and 191 balance sheets (61%); Abruzzo Citra, 172 univ-ersities and 145 balance sheets (84.3%); Contado di Molise, 104 *universitates* and 88 balance sheets (86.4%); Terra di Lavoro, 223 *universitates* and 121 balance sheets (54.2%); Principato Ultra, 150 *universitates* and 106 balance sheets (70.6%); Principato Citra, 235 *universitates* and 220 balance sheets (93.6); Capitanata, 84 *universitates* and 66 balance sheets examined (78.5%); Terra di Bari, 53 *universitates* and 41 balance sheets examined (77.3%); Terra d'Otranto 175 *universitates* and 158 balance sheets examined (90.2%); Ba-silicata, 119 *universitates* and 112 balance sheets examined (94.1%); Calabria Citra, 172 *universitates* and 111 balance sheets examined (64.5%); Calabria Ultra 175 universities and 135 balance sheets examined (77.1%).
- 6 During the revision of the tax distribution system, ordered by the *Camera della Sommaria* due to default, in 1720, the Terra di S. Giorgio (Principato Citra) presented, upon a re-quest from the land registry, a document dated 1605 that has never been updated, ASN, Camera della Sommaria, *Notamentorum*, vol. 162, 11 April. Relating to Stilo (Calabria Ultra), the land registry prior to the one created in 1724 dated back to 1674, Ibid., *Catasti onciari*, vol. 6191, p. 4; in Cocumola (Terra d'Otranto) in 1740 the last cadastre dates from 1674; in 1729, in Terra di Lavoro, in Melizzano, the last cadastre dates back to 1634, in Teano to 1696, in Durazzano it has been missing for many years, in Belmonte to 1693, in Saviano to 1618, Ibid., *Attuari Diversi*, fs. 959; in Terra di Bari, in Molfetta it dates from 1617, while in Toritto there is no record of there ever having been a cadastre, Ibid., *Conti delle Universita*, fs. 575/2. In Abruzzo Citra, in Archi the land registers were drawn up in 1598 and 1686, in Musellaro in 1638, in Montelapiana in c. 1704, in Manuppello in 1680, in Popoli in 1674, in Preturo in 1712, in Ripa Teatina in 1666, in San Valentino in 1651 and in 1684, followed by a “catas-tuolo” (mini-cadastre) in 1705, in Salle in 1651, in Tocco in 1686, in Taranta in 1682, in Vacri in 1584, Ibid., *Attuari Di-versi*, fs. 961 and fs. 190; in the Contado di Molise, in Casal

Cipriani, the old cadastre, prior to that of 1727, dated 1659, *Ibid.*, *Attuari Diversi*, fs. 960.

- 7 ASN, *Camera della Sommaria, Attuari Diversi*, fs. 961, July 10, 1729; see also the case of the *universitas* of Serra Monacesca which, following the earthquake (1703) was unable to redraft the land registry due to poverty.
- 8 Looking at land alone, we may distinguish between: ploughing land above water, 25 grains per *tomolata*; underwater lands, 25 *carlini* per *tomolata*; rustic lands, 12.50 grains per *tomolata*; and stony lands under water, 25 grains per *tomolata*; vineyards cultivated manually, 6 *carlini* per mile; olive trees on this side of the river towards the city, 7.5 grains per foot; olive trees on the other side of the river, 5 grains per foot, *Ibid.*, pp. p. 4.
- 9 Still in reference to terrain, the following calculations were obtained for Castello la Baronia: 30 *carlini* for each hoed vineyard, 6 ducats per *tomolo* for seed territories, 6 ducats per cane or willow grove, and 10 *carlini* per fruit tree for olive, oak, and chestnut trees. Trees bearing little fruit were valued at half the price, while those without fruit were not valued. This information is from ASN, *Catasti onciari*, vol. 4831, p. 13. In Ricigliano in 1721, real estate was valued at 15 grains per hoed vineyard and 3 *carlini* for each fertile or infertile *tomolo* of territory. ASN, *Camera della Sommaria, Attuari Diversi*, fs. 1345.