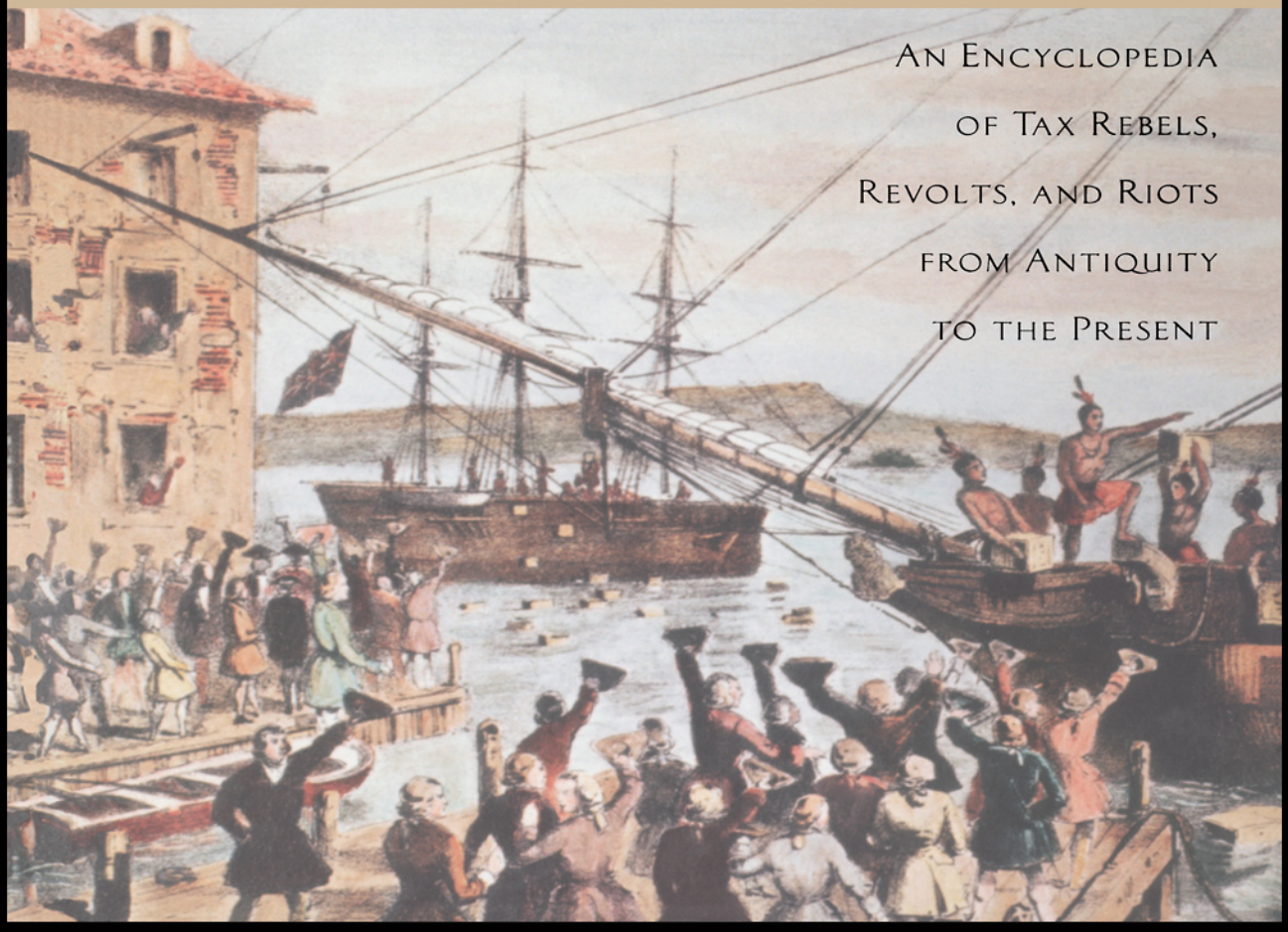
DAVID F. BURG

A WORLD HISTORY OF TAX REBELLIONS



AN ENCYCLOPEDIA OF TAX REBELS, REVOLTS, AND RIOTS FROM ANTIQUITY TO THE PRESENT

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David F.Burg

Routledge
An Imprint of Taylor & Francis Books, Inc.
New York London

Published in 2004 by
Routledge
29 West 35th Street
New York, NY 10001
www.routledge-ny.com

Published in Great Britain by
Routledge
11 New Fetter Lane
London EC4P 4EE
www.routledge.co.uk

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Routledge is an imprint of the Taylor & Francis Group.

This edition published in the Taylor & Francis e-Library, 2005.

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Library of Congress Cataloging-in-Publication Data
Burg, David F.
A world history of tax rebellions:an encyclopedia of tax rebels, revolts, and riots from antiquity to the present/by David F.Burg.
p. cm.
Includes bibliographical references and index.
ISBN 0-415-92498-7 (alk. paper)
1. Taxation—Public opinion—History. 2. Tax and expenditure limitations—History. 3. Taxation—History.
I. Title.
HJ2250.B87 2003
336.2'009—dc21
2003009676

Images on pages 26, 31, 42, 55, 61, 77, 85, 90, 97, 113, 117, 123, 135, 154, 155, 165, 214, 218, 239, 240, 247, 272, 315, 330, 333, 336,
341, 349, 369, 374, 381, 387, and 406 © 2003–2004 www.clipart.com

ISBN 0-203-50089-X Master e-book ISBN

ISBN 0-203-57510-5 (Adobe eReader Format)

Once again, toHelen, for whom I would still gladly launch a thousand ships.

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PREFACE

A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts, and Riots from Antiquity to the Present provides a historical context to the long struggle against the payment of taxes through examples of tax rebellions throughout world history. Because taxation has often been onerous, and in many cases excessive and cruel, reaction to its enforcement has been consistent, heated, and even violent. Tax revolts or protests date at least to the Later Han dynasty (AD 25–AD 220) in Asia, to the era of Hammurabi (1792–1750 BC) in Babylon, and to the Roman Empire (27 BC-AD 337) in Europe. They persist to the present, as evidenced by Proposition 13 in California and similar subsequent tax reversal initiatives. Many major historic events, such as the Magna Carta, the American Revolution, and the French Revolution of 1789 originated largely as tax revolts. This circumstance alone suggests that tax revolts and tax protests are far more complex than the terms themselves imply—their motivations and ramifications most often go well beyond issues of taxation or even still broader economic considerations.

Thus tax revolts and protests frequently subsume larger economic, political, social, and even religious issues. Taxation often simply provides the ostensible cause for protest and insurrection, especially since taxes afford a ubiquitous, detested, and identifiable target of opposition. The underlying issues motivating the tax protesters may be too diverse, complex, or subtle to evoke the clear focus needed for effective protest; but nearly everyone understands taxes at the most personal and visceral level. Most people also apparently chafe under the perception of taxes as an inescapable burden, irritant, or inequity. As Benjamin Franklin's dictum states, "in this world nothing is certain but death and taxes," and many citizens at certain times may have felt that the possibility of escaping the former actually seemed greater than that for the latter. Taxes, however, are at least corporate and tangible— almost everyone pays them, usually in hard currency or goods—so that disgruntlement and objection come easily.

Franklin's dictum is, of course, based on historic reality. Taxes appear to have coincided with the beginnings of advanced civilization. The ancient states of Persia, Greece, Egypt, and Rome all had sources of revenue based on forms of taxation, ultimately including taxes on real property, sales, and inheritances and customs duties. Unfortunately, official or other documents for many ancient nations or regions have been long since lost to time and decay, so that there is no way of knowing about either their systems of taxation or any possible protests. Furthermore, the extant historic records for many of these ancient states are skimpy, providing incomplete information at best. Consequently, events from the Middle Ages to the present compose the bulk of this book.

A World History of Tax Rebellions: An Encyclopedia of Tax Rebels, Revolts, and Riots from Antiquity to the Present contains entries categorized into different time periods and arranged in chronological order; entries on individuals involved in those revolts; an appendix that lists entries by country or region; a general bibliography; and an analytical index. The entries are global in scope and range in time from antiquity to the present. Included are entries depicting not only openly rebellious events but also orderly protests and forms

of avoidance. Avoidance, although perhaps not overtly insurrectionist, has been a significant act of resistance to taxation, especially if it results in changes to laws or policies governing tax systems. Each entry concisely traces the origins of a particular tax revolt or protest and describes and defines it in its historic context. In addition, when deemed appropriate because of significance, individuals ("rebels" of the book's subtitle) who provided leadership roles in significant tax revolts or organized tax protests are discussed in biographical entries in a separate section following the main text. Besides the individual entries and other elements noted, the book contains an extensive introduction. This introduction presents an overview of the history of taxation, including some of the foregoing discussion, to establish an appropriate framework for the entries. It also explains terminology associated with the diverse types of taxes used throughout the book.

During various historical periods, scores (if not hundreds) of tax protests or revolts have occurred. And so I make no claim that this book's hundreds of entries are at all exhaustive, but only that they exemplify the many and varied incidences of such protests. If the informed reader discovers that some favorite example of a tax rebellion is missing from this text, then I can only plead one explanation: simple ignorance. Either I did not find the appropriate source, or unwittingly overlooked the directive reference, or reached a dead end in my research, or was prevented from discovery of the event by time constraints. Obviously, this is a study that could easily consume many years of inquiry. Consequently, I seem to have little recourse except to request the reader's forbearance in passing judgment on whatever shortcomings this work evidences.

David F.Burg

INTRODUCTION

Rebellions and riots protesting tax impositions and damning tax collectors evince a continuing theme across the centuries. Taxation, after all, has a long and often egregious history. Taxes of some kind appear to have been nearly coincident with the emergence of advanced civilization and to have been ubiquitous. Governments of the ancient states of Persia, Greece, Egypt, Rome, and China all levied forms of taxation as major sources of revenue to cover government expenditures. These levies ultimately included taxes on property, on the sale of goods, and on inheritances, as well as customs duties.

EARLY HISTORY OF COLLECTION AND AVOIDANCE

The earliest and most widespread form of taxation was the corvée, compulsory labor provided to the state (mostly by poor peasants). The corvée persisted into the modern era as a requirement of citizens too poor to pay other forms of taxation. In many European nations, the *corvee* endured well into the eighteenth century, and in some nations, into the nineteenth century. (Interestingly, the word for "labor" in the ancient Egyptian language is a synonym for taxes.) From the earliest times land was the basis of wealth, so that some form of taxation on land or its products seemed an obvious means for rulers or governments to raise revenue. Thus in Mesopotamia the earliest form of taxation apparently was the tithe, a collection of a percentage of each landholder's crops. The tithe also became widespread and in many places included a tax not only on grains and other crops but also on cattle. Egyptian funerary art dating to the Fifth Dynasty (c. 2390 BC) indicates that the early pharaohs instituted taxes on grains. Written records reveal that grain was first taxed in Ch'in, an early Chinese state, in 408 BC, an indication of a significant shift from peasants providing labor services (the corvée) for overlords to instead paying them land taxes. Still earlier, in the Chinese state of Lu new forms of taxation, apparently peasants making payments in kind to their overlords, were instituted in 594 BC. Such records suggest that taxation has been a part of human history in both the East and the West for at least 2500 years, and probably for 4500 years. Thus the occurrence of tax revolts or tax protests may be equally old.

The corvée and the tithe were for many centuries the only forms of taxation. Both exemplify direct taxes —that is, taxes levied on individual persons. In modern times the most obvious direct taxes are those levied on personal income, property, estates, and inheritances. The other basic form of taxation, indirect taxes, includes sales and excise taxes, import duties, taxes on consumer durables, and taxes on raw materials and commodities—all of which end up being passed along to the consumer to pay. In time both forms of taxation proliferated in Western and Eastern civilizations. For example, during the reign of Julius Caesar (49 BC–44 BC) the government of Rome imposed a 1 percent general sales tax in addition to the import duties and other levies that were already being collected. The later Roman Empire, under Augustus and his successors, also exacted a distinctive tax in the form of tribute, payment in money or other form made by

rulers of states or provinces that acknowledged their submission to the Empire and thereby bought security and at least some autonomy (in effect, then, an early form of the protection racket). The payment of tribute to Caesar evoked great resentment because it symbolized subjugation to Rome, as evidenced in the famous confrontation related in the gospels of Matthew and Mark when the Pharisees first attempt to entrap Jesus by questioning him about the payment of tribute, hoping to reveal him as a rebel and thus a threat to Roman rule. But Jesus' response confounds them: "Render to Caesar the things that are Caesar's, and to God the things that are God's" (Mark 12:17).

At least one form of tax avoidance, exemption from payment, appears to have been fairly prevalent in antiquity. In this context, as is the case so often, wealth and power played a prominent role. Relatives of monarchs and high priests frequently obtained exemptions from taxation. Wealthy landowners and even minor landowners sometimes aligned themselves with the lesser priesthood to gain exemptions or to usurp control from the monarchy. An interesting and exemplary variation on such privileges occurred in the Byzantine Empire, when early in the fourth century AD the imperial government sold most of the state-owned lands to private purchasers, mostly the wealthy, "perhaps on the calculation that more revenue could be collected from private land with low tax-rates than from public land with high rents," Alan K.Bowman states in *Egypt after the Pharaohs.*

The former royal tenants simply became tenants of the new private landlords. But those surviving independent small landholders could then also choose to acquire protection from government oppression through the patronage of the large and wealthy landowners, including the Church. This form of patronage received official recognition in the imperial constitution of 415. Under this system many privileged communities gained the right to collect and submit their own taxes to the government, thus sparing them from repressive tactics of corrupt local tax and administrative officials. In many nations of Europe during the early Middle Ages, although taxes were levied on all lands registered to peasants and nobles had to assume this tax liability if they acquired such peasant lands, land registered to nobles remained tax free regardless of its eventual disposition. If the land ended up in the possession of a peasant, it still remained tax free, for the exemption inhered in the land and not in its proprietor.

In this same era nobles often were also exempted from other forms of taxation. And in many cases—in Babylonia and Assyria during the second millennium BC, for example— entire cities wielded sufficient influence to be granted exemptions from taxation. As temples began to rival kings in landownership, high priests in Egypt and elsewhere successfully pressured the monarchy to grant the clergy exemptions from royal taxes. Similarly, in Mauryan India as early as the third century BC, Brahman priests, forbidden by Vedic law to engage in commerce, received both exemption from taxation and contributions of land from Indian monarchs.

Probably the most common form of tax avoidance in antiquity was flight. Many peasants could expect no exemptions and found themselves overburdened by taxes that they lacked the crops or funds to pay. Thus at various times peasants deserted their lands and fled into adjacent territories, leaving behind relatives and neighbors to endure the scourge of the tax collector. It is also certainly worthy of note that some evidence suggests that from the second to the seventh centuries AD, as barbarians invaded the weakening Roman Empire, many poor people fled their lands or towns, or simply deserted straightforwardly to the ranks of the invaders, as a means of escaping intolerably burdensome taxes. As the invaders crossed the frontiers to overrun Roman provincial outposts, their pillaging and plundering naturally targeted the properties of the wealthier inhabitants, not the meager pickings of the poor and dispossessed, so that these poor folk had far less reason to fear the barbarians. And it is quite clear that heavy taxation to pay the costs of maintaining standing armies for protection against the barbarians was a major cause of the decline of the Roman Empire.

Desertion of farmlands to avoid taxes continued into the modern area in some states. For example, abandonment of lands by peasants because of excessive taxation was quite common in India during the era of the Mogul Empire (AD 1500–1750). As another example, in the early nineteenth century in Syria, then under Ottoman rule, many peasants left their villages or the state-owned lands they farmed to escape their tax burdens. Even though Islamic law specified that they were free to leave, they could be returned by force. Approval of their forced return rested upon the fact that taxes were levied collectively on the village community, so that all residents were responsible for payment. In the Hama district, taxes were levied on the land, not on the basis of number of adults or households. There was one possible benefit for those who remained on the land, however: they could occupy the lands abandoned by those who had fled. Government officials, of course, had a persistent interest in assuring that all taxes were eventually collected.

Collection of taxes in all states entailed the creation of a method of assessment and an administrative bureaucracy. Assessment in Rome, for example, took the form of conducting periodic censuses so that people perceived a new census as clear evidence of a consequent new or increased tax. They rebelled against the census itself to protest the anticipated tax. (In conducting censuses Rome divided many of its provinces into cadastres, in which were listed separate parcels of land; their tax categorization; the taxpayers, whether owners or lessees; and the crops being raised—changes of ownership were also noted.) As for creation of an administrative bureaucracy, in some nation-states the bureaucracy was centralized under direct control of the monarch; in others it became decentralized, with ostensible control of tax collection awarded to provincial governors. It was this decentralized administration that generated the system of tax farming that first appeared in Mesopotamia, beginning at least as early as the reign of Hammurabi (1792–1750 BC) in Babylon. Although ultimately the responsibility of the *makisum* (tax director), who traveled throughout the kingdom to ensure that taxes were paid, the task of collection devolved, for a brief period at least, to local assemblies of elders (the wealthiest residents) according to Hammurabi's direction. These local officials delegated the task to local merchants and bankers who, for a contract fee, sent their agents abroad to do the actual tax collecting—these local merchants and bankers, then, served as tax farmers.

In a later era, nation-states evolved tax farming and other administrative tasks into a system of official posts termed "liturgies" in which officials not only received little or no remuneration, but also were held responsible for the efficient fulfillment of their duties. By the middle of the second century AD in Egypt, for example, a financial official responsible for tax collection who served under the "liturgy" system had to pay any taxes he could not extract from a taxpayer; if he could not pay himself, then his property was confiscated and sold to cover the state's loss of tax revenues. This "liturgy" system derived from the assumption that the wealthier classes, being exempt from menial labor, were free to provide compulsory services to the state.

The "liturgy" took a somewhat different form in fifth century BC Athens and other Greek cities. The Greek democracies, says Alfred E.Zimmern in *The Greek Commonwealth,* resisted the levying of any kind of direct taxes because such taxes were "regarded as derogatory to the dignity of a free citizen. Resident aliens and freedmen might pay a poll-tax and be thankful for the privilege; but the citizen must be left free to help the city in his own way. Every kind of indirect tax he was indeed willing to pay…; but the only direct contribution he made as a citizen to the State's resources was by preference a free gift, or what was called at Athens and elsewhere a 'liturgy' or 'public work.' " Thus, under this "liturgy" system large portions of the public expenditures for producing plays; equipping ships; staging games, festivals, and musical contests; organizing chariot and horse races; and fostering other endeavors "were defrayed by private citizens, who came forward voluntarily, and took pride in vying with their predecessors or with a crowd of rivals in their performance of the task." In such a context, Zimmern concludes, "To talk of taxes…

is a blunder as well as a sacrilege, for a tax is a payment which leaves a man poorer: a 'liturgy' leaves him richer." He is richer for having freely and generously helped the entire community while preserving his status as a free citizen. The wealthy man also assisted his community by paying the *eisphora,* a periodic tax assessed as a percentage of capital to cover military expenses (most often payments to troops), obliging the rich to finance wars.

On the other hand—that is, from a less idealistic viewpoint—this Athenian liturgy system entailed ample opportunities for abuse. As Josiah Ober points out in *Mass and Elite in Democratic Athens,* "The most obvious way in which the rich man could undermine state policy was by withholding the money he normally would have paid to the state through taxation or voluntary contributions." Thus, fourth century Athenian litigation records reveal that a litigant would frequently claim that his opponent "either failed to share any of his great wealth with the state or made contributions that were small and miserly in comparison to his net worth," Ober notes. Or the claim might be that, if an opponent had made a contribution, "he did so only to benefit himself." Ober concludes, "The simplest motive for liturgy avoidance was mere greed and selfishness" even though such greed could invite charges of treason or at least of fear and hatred for the demos, the people of Athens. Lysias and Demosthenes had much to say on this issue. In addition, payment of liturgies allowed the wealthy, including Demosthenes, to boast about their contributions to the state, which they claimed merited the *charis* (gratitude) of the people as beneficiaries.

According to Walter Goffart (Caput *and Colonate*), this Greek democratic concept persisted into later eras. "The ancient polity did not believe in the equality of civic burdens," he writes. "The rich should contribute much, voluntarily or by compulsion, while the poor should not pay at all." And referring to the Greek system, he concludes, "The lesson was not lost on the oligarchs that normally ruled the cities of Hellenistic and Roman times.... Magistry and 'liturgy,' *honor* and *munus,* were two sides of the same expensive coin. One accumulated riches and otherwise exploited fellow citizens in the way of private business, but in public matters open-handedness was the rule. Far from evading taxes or trying to pass the burden down to lower social levels, one gloried in one's scale of contributions and paid heavily for the privilege of a public memorial. Nothing quite like this has ever happened again in the history of public finance; it was one of the traditions of Antiquity that fell once for all with the end of the Roman Empire."

As these diverse revenue systems developed, according to Michael Rostovtzeff's *The Social and Economic History of the Roman Empire,* taxes, corvées, and other contributions to the state "were exacted with greater harshness," so that the debtor might expect imprisonment, corporal punishment, and torture—even in the Greek city-states of the fourth and fifth centuries BC such harshness was already the case. "The greater the demands of the government, and the worse the economic condition of the taxpayers became," Rostovtzeff declared, "the more ruthless became the agents charged by the state with recovery." In practice this ruthlessness meant not only possible punishment and torture for the taxpayer, but also the state's holding his family, neighbors, and community responsible for his tax debts.

The Roman Republic had used a tax farming system, but the Empire would gradually adopt and perpetuate the punitive Egyptian system begun under the Ptolemies and expanded through the "liturgy" system. In Egypt, under Augustus and subsequent emperors, taxes proliferated into "a staggering array of charges and surcharges assessed upon the person, the land, occupations and services, sales and transfers, movement of goods and people, and real and personal property—a bewildering patchwork of staples and accretions," says Naphtali Lewis in *Life in Egypt under Roman Rule.* "If we add up the taxes and imposts, regular and occasional, that we encounter during the centuries of Roman rule, their number comes to something considerably in excess of a hundred."

The tax farmers *(publicani)* of the Roman Republic had been responsible for collecting the direct taxes—the poll tax and the land tax. The shifting of this burden from them began with Julius Caesar and accelerated

under Augustus and Tiberius. Magistrates and senates of the provincial cities replaced the *publicani:* "They had had their full measure of suffering in dealing with those sharks, and they were therefore willing to help the state in collecting the taxes of their districts," Rostovtzeff concludes. Indirect taxes, however, remained in the hands of the *publicani.* While the city magistrates may have reaped initial advantages from becoming tax collectors—possible reductions in their own tax burdens, for example—over time the compulsory "liturgy" system prevailed in the Empire, and the enforcement of collection proved severe for one and all. The Roman government under Augustus and his successors extended the "liturgies" system throughout the Empire. The ultimate effects, according to Rostovtzeff, "were disastrous. The recovery of debts owed to the state was entrusted to privileged classes; and the brutal harshness with which they carried out their task… widened still further the gap between the *honestiores* [the wealthy and powerful] and the *humiliores* [the poor and weak]. Of course, the system had no limit; logically, the same *honestiores* were liable to the same treatment, when they did not meet their obligations."

Naphtali Lewis cites a harrowing example of such brutality in tax collecting. He notes the brutality that occurred under the tax farming system and the liturgy system, for both effectively encouraged corruption and the maximizing of profits "by wresting excessive and extortionate payments from…hapless and helpless victims." Tax collectors often brought soldiers or armed guards with them, ostensibly for protection but also useful for intimidating and punishing taxpayers. Lewis quotes Philo Judaeus of Alexandria, whose death occurred after AD 40, in providing a notable example of the system's harshness:

> Recently a certain collector of taxes was appointed in our area. When some of the men who apparently were in arrears because of poverty fled in fear of unbearable punishment, he laid violent hands on their wives, children, parents, and other relatives, beating and trampling and visiting every outrage upon them to get them either to betray their fugitive or to pay up on his behalf. But they could do neither, the first because they did not know, the second because they were no less poverty-stricken than the fugitive. But the collector would not let them go before he racked their bodies with twistings and tortures or killed them off with newly contrived modes of death.

When all the relatives were consumed, continues Philo, the collector brutalized the neighbors and then even entire villages of the region in his efforts to exact the payments. Although Lewis suspects that Philo's account exhibits some "rhetorical exaggeration," he remains certain that it nevertheless is based in fact. A taxpayer might escape such treatment if he were wealthy enough to bribe the collector or someone higher up, but if he were too poor to pay either bribes or his taxes, then his options were to take flight or to suffer vicious consequences. Flight seemed the better option, and it was so common in many areas as to cause serious depopulation that, in turn, reduced the amount of both taxable property or products and tax revenues. On the other hand, some victims of the tax collector apparently derived honor from their victimization, assuming that Ammianus is correct in stating that an Egyptian of the late fourth century AD would be shamed if he could not reveal the scars on his back made by the tax collector's whip.

MODERN PROLIFERATION OF TAXES

From fairly simple beginnings—with tax levies limited to work service (corvée), agricultural production, land, or goods—governments devised increasingly comprehensive forms of taxation (as noted above, even as early as the era of Augustus in the Roman Empire) until in some nations nearly every conceivable type of human activity or article of consumption became taxed by the nineteenth century. For example, by 1815 in Great Britain there were direct taxes on land, houses and establishments, incomes, inheritances or estates,

insured property, property sold at auction, coaches and cabs, and shipping tonnage. There were also taxes on salt, sugar, currants, raisins, pepper, beer, malt, hops, wine, spirits, tea, coffee, coal and slate, timber, cotton wool, raw and thrown silk, barilla, indigo, potash, bar iron, furs, hemp, leather, soap, bricks and tiles, glass, candles, paper, printed goods, newspapers, advertisements, tobacco, and other items. In addition, there were various stamp duties. Much of this taxation was to finance Britain's many wars, especially those with France. This plethora of taxes inspired author and critic Sydney Smith to observe in an 1820 *Edinburgh Review* essay what the inevitable consequences of glory must be: "Taxes upon everything which it is pleasant to see, hear, feel, smell, or taste. Taxes upon warmth, light, and locomotion. Taxes on everything on earth or under the earth, on everything that comes from abroad or is grown at home. Taxes on the raw material, taxes on every fresh value that is added to it by the industry of man. Taxes on the sauce which pampers man's appetite, and the drug which restores him to health…on the poor man's salt and the rich man's spice; on the brass nails of the coffin, and the ribbons of the bride; at bed or board; couchant or levant, we must pay" (quoted in Stephen Dowell, *A History of Taxes and Taxation in England*). And so on, until the only way to escape taxation, Smith noted, is in death itself—although not in the act of dying nor in the burial.

Probably the most widely detested of the myriad taxes levied on individuals from birth to death is the income tax. In discussing the imposition of the income tax in Great Britain during the era of the Napoleonic Wars, Arthur Hope-Jones *(Income Tax in the Napoleonic Wars)* provides a straightforward explanation as to why the income tax generates intense dislike. Noting that, when properly administered, the income tax "is the fairest form of taxation possible," Hope-Jones declares, "Perhaps the real reason why an Income Tax is generally an unpopular tax is because payments are visible, and made in comparatively large sums at fixed intervals. Indirect taxation, on necessary commodities, although unfair, as it affects the poorest most, is often unnoticed and always paid in the form of small additions to the price of the article taxed."

PROBLEMS WITH RECORDED HISTORY OF TAX REBELLIONS

Despite the extensive history of taxation extending into antiquity and the innumerable varieties of taxes levied throughout the centuries, the incidence of overt protests or revolts against taxes may appear to be rare except during certain periods, as Carolyn Webber and Aaron Wildavsky make clear in their *A History of Taxation and Expenditure in the Western World.* There may be several possible and altogether plausible explanations for this. The first and most obvious reason is not that tax protests and revolts have actually been infrequent, but rather that, quite simply, the evidence for their occurrences prior to the modern age simply doesn't exist. That is, either the documents recording such incidents are no longer extant or they never existed in the first place. The first possibility is readily demonstrable through the fragmentary evidence found in documents that do exist, and is probably affirmed by the common knowledge among scholars of how vast the legion of documents that have been lost or destroyed over time must be.

The second possibility is that the records never existed. This is most evident concerning the history of peasants, who often were the instigators of tax protests. As Emmanuel Le Roy Ladurie observed in *The Peasants of Languedoc,* "The world of the peasant was for the most part beyond the pale of the written word, and his strikes, save for a few notable episodes, have left almost no traces in the archives of the period [sixteenth century]—more especially since they were usually a question of insidious forms of sabotage, of intermittent resistance, and of prosaic actions overlooked by history." This second possibility also strongly recommends itself in the question: Why would a ruler whose taxing authority has been challenged by his subjects want to acknowledge that fact over time by having it recorded in official or other documents that might disseminate news of the challenge? Would that ruler not choose, on the contrary, to

have such incidents quickly resolved or repressed and subsumed in oblivion, if possible, in the hope of preventing a spreading plague and similar challenges in the future?

As James C.Scott points out in "Everyday Forms of Resistance" (in Forrest D.Colburn, ed., *Everyday Forms of Peasant Resistance*), "The events that claim attention are the events to which the state, the ruling classes, and the intelligentsia accord most attention…. Peasants succeed in their small stratagems to the extent that they do not appear in the archives…. It is also comparatively rare that officials of the state wish to publicize the insubordination behind everyday resistance." Such resistance may be unorganized and therefore go unremarked. It might take such forms as passive resistance, dissimulation, poaching, false crop reports, pilfering, evasions, intentional carelessness, refusal to perform work, sabotage, and other actions that may involve either cooperative or only individual endeavor—no mobs, riots, or revolts go in the public record.

Quite simply, in many eras, whether focusing on peasants or notables, no sources of information exist, or those that do are unreliable. In *The Class Struggle in the Ancient Greek World,* G.E.M.de Ste. Croix notes of the later Roman Empire, for example, "Sometimes our only source is of such poor quality or so enigmatic that we are not able to rely on it." Such circumstances as these may well explain the dearth of tax protests in earlier times because even fragmentary extant documentation actually suggests that, in certain nations at least, protests against taxes were in fact very common.

Another explanation for the apparent rarity of tax protests appears even more encompassing and practicable than the simple lack of evidence: evasion of taxes obviates any need for overt opposition. Tax evasion has been rampant and widespread from antiquity to the present—it has been, in fact, probably the most common of all forms of tax protest. As mentioned earlier, sometimes evasion has taken the form of flight. During the era of the Roman Empire, many poor farmers who owned marginal lands avoided their tax liability by simply abandoning their lands and making their way to Rome or Constantinople, where, rather ironically, the dole provided them a livelihood. And, as also noted earlier, the clergy and wealthier citizens in most nations were afforded the ideal means of evasion by securing exemptions from taxes. In fact, historians surmise that during the Middle Ages many men became monks and entered monasteries not from religious conviction but in order to escape taxation. It is known for a certainty that in China many men joined Buddhist monasteries for precisely that reason. Furthermore, in most countries the king's relations and other aristocrats were most often totally exempt from taxes, as were religious institutions—in both Old and New Kingdom Egypt, as previously pointed out, temples and their holdings were totally exempt. And, it should be noted, tax exemptions for select groups have persisted throughout history and even into the current century.

Finally, the relative infrequency of recorded tax protests or revolts may be explained by the prevalence of public acquiescence. The historic norm has been acceptance of the legitimacy of a ruler's or government's need for revenues—and therefore their right and authority to levy and collect taxes—for funding presumptively legitimate pursuits. Public discontent has been continuous and ubiquitous over obvious discrepancies between taxes collected and returned benefits, and yet voluntary compliance in paying taxes has everywhere prevailed. Until the public as a whole, or at least a powerful segment of the public, sees itself as unfairly exploited by the tax system, protest is unlikely. No doubt this is the very reason why rulers and governments have so frequently granted exemptions and privileges or have negotiated taxation with nobles, ecclesiastics, and other powerful groups.

An additional conjecture may be appended here. The most hated taxes, those most likely to engender protest, are direct taxes; thus, if a society relied on indirect forms of taxation, it might have expected and experienced little resistance to taxation. In the Greek states of the fifth and fourth centuries BC, for example, revenues were limited to "income from the state's private property and its indirect taxes," Andreas Michael

Andreades points out in *A History of Greek Public Finance:* "nowhere or almost nowhere were direct taxes either on the citizens or on their property known." Such was the case throughout most of the classical world. The presumed reason for this circumstance rested in hostility toward direct taxes on the grounds that "taxing the body, the labor, or the land of the citizen was inconsistent with his character as a free man." (Here certainly is a theme that recurs down the ages.) It should be noted, however, that there were forms of direct taxes (sometimes known as "liturgies," as noted above) that were voluntarily paid on a regular basis or to meet exceptional needs; and this system obtained in Byzantium, Siphnos, Keos, Thebes, Mitylene, and elsewhere, including most of Asia Minor. Voluntary payment was acceptable; but otherwise direct taxes, such as the poll tax, as Tertullian declared, were considered "a token of slavery" throughout the classical world.

SCALE AND IMPACT OF TAX REBELLIONS FROM THE LATE MIDDLE AGES ON

Tax revolts or protests represent a most significant influence in history. As sociologisthistorian Charles Tilly has pointed out in *The Formation of National States in Western Europe,* tax rebellions—along with often related food riots, revolts against military conscription, and protests of state control of local churches—provide a crucial index of the intensity of the confrontation between "alternative beliefs about political order and obligation" that marked the development of the nation-states of Europe. Such rebellions, Tilly states, reveal that the resistance to nation building by the peoples of Europe was "often concerted, determined, violent, and threatening to the holders of power"; and their prevalence also provides a gauge of the huge extent to which coercion, with enormous costs in lives and military outlays, formed the means of nation building. Furthermore, in many cases major governmental institutions originated as responses to tax rebellions—the *intendant* or administrative law in France, for example.

Returning to a point raised earlier, although the overall incidence of tax protests may have been comparatively rare, in certain areas and periods the occurrence of such protests was noticeably rife. In *Drinking, Homicide, and Rebellion in Colonial Mexican Villages,* William B.Taylor cataloged 142 rebellions in Mexico and Oaxaca during the eighteenth century Spanish period. Thirty of these involved land disputes; the great majority arose out of objections to tax collections, ecclesiastical fees, or abusive behavior by tax collectors and other officials. Similarly, in France during the 1285–1314 reign of Phillip IV (Phillip the Fair) there occurred at least three major tax revolts. Again, in France a plethora of risings marked the sixteenth and seventeenth centuries—sixteenth-century France experienced seemingly continual tax revolts. In *Rebels and Rulers, 1500–1660,* Perez Zagorin remarks about seventeenth-century France: "Although these movements naturally arose out of different particular contingencies, what commonly precipitated them was some event related to fiscality: the establishment of a new impost; the extension of a tax to a hitherto exempt area; the introduction of *elus,* royal functionaries assigned to supersede local control of the assessment and levying of taxes; rumors of some fresh oppression with regard to exactions; the appearance of fiscal agents and collectors, the hated *gabeleurs* and *voleurs*." During just the seventeenth century alone, in France there were fifty-eight uprisings against *aides* (sales taxes) and sixty-one against *traits* (customs duties). France also experienced tax rebellions of major significance in the eighteenth century, as did the British American colonies. In Japan, well over a thousand disturbances, riots, or revolts, many of them tax related, challenged the authority of the Tokugawa regime—a historic reality that may surprise Western readers.

In this context, it is most appropriate to note that the establishment of regular taxation in the kingdoms of western Europe first occurred in the sixteenth century; before that time monarchs had depended mostly

upon income from their own estates, and tax levies were most often intermittent or temporary, and for special purposes—to cover the costs of a war, a royal wedding, or some other immediate need. As a consequence, whenever a peaceful settlement ended a war, people actually anticipated that their king would lift the tax burden the war had induced. They harbored a similar outlook for many forms of taxation that their royal governments had purported as emergency measures. This phenomenon— anticipating tax relief from a monarch perceived as both preeminent and beneficent— largely explains why tax rebels most often clamored their support of the king while denouncing the king's ministers supposedly responsible for tax increases or new taxes. During the sixteenth century, European monarchies instituted regular, ongoing forms of taxation while also enforcing policies to bind peasant tenants to the land. Surely it is most likely no coincidence, then, that the sixteenth and seventeenth centuries witnessed such manifold instances of tax uprisings in the West. It is also noteworthy that thereafter leaders of rebellions frequently advocated total abolition of taxes; and even some monarchs, responding to rebellions, promised to abolish taxes—a promise that peasant rebels surmised (quite naively, no doubt) would be fulfilled as a circumstance of reestablishing the earlier tax tradition.

Such developments place France's experience during the sixteenth and seventeenth centuries in a broader context, indicating that it was shared by many other nations. Numerous tax protests erupted in England during the reigns of the Tudor monarchs, for example. And, as Henry Kamen makes clear in *The Iron Century,* a huge number of revolts with taxation as their primary focus occurred throughout all of Europe during the period 1550–1660. "Extraordinary taxation appears as a cause for grievance in nearly every rising in this period," Kamen states. "All the major peasant revolts and a great number of the urban rebellions were directed against fiscal exactions, against taxes on property, food, salt, cattle and other items. The main enemy of the rebels was therefore in most cases the central government. Second only to the central government as a fiscal enemy was the Church." The despised Church tax was of course the tithe. In addition, peasants hated the many forms of seigneurial taxation.

Exemplifying a still longer-term vista, in the German states over the 250 years from 1300 to 1550 there occurred 210 recorded risings in at least 105 different towns with varied goals, often involving political power but all apparently having a common genesis in opposition to taxes. According to F.R.H.Du Boulay *(Germany in the Later Middle Ages),* even though the period evidenced upward social mobility, these many "risings were set off by taxation." The taxes were imposed by councils on citizen bodies that were hardly represented at all in policy making, whether they were poor people or those who had been getting as rich as the councillor class itself. "There was no modern democratic machinery for voting councillors in and out. Hence the explosions." The town rebels, Du Boulay further explains, "shared certain circumstances: they found themselves bearing a heavy cost of tax in keeping their town free of its enemies in a world increasingly hostile to towns and merchants, and they were people who strongly believed themselves excluded from government and even from information about government." In short, taxation became the immediate target because authority to levy taxes derived from control of political power. It should also be pointed out that in numerous cases tax protests were strictly local and often simply took the form of attacks on the tax collector. We can safely assume that many such incidents went unrecorded.

TAX COLLECTORS

The tax collector, given the generally prevalent public hostility toward taxation, has of course been the frequent focus of tax protesters. The collector is, after all, an obvious and easy target for tax wrath. Through the ages the tax collector has been subjected to scorn, intimidation, plunder, expulsion, kidnapping, brutalization, and even murder. As G.E.M.de Ste. Croix reports it, among the most compelling examples of

scorn or contempt for tax collectors is recorded in the *Life of St. John the Almsgiver,* where, anticipating what dreadful monsters one might encounter after death, St. John feels that the only way he can adequately describe the ferociousness such monsters may well manifest is to declare that they will be "like tax-collectors." Similarly, in his *History of Peasant Revolts,* Yves-Marie Berce states that in seventeenth-century France, "People expressed their loathing of taxation by referring to the taxman as a cannibal or a vampire. It was a handy and well-worn cliche. Money raised in taxes was equated with the flesh or blood of the taxpayer…. The official who raised the taxes was referred to by a number of abusive names. Usually he was called a leech, but sometimes he was also alluded to as a man-eater, or a ravening wolf." The treatment of agents appointed to collect the Stamp Tax in the American colonies in 1765 is a major example of such revilement. Demonizing the tax collector was of course one means of justifying maltreating him. And the maltreatment could be horrendous. As Henry Kamen observes in *The Iron Century,* in Europe tax collectors were regarded as "enemies of the people" and treated mercilessly during revolts. "In Spain the officials collecting the *millones* (food taxes) had a very uncertain expectation of life and were the most hated of all government representatives…. In Agen…victims had their hands and feet cut off, one had his eyes torn out by a woman, another was castrated and his testicles were fed to dogs."

Frequently, though escaping verbal abuse or physical brutality, tax collectors nonetheless have borne the burden of being regarded as pariahs. Perhaps the most notable exemplification of their pariah status for Westerners occurs in such biblical references as the instance in St. Luke recounting that, "Another time, the tax-gatherers and other bad characters were all crowding in to listen to him [Christ]; and the Pharisees and the doctors of the law began grumbling among themselves: 'This fellow', they said, 'welcomes sinners and eats with them.'" In the Pharisees' view of the Law represented by the Torah, being in the presence of such sinners as tax collectors—and, worse still, eating with them and using cups and dishes that had not been ritually purified—constituted self-defilement. Such contempt for and vilification of tax collectors represented by this story continues to some extent into the present. Contempt is also reflected in the disdainful views of the United States Internal Revenue Service and its minions evinced in editorials, political cartoons, and other forms of commentary. As Berce notes, "The theme of the predatory taxman is still not entirely exhausted even today."

TAXATION IN THE UNITED STATES TODAY

Fortunately, as most would likely see it, in our own times the brutality of tax collection and the caustic ferment of tax opposition and revolt, followed by seemingly inevitable bloody repression, have been replaced by mostly peaceful forms of protest and response. Tax collectors may continue to evoke contempt of varied degrees, but at least they are no longer beaten, tortured, hacked apart, or hanged. And the paying of taxes is now largely, though quite often grudgingly, accepted as a ubiquitous and inevitable reality by the great majority of citizens. In fact, in the United States in modern times, tax opposition has assumed a nearly sedate aspect. It is even institutionalized, perhaps ironically aping the forms and functions of the government bureaucracy that anti-tax protesters and government detractors like to publicly denounce.

Now we have such nationwide organizations as the National Taxpayers Union, Americans for Tax Reform, the Tax Foundation, Taxpayers for Common Sense, and Citizens for Justice working for reform of the nation's tax system, as well as sundry state and local organizations advocating reduction, revision, or abolition of individual state and local taxes. All pursue peaceable and legal methods to achieve their aims. No doubt such a shift in tactics reflects some appreciable advance in civilization. On the other hand, however, what major, substantive, meaningful revisions to the inequities of the federal tax system have been forthcoming in recent decades? Haven't most Americans, even most politicians, agreed over a period of

many years that egregious inequities, needless complexities, and conflicting purposes inhere in the current tax system? Or is this view a misperception, with most Americans actually accepting that we have at last effected the perfect tax system that satisfies all and serves the needs of most? Our often strident public discourse reveals the latter as most certainly a rhetorical question. Nonetheless, we may still ask why American citizens display almost total acquiescence in complying with taxation. In fact, Americans as a whole seem to have forgotten that our nation was born out of a major tax rebellion. Perhaps it's just as well.

ACKNOWLEDGMENTS

Quite obviously, I cannot claim scholarly expertise on the enormous diversity of topics and events treated in this book. And so I begin by expressing my sincerest, blanket thanks to those many scholars whose works appear in my general bibliography, which in itself constitutes probably only one tenth of the sources I reviewed in preparing the book's many entries. As so often in the past, I once again thank the University of Kentucky Libraries for the use of their collections and facilities. Carolyn Tassie of the J.Douglas Gay Library at Transylvania University provided assistance on interlibrary loans, for which I thank her. I also express special thanks to my wife, Helen Rendlesham Burg, whose loving encouragement of my labors and patient good humor in listening to my tales are reward enough.

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Tax Evasion

Tax Farming

Underground Economy

ANCIENT WORLD

c. 2350 BC—Urukagina's Reform (Babylonia/Sumer)

2000 BC—Kiddinutu (Assyria)

431 BC—Delian League Revolt (Greece)

c. 360 or 361 BC—Rebellion Against Tachos (Egypt)

c. 338 BC—Khabbash Revolt (Egypt)

240–237 BC—Mercenary War (Carthage, North Africa)

220 BC—Rhodes/Byzantium War (Near East)

c. 220 BC—Tax Farming Controversy (Palestine, Egyptian Kingdom)

c. 200 BC—Sitologi Protests (Egypt)

191 BC—*Li-t'ien* (China)

141BC—Tax Remission (China)

113 BC—Black Market Complaint (Egypt)

81 BC—*Discourses on Salt and Iron* (China)

67 BC—Hyrcanus Opposition (Judaea)

44 BC—Opposition to Triumvirs' Taxes (Roman Empire)

43 BC—Asian Tax Resistance (Roman Empire)

31BC—Freedmen's Rebellion (Rome)

26–24 BC—Thebaid Revolts (Egypt, Roman Empire)

AD 6—Senate Tax Opposition (Roman Empire)

AD 9—Wang Mang's Reforms (China)

AD 17–24—Tacfarinas's Revolt (North Africa, Roman Empire)

AD 21—Treveri and Aedui Rebellion (Gaul, Roman Empire)

AD 28—Frisian Rebellion (Roman Germany)

AD 30—Land Tax Riots (China)

AD 36—Cietae Rebellion (Cappadocia)

c. AD 39—Roman Tax Protest (Rome)

AD 55—Egyptian Practors' Appeal (Egypt, Roman Empire)

AD 58—Nero's Tax Reform (Rome)

AD 60—Iceni Revolt (Britain)

AD 66–70—Judaea Revolt (Judaea, Roman Empire)

AD 68—Gaul Revolt (Gaul Province, Roman Empire)

AD 71—Temple-Tax Resistance (Judaea and Egypt)

AD 116—Commanderies Tax Revolt (China)

AD 212—*Constitutio Antoniniana* (Egypt)

AD 238—Carthage Rebellion (Roman Empire)

AD 284–305—*Agri Deserti* (Roman Empire)

AD 297—Egyptian Revolt (Roman Empire)

AD 306—Roman Revolution, or Maxentius's Revolt (Rome, Roman Empire)

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365–366—Revolt of Procopius (Roman Empire)

372—Rebellion of Firmus (North Africa, Roman Empire)

374–375—Mauretanian Rebellion (Africa, Western Roman Empire)

375—Pannonian Tax Resistance (Pannonia, Roman Empire)

376—Fritigern's Rebellion (Thrace, Eastern Roman Empire)

387—Antioch Rebellion (Eastern Roman Empire)

c. 400—Gallic Traders' Tax Avoidance (Gaul, Roman Empire)

c. 400—Bagaudae Revolts (Gaul)

450—Valentinian III's Constitution (Rome, Roman Empire)

458–459—Refusal to Pay Tribute (Byzantium, formerly Eastern Roman Empire)

c. 460—Buddhist Clergy Growth (China)

c. 464–465—Bibianus's Mission (Gaul)

502—Refusal to Pay Tribute (Byzantine Empire)

c. 528—Tarsus Protests (Eastern Roman Empire)

532—Nika Revolt (Byzantium)

540—Lazica Revolt (Lazica, now Jordan)

c. 544—Injuriosus's Protest (Kingdom of the Franks)

548—Stoning of Parthenius (Kingdom of the Franks)

578—Limoges Riot (Kingdom of the Franks)

c. 582—Falsification of Records (China)

589—Bishop Gregory's Tax Resistance (Kingdom of the Franks)

645—Alexandria Uprising (Egypt)

665—Gennadius's Tax Rejection (Egypt, Byzantine Empire)

687—Ling-nan Rising (China)

711—Suppressing Buddhist Tax Evasion (China)

721—Reregistration Opposition (China)

722—Papal Tax Rejection (Italy, Byzantine Empire)

727—Cosmas's Revolt (Greece, Byzantine Empire)

820–823—Thomas the Slav's Revolt (Byzantium)

821—Tea Tax Evasion (China)

874—Banditry (China)

882–905—Limonta Peasant's Protest (Italy)

Early 900s—Bedouin Revolt (Iraq)

913—Bulgarian War (Byzantine Empire)

917—Basra Riot (Iraq)

934—Slav Tribute Rebellion (Byzantine Empire)

969—Fostat Revolt (Egypt)

991—Danegeld Resistance (Britain)

994—Church Council (France)

1003—Church Tax Opposition (Byzantine Empire)

1040—Bulgarian Revolt (Byzantine Empire)

c. 1042—Military Dismantling (Byzantine Empire, or Eastern Roman Empire)

c. 1057—Lady Godiva's Ride (England)

1188—Saladin Tithe Protest (France)

1197—German Tax Opposition (Byzantine Empire)

1198—Tithe Controversy (Poland)

LATE MIDDLE AGES, 1200–1500

1207—Tithe Conflict (Poland)

1215—Magna Carta (England)

1222—Golden Bull Exemption (Hungary)

1224—*Abbot of Battle v. William* (England)

1237—Aids Resistance (England)

1241—Mintey Resistance (England)

1248—Tithe Opposition (Poland)

1270—Parlement Decree of 1270 (France)

1280—*Fralse* (Sweden)

1282—Sicilian Vespers Revolt (Sicily)

1285—Anatolian Rebellions (Asia Minor, Byzantium)

1289—Tax Resistance (Florentine Republic, Italy)

1296—Cistercian Order Tax Uprising (France)

1297—Maltolt Opposition (England)

1297—Papal Tax Opposition (Italy)

1300—Charles of Valois Aid Protest (France)

1303—Althing Remonstrance (Iceland)

1304—Bithynia Tax Revolt (Byzantine Empire)

1304—Flanders Peasant War (France)

1308—Marriage Aid Protest (France)

1314—League of Burgundy (France)

1314—Nobles' Revolt (France)

1321—Thrace Tax Exemption (Byzantine Empire)

1323–1338—Populares (France)

c. 1330—Fordwich Attack (England)

1332–1334—Peasants' Revolt (India)

1334—Parlement Decree (France)

1337—Languedoc Arriere-ban Protest (France)

1338–1339—Protest Poems and Songs (England)

1339—Norman Estates Tax Charter (France)

1340–1342—Lincolnshire Inquiries (England)

1341—Le Puy Salt Tax Protest (France)

1341—Rejection of Estimo (Florentine Republic, Italy)

1343—Crisis of 1343 (France)

1343—Walter of Brienne's Downfall (Florentine Republic, Italy)

1346—Estates of Languedoil (France)

1348—Normandy Riots (France)

1350s—Boendur Revolt (Iceland)

1351—Rouen Rising (France)

1351–1368—Lower Yangtze Rebellions (China)

1354—Cola di Rienzo's Demise (Italy)

1356—Navarrese Tax Opposition (France)

1358—Jacquerie (France)

1360–1370—Venice Saltmakers' Tax Opposition (Italy)

1363—Ransom Protest (Scotland)

1369—Aquitaine Revolt (France)

1378–1379—Languedoc Uprising (France)

1379—Ghent Revolt (Flanders)

1381—Aides Uprisings (France)

1381—Wat Tyler's Rebellion (England)

1388—Remensas' Protests (Spain)

1391—Barcelona Riots (Spain)

1393—Eyjafjord Tax Resistance (Iceland)

1400—Cuetaxtla Protest (Mexico)

1413—Estates General Reforms (France)

1425—Catasto Debate (Florence, Italy)

1450—Jack Cade's Rebellion (England)

1461—Rheims Tax Revolt (France)

1462—*Remenca* Serfs' Rising (Spain)

1465—War for the Public Weal (War of the League of the Public Weal) (France)

1480—Muscovy Tribute Resistance (Russia)

1484—Tours States-General (France)

1489—Yorkshire Rebellion (England)

1497—Cornish Risings (Cornish Rebellion) (England)

RENAISSANCE TO ENLIGHTENMENT, 1500–1700

1502—*Bundschuh* (Germany/Switzerland)

1514—Agen Revolt (France)

1514—"Poor Conrad" Rebellion *(Arme Konrad)* (Germany)

1520–1521—Great Revolt in Castile (Spain)

1524–1525—Peasants' Revolt (Peasants' War, *Bauernkrieg*) (Germany/Austria)

1525—Amicable Grant Resistance (England)

1529—Tithe Payers' Strike (France)

1536–1537—Pilgrimage of Grace (England)

1536—Ghent Revolt (Flanders, Belgium, Holy Roman Empire)

1537—Montelimar Exemption Protest (France)

1540s—Telemark Uprising (Norway)

1542—Gabelle Revolt (France)

1542—Nils Dacke Rising (Sweden)

1543—Export Duty Resistance (Netherlands, Holy Roman Empire)

1543–1545—Cortes Tax Refusals (Spain)

1548—Guyenne Revolt (France)

1549—Western Rebellion (England)

1563–1564—Tax Farming Complaints (Ottoman Empire)

1564—Parlement Tax Act (France)

1567—Reichenstein Rising (Austria)

1567—Revolt of the Netherlands (Spanish Habsburg Empire)

1570s—Trondelag Uprising (Norway)

1572—Census Opposition (Cyprus, Ottoman Empire)

1573—Croat Rising (Hungary, Austrian Monarchy)

1573—Tithe Opposition (Sweden)

1573–1577—Castile Tax Resistance (Spain)

1576—*Cahier de Doleance* (France)

1578—Anti-tax League (France)

1580—Carnival in Romans (France)

1582—Haute-Uzege Revolt (France)

1586—Gautiers Revolt (France)

1589—*Millones* Protests (Spain)

1590s—Campaneres (France)

1591–1594—*Rappenkrieg* (Switzerland)

1592–1641—Tunja Sales Tax Revolts (Colombia)

1593—Croquants (France)

1593–1595—Vivarais Uprising (France)

1594—Michael's Revolt (Romania, Ottoman Empire)

1594—Peasants' Revolt (Austria)

1595—Third Estate Appeal (France)

1595–1597—Peasant Risings (Austria)

1596—Finland Rising (Sweden)

1596–1610—*Celali* Revolts (Ottoman Empire)

1597—Pancarte Resistance (France)

1597—Peasants' Revolt (Hungary, Austrian Monarchy)

1597—Tax Rebellions (China)

1598–1613—Time of Troubles (Russia)

1603–1608—"The Great Flight" (Ottoman Empire)

1606–1607—Bolotnikov Rebellion (Russia)

1610—Great Contract (England)

1620—Stock-and-Land Tax Conflict (Sweden)

1622—Little Toll (Sweden)

1624—Poitiers Riot (France)

1626—Peasants' Uprising (Austria)

1626—Catalonia Rebellion (Spanish Kingdom)

1628—Petition of Right (England)

1630—Cascaveoux Revolt (France)

1630—Lanturelu Rising (France)

1631–1632—Vizcaya Revolt (Spain)

1634–1639—Ship Writs Protest (England)

1635—Agen Rising (France)

1635–1643—Saintonge/Angoumois Rebellions (France)

1636–1637—Croquants' Revolt (France)

1637—Evora Riots (Portugal)

1638—Pardiac Revolts (France)

1639–1643—Va-nu-Pieds Revolt (France)

1640s—Excise Riots (England)

1643—Excise and New Impost Protests (England)

1643—Tax Risings (France)

1645—Cordoba Tax Resistance (Spain)

1645—Montpellier Revolt (France)

1647—Palermo Revolt (Sicily, Spanish Kingdom)

1647–1648—Naples Revolt (Italy, Spanish Kingdom)

1648—Customs Protest (Ottoman Empire)

1648—Moscow Uprising (Russia)

1648–1653—*Fronde* of the *Parlement* (France)

1653—Swiss Peasant War (Switzerland)

1659—Indigo Tax Evasion (Guatemala)

1662—Kolomenskoe Protest (Russia)

1662—Lustucru War (France)

1663—Chalosse Rising (France)

1670—Aubenas Revolt (France)

1670s—Peasant Revolt (France)

1675—Bonnets Rouges Revolt (France)

1676—Bacon's Rebellion (American Colonies, England)

1683—*Repartimiento* Protest (Guatemala)

1689—Hearth Tax (Hearth Money) Repeal (England)

EIGHTEENTH CENTURY

1700—Camisard Revolt (France)

1703—Rakoczi's Insurrection (Hungary, Austrian Empire)

1707–1708—Lower Don Rebellion (Russia)

1712—Mosquito Coast Rebellion (Central America)

1713—Tax Rejection (Sweden)

1717—Fukuyama Rising (Japan)

1726–1727—Sanchu Ikki (Japan)

1729—Piche Settlement (Guatemala)

1733—Excise Bill Riots (Great Britain)

1736—Gin Act Protests (Great Britain)

1736—Porteous Riots (Great Britain)

1739—Iwaki Daira Rising (Japan)

1749—Aizu Rising (Japan)

1749–1751—Vingtieme Opposition (France)

1752—Fukuyama Rising (Japan)

1761—Canek Revolt (Yucatan)

1761–1763—Ueda Horeki Rising (Japan)

1762—War of the Strilars (Norway)

1763—Cider Act Protests (Great Britain)

1763—Bourbon Fiscal Reform Resistance (Guatemala)

1764–1765—Tenma Sodo (Japan)

1764–1775—American Revolution (American Colonies, Great Britain)

1765—Rebellion of the Barrios (Ecuador)

1765—Stamp Act Crisis and Stamp Act Congress (American Colonies, Great Britain)

1765—*Strilekrigen* (Norway)

1765–1771—Regulators (American Colonies, Great Britain)

1767—Guanajuato Riot (Mexico)

1767—Silesia Revolt (Austrian Monarchy)

1770—Fukuyama Rising (Japan)

1773—Palermo Revolt (Sicily, Italy)

1773–1774—Boston Tea Party (Massachusetts Colony, Great Britain)

1773–1775—Pugachev Revolt (Russia)

1774—Cochabamba Customhouse Riot (Bolivia)

1775—Peasants' Rebellion (Bohemia, Austrian Monarchy, Holy Roman Empire)

1776—Koyasan Revolt (Japan)

1780—Arequipa Rebellion (Peru)

1780—Katarista Rebellion (Bolivia)

1780—La Paz Uprising (Bolivia)

1780–1781—Tupac Amaru Revolution (Peru)

1781—Comunero Rebellion (Colombia)

1781—Silk Tax Rising (Japan)

1782—Carriage Tax Revolt (Sicily)

1783—Pennsylvania Whiskey Excise Protests (United States)

1784—Horia and Closca Revolt (Transylvania, Austrian Monarchy)

1784—Nobles' Tax Opposition (Austrian Empire)

1786—Shays's Rebellion (United States)

1786–1787—Lofthuus's Revolt (Norway)

1786–1787—Tenmei Rising (Japan)

1787–1788—*Revolte Nobiliare* (France)

1788–1789—Minas Gerais Conspiracy (Brazil)

1789–1802—French Revolution (France)

1790—Decree Repeal Uprising (Austria)

1790—Fishermen's Revolt (Japan)

1790—Saxony Peasants' Revolt (Electorate of Saxony, Germany)

1793—White Lotus Rebellion (China)

1794—Pazvantoglu Rebellion (Bulgaria, Ottoman Empire)

1794—Whiskey Rebellion (United States)

1795—Denbigh Protest (Wales)

1799—Fries's Rebellion (United States)

NINETEENTH CENTURY

1800—St. Clears Tax Riot (Wales, Great Britain)

1802—Parliament's Expunging Tax Rolls (Great Britain)

1802–1807—Zempoala Tax Resistance (Mexico)

1806—Llannon Riot (Wales, Great Britain)

1810—Nobles' Tax Rebellion (Sicily)

1810—Nobles' Tax Reform Opposition (Prussia)

1811–1812—Takeda Rising (Japan)

1814—Echigo Rising (Japan)

1815–1820—Totonicapan Anti-tribute Uprising (Guatemala)

1816—Commons Abolition of the Income Tax (Great Britain)

1822—Cachoeira Uprising (Brazil)

1825—Tumenggung Mohamad Revolt (Indonesia)

1826—Homs Revolt (Syria)

1826—Hama Protest (Syria)

1828—Nobles' Tax Opposition (Russia)

1831—Damascus Revolt (Syria)

1831–1832—Carmarthen Riots (Wales)

1831–1840—*Ferde* Tax Opposition (Syria and Palestine)

1833—'Awayid Abolition (Syria)

1834—Fellahin Revolt (Palestine, Ottoman Empire)

1835–1837—Peasant Risings (Bulgaria, Ottoman Empire)

1838—Anti-Corn-Law League (Great Britain)

1838—Carrera Revolt (Guatemala)
1839–1842—Rebecca Riots (Wales)
1840s—Tax Resistance Movements (China)
1841—Anatolian Tax Resistance (Turkey, Ottoman Empire)
1841—Druze Tax Resistance (Syria)
1842—Ch'ung-yang Uprising (China)
1842—Zhaowen County Uprising (China)
1845—Tjikandi Affair (Indonesia)
1847—Battle of the Malt Tax (Great Britain)
1847–1850—Sierra Gorda Rebellion (Mexico)
1848—Revolution of 1848 (Sicily)
1850—Aleppo Revolt (Syria)
1850—Peasant Rising (Bulgaria, Ottoman Empire)
1851—Census Rebellion (Brazil)
1851—Grape Growers Strike (Bulgaria, Ottoman Empire)
1853—Nambu Rising (Japan)
1853—Qingpu Resistance (China)
1854—'Alawis Revolt (Syria)
1855–1856—Bedel Opposition (Syria)
1860—Damascus Riots (Syria)
1860—Shantung Tax Resistance (China)
1860s—Zemstvo Tax Protest (Russia)
1866–1867—Kaisei Rising (Japan)
1871—Match Girls (Great Britain)
1872—Land and Labour League (Great Britain)
1874–1875—Peasants' Revolt (Herzegovina, Ottoman Empire)
1879—Single Tax Movement (United States)
1880—Vintem Riot (Brazil)
1880s—Salt Tax Uprisings (Egypt)

1884—Chichibu Rising (Japan)

1888—Banten Revolt (Indonesia)

1891—Anti-tax Riots (Italy)

1894—Sicily Rebellion (Italy)

1895—Income Tax Opposition (France)

TWENTIETH AND TWENTY-FIRST CENTURIES

1900—Acre War (Bolivia)

1900—Free Conservatives (Denmark)

1901–1905—Peasant Anti-tax Risings (China)

1906—Bambatha Rebellion (Natal, South Africa)

1907—Winegrowers' Strike (France)

1908—Dai Loc Tax Revolt (Vietnam)

1911—Waichow Revolution (China)

1916—Two Kitchen Knives Rebellion (China)

1918—Opium Surtax Resistance (China)

1919—Georgists (Danmarks Retsforbund) (Denmark)

1920s—Tax Boycotts (Burma)

1921—Guntur No-Tax Campaign (India)

1923—Red Spears Tax Risings (China)

1925—Opium Tax Protests (China)

1930—Nghe An Revolt (Vietnam)

1930—Great Depression Tax Resistance (United States)

1931–1932—Ch'ang-le Revolt (China)

1932—Chiang-tu hsien Disturbances (China)

1934—Taxi Drivers' Strike (France)

1937–1939—Damodar Canal Tax Movement (India)

1943—Tigre Rebellion (Ethiopia)

1949—Tax Law Opposition (Japan)

1953—Poujadisme (France)

1960s—Barwick Court (Australia)

1963–1970—Bale Rebellion (Ethiopia)

1964—Latifundists' Tax Resistance (Portugal)

1968—Gojjam Revolt (Ethiopia)

1969—Antiwar Tax Rally (United States)

1970—Scarsdale Property Tax Rejection (United States)

1978—Proposition 13 (United States)

1990—Poll Tax Riots (Great Britain)

1993—Peasant Tax Protests (People's Republic of China)

1995—Taxpayer Protection Act (Canada)

1999—Gasoline Tax Protests (Jamaica)

2000—Banana Tax Protest (People's Republic of China)

2000—Farmers' Tax Revolt (People's Republic of China)

2000—Fuel Tax Protests (Europe)

2000—D.C. Vote (United States)

2001—Separatist Movement (Canada)

2001—Tennessee Income Tax Protest (United States)

2002—Restauranteurs' Strike (France)

2002—Tax Opposition (Ascension Island)

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Bacon, Nathaniel (1647–1676) (United States)

Baez, Joan (b. 1941) (United States)

Ball, John (d. 1381) (England)

Bassingbourne, Sir Stephen (England)

Boadicea (Boudicca or Boudica) (d. AD 60) (Britain)

Bolotnikov, Ivan Isaevich (d. 1607) (Russia)

Boniface VIII (1235/1240–1303) (Italy)

Charles the Bad (Charles II of Navarre) (1332–1387) (France)

Cobden, Richard (1804–1865) (Great Britain)

Cruz, Francisco de la (d. 1578) (Peru)

Flavius Sabinus (Rome)

Fries, John (1750–1818) (United States)

George, Henry (1839–1897) (United States)

Germanus (c. 378–448) (Gaul)

Hampden, John (c. 1595–1643) (England)

d'Harcourt, Godefroy (d. 1356) (France)

Jarvis, Howard (1903–1986) (United States)

Kellems, Vivien (1896–1975) (United States)

Lee, J. (Joseph) Bracken (1899–1996) (United States)

Philip IV (Philip the Fair) (1268–1314) (France)

Shays, Daniel (1747–1825) (United States)

Tupac Amaru (c. 1742–1781) (Peru)

Tyler, Wat (Walter Tyler; d. June 15, 1281) (England)

TAXING TERMS AND STRATEGIES

Al-musadara System (Muslim Near East), system of fines used, in effect, in place of taxation as a means of raising government revenues. During the ninth and tenth centuries. Islamic governments in the Near East maintained the circulation of money by arbitrarily imposing fines on the wealthy, and it was by means of this expedient that the governments collected money greatly needed for their own expenditures. The caliphal government was especially given to this means of raising funds because of its continuous deficits. Consequently, levying fines—known as *al-musadara*—became a permanent system in the Islamic states. Through the confiscations of the *al-musadara* system, large quantities of money in the coffers of wealthy men were returned to circulation. Provincial governors used various pretexts for extorting the fines, which were usually paid not only by the rich men but also by their relatives, employees, and servants. The significance of the fines as a source of revenue is reflected in the fact that in the year 923–924 fines imposed by alMuhassin during the third vizierate of his father, Ibn al-Furat, totaled 6,575,680 dinars and 5,300,000 dirhams, whereas in 918 the total tax revenues of the caliphate had amounted to only 14,501,904 dinars. There was, however, a negative consequence to the arbitrary and extortionate *al-musadara* system. Fearful of the fines, people hoarded money, coins, bullion, jewels, and precious objects, secreting them in privies, stalls, and other hiding places.

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Corporate "Inversion" (United States), form of tax dodging whereby American corporations, mostly multinationals, move their headquarters to an offshore tax haven, such as Bermuda, in order to avoid paying corporate income taxes to the U.S. government. Corporate "inversion" became a major concern during 2002 as the U.S. Congress, responding to expressions of public outrage, debated ways to reform the tax laws to restrict this practice. Representative Richard Neal, a Massachusetts Democrat, had first broached the subject in 2000 by introducing an obscure bill that placed restrictions on the offshore tax haven tactic; but the off-year congressional elections of 2002 saw the issue emerge into the spotlight after the Enron, WorldCom, and other financial scandals and bankruptcies, and in the aftermath of the September 11, 2001, terrorist attacks and the ensuing "war" on terrorism. Senator Charles Grassley, an Iowa Republican formerly chairman of the Senate Finance Committee, introduced his own bill to restrict tax havens during the

summer of 2002, declaring, "'We have to send a clear signal that these corporations ought to get their hearts into America or their rear ends out'" (quoted by David Rogers). Corporations practicing inversion discount the tax haven issue and cite competitive disadvantages resulting from "the increasing complexity of the U.S. tax code and the globalization of commerce" as their incentives for headquartering in a tax haven, according to Glenn R.Simpson ("Offshore Tax Havens…"). A May 2002 report by the Treasury Department supports this view, as do officials in Bermuda and other tax havens.

A recent trend in the tax haven tactic may prove especially troublesome for the U.S. government, with potential losses of tens of billions of dollars in tax revenues. Pursuing this trend, a company does not establish its headquarters in Bermuda but creates one or more subsidiaries there or in another tax haven, then transfers its intellectual property—for example, trademarks and patents—to the subsidiary by selling the intellectual property to it at, of course, an advantageous price. One benefit of this tactic for the parent company is that royalties from the sales of a product overseas—that is, outside the United States— "would flow to the Bermuda subsidiary and could be parked there tax-free," reports Glenn R.Simpson ("A New Twist…"). The parent company could later transfer this income to the United States when it experienced some favorable tax circumstance, "such as when there are offsetting tax deductions." All of the royalties the subsidiary received must be reported to the Internal Revenue Service (IRS), but it transfers only a small part of them to the United States and pays taxes on that part; the retained royalties stay with the subsidiary tax free and can be invested in overseas expansion by the parent company. The IRS, quite naturally, is fighting to gain control over this situation but faces a major problem of how to compute the royalties—even if it succeeds in reforming the intellectual property transfer system. What appears especially threatening to the IRS is that pharmaceutical and computer firms, which derive most of their value from research, ideas, or rapid innovation, have taken advantage of the system.

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Glenn R.Simpson, "A New Twist in Tax Avoidance: Firms Send Best Ideas Abroad," *The Wall Street Journal,* June 24, 2002, A1.

Firma Burghi (England), right of fiscal autonomy attained by British towns during the late Middle Ages that comprised a precursor to eventual self-government. The *firma burghi* resulted from the towns' struggles with the monarchy over tax levies, and it rationalized the tax systems for the towns. Through the granting of *firma burghi* status, townspeople received the right to fulfill their fiscal obligations to the monarchy collectively by means of a fixed annual sum they levied upon themselves—thus freeing them from the uncertainties of unanticipated taxes of various kinds and quantities levied by the crown whenever the king or government ministers perceived a need for increased revenues.

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Rural Patronage (Roman Empire), methods of avoiding taxes during the late Roman Empire. As G.E.M.de Ste. Croix delineates this system, there were two distinct forms of rural patronage, each of which allowed for tax avoidance. The first emerged in the second half of the fourth century and persisted through the fifth century; it resulted from the practice of Diocletian, Constantine, and subsequent emperors of conferring military command in a particular province or group of provinces upon a person other than the provincial governor. This military commander was known as the *dux.* In Egypt and Syria, and perhaps in other provinces as well, "groups of peasants, and sometimes whole villages collectively, placed themselves under the patronage of their *dux* (or some other powerful man), and with his help—sometimes involving the use of his soldiers—resisted demands made upon them for rent or taxes or both." Both peasant freeholders and tenant farmers (coloni) used this patronage system "against tax collectors (usually decurions and their agents, who were responsible to the provincial governor)." The peasants paid a price, of course. In the Eastern Empire the government finally approved legislation against this patronage system that entailed heavy penalties. Under the second form of rural patronage, "peasant freeholders threatened by extortionate taxation…or by barbarian incursions, surrendered themselves to some great neighbour, who could give them protection—of course, at the cost of their land, which was ceded to the patron, the peasants becoming his *coloni*." De Ste. Croix concludes, "The patronate, oppressive as it must often have been, seemed to many desperate men better than unprotected freedom…, accompanied by the unchecked activities of the dreaded finance officials, soldiers, billeting officers, and those who imposed compulsory labour [corvée]."

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Tax Avoidance, along with the related tactic of evasion, one of the most widespread forms of tax resistance, found in virtually every society and nation. Unlike evasion, however, avoidance involves employing legal means of minimizing tax burdens by taking total advantage of deductions, shelters, exemptions, and loopholes provided by existing tax laws. Revenue losses resulting from such provisions often prod governments into revising the tax laws, but almost invariably some means of avoiding taxes will survive the revision process. In addition, wealth can currently be protected from taxation through such simple means as owning municipal bonds (issued by American city governments), whose interest income is nontaxable, or by stashing funds in tax-free havens overseas, such as some of the islands in the West Indies.

Tax Evasion, illegal methods of avoiding payment of taxes—the most widespread of all forms of tax resistance, practiced in every nation in the world. Tax evasion has been ongoing since antiquity, when its principal mode was simply taking flight. Cho-yun Hsu observes that in China under the Han Dynasty,

during the second century BC and thereafter, choosing flight or migration spared the migrants from inclusion in the demographic record because they "settled deep in the mountain areas where they were free from heavy taxes and corvee burdens; at least the immigrants could enjoy a short period of respite until the law reached their new homes." Some of these migrant groups, notes Hsu, could become sufficiently large—with tens of thousands of households—that they were capable of erecting fortifications, refusing to provide any taxes but those they wished to pay, and precluding government officials from entering their encampments to enforce the tax laws.

In the mid-first century AD in Egypt, tax collectors complained that they were unable to collect taxes because entire villages had been abandoned by their inhabitants; this flight from fields and villages to escape taxes and debts the Egyptians termed *anachoresis.* The practice of flight or abandonment was also common during the later Roman Empire, in the third to seventh centuries AD, and was known as *agri deserti.* Although there may have been some other causes for *agri deserti*—such as soil depletion and manpower shortages— Arnold H.M.Jones states, "Contemporaries generally attribute the phenomenon to heavy taxation." The flight from the land had two significant effects for the Empire: declines in agricultural production and shortfalls in revenues from land taxes.

Flight also had major impact on the Roman magisterial class, according to Susan Raven. Since senators were exempt from taxes, the burden of collection fell upon the middle classes, which provided the magistrates, a class known as the *curiales,* for the cities. Being a member of the *curiales* had been considered an honor for which citizens happily paid entrance fees and annual fees, but as early as the second century AD the *curiales'* status had become both an obligation and a burden. At that time Emperor Trajan was forced to appoint procurators to supervise tax collection in the cities. By the third century AD magistrates were responsible not only for paying their own dues and taxes but also any taxes that they failed to collect. Consequently, the *curiales* tried "to buy or bribe their way into the senatorial class; otherwise they fled to the countryside or another city to escape municipal burdens, or vanished into the army, or the priesthood, or into a lower class." Tax evasion itself may have serious consequences, of course. For example, Stephen Williams and Gerald Friell, in *The Rome That Did Not Fail,* observe that the massive evasions of tax liabilities by Rome's senatorial nobles contributed significantly to the crisis in the mid-fifth century AD, as the Huns under Attila and other barbarian hordes menaced the Western empire. Evasions, exemptions, and corruption (tax officials' skimming off receipts for themselves) deprived the Empire of revenues needed for tribute as well as for roads, armaments, fortifications, and other military needs.

Those who hold political power of course have the greatest opportunity to provide themselves with the means of evading taxes. During the 1330s in the Florentine Republic, for example, the greater guilds held power and used it to run the government as if it were their private business. According to Marvin B.Becker (*Florence in Transition,* vol. 1), "They granted members of their own order exemption from taxation and raised needed revenue by increasing gabelles (indirect taxes that fell, for the most part, upon the masses)." The guildsmen then used the returns from the gabelles (often revenues from taxes on foods and other necessities) as security for new forced loans *(prestanze)* that affluent patricians would make to the treasury, so that the patricians became holders of public obligations returning rates of 10 to 15 percent annually. The patricians, in their turn, perpetuated the tax exemptions for the guilds and rejected tax levies on wool and other raw materials needed for manufacturing. "In other words," says Becker, "the patriciate not only avoided their share of the communal tax burden but also stripped the republic of income, diverting it into their own purses by means of inflated interest rates."

A most interestingly devious form of tax evasion developed in the Ottoman Empire during the sixteenth century. All of the land in the empire, including both farmland and towns, was considered the property of the sultan—it was, then, state land *(miri).* There were, however, some privately held lands belonging to

religious foundations *(vakifs)* that supported Islamic schools and mosques; and a very few *mulk* lands granted to individual owners in order to encourage reclamation of waste lands. All of the *miri* were divided into estates *(timars)* of diverse sizes and valuations, with local notables, who of course did not own the land, assigned as holders in control of tax revenues for each *timar.* As the need for revenues to maintain military forces increased in the early sixteenth century, the sultanate granted collection of taxes in the *timars,* especially the larger ones, to tax farmers. But the holders then sought to evade taxation altogether by "donating" their *timars* to *vakifs,* which in turn established "trusts" administered by the families of the holders and thereby removed the lands from the tax rolls. Thus lands actually owned by the sultan became exempted from taxation against his will.

A somewhat similar practice occurred in medieval Europe, notably in the kingdom of the Franks, as revealed in extant documents. Burdened not only by the vicissitudes of weather but also by dues, labor services, and other forms of taxation (frequently to defray the costs of military ventures), poor peasants often "would seek out the patronage of some powerful figure who could protect or feed them," according to Georges Duby. The peasant would place his lands, himself, and his family in the service of a *familia* (a wealthy and powerful household), becoming in effect a lifelong dependent and servant and receiving necessary protection and sustenance from the *familia,* which in exchange would assume the peasant's tax obligations, some of which the *familia* might in fact be exempted from paying. Thus the peasant's lands and belongings became incorporated into a great estate. The peasant's motive in making himself a dependent was sometimes religious, assurance of salvation—if he sought and received the protection of an abbey, for example—but most often he simply wanted to escape grinding poverty and the exactions of tax collectors.

Yet another form of evasion, the bribing of tax officials, also occurred frequently and widely in many nations (and no doubt in some continues to do so). The capacity for bribery, of course, entails possession of adequate financial means—that is, the nobility, wealthy merchants or landowners, and even well-off middle-class citizens have experienced far greater opportunity for undertaking and succeeding with this tactic than have the poor peasantry. For example, T.H.Aston observes that bribing officials (purveyors) authorized to collect money or shares of crops to purvey to the crown appears to have been fairly common during the monarchies of Edward I (r. 1272–1307) and Edward II (r. 1307–1327) in England. He cites one interesting case of extensive bribery by the clergy in Gloucestershire. There in 1296, Richard le Hostage, a royal clerk who had been commissioned to collect the annual corn (wheat) levy in the county, became the subject of accusations that the county's great religious houses, including Gloucester, Tewkesbury, Cirencester, and St. Augustine's at Bristol, as well as many lesser monasteries, paid him monetary bribes in order to evade their shares of the levy. The abbot of Gloucester, for example, reportedly gave Hostage 60 shillings and a gold brooch; the almoner provided 4 marks; the master of the works, 40 shillings; and the chamberlain, 60 shillings. It should be pointed out that the higher-up tax officials, in Aston's words, "regularly refused to accept their subordinates' local assessment rolls until a shilling or two had been paid over to them." In short, the incidence of bribery worked its way up and down the ladder of the social and political system, although rarely reaching the bottom rung occupied by the impecunious peasants. As Aston points out, "Wealth, access to the king's favour and influence on local officials were all advantages possessed by the middle and upper classes which helped give them *de facto* exemption from purveyance." No doubt the validity of Aston's comment can hardly be restricted either to the thirteenth century or to England.

Common methods of evading income taxes in more recent eras include underreporting wages or salaries, not declaring fringe benefits as taxable, claiming greater expenses of doing business than actually occur, and not declaring dividend and interest income. Other forms of evasion include underreporting or not reporting income from self-employment or a second job; for small businesses this tactic may involve generating two sets of account books, claiming fictitious expenses, providing fake invoices, and concealing

assets through shell companies or ownership by relatives. The full extent of such forms of tax evasion is immeasurable because each evasion remains unknown until or unless the perpetrator is caught. Excise taxes are frequently avoided through smuggling or "black market" activities (see UNDERGROUND ECONOMY). And, of course, other illegal activities, such as drug dealing, prostitution, loan-sharking, unsanctioned gambling, and fraudulent insurance claims comprise still other forms of evasion.

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Tax Farming, a system of tax collection common in antiquity that frequently resulted in excessive levies by the collecting agent. Tax farming was widespread as an alternative to creating a government agency or bureaucracy with the responsibility for collecting taxes. A tax farmer purchased from the government—usually through bidding at an auction—a contract to collect taxes or other levies in a specific region during a specific time period. The tax farmer provided the government with the anticipated funds before attempting to collect them. Assuming he had made an accurate projection of the amount of funds he would collect, the tax farmer not only recouped his prepayment to the government but also earned a profit on the amount of tax revenue he was legally authorized to collect. In addition, of course, the tax farmer could, and often did, increase his profit by collecting more taxes than the legally authorized amount—in effect, standing tax avoidance or evasion on end since the government would receive none of the extra funds he collected. Tax farming became common in Athens in the fourth century BC, and in Rome and throughout Mesopotamia during the third century BC. Greek tax farmers were known as *teloni;* those of the Roman world bore the name *publicani.* Tax farming remained in use in France into the sixteenth century.

According to Eliyahu Ashtor, in the Muslim nations of the Near East during the early Middle Ages, tax farmers shared power with viziers and other high officials; and in many cases the same people served as both tax farmers and viziers in government administrations. Large tax farmers had subfarmers who collected in certain districts. Their major objective was collection of the land tax, known as the *kharadj,* which was each Muslim state's main source of revenues. Under the *mukasama* system the *kharadj* was paid in kind—that is, as a share of the crops (wheat, rice, fruit); but many tax farmers preferred payment in cash, allowing them to overestimate crops before the harvest in order to extort larger cash payments than were due. Other taxes also were farmed, such as the *mukus,* duties or other imposts levied on diverse types of commerce. Tax farmers could greatly influence government policies by withholding taxes they had collected; they could choose to hold back funds for the support of military campaigns, or they could themselves equip armies. Frequently, tax farmers became governors of the provinces whose taxes they had farmed. Overall, they enjoyed enormous profits from their tax-collecting contracts because the contracts

were based on outdated assessments that did not reflect current yields and because they consistently overcharged taxpayers.

Tax farming, although affording a government the advantages of predictable and definite returns, was nevertheless a system fraught with great potential for failure or corruption. Since a tax farmer might prove neglectful, the system required safeguards and penalties. In some cases bondmen were used for this purpose, but the ancient states imposed a penalty of loss of citizenship on tax gatherers who bought the tax contract but failed to deliver the requisite tax revenues. Another frequent safeguard was to contract each type of significant tax separately to different tax gatherers, so that a tax farmer became known by the name of the tax he collected. Whatever their designations, tax farmers as a whole were widely hated as a result of the exceptional powers granted them by the state. The public reviled them as avaricious, violent, extortionate, and peremptory. No doubt the greatest antipathy resulted from their forcefully collecting excessive taxes. Public hostility to tax farming during the Roman Republic evidenced itself in the murders of tax gatherers and in tax rebellions, especially in the provinces.

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Underground Economy (frequently referred to as "the black market"), a pervasive form of enterprise intended to evade taxation that operates parallel with or as a covert adjunct to the legal economy, comprises all of the activities involved in tax evasion and similar practices, and exists throughout the world. In fact, underground economies apparently date to ancient times. Michel Chauveau remarks on examples of the underground economy in Egypt during the second century BC: "Notwithstanding severe repression, a whole segment of production and commerce escaped royal control, thanks to a vast network of collusion in which it was not rare to find servants of the state. Unfortunately, it is impossible to evaluate the size of this parallel economy or to estimate the loss of revenue it entailed for the treasury. The prime victims were evidently those who held the concessions on the royal monopolies."

The global extent of this phenomenon is suggested by the fact that each nation has a term for it—for example, "fiddling" in Great Britain, *travail au noir* in France, *Schwarzarbeit* in Germany, "the hidden economy" in Japan. It would be impossible to estimate the total amount of potential tax revenues that governments lose worldwide every year because of underground economic activity, but reliable estimates exist for the United States. Research by Carl P.Simon of the University of Michigan and Ann D.Witte of the University of North Carolina concluded that in 1980 the American underground economy generated income of $170 billion to $300 billion. The two scholars also estimated that this underground economy experienced an annual growth rate of 10 percent between 1974 and 1980. Projecting this growth rate forward would indicate an underground economy totaling at least $835 billion in 2000. Assuming a federal income tax rate of 20 percent applied to this income, the U.S. government would have been cheated out of $167 billion in income taxes in that one year alone. (See also TAX EVASION.)

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ANCIENT WORLD

c. 2350 BC ***Urukagina's Reform*** (Babylonia/Sumer), tax reduction and related reforms effected by Urukagina, the *ishakku* (ruler) of the Sumerian city-state of Lagash (modern Tello), intended to alleviate the oppressive taxes and policies of his predecessors. The Lagashites had long been oppressed by the ubiquitous and harsh bureaucracy of the Ur-Nanshe dynastic rulers, most especially by the "high and multifarious taxes and the appropriation of property belonging to the temple," according to Samuel Noah Kramer. Consequently, they rose up and threw out the dynasty, choosing a ruler, Urukagina, from an entirely different family.

In the early third millennium BC, Lagash comprised a small group of towns, each having its own temple, that was part of the kingdom of Sumer. The *ishakku* was the local ruler, representing Lagash's tutelary deity. Over time the *ishakku* position became hereditary. The Lagashites—largely farmers, cattle breeders, fishermen, merchants, and craftsmen— "were conscious of their civil rights and wary of any government action tending to abridge their economic and personal freedom…. It was this 'freedom' that the Lagash citizens had lost, according to our ancient reform document [a clay cone inscribed in cuneiform]."

The Ur-Nanshe dynasty, founded about 2500 BC, had usurped this freedom through its imperialistic wars and aggrandizement of power, which briefly gave the dynasty control of all Sumer. The dynasty funded the wars by taxing the Lagashites heavily and by appropriating temple properties. "The inspector of the boatmen seized the boats. The cattle inspector seized the cattle…. The fisheries inspector seized the fisheries." If a Lagashite brought a sheep to the palace to have its wool sheared, "he had to pay five shekels if the wool was white. If a man divorced his wife, the *ishakku* got five shekels, and his vizier got one shekel." Similarly for the maker of perfumes. The *ishakku* seized the temple's property and donkeys, oxen, and grains belonging to temple officials. Officials also attended burials to confiscate barley, bread, beer, and other items from the dead person's family. The historian inscriber of the clay cone declared that throughout the state, "There were the tax collectors."

But in less than a century Lagash had been reduced to its former status as a city-state and had fallen prey to its enemy city-state Umma. Then Urukagina came to power. He removed the inspectors of boatmen, cattle, and fisheries and the collector of fees for shearing sheep. Henceforth no money went to the *ishakku* or his vizier when there was a divorce. Collections following deaths were reduced, sometimes by over half, and temple property was honored. The historian concluded, "There was no tax collector." Urukagina reestablished the freedom of the Lagashites, and he also effected reforms to improve the lives of the poor and to eliminate crimes and usury. These were significant reforms. Urukagina's reforms represent "the first case of tax reduction" in history—or at least the first known case. Unfortunately the reforms did not achieve their intended ends because Urukagina's reign as *ishakku* was short-lived. He ruled less than ten years, and his reforms were thereafter "gone with the wind."

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2000 BC *Kiddinutu* (Assyria), legal "status of being under the *kiddinu*," assented to by monarchs in Assyria and Babylon during the period 2000–500 BC, that exempted native-born citizens of certain cities from providing corvée services or taxes to the monarchy. The term *kiddinu* denotes religious and legal sanction by means of an object sited at the gateway of each city to symbolize the divine authority protecting its citizens' special status as residents of a "free city." In Assyria these cities included the old capital Assur, and later Harran; in Babylonia, Babylon itself, Nippur, and Sippar. In Babylonia the cities' special status may have grown out of the monarchs' practice, during the last half of the second millennium, of granting tax exemptions and other privileges to tribal chieftains and large landowners for political reasons. Although there exists no precise explanation for the *kiddinutu* status, the clear inference obtains that it derived from these cities' resistance to central monarchical authority—that is, resistance to paying taxes or tributes or providing military or other services. This view is implicit in the "Charter of Assur," in which King Sargon II of Assyria confirms the *kiddinutu* status of the city following a period of rebellion and civil war. It also may be revealed in what Syrian opponents of the rebuilding of Jerusalem wrote to King Artaxerxes of Persia, as recorded in the Bible (Ezra 4:13): "Be it known now unto the king, that, if this city be builded, and the walls set up again, then will they not pay toll, tribute, and custom, and so thou shalt endamage the revenue of the kings." Conflict between walled fortified cities and monarchs was a long-standing custom in the entire region.

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431 BC *Delian League Revolt* (Greece), uprising of cities allied with Athens in the Delian League that began in 431 BC in opposition to Athenian hegemony, instigated largely by the allies' antipathy over the burdensome tribute Athens required them to pay. "The tribute levied upon the allies of Athens," according to Andreades, "is the one financial factor that had the greatest influence upon the fortunes of the city. It was a commonplace…at the beginning of the Peloponnesian War, that the power of Athens consisted especially in this [tribute]. To this are likewise attributed by scholars of today the revolt of the allies and the war with the allies, so that what was the chief factor in their [Athens's] rise to power was also the chief cause of their fall." In short, the revolt by the Delian League allies of Athens led directly to the Peloponnesian War, which resulted in Sparta's capture of Athens and the dissolution of the league in 404 BC.

The Delian League, or the Confederacy of Delos, was a confederation of Ionian citystates under the leadership of Athens that was founded in 478 BC and headquartered in Delos following the final repelling

of the Persian expedition against the Greek states led by Xerxes I. The league's purpose was protection against Persian or Spartan aggression and piracy in the Aegean Sea. Sparta had lost credibility among the Greek states during the wars with the Persians, while Athens had gained stature with the naval victory at the Battle of Salamis that precluded the Persian conquest of Greece. The allies of the league supplied assessments of either ships or money (tribute) to its support and met periodically as a synod of equals to manage the league's general affairs, with Athens holding the presidency and making the assessments, at the temple of Apollo and Artemis in Delos. War continued against Persian strongholds in Thrace and the Aegean. Having grown weary of warfare, many more of the Ionian cities accepted money payments (tribute) in lieu of ships as their assessment for the league.

The tribute appeared quite manageable while the league prospered commercially, but its long-term effects proved deleterious. It led to Athens's attainment of increasing power in the Delian League, to the point that the city could ignore the will of the synod; and in time the league became transformed into a virtual Athenian empire under the leadership of Cimon. Arguing, understandably, that all should be responsible for the costs of the protection that the league afforded to all, Athens coerced the other league cities into paying their tribute money and moved the league's treasury to Athens. Seeing this system as a violation of their autonomy, some of the city-states rebelled. Employment of the league's resources shifted, for example, from fighting the Persians to conquering Naxos in 467 and Thasos in 463. Athens became mistress of the Aegean, but the synod at Delos became powerless in practice.

Ephialtes and Pericles successfully attacked Cimon, and in ensuing years hostilities erupted between the Delian League and Sparta, Corinth, Aegina, and Boeotia as events preliminary to the outbreak of the Peloponnesian War. During the early years of the war Athens attained its greatest heights under Pericles (490–429 BC). In 425, following Cleon's assumption of power, the tribute assessment on the allies was doubled, and in 411, following a disastrous military loss in Sicily, it was commuted to a 5 percent tax on all imports and exports by sea. But the reform represented by this indirect tax came too late to save Athens and the Delian League. The league would be revived in 378–377 as the Second Athenian Confederation, but with this reincarnation there was no "talk of tribute but merely of contributions." In time, however, the contribution became a tribute, causing consternation among the allied cities that only twenty years after establishment of the new confederation generated the same result as before—a three-year war among the allies that ruined Athens financially.

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Andreas Michael Andreades, *A History of Greek Public Finance,* vol. 1, trans. Carroll N.Brown. New York: Arno Press, 1979.

c. 361 or 360 BC ***Rebellion Against Tachos*** (Egypt), uprising instigated by repressive taxation imposed by Tachos that resulted in his being unseated as pharaoh. Under long-standing threat of invasion by the Persians, who had ruled Egypt from 525 until 404 BC, the Egyptian rulers chose to counter this threat either through disruptive diplomacy or through active military opposition. Among those leaders who pursued the latter course was Tachos, who mobilized the nation for a major war in Asia that included use of "expensive foreign mercenaries." This effort placed an enormous strain on Egypt's economy because Tachos imposed heavy taxes and other burdensome fiscal measures to raise revenues for paying the war's costs. B.G.Trigger

et al. conclude, "We can be sure that the bitterness and hardship created by this policy played a significant part in causing the uprising which led to his deposition."

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B.G.Trigger et al., *Ancient Egypt: A Social History.* Cambridge: Cambridge University Press, 1983.

c. 338 BC *Khabbash Revolt* (Egypt), apparent uprising, led by the pharaoh Khabbash, against the Persian conquerors of Egypt that may have been a reaction to heavy-handed Persian taxation. The Egyptians had thrown off the Persian yoke in 404 and remained independent until 343, when Artaxerxes III reconquered the country. The Persians thereafter retained control until 332. B.G.Trigger et al. note that, while source materials for this second interlude of Persian rule are scarce, the extant available documentation "creates a strong impression that rapacity and avarice were conspicuous features of Persian administration." This rapacity included Ataxerxes III's confiscation of sacred treasures from the Egyptian temples. Trigger and his colleagues draw the conclusion that as a result of this grasping administration, "armed rebellion once more raised its head in the form of the revolt of the enigmatic Khabbash"—or at least that appears a distinct possibility. In any event, hated Persian policies caused the Egyptians to welcome conquest by Alexander the Great in late 332.

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B.G.Trigger et al., *Ancient Egypt: A Social History.* Cambridge: Cambridge University Press, 1983.

240–237 BC *Mercenary War*(Carthage, North Africa), not a tax revolt as such but an example of how rebels angered by taxation may abet and prolong a war in progress, in this case the war of Carthage's mercenary soldiers against the Carthaginians. The First Punic War (264–241 BC) formed the prelude to the Mercenary War. This struggle between the forces of Rome and Carthage, largely fought for control of Sicily, finally came to en end with Rome decisively victorious at sea. Carthage sued for peace; ceded control of Sicily, the Aegates Islands, and Lipara to Rome; and agreed to pay Rome an indemnity of 3200 talents over a period of ten years.

With the war ended, mercenaries (mostly Libyans) employed by the Carthaginian general Hamilcar Barca (the father of Hannibal) returned to Carthage from Sicily and expected to be paid what was owed them. Carthage's rulers, however, swayed by the heavy costs of the war and the indemnity they faced, tried to sidestep paying as much as the mercenaries had been promised, according to Susan Raven. They provided each of the mercenaries a gold coin and sent them and their families to Sicca (Al-Kef), there to await final payment for their services. When the balance due did not arrive, the mercenaries traveled to Tunis, from which they threatened Carthage with retaliation. The frightened Carthaginians paid, but too late. Sensing the extent of their leverage, the mercenaries increased their demands.

When these new demands went unmet, a slave named Spendius and a Libyan named Matho ignited mutiny among the mercenaries. Some 20,000 men from the Libyan peasantry, enraged over the heavy taxes levied during the war by their Carthaginian overlords, swelled this mutiny. In response to the threat, "the Carthaginians raised a citizen army and recruited fresh mercenaries." There ensued a three-year war marked by appalling brutalities and atrocities committed by both sides. Its end finally came after the Massyli, a Numidian tribe, came to the Carthaginians' support and helped to effect the rebels' near total annihilation. Rome had returned unransomed prisoners to Carthage and forbade Italians to aid the mercenaries. But Rome also perversely took advantage of Carthage's weakened position to seize Sardinia and to extort an added indemnity of 1200 talents from its enemy.

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220 BC *Rhodes/Byzantium War* (Near East), war between the island nation of Rhodes and the city-state of Byzantium (now Istanbul), both earlier colonized by the Greeks, that the Rhodians initiated in response to taxes, or duties, the Byzantines imposed on ships passing through the Hellespont (Dardanelles). The historian Polybius explained the circumstances leading to war in great detail. First among these circumstances, Byzantium's site afforded both security and prosperity, for "it completely blocks the mouth of the Pontus in such a manner that no one can sail in or out without the consent of the Byzantines." Thus sited, Byzantium had "complete control over the supply of all those many products furnished by the Pontus [Turkey on the Black Sea coast] which men in general require in their daily life," including cattle, slaves, honey, wax, grains, and preserved fish. In return, Byzantium purchased olive oil, wines, and some grains from other nations of the Mediterranean and Aegean seas. This trade, while advantageous to Byzantium, was vital to the Greeks.

From the inland side Byzantium's site left the city vulnerable to continual warfare with the "barbarians" of Thrace. During years prior to the outbreak of the war with Rhodes, the Gauls had conquered the Thracians and exacted tribute from the Byzantines to prevent the city's destruction. This tribute finally amounted to 80 talents annually. The Byzantines sent embassies to the Greeks requesting their help in paying the tribute or in offering other assistance. "But when most states paid no attention to their solicitations they were driven by sheer necessity to begin exacting duties from vessels trading with the Pontus." The duties on exports from the Pontus reduced the traders' profits and caused them inconveniences, and so they complained to the Rhodians, "who were considered the supreme authority on maritime matters." Themselves hurting from the duties, the Rhodians joined the neighboring states in sending an embassy to Byzantium to demand that the duties be abolished. "The Byzantines were not disposed to make any concessions, being convinced of the justice of their cause by the terms in which… their chief magistrates…replied to the Rhodian envoys." So the Rhodians departed empty-handed and then declared war on Byzantium.

The Rhodians solicited the support of Prusias I, king of Bithynia and Nicomedia; the Byzantines secured that of Achaeus, ruler of Asia Minor west of the Taurus Mountains. The Rhodians and Prusias were alarmed because Achaeus was related to Antiochus III (the Great), the redoubtable warrior who had succeeded to the throne of Syria in 223. Nevertheless, Prusias, who had other grievances with the Byzantines resulting from

slights to his ego, agreed to attack Byzantium by land while the Rhodians attacked by sea. The Byzantines initially fought well, anticipating that Achaeus would move to join them. But Prusias captured the Byzantine areas of Asia and Mysia and the so-called Holy Place on the Bosporus. The Rhodians provided six ships, secured four others from their allies, and sent this fleet, under the command of Xenophantus, toward the Hellespont. Xenophantus left nine ships at anchor at Sestos to interdict vessels trying to enter the Hellespont and sailed to Byzantium to ascertain whether the Byzantines might want to end the conflict. Receiving a negative answer, he sailed back to Sestos and from there returned with his fleet to Rhodes. The Byzantines sent pleas to Achaeus demanding his assistance, and an embassy to Tiboetes in Macedonia requesting his aid—Tiboetes had some claim to the throne of Bithynia.

Now the Rhodians saw their opportunity. Aware that Achaeus fervently desired the release of his father Andromachus, held prisoner at Alexandria, they sent an embassy to Alexandria to pressure Ptolemy to free Andromachus—a request they had made before but now pressed with increased vigor. Sympathetic with the Rhodians and desirous of doing them a favor, Ptolemy decided to give up Andromachus, although he had wanted to use him as a hostage in settling his own dispute with Antiochus. The Rhodians returned Andromachus to Achaeus and also conferred certain honors on him, thus precluding his entering the conflict with Byzantium.

In the meantime, Tiboetes died while en route to support the Byzantines, who were also under heavy attack by Prusias from their Asian side and by the Thracians, whom Prusias had hired, from their European side. Effectively imprisoned and besieged, the Byzantines sought an honorable end to the conflict. And so, when Cavarus, king of the Gauls, came to Byzantium in an effort to negotiate an end to the war, both Prusias and the Byzantines accepted his entreaties. Learning of Cavarus's embassy and Prusias's acquiescence, the Rhodians sent an envoy, Aridices, to Byzantium while also dispatching Polemocles with three triremes—providing the Byzantines with both a carrot and a stick, "the spear and the herald's staff at once," as Polybius states. The resulting treaty between Rhodes and Byzantium stated simply: "The Byzantines engage not to levy toll on ships bound for the Pontus, and on this condition the Rhodians and their allies shall be at peace with the Byzantines." The treaty between Byzantium and Prusias prescribed peace between them in return for Prusias's restoration to the Byzantines of all the lands, forts, and people he had captured. So ended the Rhodes/Byzantium war.

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Polybius, *The Histories,* trans. W.R.Paton, vol. 2, book 4. Cambridge, Mass.: Harvard University Press, 1999.

c. 220 BC *Tax Farming Controversy* (Palestine, Egyptian Kingdom), effort by Joseph, son of Joseph bar Tobias, to control tax farming in Palestine under the rule of Ptolemy IV (221–204 BC) that generated anti-tax riots. Joseph, a Hellenized Jew, had grown fairly wealthy as a tax farmer for Ptolemy IV in Koile Syria; but he wished to control Ptolemy's collection of taxes in Palestine, which were farmed. His campaign to secure this tax farming entailed accusing his uncle Onias, high priest of the Jews, of fiscal malfeasance and de manding that Onias surrender his supervision of tax collecting in Palestine. Onias had in fact been malfeasant, but he decided to forgo his post as high priest in favor of continuing in his tax supervision and other secular duties. The thwarted Joseph pursued his goal by haranguing the notables of Jerusalem and thereby creating so much dissatisfaction with Onias that he received permission to travel to Alexandria to try to

purchase the tax farming contract from Ptolemy IV. Joseph had secured the support of Ptolemy's ambassador to Jerusalem, a man named Athenion, who introduced him to the ruler. Joseph charmed Ptolemy and secured the tax-farming contract for Celesyria, Phoenicia, Judaea, and Samaria—as Josephus relates, to the consternation of his competition, the "principal men and rulers" of the cities of Syria and Phoenicia, "for every year the king sold them [tax bids] to the men of the greatest power in every city."

The wily Joseph left Alexandria to pursue his task with 2000 soldiers provided by Ptolemy. He entered Syria and stopped at Askelon to demand payment of taxes from the residents. The residents, Josephus relates, "refused to pay anything, and affronted him also; upon which he seized upon about twenty of the principal men, and slew them, and gathered what they had together, and sent it all to the king; and informed him what he had done." Ptolemy considered Joseph's actions admirable and prudent, commended him, and "gave him leave to do as he pleased." Apprised of these events, the Syrians were astounded, "and having before them a sad example in the men of Askelon, they opened their gates, and willingly admitted Joseph, and paid their taxes." Joseph later arrived at Scythopolis, and when residents there "would not pay him those taxes which they formerly used to pay,… he slew also the principal men of that city, and sent their effects to the king." Joseph's tactics worked. Thereafter for twenty-two years Joseph farmed the Ptolemaic taxes with a vengeance. He "gathered great wealth together, and made vast gains by this farming of the taxes…," Josephus concludes. Joseph may even have instituted special imposts besides the traditional, ancient levy on the land. His taxes and tactics generated deep resentment, resulting in riots that required government repression. But Joseph held sway, privately sending many gifts to Ptolemy and his wife Cleopatra, and their friends. Whatever else Joseph's story may reveal, it certainly underscores the significance of tax farming as a means of building wealth and reveals much about the nature of tax farming.

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c. 200 BC *Sitologi Protests* (Egypt), objections raised against the tactics used by the *sitologi,* who collected revenue grain during the Ptolemaic, Roman, and Byzantine periods in Egypt. The *sitologi* superintended the measuring of grain brought to imperial granaries, provided receipts for the received grain, disbursed grain to be shipped to Alexandria, provided grain as remuneration to government employees, and kept accounts of receipts and disbursements. These accounts distinguished between grain received as taxes on private lands and that received as rents on domain lands. Most of the extant receipts are for wheat and barley, but they also include beans, lentils, sesame, croton, and other products. The *sitologi* were also responsible for collecting tax arrears and rents as payments in kind, and they employed assistants to aid in these collections and to assess penalties. The tactics employed by the *sitologi* and their assistants in enforcing payment were sometimes brutal or ruthless, generating protests. As one example, a man named Syrus, son of Syrion, formally protested to the centurion Ammonius Paternus against perceived outrages committed by the *sitologi* in efforts to collect one *artaba* of wheat owed by himself and his brother, even though they had already paid most of the grain they owed. While he and his brother were working their fields, the collectors seized and beat Syrus's mother so severely as to render her bedridden, resulting in Syrus's protest.

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191 BC *Li-t'ien* (China), notable example of awarding tax exemptions, initiated as official policy and pursued by the early emperors of the Han Dynasty to promote agriculture. In 191 BC the government selected the first *li-t'ien* (diligent cultivator) as the outstanding farmer of his area, rewarding him with exemption from both taxes and labor services (corvée). The purpose of this policy was to provide an example for other farmers to emulate in hopes of receiving the reward of exemption. In 187 BC the government issued a decree to every commandery in China, mandating that the local officials in each select a *li-t'ien* and recommend him to the court as a potential government official. Then in 168 BC an edict issued by Emepror Wen made *li-t'ien* one of the three categories of those being locally recommended for reward—the other two being *san-lao* (thrice venerable) and *hsiao-ti* (filial and brotherly loving)—whose numbers should be proportionate to the local population Consequently, from that year on, the *li-t'ien* received imperial presents and awards along with those of the other two categories. The *li-t'ien* remained institutionalized for the remainder of the Han Dynasty. An edict of 21 BC by Emperor Ch'eng indicates, however, that the *lit'ien* institution had failed in its desired effect of inspiring diligence among farmers and thereby promoting greater crop yields.

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141 BC *Tax Remission* (China), official central government policy of tax relief instituted in response to protests during the reign of the Han Dynasty's Emperor Wu-ti (141–87 BC). Enlightened court officials complained to the emperor that the peasants were suffering from various excessive burdens, including taxation, forced labor (corvée), and maltreatment by landlords. In response, from time to time the central government remitted taxes on the peasants, especially in agricultural regions of China that were hard hit by natural disasters, thereby establishing a most significant tax policy precedent. "Tax remission," states Charles Hucker, "remained the standard relief measure in all subsequent dynasties." (Other efforts at relief included relocating landless peasants to undeveloped lands, providing poor peasants with seeds and tools, and constructing canal and irrigation projects.)

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113 BC *Black Market Complaint*(Egypt), official complaint about revenue and tax losses that exemplifies the impact of the black market in ancient Egypt. In 113 BC, Menches, the town scribe *(komogrammateus)* of Kerkeosiris, received a written complaint from Apollodoros, "the concessionaire of the sale and tax on oil for the village"—a tax farmer. Appollodoros asserted that his business "'had been ruined by people bringing olive oil and castor oil into the village on the black market.'" He observed that a Thracian from the village of Kerkesephis had stored oil in a cobbler's house and was selling it illegally. Since Menches was absent at the time, Apollodoros says he "'immediately advised the chief of police and someone from the police guard to go to the house of said cobbler. We found the Thracian there, but the merchandise had been hidden.'" They conducted a search and discovered some stashed jars of oil, but during the search the Thracian fled.

The recovered contraband, states Apollodoros, comprised just a small part of the contraband oil, "causing me a dead loss of fifteen copper talents (=about 180 silver drachmas). I therefore submit this report to you so that you might countersign it and transmit it to the competent authority." The authority referred to was the royal scribe at the nome's capital, Krokodilipolis/Arsinoe. Menches's duty was to forward such complaints and also to secure the interests of the king and his tax farmers, but his ability to do so was limited. As Michel Chauveau notes, "Such contraband would have entailed highly organized networks, from its clandestine manufacture down to its retail sale. The principle malefactor, a Thracian and thus a privileged foreigner, had succeeded in escaping the police. Only the poor small fry, all of them Egyptians—the recipient of the contraband and its eventual purchasers— could therefore be punished." Chauveau suggests that such black market operations were a possible cause of bankruptcies among merchants; and, of course, they resulted in lost tax revenues, and therefore lost profits for tax farmers. The involvement of people in Kerkeosiris with both selling and buying on the black market of course represents an expression of opposition to taxation; but Apollodoros's complaint in effect constitutes an inverse tax protest, since he was responsible for collecting taxes that he was unable to levy upon the black market tax evaders.

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81 BC *Discourses on Salt and Iron* (China), written record of a debate over official economic policy conducted in 81 BC, during the reign of Chao-ti of the Later (Eastern) Han Dynasty that contained a modest protest against the land tax, a tithe that had been as high as 10 percent but had been recently reduced to the traditional one-thirtieth. Despite this reduction the tithe was burdensome for peasants, especially during periods of low crop yield, because it was levied not upon actual production, but as a fixed amount upon a prescribed area of arable land, and because peasants were also subject to poll and property taxes. The Reformist scholars (Literati) involved in the debate asserted: "The tithe collected for the lord came [from nothing] but the labor of the people. The government thus shared with the people in the good as well as the bad crops. It would not get more when the people had less, nor would it get less when the people had more. Hence it is said that the tithe was the most proper and just measure for the whole empire. But now, though the farmers are taxed merely one-thirtieth, the rate is based upon acreage. Therefore, in good years when grain lies about in abundance, the actual exaction would be small [in proportion], while in bad years with

famine rampant, the full, stipulated amount still would be demanded. In addition, there are poll taxes and corvee duties. The taxation actually would be one-half the labor of one person. The farmers are forced not only to yield all of their produce, but are often forced to borrow in order to fulfill the required amount. People are overtaken with hunger and cold, in spite of their strenuous farming and intensive labor."

The Reformers returned to this issue repeatedly during a dialogue with government supporters (Modernists) reviewing many policies and their consequences, although the ostensible focus of the review concerned the government's monopolies in the salt and iron industries (hence the title), and in the alcoholic spirits industry as well. The Reformers remonstrated against the harshness of both the land taxes and the forced labor service (corvée) policies, affecting males aged twenty-three to fifty-six, noting that many peasants overburdened by these policies had responded by abandoning their lands, which remained untilled or wasted away. Although the statesman Tu Yen-nien, superintendent of transport favored by both Emperor Chao ti and powerful Chancellor Huo Kuang, promoted the reformers' views, there is no record of the emperor's response to the discourses.

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67 BC *Hyrcanus Opposition*(Judaea), struggle for power, essentially between Pharisees and Sadducees, whose development was at least partly determined by opposition to taxes. John Hyrcanus II, son of the high priest Alexander Jannaeus and grandson of John Hyrcanus I (former high priest and brother of Judas Maccabaeus), succeeded to the role of high priest upon the death of his father in 78 BC. When his mother died in 67 BC, he also assumed the post of governor (ethnarch) of Judaea, so that he became supreme spiritual and political leader of the Jews—the very role his grandfather and namesake had filled. Controversy over his combined role erupted between the Sadducees and the Pharisees, rival sects that had come into prominence during John Hyrcanus I's term (135–105 BC) as high priest. Since John Hyrcanus II appeared to be intent on creating a Hellenistic monarchy, the Pharisee Eleazar, representing his sect, demanded that Hyrcanus relinquish the high priesthood if he wished to remain governor. The Phariseess' stance derived from traditional hostility to a strong monarchy and also from opposition to burdensome taxes imposed by Hyrcanus and the perceived threat posed by his standing army of mercenaries.

A Sadducee friend of Hyrcanus recommended that he sever connections with the Pharisees, with whom the high priest had constituted the Sanhedrin (the supreme judicial and ecclesiastical council) and whose views he had adhered to. Hyrcanus made the break and now sided with the Sadducees. Bitter contention followed. Wealthier Judaeans, including tax farmers, generals, and priests, sided with the Sadducees; the masses, who bore the brunt of taxation and military service, sided with the Pharisees. The conflict resulted in Hyrcanus's abdication of both his roles in favor of his younger brother Aristobulus II.

The ultimate outcome of the conflict between Sadducees and Pharisees, which under Aristobulus and his successor (his brother Alexander Jannaeus) proved sometimes bloody, was the return of Hyrcanus but with reduced powers. For it was the Roman conquerer Pompey who, at the request of both factions in a civil war that erupted in Judaea, interceded to capture Jerusalem and all of Judaea. Pompey restored Hyrcanus as high

priest, although not king, in 63 BC. But of course Judaea had now lost its sovereignty and become a province of Rome. Thus, as a result of the actions of Hyrcanus and Aristobulus, concludes Josephus, the Jews "lost our liberty, and became subject to the Romans, and were deprived of that country which we had gained by our arms from the Syrians…. Moreover, the Romans exacted of us, in a little time, above ten thousand talents"—an ironic outcome, to say the least. Although Julius Caesar confirmed Hyracanus in his position, following Caesar's assassination Herod had Hyrcanus put to death.

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44 BC *Opposition to Triumvirs' Taxes* (Roman Empire), resistance to capital levies and other taxes imposed by the Triumvirs—Antony (Marcus Antonius), Lepidus, and Octavian (Octavianus)—who succeeded to power following the assassination of Julius Caesar in opposition to Brutus and Cassius. The Triumvirs pursued a confiscatory policy against wealthy men, including senators and the renowned Cicero, seizing their estates and putting them up for sale; this policy proved inadequate in raising revenues, however, so they imposed various taxes, including a distinctive levy. "The Triumvirs," says Sir Ronald Syme, "then imposed a levy upon opulent females, arousing indignant protest. Intimidated by a deputation of Roman ladies headed by a great Republican personage, the daughter of the orator Hortensius, they abated their demands a little, but did not abandon the principle. Other taxes, novel and crushing, were invented—for example, a year's income being taken from everybody in possession of the census [annual income level] of a Roman knight; and at the beginning of the next year a fresh list was drawn up, confiscating real property only."

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43 BC *Asian Tax Resistance* (Roman Empire), refusal by cities in Rome's Asian provinces to collect taxes authorized by the Senate in support of Brutus and Cassius in their conflict with the Triumvirs—Antony, Lepidus, and Octavian. Following the assassination of Julius Caesar in March of 44 BC, civil war ensued as forces supporting the Triumvirs battled those of Brutus and Cassius. The military costs—not simply arms and supplies, but monetary and land rewards for the troops as well—entailed confiscatory tax and land policies. The Triumvirs had seized the property of some 300 senators and 2000 knights, had subsequently expropriated the property of 400 wealthy women, and in addition had imposed a forced loan and a 2 percent capital tax on property valued at more than 100,000 denarii to cover their expenses. These acts still left a shortfall, however. The Triumvirs' foes had the same problem. Awarded authority by the Senate to raise forced loans, Brutus and Cassius demanded that the Asian provinces pay within two years the amount of

tribute normally due in ten years. Some of the Asian cities refused to pay up. In response, Brutus and Cassius had these cities captured and destroyed, providing a clear message that elicited compliance from most other cities. The duo's troops conquered Rhodes and plundered the island city, collecting 800 talents. Cassius raised 1500 talents from Tarsus. Brutus's punishing tactics secured 16,000 talents, almost 100 million denarii, and a fleet from other cities.

Nevertheless, the Triumvirs—with Lepidus now reduced by his two allies to minimal status—won the war; but their victory only heightened their costs, because the soldiers expected lavish rewards. Consequently, they imposed harsh exactions. In Italy, Octavian confiscated lands to award to the troops. He also imposed new tax levies in 42, 39, and 36. Antony traversed the Empire's eastern provinces demanding payment of ten years' tribute, arguing that they had given as much to Brutus and Cassius—he finally settled for nine years' tribute, which left the Asian provinces "bankrupt for a generation." In 31, the quarrel between Octavian and Antony erupted into warfare. Octavian imposed a 25 percent income tax plus a capital tax of 12.5 percent on all ex-slaves worth 50,000 denarii or more. Octavian triumphed in 31, leaving him supreme ruler of the Roman Empire, with the title Caesar Augustus. "Rome paid dearly for twenty years of civil wars," concludes Tenney Frank, "and was quite reconciled to a benevolent autocracy that might prevent further disaster."

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31 BC *Freedmen's Rebellion* (Rome), violent uprisings by the freedmen of Rome against harsh taxes imposed by Octavian (Octavianus, later Augustus Caesar) during his conflict with Marcus Antonius (Mark Antony) as the battle of Actium approached. Concerned to secure the loyalty of his legions, Octavian found himself compelled to distribute a donative to them. The distribution stretched his finances. "In desperate straits for money," according to Sir Ronald Syme, "he imposed new taxation of unprecedented severity—the fourth part of an individual's annual income was exacted." These taxes were levied primarily on freedmen whose minimum property valuation was at least 200,000 sesterces. "Riots broke out," says Syme, "and there was widespread incendiarism. Freedmen, recalcitrant under taxation, were especially blamed for the trouble and heavily punished. Disturbances among the civil population were suppressed by armed force—for soldiers had been paid. To public taxation was added private intimidation. Towns and wealthy individuals were persuaded to offer contributions for the army. The letters that circulated…were imperative and terrifying." S.E.Ostrow suggests that recollection of the bloody consequences of this tax levy may have been one reason for the institution of the Augustales during Augustus's reign, an institution that endured until the mid-third century AD. The Augustales were "collegial associations officially devoted to the imperial cult." They were composed of freedmen, especially wealthy former slaves, who, although barred from magistracies or town councils, could achieve status in civic life through their memberships in the institution. The Augustales, prevalent throughout the Western Empire although not in the city of Rome itself, paid for their civic status through public benefactions—donating food, building temples, providing entertainments.

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26–24 BC ***Thebaid Revolts*** (Egypt, Roman Empire), armed rebellions in Egypt's Thebaid nome (administrative district) against the increased demands of Roman tax collectors imposed in the early years of the reign of Augustus (r. 27 BC–AD 14). The revolts were forcefully suppressed by Gaius Aelius Gallus, prefect of Egypt *(praefectus Aegypti).*

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AD 6 ***Senate Tax Opposition*** (Roman Empire), extreme opposition by Rome's senators to an inheritance tax of 5 percent levied by Augustus Caesar. Impressed by the strength of the opposition, Augustus considered alternative levies, but when the alternatives proved less attractive, he succeeded in obtaining approval of the inheritance tax.

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AD 9 ***Wang Mang's Reforms***(China), tax revolution imposed from above by Emperor Wang Mang, who had served as regent and then usurped China's throne from the Han Dynasty in AD 9. An apparently committed Confucian, Wang Mang intended to reintroduce the ancient well-field *(ching-t'ien)* system through equal redistribution of lands. ("Well-field" refers to the Chou era, dating to 770 BC, and connotes the Chinese graph meaning a well *[ching].* It signifies a ticktacktoe pattern of manorial-style land parcels, likely oriented around a well, and worked communally by eight families of serfs.) In initiating this effort, Wang Mang's nearly first act as emperor was to issue a decree in which he condemned the Han Dynasty's taxation and corvée systems. His decree denounced the farmers' heavy tax burden, which included a corvée tax and a conscript tax that the court could use as a substitute for the actual labor service obligatory under the corvee system. Wang Mang also railed against the fact that farmers often, for varied reasons, lost their lands to wealthy persons, including landlords who extorted as much as half of a year's crops as "rent." In Wang

Mang's view these burdens upon the farmers greatly exceeded the taxes on land levied on landowners. Wang Mang's solution was, in effect, the nationalization of land so that it could be evenly distributed among and tilled by everyone while being owned by no one. Consequently, according to Cho-yun Hsu, Wang Mang decreed that a family whose landholdings "exceeded the average allowance of 900 mu per eight adult males should divide the surplus among their relatives and neighbors."

This policy presumably would relieve the farmers' tax burden, provide equitable landholdings to all, and promote harmonious family relationships. But the policy generated chaos and confusion and had to be abandoned three years later, with private landownership again officially recognized, along with lifting of restrictions on land sales and on the extent of landholdings. The failed policy and its outcome reflect the overall nature of Wang Mang's entire reign as emperor (AD 9–23), which is generally deemed an unqualified disaster. Whether "a callous opportunist" or "an idealistic intellectual," in Charles Hucker's words, Wang and his schemes seem to have invited inevitable failure, public suffering, famine, inflation, and desperation. As a result, by AD 18 the great rebellion known as the Red Eyebrows had emerged, to be followed in AD 22 by the Liu family's laying claim to the throne. Rebels raided the imperial palace in AD 23 and killed Wang Mang. The Liu family claimed the throne, restored order, and in AD 25 reestablished the Han Dynasty. Quite interestingly and ironically, under the T'ang Dynasty (AD 618–907), which with the Han is considered one of China's two greatest dynasties, a policy of equitable tax and land distribution similar to Wang Mang's was successfully instituted.

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AD 17–24 ***Tacfarinas's Revolt*** (North Africa, Roman Empire), armed banditry and rebellion led by Tacfarinas, "a Numidian who had served as an auxiliary in the Roman army" (Tacitus), in protest against Roman taxation and military recruiting. Tacfarinas deserted from the army and headed a broad-scale insurrection that involved "a band of nomads and robbers" using brigandage as a tactic against the imposition of Roman taxes. His revolt endured for seven years, despite the fact that he suffered three defeats during fierce battles with Roman legionnaires. Tacfarinas became the leader of the Musulamii, a powerful tribe that inhabited an area "on the edge of the African desert." He also engaged the neighboring tribe of the Mauri and their chief Mazippa, says Tacitus. The latter Tacfarinas sent off as a light-armed force to pillage the countryside, while he retained an elite force equipped with Roman arms in camp for training. The governor of Africa, Furius Camillus, led his legionnaires and auxiliary forces against the rebels in the year 19. Although greatly outnumbered, the Roman force routed Tacfarinas's Numidians, a victory for which Emperor Tiberius awarded Camillus praise in the Senate and a triumph in Rome.

Though temporarily beaten, Tacfarinas regrouped to pursue his cause. He sacked villages, carrying away the plunder, and finally laid siege to "a Roman cohort near the river Pagyda" at a fortress commanded by Decrius, Tacitus recounts. Disgraced by the siege, Decrius arrayed his force for battle outside the fort. The rebels' missiles scattered the Romans, enraging Decrius, who raced into the melee, cursing the fleeing soldiers and trying to rally them. Wounded in the eye, Decrius nevertheless fought on until killed. Camillus's successor as governor, Lucius Apronius, felt scandalized by this outcome—an embarrassment to

Rome. And so, resurrecting an old custom, he selected one of every ten men in the defeated Roman cohort to be flogged to death. The extremity of this penalty focused other soldiers' attentiveness to their duties. Subsequently, when Tacfarinas attacked the town of Thala, 500 Roman veterans sent his men into flight.

Twice routed, Tacfarinas once again regrouped his demoralized Numidians, now to wage guerrilla warfare. "When he was pressed, he would retreat; then he would attack again in the rear. So long as these tactics were maintained, the African leader made fools of the tired and irritated Roman forces," says Tacitus. But Tacfarinas finally went to ground, gathering his forces and his booty at a site on the coast. The governor sent a force of cavalry, legionnaires, and auxiliary troops commanded by his son against this stronghold; the Romans defeated Tacfarinas, who with his surviving Numidians fled into the desert.

In the year 21, Tacfarinas emerged again to attack and pillage provincial towns. In response, Tiberius requested appointment of a man with military experience as governor of Africa. Feeling cocky, Tacfarinas in the year 22 actually sent envoys to Tiberius, demanding "lands for himself and his army" or else he would force Rome into endless war, according to Tacitus. Insulted and enraged, Tiberius mandated Junius Blaesus, a veteran commander appointed governor of Africa with Tiberius's blessing, to persuade Tacfarinas's men to surrender in exchange for a promise of amnesty. Many did so. Then Blaesus moved against Tacfarinas with three columns of troops. They impeded Tacfarinas's mobility to prevent raids on nearby towns and built forts and blockhouses to restrict his movements—in effect surrounding him. This tactic succeeded, inflicting many casualties on Tacfarinas's forces and obliging him to constantly move his encampments. Blaesus captured Tacfarinas's brother and then withdrew his forces, prematurely assuming he was victorious—for this Tiberius awarded him the title "imperator."

Tacfarinas, however, remained at large to rise again in the year 24. He now had the support of men from Mauretania, who preferred aiding him to remaining at home under the rule of the "indolent" King Ptolemy. He also had support of guerrilla bands sent by the king of the Garamantes, who received stolen goods from Tacfarinas. The dispossessed from throughout Africa flocked to Tacfarinas, unimpeded by the Romans because Tiberius, apparently thinking the rebels vanquished by Blaesus, had recalled the Ninth Legion. In this context Tacfarinas spread the rumor that the Romans were evacuating Africa and that other peoples were launching attacks on the Roman Empire. Those Romans remaining, the rumor implied, could be readily overcome if other forces flocked to Tacfarinas's support. With the reinforcements he did receive, Tacfarinas laid siege to the city of Thubuscum.

Dolabella, then governor of Africa, launched a concentrated assault that raised the siege. He also fortified selected sites and had the leaders of the Musulamii who supported Tacfarinas put to death. Finally, he garnered Ptolemy's support, making it possible to send four columns of troops under Roman commanders against the rebels. At a derelict fortress surrounded by forests near Auzea this combined force, proceeding in secret, launched a dawn attack on Tacfarinas's troops. The rebel leader lacked weapons and a plan of battle; his men were mostly still asleep and his horses tethered at a distance. As Tacitus reports the defeat of Tacfarinas's men, "Like sheep they were butchered or dragged to captivity. The Roman soldiers were infuriated by the toils they had had to undergo in search of an enemy who always refused to stand and fight. At last they could glut themselves with blood and vengeance." They focused on Tacfarinas, intent on killing him to end the warfare he inspired. Whittling away his bodyguard, the Romans captured his son and then surrounded Tacfarinas. "He rushed on their spears, and avoided captivity by a death which cost us many casualties. That brought hostilities to a close."

Although Tiberius denied Dolabella a triumph in Rome in order to placate Sejanus, his chief lieutenant, the governor of Africa nevertheless won widespread respect for his defeat of Tacfarinas. Dolabella brought to Rome a deputation of the Garamantes, who were distraught over the death of Tacfarinas but wished to make peace with the empire. Tiberius also had Ptolemy's aid recognized by reviving the ancient custom of

sending a senator to award him "an ivory scepter and a triumphal toga, as in the days of the Republic, and to salute him as king, ally, and friend of the Roman people." Thus ended Tacfarinas's revolt, begun ostensibly as in part a tax protest but graduated into a major annoyance and challenge to Roman rule in Africa.

One means the military had employed to defeat Tacfarinas was to build permanent fortifications at tactical sites in an effort to prevent him from returning to his base of operations. The empire set out to expand its control over the region of southern Tunisia by a process known as cadastration—that is, dividing the region into large blocks of land for the purpose of levying tax assessments. Quite ironically, given the purposes of Tacfarinas's revolt, this cadastration, which reached completion in AD 29–30, allowed for both increased taxes and restrictions on the movements of the southern tribes. These policies were pursued by the proconsul who governed the region from Carthage, which Augustus had revived to be a Roman *colonia.*

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AD 21 ***Treveri and Aedui Rebellion*** (Gaul, Roman Empire), revolt principally by the Treveri and the Aedui, joined by the Turoni—all Gallic tribes—against the burden of tribute and indebtedness owed to Rome. In addition, Edith Mary Wightman surmises, "Special taxes, over and above the provision of troops, were probably collected to help finance the campaigns of Germanicus across the Rhone. The lack of any relaxation after the end of the campaign, and the withdrawal (and subsequent death) of the popular young prince who personified the imperial house, would add fuel to the fire." The revolt was led by Julius Florus in conjunction with an uprising over the same issues among the Aedui that was led by Julius Sacrovir. (The Treveri inhabited the valley of the Moselle River, their chief city being Augusta Treverorum, now Treves [Trier]; the Aedui's capital was Augustodunum [modern Autun].) The two leaders were descendants of men whose services to Rome had earned them Roman citizenship. They held clandestine meetings and gathered followers. They concluded that Florus would rouse the Belgic peoples and Sacrovir the nearby Gallic tribes. In public meetings they excoriated Rome, haranguing their audiences about "the unending tribute, the unrelenting burden of interest, and the cruelty and arrogance of the Roman administration." Florus and Sacrovir believed the time was ripe for mutiny among the Roman legions because of displeasure over the death of Germanicus Caesar, a favorite of both Emperor Tiberius and the legionnaires.

Tacitus reports that the rebellion infected nearly all of Gaul, but most especially the Andecavi and Turoni regions. The governor of Gallia Lugdunensis, Acilius Aviola, employed the legionnaires garrisoned at Lyons to put down the Andecavi; troops sent to his aid by the governor of Lower Germany suppressed the Turoni with the aid of Gallic chieftains disguising their treacherous intentions by fighting on the Roman side, including Sacrovir himself. In the meantime, Florus had meager success trying to enlist Treveri soldiers trained by the Romans to rebel; but he did muster a band of debtors and bondsmen, who took up arms and hid out in the forests of the Ardennes. There Roman legions sent from the German provinces attacked them from opposite directions. The undisciplined rebels scattered. Florus escaped but later found his flight blocked by legionnaires and committed suicide.

Sacrovir fared somewhat better at first. His forces captured Augustodunum and engaged the support of Gallic chieftains by taking hostage their sons, who were students in the capital. His force increased to about 40,000, one-fifth of them well armed and the others bearing hunting spears, knives, and other weapons. They were joined by slaves trained as gladiators and volunteers from neighboring states. The crisis was exacerbated by quarreling among the Roman generals over who was in command—the post finally fell to Gaius Silius. Reports received in Rome asserted that all sixty-four states of Gaul were in revolt and that the Germans had joined them. Tiberius reacted with apparent unconcern. With two legions Silius marched on Augustodunum. They encountered Sacrovir's force twelve miles from the city, arrayed in open ground. The legionnaires crushed the rebel force, and Sacrovir fled to Augustodunum. With his faithful followers he took refuge in a farmhouse and committed suicide; his followers also killed themselves, after setting the house afire to consume their bodies. Upon receiving the news, Tiberius wrote to the Senate to inform its members that the war in Gaul had begun—and ended. The senators expressed thanks and praises.

Placing these events within the larger context of the history of the Roman Empire, Wightman concludes, "Debts and tribute are commonly given as causes for provincial revolts, but if they are stock items in the literary arsenal this does not make them the less true. Wealthy Italians were happy to lend out money at interest to provincials, as later Seneca did in Britain. Borrowing ready cash might be necessary for the payment of taxes. Unless a man combined adaptability, shrewd financial sense and good management of his resources in land and clients, the day of reckoning could be disastrous."

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AD 28 *Frisian Rebellion* (Roman Germany), revolt by the Frisians (*Frisii* in Latin) on the lower Rhine River in opposition to the Romans' overzealous collection of taxes in the form of a tribute. Tacitus defines the issue: "Roman greed rather than Frisian disloyalty was the cause. Drusus Caesar had imposed on them a moderate tribute—for they were an indigent people—no more than a supply of hides for the commissariat of the army. But no one had prescribed the quality or dimension of these hides." Consequently, a former centurion of the highest rank, Olennius, decided that the hide of the wild ox should be the standard for size and quality. Other people would have found this standard hard to meet, says Tacitus; "for the Germans it was intolerable. Their forests may be full of huge wild beasts, but their domesticated cattle are small. So the Frisii lost first their cattle, then their lands; finally the persons of their wives and children were taken and sold into slavery." The enraged Frisians submitted complaints, but they received no redress in response.

And so the Frisians resorted to arms and violence. "The soldiers who came to collect the tribute were seized and hanged on the gibbet," Tacitus reports. Olennius managed to escape by taking refuge at a heavily garrisoned Roman fort of Flevium on the Atlantic coast. Apprised of these developments, Lucius Apronius, the governor of Lower Germany, summoned forces from the legions in Upper Germany and augmented them with select auxiliary units of cavalry and infantry; this combined force then marched down the Rhine River to attack the Frisians. Having abandoned their siege of Flevium, the Frisians had withdrawn to protect their own tribal territories. The Romans built bridges and causeways across Rhine estuaries to allow passage of "heavy units." They also discovered fords and sent a cavalry squadron of Canninefates (men from Lower



Frisians in Battle.

Germany or Batavia) and German infantry units across these to advance upon the Frisians and surround them. Ready for battle, the Frisians routed the auxiliary and legionary cavalry units sent in support of the Roman forces.

The Romans sent three German infantry units into action, followed by two more infantry units and then, after a pause, by the auxiliary cavalry. This piecemeal order of attack failed, sending all the Roman forces into retreat. Cethegus Labeo, commander of the Fifth Legion, assumed command. Finding the troops in major disorder, he sent messengers to request reinforcements. But the soldiers of the Fifth Legion raced ahead into battle, drove off the Frisians, and rescued the wounded and exhausted soldiers of the auxiliary infantry and cavalry. Failing to punish the Frisians or even to bury the dead, including many highranking officers and centurions, Cethegus Labeo endured an ongoing battle on the following day. The Frisians reportedly massacred 900 Romans in the grove of Baduhenna, and another 400 Romans occupying the farm of a discharged soldier committed suicide because they feared treachery.

The Frisian Rebellion, resulting in virtual defeat for the Roman troops and substantial loss of lives, gained the Germans much repute among the Romans and caused Tiberius Caesar to conceal the Roman losses from the Senate and the public. Having taken up residence on Capri, the emperor refused to return to Rome to address the issue of appointing a commander for a campaign against the Germans. The Senate remained preoccupied with other concerns, including approval of a decree to erect an Altar of Mercy and an Altar of Friendship that would be flanked by statues of Tiberius and Lucius Aellus Sejanus, prefect and chief minister of the emperor who effectively controlled Rome. Tiberius, it should be noted, had to deal with overzealous tax collecting in other provinces as well. When the collections in Egypt exceeded the

prescribed quota, for example, Tiberius rebuked the Roman governor there, writing to him, "I want my sheep shorn, not skinned alive."

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AD 30 ***Land Tax Riots*** (China), uprisings against administrators of a land survey being conducted in order to register agricultural lands for taxation purposes early in the Later Han Dynasty's rule. In preceding decades small landowners who lacked the wherewithal to afford the best equipment apparently incurred heavy debts, leading to forfeiture of their lands to local magnates or large landowners, who might retain some of these peasants as tenants while many others suffered unemployment—displaced by the use of advanced equipment on the large farms that reduced the numbers of laborers needed. The government of Emperor Kuang-wu-ti therefore pursued policies intended to help the small landowners, notably taxing agriculture "as lightly as possible." Thus in AD 30, the government restored the low land tax levied as one-thirtieth of the average harvest and mandated a new survey of agricultural lands. Kuang-wu-ti expended great effort to assure that the survey would be accurate, with all large landowners duly registered. To this end, in AD 40 the emperor had several dozen officials put to death for submitting fraudulent registers. The severe pressures imposed on officials conducting the survey generated riots in several areas of China led by landowners protesting that their lands were not being recorded fairly. Patricia Ebrey concludes that although the government assumed that reduced "taxes or labor services would improve the peasants' plight, the major beneficiary of light land taxes must have been the large landowner who could use the minimum number of workers per unit of land. This is because the poll taxes did not vary in accordance with wealth or income, and would have been larger than the land tax for most peasants with small plots." Presumably, then, Kuang-wu-ti's land tax policy, however well intentioned, had minimal impact on improving the lives of the peasants.

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AD 36 ***Cietae Rebellion*** (Cappadocia), effort by the Cietae to escape taxation by simply moving away. The Cietae were subjects of King Archelaus of Cappadocia who were forced to accept a census for the purpose of being assessed for taxes "as though they were Roman provincials." In response the Cietae left their homes to seek refuge in the recesses of the Taurus Mountains, where they were sufficiently knowledgeable of the terrain to defend themselves against Archelaus's "unwarlike forces." Finally, Vitellius, Roman governor of Syria, sent a force of 4000 legionnaires with a select unit of allies under the command of

Marcus Trebellius to put down the rebellion. The Roman and allied force laid siege to the two hills, known as Cadra and Davara, that the Cietae had occupied. The besiegers killed those rebels who tried to escape; the remainder surrendered for want of water.

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c. AD 39 *Roman Tax Protest* (Rome), uprising against tax regulations promulgated by Emperor Gaius (Gaius Caligula). Successor to Tiberius, Gaius became emperor in AD 37 and quickly resorted to exceptionally promiscuous behavior—sexual, fiscal, and religious (he assumed divine status). His many extravagances of course required funding, which he attempted to provide through levying increased taxes. Suetonius states, "He levied and gathered new tributes and imposts, such as never were heard of before; at first by the hands of publicans [tax collectors]; and afterward (by reason of the excessive gains that came in) by the centurions and tribunes of the praetorian cohorts. For he omitted no kind of thing, no manner of person, but he imposed some tribute upon them." Gaius levied taxes, Suetonius proceeds, on food delicacies sold in the city; on suits, judgments, and similar documents; on the wages of porters and carriers; even on the "takings of common strumpets, as much as they earned by once lying with a man, was paid as tax."

Citizens of Rome denounced the taxes in proclamations. They were especially upset by the emperor's "failure to publicize adequately the tax regulations so that many found themselves subjected to heavy fines," says Richard Alston. They campaigned to force publication of the regulations. Gaius gave in to the pressures and issued the regulations, but "in lettering so small and on a notice placed so high that no one could read it." As a further provocation, declares Suetonius, "And to the end that there might be no kind of pillage which he attempted not, he set up a brothelhouse in the very palace…. In it there stood to prostitute themselves, married wives, youths and springals freeborn. Then sent he all about to fora and basilicas, pages to invite thither young men and old for to satisfy their lust. All comers at their entrance paid money (as it were) for usury and interest."

Dio Cassius suggests that the public protests against Gaius's tax policies may have resulted in many protestors being killed. He declares that the citizens, once apprized of their liability to penalties, "straightway rushed together excitedly into the Circus and raised a terrible outcry. Once when the people had come together in the Circus and were objecting to his conduct, he had them slain by the soldiers; after this all kept quiet." Such offensive policies and behavior would bring Gaius's reign to a quick end. He was assassinated by a conspiracy of Praetorian Guard tribunes in the year 41, having been emperor for only three years and ten months.

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AD 55 ***Egyptian Practors' Appeal*** (Egypt, Roman Empire), appeal and a threat by the practors (officials responsible for collecting specific taxes, such as the poll tax) of six major villages—Philadelphia, Bacchias, Nestus nome (political district), Socnopaei Nesus, Philopator, and Hiera Nesus—to the Roman prefect of Egypt. The practors sought relief from the responsibility of collecting taxes in these villages and their rural districts because they had become depopulated, residents having died without kin or having succumbed to impoverishment and left. The impoverishment and flight resulted largely from extortionate taxation on crops, but also from reduced harvests caused by severe floods along the Nile and from the attractions of the cities, where commerce with India and Arabia had generated increasing prosperity. The poorest peasants had gained nothing from the prosperity, while bearing the added tax burdens of special levies to maintain occupying Roman troops, to pay travel expenses of officials and visiting princes, or even to help pay the costs of Roman military campaigns elsewhere in the Empire. If no relief proved forthcoming for the practors' problems in tax collecting resulting from the depopulation, then the practors threatened to desert their offices. Whether they received relief is unclear, but the Roman government did respond to the depopulation problem by forcing freeholders and remaining state tenants to cultivate the abandoned lands, as the Ptolemies had done earlier. In time, however, Emperor Trajan (r. 98–117) effected changes in the tax system to ameliorate the problems experienced by the collectors.

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AD 58 ***Nero's Tax Reform*** (Rome), initially a proposal by Emperor Nero to abolish taxes in response to protests against taxation. Tacitus declares, "There was a great protest this year against the extravagant demands of the tax collectors." As a consequence, "Nero even thought of abolishing all indirect taxes, a veritable boon to humanity." Members of the Senate, however, after praising the emperor for the generosity and grandeur of the idea, persuaded him not to follow through, on the grounds that the Empire would die if its revenues declined. In addition, they argued that abolishing indirect taxes would lead to a demand that tributes be abolished. A majority of the existing tax-collecting companies had been established by consuls and tribunes of the people during the Republic, and since that time the effort to balance revenues with expenditures had apparently been pursued with care.

"Some check was admittedly needed on the cupidity of tax gatherers, lest taxes paid for years without complaint should engender ill-will through new exactions." To effect this end, Nero ordered that regulations governing each form of tax, which had been confidential, would hereafter be made public; that tax arrears would not be recoverable after one year; that lawsuits against tax collectors would receive priority—by the praetor in Rome, by propraeters or proconsuls in the provinces. Additionally, soldiers would be exempt from taxes except on articles they sold. Some other provisions of the emperor's reform were fulfilled for a time and then lapsed. But an invention of the tax collectors, 2.5 or 2 percent duties, was abolished along with

other impositions by the collectors. Overseas provinces received easier terms for grain shipments; and merchant ships, exemption from assessment and payment of property taxes.

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AD 60 ***Iceni Revolt*** (Britain), uprising against Roman oppression and taxation by the Iceni. A tribe that inhabited most of East Anglia (current Norfolk and Suffolk), the Iceni were proficient in working bronze and iron, and thus were makers of the best weaponry and accouterments among the Britons. Prasutagus, king of the Iceni as a client of Rome, died in AD 60 without a male heir. To placate the Romans, he left his personal wealth to be divided between his two daughters and Emperor Nero. By this measure, part of the Icenian territory would have become an imperial estate, with part of its royal treasure going to Nero. But the provincial finance officer, Decianus Catus, who had been sent to Britain initially to establish and supervise a new system of taxation, and was therefore greatly hated in the province, saw matters differently and considered all of the Icenian territory as surrendered to Rome. Consequently, the Romans seized Prasutagus's kingdom and molested his family— they stripped and flogged his widow and raped his two daughters. They also harassed other Icenian noble families, seizing their property and possessions and evicting them from their estates, and plundered the kingdom.

During the absence of Suetonius Paulinus, the Roman provincial *legatus* (governor), Prastagus's widow, Boadicea (Boudicca or Boudica), led the Iceni, joined by their Essex neighbors the Trinovantes, in a rebellion against the Romans that was partly aimed at the *scriptura,* a tax levied on the Britons' cattle by number of head. To pay this tax the cattle owner who lacked money was forced to sell his cattle or to borrow funds at exorbitant usury levels; consequently, objections to the tax were widespread, and Boadicea capitalized on this circumstance in leading the revolt, which spread throughout East Anglia. (It should be noted that the Britons were also subject to land and property taxes, customs duties, and requisitions of grain to supply Roman troops.) The aroused rebels overran and burned Camulodunum (Colchester), Verulamium (St. Albans), the market of Londinium (London), and several Roman military posts. Decianus Catus fled to Gaul. According to Tacitus, at the three towns mentioned, the rebels massacred 70,000 Romans and their British supporters and destroyed the Ninth Legion. "The Britons," he says, "had no thought of taking prisoners or selling them as slaves, nor of any of the usual commerce of war, but only of slaughter, the gibbet, fire, and the cross. They knew they would have to pay the penalty, and meanwhile they hurried on to avenge their wrongs while they could."

Suetonius Paulinus returned and assumed command of about 10,000 soldiers from the Twentieth and Fourteenth Legions, supported by auxiliary troops. The Romans engaged the Iceni and their allies in battle at a site often reputed to be near present-day Fenny Stratford in Watling Street but quite likely, from the descriptions, at an escarpment at Mancetter that converged on Watling Street at Atherstone. Confident of victory, according to Tacitus, the Britons had brought their women and children in wagons to the edge of the battlefield to watch. "Boudicca drove around in a chariot, her daughters with her. As they reached each tribal contingent, she proclaimed that the Britons were well used to the leadership of women in battles." She

did not claim to be descended from "mighty ancestors," however, but only to be "an ordinary woman, fighting for her lost freedom, her bruised body, and the outraged virginity of her daughters."

According to Dio Cassius, before the battle Boadicea roused her enormous force (comprising, Dio Cassius says, 230,000) with a harangue that denounced Roman taxation, the only specific grievance she cited, and heaped scorn on the Romans. In the speech Dio Cassius ascribed to her, Boadicea declared, "you have come to realize how much better is poverty with no master than wealth with slavery. For what treatment is there of the most shameful or grievous sort that we have not suffered ever since these men [Romans] made their appearance in Britain? Have we not been robbed entirely of most of our possessions, and those the greatest, while for those that remain we pay taxes? Besides pasturing and tilling for them all our possessions, do we not pay a yearly tribute for our very bodies?… How much better to have been slain and to have perished than to go about with a tax on our heads! Yet why do I mention death? For even dying is not free of cost with them; nay, you know what fees we deposit even for our dead…. [O]nly in the case of the Romans do the very dead remain alive for their profit."

The Romans won the battle, which became a massacre—Tacitus says 80,000 Britons died, including women, and only 400 Romans (clearly suspect numbers). "It was a glorious victory, equal to those of the good old days." Boadicea apparently escaped but died soon after—Tacitus reported that she poisoned herself; Dio Cassiuss, that she became ill and died. Suetonius regained control of the province, received reinforcements from Germany, and brutally punished the Iceni and their allies, spreading a swath of fire and destruction well beyond the borders of the rebellious tribes. But the revolt left a lasting mark that would influence future Roman policy, as the government had been greatly shocked by the loss of an entire colony of veterans and many legionnaires and the brutalization and murder of Roman colonists. The ultimate victory also solidified Roman domination of the Britons and continuation of imperial rule in the provinces of the Iceni and Trinovantes. (See also BOADICEA.)

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AD 66–70 *Judaea Revolt* (Judaea, Roman Empire), rebellion by the Jews in the Roman province of Judaea sparked in part by the Roman governors' imposition of burdensome taxes. The heavy taxes apparently resulted from Emperor Nero's fiscal excesses, including the costs of rebuilding Rome (perhaps half destroyed by the great fire in July 64), and most especially the costs of constructing Nero's new palace, the Domus Aurea (golden house), with its resplendent art, adornments, and grounds. (Suetonius described the "golden house" as so large "that it contained three galleries of a mile apiece in length. Also, a standing pool like unto a sea, and the same enclosed round about with buildings in the form of cities.") Whether the result of Nero's excesses, the Roman governors (procurators) of Judaea nevertheless, exacerbated the tax burden. Although Festus had performed well as procurator in reducing the scourge of the Judaean bandits, his



Boadicea.

successors proved feckless at best. Albinus, who immediately followed Festus, by Josephus's account was

"Not content with official actions that meant widespread robbery and looting of private property, or with taxes that crippled the whole nation…" but as well allowed those imprisoned for banditry by Festus or the local courts "to be bought out by their relatives, and only the man who failed to pay was left in jail to serve his sentence." Under Albinus, who supposedly looked the other way, the revolutionaries in Jerusalem began openly subversive activities.

Judaea had for many years been volatile, periodically necessitating that troops be sent in from Syria to support the governor's control, even though the Jewish aristocracy had mostly been supportive of the Romans. In AD 66, Florus, then Roman procurator of Judaea, tried not only to increase the tax burden but also to wrench money out of the sacred funds of the Temple in Jerusalem—he took 17,000 pounds from the Temple "on the pretext that Caesar required it," says Josephus. When a protesting crowd petitioned the procurator to rescind these moves, he had them violently suppressed. But the procurator could not secure Jerusalem, and the resulting standoff threatened to erupt into open rebellion. One form the Jews' resistance took was their refusal to pay the tribute (tax) due the emperor. Once again troops were brought in from Syria. Commanded by Cestius Gallus, governor of Syria, they found themselves greatly outnumbered by the Jewish opposition. Although the Jews had insufficient arms to be victorious in open battle, Gallus decided that withdrawal was his better option. As he withdrew, however, his troops were constantly harried and reduced by the pursuing Jews. Emboldened by this success, the Jews launched a mass mobilization that posed a major military confrontation for the Romans.

In February 67, Emperor Nero, then in Greece and accompanied by Vespasian (Titus Flavius Vespasianus), who had won military honors in Britain, appointed Vespasian as commander of Roman forces to quell the rebellion. Vespasian raised three legions from throughout the East for the expedition against Judaea. In a weakened political position, Nero hastened back to Rome in an effort to salvage his fortunes. Vespasian waged two campaigns in 67 and 68 that secured most of Judaea except for Jerusalem. Vespasian had encountered fierce resistance when he had marched into Judaea, although the Jews lacked the skills, training, and armaments to confront the Romans in open battle. Consequently, the Roman expedition had devolved into siege warfare.

Following Nero's suicide in June 68, Vespasian halted his campaign. With the murder in January 69 of Galba, Nero's successor, Vespasian emerged as a contender for the throne; and he succeeded in vanquishing Vitellius's opposition in the West to become emperor in December 69. Vespasian's son Titus assumed command of the campaign in Judaea. Titus laid siege to Jerusalem, slowly effecting the attrition of the Jewish defensive forces. In August 70 the Romans finally breached the city's walls, laid waste the defenders, and pillaged and razed the Temple—they would carry its riches through the streets of Rome in a triumph held in 71. The Temple would never be rebuilt. Though effectively victorious, the Romans still faced pockets of opposition from bandit forces—including the Masada fortress holdouts, finally overcome in 73—but they succeeded in containing the revolt. Because of the excesses of Nero's reign, the costs of the civil war, and awards to soldiers, Vespasian faced an immediate need for funds. The obvious recourse was taxation. Among the tax measures the new emperor pursued was a tax on the Jews, levied specifically to pay the costs of repairs to the Capitoline Temple and to punish the Jews for rebelling. Thus the aftermath of the Judaea revolt, initiated in response to oppressive taxes, effectively returned the Jews full circle to renewed heavy taxation.

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AD 68 *Gaul Revolt* (Gaul province, Roman Empire), rebellion largely generated by excessive taxation imposed by Emperor Nero to fund the costs of rebuilding the city of Rome after the catastrophic fire of AD 64 and of constructing his fabled "golden house." Discontent with Nero's reign had been building in the provinces and in Rome itself for diverse reasons, among them his debasement of the coinage and such atrocities as the murder of his own mother and the forced suicide of Seneca. Plots against Nero's rule had been thwarted in Rome itself, and he seemed intent on finding enemies in the provinces as well. For example, his envy of Domitius Corbulo, who succeeded in maintaining order on the German frontier and in subduing Armenia, led Nero to demand the commander's suicide in AD 67. Provincial aristocrats consequently had come to revile the emperor. Nero's tax policies had already helped to incite the Iceni Revolt and the Judaea Revolt, indicating that damage to his prestige resulting from his actions had spread to the provinces.

Discontent in Gaul, primarily fueled by Nero's burdensome taxes, erupted into rebellion in AD 68. Suetonius declared, "Well, the world having endured such an emperor as this little less than fourteen years, at length fell away and forsook him clean. And first the French began, following as the ringleader of their insurrection Julius Vindex, who that very time governed the province as propraetor." Gaius Julius Vindex, a Romanized Celtic aristocrat and leader of the revolt, also had connections with the governor of a Spanish province, Servius Sulpicius Galba, whose troops had proclaimed him *imperator.* Vindex and Galba, then, comprised a direct challenge to Nero's continuing reign. Roman legions from the Rhine region attacked and dispersed Vindex's troops, however; and, with only one legion at his command, Galba's challenge could have been subdued by concerted action ordered by Nero. But the emperor perceived his world as crumbling; he fled in panic to seek refuge in the East.

With Nero's flight from Rome, the Senate and the Praetorian Guard—the latter, as had become customary, nudged by a monetary incentive—awarded their support to Galba and proclaimed him emperor. The beleaguered Nero, who had been waiting at a suburban villa for a boat to carry him away from Italy, committed suicide in June 68, bringing to an end the Julio-Claudian line of Roman rulers that had begun with Julius Caesar. And so a rebellion in Gaul that had been instigated by tax opposition proved instrumental in effecting a turnover of emperors. Galba's success, however, was short-lived because his own ineptness generated widespread frustration that eventuated in open opposition. The Praetorian Guard shifted allegiances, proclaiming Marcus Salvius Otho emperor and assassinating Galba in the Forum in January 69. (See also AD 60—ICENI REVOLT; AD 66–70—JUDAEA REVOLT.)

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AD 71 ***Temple-Tax Resistance*** (Judaea and Egypt), refusal by the Jews to pay the temple tax levied by Rome following destruction of the Jews' Temple of Jehovah in Jerusalem. After being appointed to the principiate—that is, he became the emperor's heir apparent as *princeps*—Vespasian headed for Rome and left his son Titus in charge of dealing with the Jewish rebellion in Judaea. The rebellious Jews gathered in Jerusalem, and in the spring of AD 70 Titus began a siege of the city. The Jews rejected the peace terms Titus offered, so that after he had defeated them Titus had Jerusalem destroyed and the Temple of Jehovah burned—never to be restored. Since their temple was destroyed, the rabbis concluded that their duty to pay the temple tax had ceased. Vespasian, now emperor of Rome, disagreed. In AD 71 he promulgated a temple tax on the Jews of two denarii per person, male and female, one year of age or older. Collection of the tax began in AD 72. Vespasian decided, as receipts of the tax began arriving in Rome, that the money should be used, rather ironically, for rebuilding the temple of Jupiter Capitolinus, which he began in AD 73.

In Egypt, however, resistance to paying the temple tax persisted among the Jews. The Jewish high priest Onias IV had fled Jerusalem in the second century BC and found refuge in Egypt, where he secured Ptolemy's permission to build a temple of Jehovah, which Ptolemy perceived as a means of luring Jews from Judaea, no longer under Egyptian control. Built in the province of Heliopolis, the temple became the center of worship for Jews in Egypt, and they apparently had paid the temple tax to this temple rather than to the Jerusalem temple until Vespasian came to power. Heavily burdened by Vespasian's temple tax, which extended to women and children and even slaves of Jews, and also threatened the temple's solvency, the Egyptian Jews rose against the tax.

Goaded by the Zealots, who had fled to Egypt from Judaea after the defeat of AD 70, the Jews of Egypt attempted a rebellion that centered at the temple built by Onias. Under the Zealots' maxim to "regard God as their only ruler," they claimed the temple tax for the temple of Jehovah, denying payment to the Roman government. Roman prefect Titus Julius Lupus requested instructions from Vespasian, who responded that he should destroy the temple. Lupus merely closed the temple but died shortly thereafter, to be succeeded in AD 72 by Quintus Paulinus. The following year there was an uprising of the Jews in Alexandria under leadership of the priesthood, apparently in protest against Roman confiscation of the temple tax. Responding to this uprising and fearful of continuing Jewish sedition, Paulinus had Onias's temple permanently closed for worship and carried out Vespasian's orders to destroy it. Subsequently no Temple of Jehovah existed in either Jerusalem or Egypt to provide an excuse for resisting the temple tax. The Roman government continued to tax the Jews until at least AD 116.

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AD 116 ***Commanderies Tax Revolt*** (China), rebellion against high taxation in the southwestern commanderies during a period when Emperor Shun-ti of the Later Han Dynasty was attempting to consolidate control over these regions—following the precedent of his predecessors. The violence involved in suppression of the rebellion in Yung-ch'ang, I-chou, and Pa commanderies caused widespread destruction in over twenty counties in these areas. Chinese sources indicate that following suppression of the rebellion, there ensued a period in which "the civil administration is said to have improved the cultural standards of the inhabitants." Officials in such areas as Pa made strenuous efforts to convert the indigenous inhabitants to the Chinese way of life by educating them primarily in Chinese mores.

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AD 212 ***Constitutio Antoniniana***(Egypt), promulgation by Roman Emperor Caracalla conferring Roman citizenship on virtually all residents of the Roman provinces but apparently leaving the status of most Egyptians largely unchanged, so that they continued to be subject to the oppressive Roman poll tax. In protest of the poll tax and other taxes, a sizable percentage of Egyptians abandoned cultivation of their fields and fled their homes—a classic mode of tax evasion. The long-term effect of the poll tax, for which the Romans apparently returned nothing, was the decline of Egypt's economy, which severely accelerated in the third century. Caracalla's edict excluded from the conference of Roman citizenship "the capitulated"—their identification, says Naphtali Lewis, "remains a matter of scholarly dispute."

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AD 238 ***Carthage Rebellion*** (Roman Empire), uprising by members of the wealthier classes against taxes imposed by Emperor Maximinus I's provincial procurator that eventuated in the overthrow of the emperor. There was widespread discontent with the cruelty and harshness that characterized Maximinus's rule. Gaius Julius Verus Maximinus (or Maximin), who had been appointed commander of the Roman armies by

Emperor Alexander Severus, was a usurper, having been proclaimed emperor by his troops in March 235, following the murder of Alexander in Gaul, which Maximinus may well have instigated— Herodian, whose reliability may be questionable, states that Maximinus "sent a tribune and several centurions to kill Alexander and his mother, together with any of his followers who opposed them." (Alexander was in Gaul to combat invading Germans; he was accompanied by his mother, the power behind the throne, who was also murdered. Among Alexander's advisers was the military commander and historian Dio Cassius.)

The rebellion against Maximinus began in North Africa at Carthage. There a group of "well-born and rich young men," who deeply resented the emperor's tax increases as well as the severity of the collection process employed by the procurator, rebelled against the regime. This procurator, according to Julius Capitolinus, "ran riot against a great number of Africans even more violently than Maximinus himself allowed. He outlawed a great many, he put many to death, he assumed all powers in excess even of a tax-gatherer's." "The procurator of Africa," adds Herodian, "was a man who performed his duties with excessive severity; he handed down extremely harsh decisions and extorted money to win the emperor's favor." The young rebels mobilized their dependents living in the countryside and transported them into Carthage for support. The Carthage rebels proclaimed the popular Marcus Antonius Gordianus Sempronianus Romanus Africanus, a very wealthy landholder serving as the proconsul of Africa, as emperor. The Senate confirmed Gordianus as emperor, with his son Marcus Antonius Gordianus as associate in power. Maximinus, then in Pannonia, marched his troops toward Rome to attack his opponents, but he paused before the city of Aquileia for a siege. There a group of his own praetorians murdered Maximinus and his son in their tent and severed their heads, dispatching them to Rome. The heads were burned on the Campus Martius while the watching crowd cheered. The new emperor, Gordianus I (or Gordian I), already aged at seventy-nine, served only a little over a month.

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AD 284–305 ***Agri Deserti*** (Roman Empire), abandonment of agricultural lands as a response to perceived overtaxation, *agri deserti* was a phenomenon that began in the late second century under the Emperor Pertinax, who issued an edict inviting anyone to take up cultivation of abandoned lands in Italy and the provinces, and offering ownership of the lands and ten years' immunity from taxation in compensation. *Agri deserti* became a major problem during the period of Diocletian's reign (284–305) and persisted into the reign of Justinian (527–565). Although Diocletian's political policies succeeded—reorganizing the empire into four districts with their own governors, subjugating the Persians, and reclaiming control of Britain—his economic policies proved disastrous. The government relied heavily on land taxes, which amounted to nearly 90 percent of revenues, since agriculture was the Empire's primary industry; consequently, it expected payment of land taxes regardless of whether the land was in cultivation. But many small farmers cultivating marginal lands would not or could not pay their taxes, and left their lands to join

the army, or to move to Rome or Constantinople and live on the imperial dole, or to become coloni, free tenant farmers on the estates of large landowners who protected them from the state. To combat abandonment Diocletian began a policy of taxing land and labor as a unit, so that if a farmer left the land, he remained liable for the tax; but the problem persisted. Whenever possible, derelict lands were sold to new owners, who received tax rebates; otherwise ownership of such lands was imposed on owners of productive lands, who became responsible for the taxes, or the tax was assessed on all the landowners of an area.

That these policies failed is indicated by the great extent of the lands abandoned by disgruntled owners who would not pay the taxes. For example, in one province of Asia during the reign of Valens (364–378), 10 percent of lands were registered as derelict; in 422 in one province of Africa, over one-third of the land; and in 451, as much as one-sixth of the land in northeast Syria. Patrick J.Geary estimates that "At its height, this *[agri deserti]* may have included as much as 20 percent of all arable land of the Empire." The noted scholar of the later Roman Empire A.H.M Jones asserts that the facts cannot sustain such proposed explanations of land abandonment as exhausted soil, barbarians' raids, and labor shortages, although these were contributing causes in certain areas; heavy taxes were the major cause of the phenomenon. In fact, contemporaneous commentaries blame the *agri deserti* on overtaxation. Jones quotes the Christian writer Lactantius Firmianus (c. 240–c. 340), for example, as stating, " 'the resources of the farmers were exhausted by the outrageous burden of all the taxes, the fields were abandoned, and the cultivated land reverted to waste.' "

Rising land taxes from Diocletian on, argues Jones, generated increasing abandonment of lands and consequent impoverishment of the Empire—a major source of reduced manpower and thus of the Empire's military collapse and eventual fall to invading barbarians. Geary agrees, adding, "The results of abandonment were catastrophic, since empty lands meant that tax revenues had to be made up elsewhere and increased the burden on areas still worked. Moreover, attempts to bring such areas back into cultivation resulted in largescale settlement of barbarians within the Empire." Furthermore, he states, "flight from overtaxed land and submission to landlords powerful enough to protect peasants and craftsmen from public taxes resulted in increasing the privatization of the West." Consequently, by the end of the fifth century, says Geary, "society was well on its way to becoming a two-tiered world"—the wealthy and aristocratic on one hand and their dependents on the other. "Within this world, neither the elite, who had managed to separate themselves culturally, socially, and politically from the institutions of the Empire, nor the masses, who had sought protection from the Empire in subordination to this elite, had anything to mourn in substituting Romanized barbarian kingdoms for a barbarized Roman Empire."

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AD 297 ***Egyptian Revolt***(Roman Empire), rebellion in Egypt, during the reign of Diocletian, that was most likely provoked by a new census and the new taxes that followed it under policies instituted by the emperor. Galerius, son-in-law of Diocletian (who appointed him Caesar), had suppressed a revolt in Egypt during

296, after which the forces of King Nasreh of Persia invaded Armenia. In early 297, Nasreh defeated the Romans and forced Galerius's retreat. These events gave the appearance of putting Diocletian's regime in peril. The emperor, who had been securing the empire's Balkan frontiers, responded by marching his forces against the Egyptian rebels, providing Galerius a second opportunity to battle the Persians. The Egyptian rebels had proclaimed a usurper as emperor, but Diocletian arrived quickly and began restoring order. In the meantime, Galerius left Nasreh unchallenged in Armenia and traveled to the Danube frontier to muster more troops. In the fall of 297, as Diocletian swept across Egypt and laid siege to Alexandria, Galerius returned to Armenia with 25,000 troops. Galerius smashed Nasreh's army, captured Nasreh's family, and nearly seized Nasreh himself. Then Galerius invaded lower Mesopotamia; in 298 he attacked and pillaged the Persian capital of Ctesiphon. Diocletian achieved his goal by succeeding in the siege of Alexandria and snuffing out the Egyptian rebellion initiated two years earlier. In 299 the Persians accepted a treaty that provided recognition of Armenia and its northern neighbor Iberia as client states of Rome while ceding to Rome some Persian areas bordering Armenia. The treaty thus achieved the Empire's "first new conquests in a century" and secured the East from Persian attack for many years.

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AD 306 ***Roman Revolution, or Maxentius's Revolt*** (Rome, Roman Empire), brutal rebellion led by Marcus Aurelius Valerius Maxentius that was initiated primarily in response to the government's effort of 305–306 to register citizens, even the plebeians, for the poll tax. The registration had been ordered by Galerius, who had been proclaimed emperor on May 1, 305, by Emperor Diocletian, who, being in ill health, abdicated the throne. Diocletian also appointed Maximin Daia to replace Galerius as Caesar. On the same day Maximian (Marcus Aurelius Valerius Maximianus)—Maxentius's father and Constantine's future fatherin-law—who had been proclaimed Caesar by Diocletian in 285 and elevated to Augustus (emperor) in 286, also abdicated his imperial position at his capital, Mediolanum (Milan), and appointed Constantius Chlorus as Augustus and Flavius Valerius Severus as Caesar. (Confusing as it seems, there were four emperors at the time, although the two Caesars were in effect associates picked to be successors to the two Augusti. Maximian ruled the empire west of the Adriatic and the Syrtis, with Constantius ruling Gaul and Britain within that area; Diocletian and Galerius ruled the eastern half of the empire. The term "Augustus" ostensibly signified the supreme ruler, however.) The leadership issue became further complicated when Maxentius, husband of Galerius's daughter Valeria, anticipating that he would be named caesar in the West, attempted to usurp the throne. Constantine (Constantinus), the son of Constantius, had been proclaimed Augustus at the end of July 306 by the military commanders at York, where his father Constantius died on July 25 while campaigning against the Picts. Galerius accepted Constantine's assumption of the purple while demoting him to Caesar. Then in October 306 the Praetorian soldiers at Rome elevated Maxentius to emperor.

The Praetorians, formerly the primary bodyguard of the emperor, had been demoted by Diocletian to service as sentinels in Rome; furthermore, Severus, under instructions from Galerius, had ordered Abellius, his vicar in Italy and prefect of Rome, to have them disarmed and disbanded. Unfortunately for Abellius, the Romans themselves proved rebellious. The citizens of Rome were angered by news that Severus had begun a census intended to establish a tax assessment on the City Prefecture, in violation of ancient exemption privileges.

Maxentius, allied with the tribunes Marcellianus and Marcellus, took advantage of the Romans' anger and nudged the Praetorians into action. The soldiers, led by Lucinius ("the dispenser of the hog's-flesh which the public treasury furnished to the Roman populace," by Zosimus's account), killed Abellius. Then, on the pretext of restoring order as citizens rioted in the streets, they expelled supporters of Severus from the city, and on October 28 they proclaimed Maxentius emperor. Referring to himself as "Prince of the Romans," Maxentius appealed for support from Maximian and Constantine. The latter took a cautious stance, but Maximian hastened to Rome.

The Praetorians marched beyond the bounds of the City Prefecture and began conquering Italy in the name of Maxentius. They encountered no resistance except where Severus's legionnaires had garrisons, because the people were so incensed against both Severus and Galerius over Severus's plans for new or increased taxation. Greatly disturbed over Maxentius's presumptuousness and determined to assert his own sovereignty over Rome, Galerius appointed himself and Constantine consuls for 307, bringing Constantine into collaboration with himself in the two highest offices of the state. He also prodded Severus to defend Italy against Maxentius. Realizing the weakness of Maxentius's position, especially if the legionnaires from the East, the Danube region, and Gaul joined the fray, Maximian appealed to Diocletion to return from retirement. Diocletion demurred. Propitiously, Africa and Spain joined the rebellion, declaring support for Maxentius, who now called himself "the Unconquered Prince of the Romans."

As the spring thaws arrived in 307, Severus marched against Maxentius with forces from Pannonia and northern Italy. But upon reaching Rome his troops deserted in favor of Maxentius, and Severus fled. Maximian caught up with him at Ravenna, and Severus surrendered, to be held captive at Tres Tabernae (Three Taverns).

Following this victory both Maxentius and Maximian called themselves Augustus— four men (the rebel father and son, Severus, and Galerius) now claimed this title. Learning of Severus's defeat, Galerius organized an expedition in Thrace. But this expedition also reached Rome and failed to recapture the city; meanwhile, Severus apparently committed suicide rather than be used as a pawn in Maximian's bargaining with Galerius. (According to Zosimus, however, Severus "was seized in an ambush set up by Maxentius and hanged by the neck until dead" at Tres Tabernae.) Intending to strengthen his position, even against his son, Maximian announced his plan to go to Gaul and win Constantine's support, thereby uniting the West under his own sovereignty. But Constantine had consolidated his power, proving himself a worthy leader, by crushing the Frankish tribes that had rebelled against him. Consequently, Maximian had to offer a substantial reward for Constantine's support: the title Augustus and marriage to his daughter Fausta, to whom Constantine had been betrothed fourteen years earlier. Constantine accepted, because this arrangement offered him certain advantages, including the support of Italy, Spain, and Africa against Galerius, and would solidify support of his own soldiers, many of whom had never grasped why Constantine had accepted his demotion to Caesar by Galerius.

Now divorced from his former wife, Constantine wed Fausta on March 31, 307, with Constantine also receiving the title Augustus—for the second time—from Maximian. Of course, in both instances conferral of the title lacked legal sanction. Although Maximian presumably expected in return that the new Augustus would support his plans and come to the aid of his son, Constantine, apprised that Galerius had entered Dalmatia preparatory to invading Italy, sat on his hands. Galerius did invade Italy, but to little effect. Unpopular with the citizenry over raising new taxes and persecuting Christians and intellectuals, Galerius faltered out of fear that his troops would desert. He was also impeded by the loss of Severus, Maxentius's popularity, a surge of Roman patriotism, and the effectiveness of Maxentius's propaganda, which aroused fear of taxation and oppression if Galerius succeeded. And so, having reached the borders of the City

Prefecture, Galerius withdrew his troops from Italy, destroying all in his path. He regrouped in Pannonia to consider his next move.

Maximian returned to Rome, and hostility between him and Maxentius erupted during the winter of 307–308. Needing to raise revenues to provide pay and arms for his soldiers and food for Rome, Maxentius faced a quandary. He "had taken power partly, at least, to save Italy from taxation…. Barred from taxing Italy, he imposed new taxes on the provinces of North Africa and raised the grain levy, which provided Romans with free rations at provincial expense, to unprecedented heights," John Holland Smith observes. Resentful of these exactions, the African leaders in 308 renounced their promised alliance with Maxentius, declared their provinces "an autonomous principate of the empire ultimately subject to Galerius." They also designated the former vicar of the Diocese of Africa, Domitius Alexander, as a workaday Augustus for their principate. Furthermore, the Spaniards rebelled against Maxentius's tax measures and withdrew their support, awarding it instead to Constantine.

Now Maximian, for unclear reasons, publicly denounced Maxentius and brought his case before both the Senate and the army of Italy. Viewing himself as entitled through his defeats of Severus and Galerius, Maximian argued that he was "the original Augustus Herculius" (now the claim of Constantine). Appalled by these public challenges to Maxentius, his friends pressured Maximian, who, realizing he lacked support, secretly left Rome. Soon he was at the court of Constantine. Galerius finally prevailed upon Diocletian, contentedly retired and not wishing to be involved, to confer with him. Maximian somehow negotiated an invitation to their meeting, held in late summer 308 at Carnuntem in northern Pannonia. Their deliberations resulted in the appointment on November 11, 308, of a general named Licinius (one of Galerius's drinking comrades) as a new Caesar Augustus to replace Severus; his assignment was to protect Illyricum and Thrace and to gain control of Italy and Africa. Thus in late 308 the Empire had six emperors, or Augusti.

Recognizing that the Army of the Danube lacked the power and dependability to achieve certain victory over Maxentius, Licinius equivocated. At the same time Maximin Daia, Caesar in the empire's far eastern provinces, felt slighted—he was the senior Caesar, but Licinius, who had no Jovian dynastic roots, had been made Augustus before him and without his counsel. He pressured Galerius. Being in a weakened position, Galerius issued a decree that conferred the title Sons of the Augusti on Maximin Daia and Constantine. Since both men had formal dynastic claims through adoption into the Jovian (Maximin Daia) and Herculian (Constantine) dynasties as Caesars, they protested that this measure was inadequate. Consequently, in early 309, Galerius proclaimed each man Augustus in his own right. Now the Empire had eight Augusti but no Caesars. Two of the Augusti, Diocletian and Maximian, were officially retired; two others, Maxentius in Rome and Domitius Alexander in Africa, were essentially merely self-proclaimed. Nevertheless, the situation suggested chaos, although the Empire's administrative efficiency prevented that outcome.

Left in the strongest positions, however, because they had suffered no serious internal disturbances within their provinces, were Constantine and Licinius. Domitius Alexander's realm evidenced instability because the peoples of the Atlas Mountains remained quiescent only out of fear of harsh intervention from overseas. For Maxentius the future appeared unprepossessing because Italy relied on foodstuffs from Spain and Africa to feed itself. Thus the Roman Revolution, in great part erupting out of tax resistance, proved the staging ground for Constantine's rise to ultimate power.

Maximian turned on his son-in-law in 310 and plotted his death, only to garner his own. In early 311, Maxentius sent troops into Africa. They encountered minimal opposition, captured Domitius Alexander, executed him, and exacted a huge indemnity of corn and gold from the Africans to meet Italy's needs. In May of the same year Galerius "perished of an incurable wound" (Zosimus). War ensued between Constantine's and Maxentius's forces. The two foes clashed at the Battle of Milvian Bridge in Rome on October 28, 312, with Constantine emerging victorious. Maxentius and hundreds of his troops plummeted to



"Battle between Emperor Constantine and Maxentius" by Peter Paul Rubens.

their deaths in the Tiber River while trying to flee over the Milvian Bridge, whose timbers gave way under the soldiers' weight—ironically, Maxentius had ordered the bridge built with removable pins so that he could inflict this same fate on his enemy when they tried to cross over. (See Zosimus's account of the battle.) In the following year Maximin Daia, who had been in league with Licinius but renounced their pact and fled with his troops to Byzantium, and Licinius clashed in battle at Drizipara; soundly defeated, Maximin Daia fled to the Taurus Mountains, became ill, and died at Tarsus.

By July 315, Constantine would be sole emperor of the Empire in Europe (the Western Empire) with the title Augustus Maximus, while Licinius controlled the Eastern Empire. Finally, by 324, following war with Licinius that resulted in his defeat and murder, Constantine would be the one and only Augustus of the entire Roman Empire. He would rule until 337. This labyrinthine tale of political intrigue, power struggles, war, conspiracy, guile, murder, manipulation, compromise, and exploitation—here reduced to its barest bones—must surely comprise one of the most complicated, convoluted, and protracted evolutions of a tax rebellion in recorded history. But, most significantly, it eventuated in the epochal reign of Constantine the Great.

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EARLY MIDDLE AGES, AD 365–1199

365–366 ***Revolt of Procopius*** (Roman Empire), attempt by Procopius to usurp the role of emperor that gained adherents because of opposition to burdensome taxation. Procopius, a native of Cilicia, was a tribune stationed with Roman legionnaires under his command and that of Count Sebastianus in Mesopotamia; he had reputedly been instructed by his relative Emperor Julian to have himself made emperor if Julian's expedition against Persia appeared to be failing. According to Ammianus, Procupius "followed these directions with moderation and prudence; but when he learned that Julian had been mortally wounded and died," and Jovian was rumored to be the new emperor but was subsequently murdered, he went into hiding, in fear for his life. But when the new emperor, Valens, had hastened to Syria and confronted a threatened invasion of Thrace by the Goths, Procopius came out of hiding in Constantinople, engaged the support of some legions there, and pushed his claim to the throne.

Procopius touted his claim through diverse forms of propaganda, including gold coins that circulated in the province of Illyrium. These coins bore not only Procopius's name and portrait but also a legend that evidenced his claim to be connected through marriage with the Constantinian dynasty that had ended in 363 with the death of Julian. Both Ammianus and Zosimus attest that many poorer people came to the support of Procopius because of their disaffection with severely heavy taxes. Among the intractable and ironic dilemmas of the Roman Empire, most especially in this late period, protection of the frontiers could not be assured without a large standing army, which in turn required heavy taxes for paying soldiers and purchasing armaments and supplies. Under the tax system initiated by Diocletian, taxes had continuously increased during the fourth century, nearly doubling in the forty years before Valens's accession to the throne of the Eastern Roman Empire in 364. In addition, Valens's father-in-law Petronius had instituted a system for collecting taxes that were in arrears (in some cases owed since the reign of Aurelian in 270–275) that was ruthless and oppressive, even including torture. Hatred of Petronius for these tax and collections policies, says Ammianus, inspired the adherence of many common peoples to the standard of Procopius when his revolt began in 365. The residents of Constantinople largely supported Procopius, who also had adherents among the Gothic chieftains and nobles of the Danube region.

So alarmed was Valens by the widespread support for Procopius that he contemplated negotiating with him. Firm opposition by Valens's ministers and generals, however, brought an end to Procopius's revolt in 366, after his troops defected to the emperor, seized Procopius, and brought him to the emperor's camp. Valens had Procopius and the usurper's commander Marcellus put to death. Procopius "was at once beheaded, and so put an end to the rising storm of civil strife and war," Ammianus concludes. According to Zosimus, Valens was so consumed with rage over the rebellion that "he kept raving furiously against one and all…with the result that there were destroyed both those who participated in the insurrection and those who, wholly innocent themselves, were relatives or friends of the guilty."

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Zosimus, *Historia Nova,* trans. James J.Buchanan and Harold T.Davis. San Antonio, Tex.: Trinity University Press, 1967.

372 *Rebellion of Firmus* (North Africa, Roman Empire), major revolt against "inordinate tax demands" and Roman soldiers' confiscatory methods of scouring the land for supplies. It was led by Firmus, "a romanized native chieftain" of the Jubaleni tribe in the Kabylie Mountains southeast of Icosium (now Algiers), in Susan Raven's depiction. The origins of the rebellion traced to the long-term policies of Count *(comes)* Romanus, Roman governor of Africa. Romanus's corruption and avarice, declares Susan Raven, "rivaled the most iniquitous governors of the Roman Republic against whom Cicero had inveighed."

Although Romanus's duty was to provide protection for the provinces under his jurisdiction, his greed came first. When the residents of Leptis Magna requested his aid, Romanus demanded that they first provide him with full provisions and 4000 (possibly only 400) camels. With their lands recently ravaged, the Leptis residents were not able to meet this demand, and so Romanus departed with his army. Realizing Leptis's vulnerability, the Austuriani invaded Tripolitania and cut down the region's olive trees and vines. The region's three major cities never recovered; Leptis became a ghost town. The citizens of Tripolitania sent envoys to the emperor to complain of Romanus's dereliction. The emperor responded by sending a commissioner to investigate; he brought money to pay Romanus's troops. Romanus used the money to bribe the commissioner to submit a false report to the emperor. Subsequently, Romanus seized leading citizens of Leptis, including those who had served as envoys to the emperor, and sentenced them to death for making unwarranted complaints. Although ten years later a letter found among Romanus's papers implicated the governor, he escaped punishment (the guilty commissioner committed suicide).

In the meantime, Romanus's draconian fiscal policies generated havoc and opposition. His heavy tax levies and his soldiers' depredations on the land prodded Firmus into open rebellion in 372. Firmus's tribe the Jubaleni had been romanized, but they retained much of the "prestige which had belonged to the old princes of Numidia." They also provided Rome with a major portion of its annual grain needs. Firmus garnered support from the Donatist peasants of the highlands. The rebellion spread rapidly, reaching as far as Calama (Guelma) to the east and the plains of the River Chelif to the west beyond Caesarea (Cherchel). The rebels proclaimed Firmus their king.

One of Firmus's brothers captured Casarea and held it for three years. Firmus himself finally foundered at the Catholic city of Tipasa, whose residents attributed their salvation to a miracle effected by a thirteen-year-old martyr—the Basilica of St. Salsa, built in the fourth or fifth century, commemorated this miracle. An accomplished soldier, Count Theodosius, effected Firmus's final defeat. Although Firmus's rebellion ended in failure, it had comprised "the most serious uprising which the Romans had had to face since the revolt of Tacfarinas," concludes Susan Raven. (In 397, Firmus's brother Gildo, who had actually fought with the Romans against Firmus, would lead another rebellion against Rome.) (See also AD 17–24—TACFARINAS'S REVOLT.)

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374–375 *Mauretanian Rebellion* (Africa, Western Roman Empire), uprising against repressive taxes and other grievances by the Empire's North African subjects during the reign of Valentinian I. Valentinian had been chosen emperor in 364 by the officers of the armies at Nicaea in Bithynia and had named his brother Valens as fellow ruler of the Empire, which they partitioned. Valentinian ruled the Western Empire (Italy, Illyricum, Pannonia, Spain, Gaul, Britain, and Africa); Valens, the Eastern Empire (eastern half of the Balkan Peninsula, Greece, Egypt, Syria, and Asia Minor to Persia). From the beginning of his short reign, Valentinian was preoccupied with protecting the Western Empire's frontiers. There were wars in Africa, Germany, and Britain; and as yet unheard-of groups of barbarians—the Burgundians, the Saxons, and the Alamanni—emerged to challenge the Empire. Thus Valentinian incurred heavy military expenditures.

The fifth-century historian Zosimus reported that Valentinian was "very hard on his own subjects, pressing exactions of tribute quite severely, and dunning for more money than was the customary practice. As his pretext he used the great cost of the soldiery, which had obliged him to spend the treasury's reserves." As a consequence of the tax burden and Valentinian's refusal to investigate whether his officers were engaged in profiteering, according to Zosimus, "the Africans, who could not abide the rapacity of Romanus, the military commander in Mauretania, granted the purple to Firmus and proclaimed him emperor." Naturally perturbed by the usurpation of Firmus, a Moor, Valentinian called up garrisons from Pannonia and Moesia and shipped them to Africa. Unfortunately for Valentinian, with the garrisons in Pannonia and Moesia depleted, the Sarmites and Quadi invaded both provinces.

The commander of the force sent to Mauretania was Flavius Theodosius, whose son Theodosius would become emperor in 379, and who was himself a renowned commander by the age of twenty-seven when sent to Africa in 374. Learning that the rebellion had been fomented by Romanus's extortions, Flavius Theodosius exposed the governor's chicanery and had him prosecuted. Through a skillful and ruthless military campaign of attrition against a much larger enemy, Flavius Theodosius effected the defeat of the rebels in 375 and captured Firmus, who committed suicide. Most unfortunately for the victorious Flavius Theodosius, his patron Valentinian died suddenly in November, following the defeat of the African rebels. On imperial orders Flavius Theodosius was arrested at Carthage. Baptized before his execution, he faced death calmly. His crime was that, following Valentinian's death, he was perceived to be a potential rival of the two newly proclaimed emperors, Valentinian's elder son Gratian and the boy Valentinian II. There were no simple outcomes in the Empire's latter years.

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375 *Pannonian Tax Resistance* (Pannonia, Roman Empire), opposition to taxes imposed by Probus, the praetorian prefect of Pannonia, during the final year of the reign of Emperor Valentinian I, who was a native Pannonian. Throughout the Western Empire uprisings and invasions had resulted in large military expenditures. The Quadi and the Sarmatians had invaded Pannonia in July 374, at the height of the harvest season, and slaughtered or carried off many residents, leaving the imperial city of Sirmium in great peril. Probus used money from the city's treasury that had been earmarked for construction of a theater to rebuild Sirmium's fortifications. He also imposed heavy taxes that generated major discontent among the people. These and other problems, including the apparent need to raise an expedition against the barbarian invaders, brought Valentinian to Pannonia in the spring of 375. He established headquarters at Carnuntum and remained for three months to address these diverse problems. During the late summer Valentinian's troops invaded, plundered, and destroyed the land of the Quadi. Valentinian died on November 17. (See also 374–375—MAURETANIAN REBELLION.)

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376 *Fritigern's Rebellion* (Thrace, Eastern Roman Empire), revolt of the Visigoths (West Goths) against perceived mistreatment by Roman commanders in Thrace that was greatly abetted by local residents enraged over their taxes. Emperor Valens allowed the Visigoths, led by Fritigern and other chieftains, to cross the Danube River into Thrace in 376. Once there, however, the Visigoths reacted against their harsh treatment by Roman commanders by pillaging the more fruitful areas of the countryside. Under Fritigern's leadership they left the cities untouched—according to Ammianus, Fritigern counseled his followers that he "kept peace with walls"—an admission, no doubt, of his force's incapacity for laying siege to a town. Instead of a siege, Ammianus says, Fritigern "advised them to attack and devastate the rich and fruitful parts of the country, which were still without protectors and could be pillaged without any danger." The Visigoths, knowing that Fritigern would continue among them, followed this advice; and as they moved across Thrace, "men flocked to them."

Ammianus attests that locals who were captured by or surrendered to the Visigoths gave them information about which were the wealthier villages, "especially those where ample supplies of food were said to be available." But especially helpful to Fritigern's forces, according to Ammianus, were a population of gold miners "who could no longer endure the heavy burden of taxation" and revealed to the Visigoths caches of foods, secret hiding places, and storehouses local inhabitants had created. "With such guides" concludes Ammianus, "nothing that was not inaccessible and out of the way remained untouched. For without distinction of age or sex all places were ablaze with slaughter and great fires, sucklings were torn from the very breasts of their mothers and slain, matrons and widows whose husbands had been killed before their eyes were carried off, boys of tender or adult age were dragged away over the dead bodies of their parents."

Having visited such horror and mayhem upon Thrace, the Visigoths of course invited retaliation. A force of Italian and Illyrian legionnaires commanded by Count Sebastianus and accompanied by Valens moved against them from Hadrianopolis. The enemies met in ferocious battle, with the Visigoths finally achieving victory and routing the legionnaires. Among the retreating Romans the Emperor Valens suffered a mortal arrow wound "and presently breathed his last breath; and he was never afterwards found anywhere" relates Ammianus. Sebastianus also perished. The Visigoths, reinforced by the Huns, subsequently attacked Constantinople itself, where they at last encountered defeat. They fled into the refuge of the Venetic Alps. Thus the Visigoths, with the aid of enraged taxpayers, not only ravaged Thrace but also ended Valens's fourteen-year reign and menaced the capital of the Eastern Roman Empire before being put to flight.

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387 *Antioch Rebellion* (Eastern Roman Empire), uprisings generated by the announcement of new taxes. Theodosius I, who had been made Augustus (emperor) on January 19, 379, with rule over the Empire's eastern provinces from the capital of Constantinople, had experienced heavy expenditures as a consequence of successful military confrontations with the Visigoths (West Goths) and Ostrogoths (East Goths) in 380–382. In addition, he was making military preparations to move against Maximus, who had murdered Gratian and seized the throne in Rome in 383 and was planning a campaign to gain control of all Italy. By some accounts Theodosius may also have lived lavishly, adding to his need for revenues. The fifth-century pagan historian Zosimus, clearly hostile to the emperor, wrote of Theodosius's rule: "nothing excellent and exemplary was applauded, but every form of luxury and wantonness day by day increased." In any event, his tax levies were severe. In 387 he announced fresh levies, and in response residents of Antioch rioted. They destroyed statues of Theodosius and his family in an "unprecedented defiance of imperial authority," as Arnold H.M.Jones judged. Zosimus reported that the rioters, "intolerant of the piling on of public taxes which were being dreamed up daily by the assessors, …raised howls worthy of the injustices done them, yet mixed with banter and their customary urbanity."

The more detailed account of Stephen Williams and Gerard Friell points out that the Antiochenes had already been heavily burdened by the *australis collation,* a tax payable in gold levied on artisans and merchants, that affected the majority of the city's residents. Now at the beginning of 387 they were hit with the *aurum coronarium,* a new tax imposed on the curial class, landowners who composed the city's governing council. The *aurum coronarium* was traditionally a "free donation" to the emperor offered for those anniversaries when the armies expected to receive special donatives. Consequently, when the tax was announced, the city council and other leaders visited the governor as a legal deputation to ask that the amount of the tax be lowered. The deputation found immediate support from a city mob that protested loudly, invoked God, rampaged through the city, damaged buildings, and attacked the governor's palace.

Prevented from breaking into the palace, the rioters tore down panel portraits of Theodosius; toppled and smashed bronze statues of the emperor, his father, and members of the royal family; and then dragged fragments of the statues through the city's streets. "These images," according to Williams and Friell, "were

the most sacred political icons of the empire, the holy objects in the universal cult of the godlike Augustus…. Everyone knew that to desecrate them was the clearest gesture…of treason and revolt, after which there was no going back." The mob went on to torch the home of a leading citizen before the militia finally appeared and dispersed them. The Count of the East arrived in Antioch with a small military force, arrested several rioters who had committed the arson, and began an investigation of the statues' desecration. Assuming that Antioch's leading citizens had been involved in the rebellion, the count sent a report to Constantinople, and he had the presumptive leaders of the rioters tried and executed, "some by burning alive, despite the custom of an amnesty on executions during Lent."

Theodosius was outraged and livid. He dispatched two commissioners to Antioch to announce a punishment that would substantiate the emperor's power and serve as a warning. The metropolis of Antioch, known for its vices, luxuries, and "indifference to government," would lose its civic status, its lands, and its revenues, and would become a mere tributary to the nearby smaller city of Laodicea. Antioch sent Bishop Flavius and Senator Hilarius to the imperial commissioners to plead for mercy. The commissioners appealed for direction from Constantinople. By now, with the passage of time, Theodosius's rage had lessened, and he decided on clemency. He restored Antioch's status, issued a general amnesty, and praised the city's magistrates for their public-spiritedness. Hilarius received a governorship. Theodosius's moderation, given that opposition to the new taxes was widespread and not merely an Antioch phenomenon and that civil war with Maximus appeared imminent, revealed the emperor, Williams and Friell conclude, "at his most human: quick to anger, but then capable of recognizing his own impulsiveness and being dissuaded."

Subsequent events proved the Antioch outcome rather grimly ironic. Mere months following the city's rebellion and its resolution, in the fall of 387 Maximus, who had campaigned with Theodosius in Britain, harbored resentment against the eastern emperor, and had been proclaimed emperor by his armies in Germany, launched the Empire into civil war. Maximus was intent on seizing control not only of the Gallic provinces but also of all Italy. He succeeded in sending Valentinian into flight to Salonica to seek Theodosius's help. The conflict raged into late August 388, when Theodosius's forces achieved victory. Granting no clemency for this rebel, Theodosius ordered Maximus beheaded.

Similarly, in 389 spectators at the hippodrome in Salonica, which could hold 100,000 people, rioted over the absence of one of their favorite charioteers, who had been arrested and imprisoned for homosexual rape. The mob outnumbered the Gothic garrison and its German officers, who were among Theodosius's favorites. They killed the commander and several officers, mutilated their bodies, and dragged them through the streets during a destructive rampage. When informed of the rebellion, Theodosius erupted with rage and sent orders to the new Gothic garrison to effect vengeance. When spectators next filled the hippodrome, the garrison barred the gates and slaughtered perhaps 7000 of those trapped inside. No Roman city had experienced such brutality "in living memory." Theodosius reportedly had changed his mind and revoked the order, but too late. In August 390 he issued a law requiring that execution of all capital sentences must be delayed for thirty days for review. Apparently the better angels of his clemency toward Antioch prevailed in the end, but only after considerable cost in human lives. The dead at Salonica especially had not been convicted of rebellion but were simply "victims of an arbitrary massacre."

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c. 400 ***Gallic Traders' Tax Avoidance*** (Gaul, Roman Empire), late example of flight to avoid taxation. Edith Mary Wightman, in discussing commercial and industrial enterprises in the late Roman Empire in Gaul, declares that one factor in the decline was that many traders would have been "badly affected by the tax on traders. Legislation of around 400 shows that the city guilds of Gaul were losing members who fled to the anonymity of the countryside, preferring to marry *colonae* and live under the shelter of a rich rural patron rather than carry out their hereditary duties and pay the proper taxes." (*Colonae* were farmers whose landholdings were so small that they were effectively serfs bound to the land, in the employ of wealthy landholders.)

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c. 400 ***Bagaudae Revolts*** (Gaul), beginning near the end of the fourth century, periodic insurrections against heavy taxation by the Bagaudae, "heterogeneous groups of provincials pushed into revolt by taxation" in the words of Patrick J.Geary. The Bagaudae rebelled again in 417, 435–437, 442, 443, and 454. The insurrections, some of huge scale, engaged "full-scale military operations to suppress them," Geary claims. They also constituted "real separatist movements" that evicted Roman landowners and officials while organizing their own armies and judicial systems. But in every instance imperial legions brutally crushed the rebels, except during the 440s in Aquitaine, where the government assigned Visigoth warriors the task of suppressing the Bagaudae.

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450 ***Valentinian III's Constitution*** (Rome, Roman Empire), legislative decree of Valentinian III issued on March 5, 450, apparently in response to opposition to the land tax. The constitution was addressed to the consuls, praetors, tribunes of the plebeians, and Senate, presumably as a reply to a petition from the Senate. In his decree the emperor decried the malefactions of the Empire's financial officials while sympathizing with landowners. He promised that henceforth no special commissions would be dispatched to investigate and to demand land tax arrears except through the "personal mandate of the praetorian prefect and the great patrician Aetius." He concluded the decree by remitting all land taxes that were in arrears, with two exceptions, up to September 1, 447. What makes this document noteworthy is that Rome's Western Empire was crumbling under attacks by the Vandals, a circumstance that made the tax burden intolerable but at the

same time greatly increased the need for revenues—only five years previously the government had publicly bemoaned its incapacity to meet its urgent financial needs under the current level of taxation.

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458–459 ***Refusal to Pay Tribute*** (Byzantium, formerly Eastern Roman Empire), Leo I's refusal to pay the Pannonian Ostrogoths (East Goths) their expected tribute (a form of tax that in effect was protection money). The Pannonian Ostrogoths were conationals of the Ostrogoth allies of Aspar, the major general in control of the army in the Eastern Empire since the reign of Theodosius II (408–450). In 457 Aspar had chosen Leo, a Thracian from Dacia, to be emperor of Rome (now comprised only of the Eastern Empire since the barbarians' conquest of the West). Leo's refusal to pay the tribute evidenced, along with earlier actions, a power struggle with Aspar, an Arian who favored both the Germans and the Monophysites (Christians who challenged the orthodox creed that the Council of Chalcedon approved in 451 by insisting that Christ was of divine nature only—not both human and divine). Aspar also supported Timothy the Cat, whom the Monophysites of Alexandria had installed as patriarch after lynching his Chalcedonian predecessor. The majority of the people of Constantinople opposed both the Germans and the Monophysites, so Leo knew that he could anticipate popular support in the capital by opposing either group. Consequently, Leo had sent queries to the metropolitan bishops of the East concerning the Council of Chalcedon and Timothy. Their replies supporting Chalcedon and opposing Timothy constituted a rejection of Aspar's view, but he was slow to reap whatever advantage this rejection offered. Then, however, he refused to pay the subsidy due the Pannonian Ostrogoths. In response the Ostrogoths invaded the Empire in 459; they were finally appeased by the payment of a much higher tribute than the original. Still, Leo persisted in the rivalry with Aspar. The emperor chose as praetorian prefect a man of whom Aspar disapproved. And in 460 the emperor deposed and exiled Timothy the Cat. Thus Aspar's political power was diminished, but his military power continued because Germans constituted the field army of the Empire.

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c. 460 ***Buddhist Clergy Growth*** (China), extraordinary increases in the numbers of Buddhist monks and nuns during and following the 424–452 reign of T'ai-wu-ti of the Northern Wei Dynasty, providing a striking example of the pursuit of exemptions as a means of escaping taxation. The state had been pursuing policies to subordinate religion, and T'ai-wu-ti had been influenced by one of his counselors, Ts'ui Hao, to oppose Buddhism, a rival of both Taoism and Confucianism. Ts'ui Hao, although himself raised as a Taoist, had sought to sinicize the foreign religions while also establishing an administration based on Confucian principles. Then in 445, while suppressing a rebellion in Ch'ang-an, the emperor found a cache of

arms in a Buddhist monastery—Buddhist monks had fomented numerous rebellions during this period. The enraged emperor ordered the execution of all Buddhist monks in Ch'ang-an, followed by the execution of all monks everywhere in the empire and destruction of their buildings, icons, and books. The emperor's decree, not vigorously enforced, was repealed within a few years.

By 460 a monk named T'an-yao, who had become general administrator of monks, returned the Buddhist monks to favor. T'an-yao also recruited for the Buddhist monastic households "from among criminals and public slaves to serve in the monasteries, to cultivate the fields, to clear land, and to transport grain," Paul Demieville reports. Those lands and households that produced grain for the Sangha, "the corporate assembly of the Buddhist community and its temples," were exempt from taxes and from military service. The exemption created jealousy among local officials "and a rush of evildoers and ne'er-dowells to join the households of the Sangha and even the regular clergy," according to Demieville, who recounts that the census of 477 estimated that 6478 monasteries and 67,258 monks and nuns existed in the Northern Wei Empire. Between 512 and 515 the number of monasteries had doubled, and by the end of the Northern Wei Dynasty in 534 "there were 30,000 monasteries and a total of 2 million clergy."

As a consequence of this enormous growth, says Demieville, corruption afflicted the monasteries. "Mercantilism and usury grew up among the monks; pseudo monks *(wei-lan seng),* who wanted to avoid taxation and military service, grew more and more numerous." Bands of these pseudo monks plagued the empire, instigating nine peasant rebellions (among them the one Tai-wu-ti had suppressed in Ch'ang-an) between 402 and 517. The rebels attacked officials and looted monasteries. "Doubtless they were infuriated by the exactions of an administration that was not even Chinese and by the sumptuous foundations that had been established by the barbarian aristocracy as a show of devotion, but that meant increased taxation and labor services for the people," Demieville concludes. Numerous ironies clearly inhere in the intertwining of Tai-wu-ti's effort to eliminate the Buddhist monks, the government's exempting of these monks from taxation and military service, the attraction of this exemption as a generator of huge growth in the numbers of monks and pseudo monks, the peasant rebellions these monks fomented, and the resentment of those very peasants over burdensome taxes and labor services (corvée). At the least, being exempt from taxes, the Buddhist monks surely bore considerable responsibility for the burden of taxes and the corvée required of those peasants whom they then instigated to rebel.

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c. 464–465 *Bibianus's Mission* (Gaul), effort by Bibianus (Saint Vivianus), bishop of Saintes, to obtain relief of the extreme tax burden afflicting the people of his diocese. The treasury of the Visigoths (West Goths) had been sorely depleted by a military campaign in Spain and by combating Roman forces led by Majorian and, following Majorian's murder, by his successor, the Gallo-Roman general Aegidius in 461–463—a last-ditch but unsuccessful effort to salvage Roman sway in Gaul, save for a small province in north-central Gaul. Tax levies ensued. These proved so onerous that, by Sir Samuel Dill's account, the people of Bibianus's diocese, "both nobles and commons, were suffering from intolerable taxation. Their property and

their persons were being seized, in default of payment; and the Visigothic power was imitating only too faithfully the cruel fiscal tyranny which did so much to hasten the fall of the Western Empire."

In consequence, the aged Babianus, considering himself both spiritual and temporal protector of his people, set forth on a journey by ox-drawn wagon to the Visigoth capital Toulouse, to implore the ruler Theodoric to revoke or lessen the tax burden. Following Babianus's arrival in Toulouse, Theodoric invited him to dinner at the palace with some of the king's entourage. At the dinner Babianus, perhaps out of deliberate rudeness or intolerance of heathen customs, committed a rank faux pas by declining to drink wine with Theodoric. The offense might have warranted severe consequences, but Theodoric apparently decided upon magnanimity. The king released those mired in fiscal debt at Saintes, thus making Babianus' mission a success despite his transgression at the banquet. (Theodoric was murdered in 466 by his younger brother Euric, who took the throne.)

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502 ***Refusal to Pay Tribute*** (Byzantine Empire), refusal by Emperor Anastasius I (r. 491–518) to pay tribute to the Persians, who had been at peace with the Byzantine Empire for sixty years. During these sixty years both the Empire and Persia had been afflicted with barbarian invasions and internal strife. After being temporarily deposed by an uprising, Kavad had been restored as king of Persia, and found himself pressed for funds to buy off the White Huns. Sensing weakness in Byzantium because the Bulgars had invaded Thrace while the Arabs attacked Syria and Palestine, Kavad demanded payment of a tribute by Anastasius. The emperor rejected the demand, and Kavan launched an invasion of Byzantine Armenia. The Persians overran and pillaged Theodosiopolis and Martyropolis in 502, and in early 503 they captured Amida in northern Mesopotamia. Anastasius mustered a sizable army, signed a treaty with the Arabs that brought them to his aid against the Persians, and in 504 recaptured Amida and invaded Persian Armenia. In 505, again imperiled by the White Huns, Kavad opened negotiations. By terms of the ensuing truce Anastasius agreed to pay the Persians a moderate annual tribute of 39,600 *nomismata.*

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c. 528 ***Tarsus Protests*** (Eastern Roman Empire), public demonstrations against Malthanes, governor of Cilicia early in the reign of Emperor Justinian. Procopius contends that Malthanes "committed outrageous wrongs upon the majority of the Ciliceans, and as he plundered their money, he sent some to the tyrant [Justinian], while he saw fit to enrich himself with the remainder." Malthanes determined that his tax revenues increased if he used troops in the collection process. The majority of the populace in Cilicia accepted this practice and the tax burden. But the Blue circus faction (their opponents were the Greens) in

Tarsus mounted a protest. The Blues, according to Procopius's account, "being bold in the licence which the emperor's favour gave them, heaped many insults upon Malthanes in the public market-place when he was not present among them." Enraged by this behavior, Malthanes marched with his troops to Tarsus. A chaotic nighttime battle ensued that resulted in many casualties, including a local councillor who was a patron of the Blues. The Blues had acted on the assumption that Justinian would support them. Initially the emperor did so, but then he dismissed the matter—after receiving a bag of gold from Malthanes's father-in-law, Leon. That was not the end of the matter, however. When Malthanes was next in Constaninople, the Blue faction there, presumably at the instigation of their cohorts in Tarsus, attacked him. Apparently intent upon killing him, they "rained blows upon him in the Palace, and they would have destroyed him," but stopped short because they also received gold from Leon, as Procopius recounts the event. No one reaped punishment for any of these misdeeds, says Procopius, providing grounds for anyone to "estimate the character of the Emperor Justinian."

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532 *Nika Revolt* (Byzantium), uprising in New Rome (Constantinople, now Istanbul) that followed demonstrations against unpopular taxes and government ministers, most notably John the Cappadocian, whom Emperor Justinian had appointed as praetorian prefect. According to Procopius (hardly free of bias), Justinian "sent out assessors of the land and imposed certain most cruel taxes which had not existed before." The emperor charged John with raising revenues to restore the financial reserves that had been consumed largely by frontier wars during the reign of his predecessor, his uncle Justin, whom Justinian had succeeded in 527. Although an able administrator who tried to strengthen governmental authority, John was unprincipled and greedy, and he exacted taxes from the Empire's subjects through hateful methods. In reforming the tax system he made every effort to eliminate waste in the collection of taxes. He also endeavored to elicit from the wealthier classes that had enjoyed a light tax burden—the burden, of course, always fell most heavily on the peasants—a level of taxation commensurate with their ability to pay. As Robert Browning comments, "Tax-collectors are never popular, and when they are both efficient tax-collectors and energetic reformers they make many enemies. John was heartily detested by the upper classes and doubtless by many of the lower orders too, especially in the capital." Public displeasure with John's tax collecting was further exacerbated by a corrupt and inequitable justice system, in which Tribonian, the quaestor of the Sacred Palace and a man much more greedy and unprincipled than John, sold justice to anyone who could pay. Both circumstances generated widespread distrust of the government. In addition, the harsh taxes brought ruin to many small and peasant taxpayers, who left their provinces and flowed into Constantinople, creating a potentially volatile situation.

It was the circus that ignited the first spark. Circus drivers were as popular in Constantinople as in Old Rome, and fans identified themselves by the drivers' colors. The two largest charioteer factions, the Blues and the Greens, as circus organizations provided not only charioteers but also acrobats and other performers for the games in the capital; and they enjoyed a network of supporters' clubs that could engender crowd enthusiasm. Thus both the Blues and the Greens had mass support, but the Greens apparently represented

the poorer classes and the Blues, the aristocracy—Justinian had allied himself with the Blues when serving his uncle as Count of the Domestics. The Blues, then, had held sway in the capital's streets, where the Greens experienced brutal repression. Both groups, however, had been severely repressed during Justin's final years, so that Justinian saw no further need to cultivate support from either.

In January 1532, Justinian refused to pardon two men (one Blue and one Green) who had been condemned to death after street riots involving both Blues and Greens, but were spared from the gallows by monks who transported them to sanctuary. Crowds had demonstrated in the streets, demanding the men's acquittal. Then on January 13, joining forces against the government, partisans of both the Blues and the Greens rioted in the Hippodrome. With *Nika* (conquer) as their battle cry, the rioters surged into the city's streets. They forced their way into the city prefect's palace, killing police who opposed them, freed the prisoners, and torched the building. They also set afire the Senate House and the portico of the Augustaeum (a marble forum that was the city's political and religious center), the Chalke (an imposing bronze portal to the Augustaeum), the baths of Zeuxippus, and the Church of the Holy Wisdom, built two centuries earlier by Constantine and his son Constantius. The rebels, joined by the provincials who had come to the capital after their ruination by the oppressive taxes, demanded release of the two condemned men and removal of John, Tribonian, and Eudaimon, the city prefect. Justinian acquiesced, but too late. Senators who found Justinian's autocratic policies offensive aided the uprising, and the Scholarians (2500 crack, mounted troops) and the Excubitors (palace guard) refused to attack the rebels.

Justinian appealed to Belisarius, a young Illyrian general, and another general, a Gepid named Mundus, who happened to be in the capital. With their combined force of 1500 men, mostly Goths and Heruls, Belisarius battled the rioters in the Augustaeum to an indecisive conclusion. Now the rebels set afire the Pretorium, the Baths of Alexander, the Church of Saint Irene, and the most splendid sections of the city. After the renewed riot had raged for three days, Justinian appeared before the rebels at the Kathisma (the Hippodrome's imperial box with a raised throne) to swear that he would honor their demands. The crowd shouted insults, and the emperor hastily withdrew. Seizing Justinian's nephew Hypatius, the crowd defied his wishes and hailed him as emperor. Justinian decided on flight, intending to board a galley and hasten to Herakleia in Thrace; but he was stopped by his wife Theodora, who protested that she could not abide life without the imperial perquisites. According to Procopius, Theodora declared, "We are rich, and there is the sea, and yonder our ships. But consider whether if you reach safety you may not desire to exchange that safety for death. As for me, I like the old saying, that the purple is the noblest shroud." Then she sat down.

At this juncture the imperial eunuch Narses and other agents provocateurs joined the crowd in the Hippodrome, distributing gold and fomenting discord among the rebels. Belisarius suddenly led his retainers into the Hippodrome, drew his sword, and charged the mob, as Mundus and his Heruls entered through another gate and attacked the rebels from the rear. Hemmed in by the arena's marble walls and their own mass, the rebels proved easy prey for the swords of the barbarians, who hacked away into the night. When they at last ceased the butchery, some 30,000 rebels lay dead, dying, or wounded on the arena's race course. On the following day Justinian had Hypatius and his brother executed and their bodies thrown into the sea. He also confiscated their property and that of several senators he banished into exile. Thus ended the Nika revolt. But this destructive uprising, largely generated by opposition to oppressive taxes, had nearly brought an end to Justinian's rule.

The reprieved emperor would rule for thirty-three more years. He immediately set about restoring his ruined capital. Within a few months Justinian recalled John to office, and John resumed the policies that had engendered opposition. "He made enemies by meting out to the rich and influential tax-evader something of the barbarous severity which the poor and humble had always suffered," says Browning. So, in the realm of taxation at least, life did not return to normal. Justinian apparently remained in character, however, as



Justinian.

Procopius concludes largely on the basis of his tax policies: "I say, this Emperor shewed himself from the first more savage than all the barbarians together." In the long term perhaps the most significant outcome of the Nika revolt stemmed from Justinian's determination to build anew Constantine's Church of the Holy Wisdom. He wanted a new church that would, in Browning's words, "symbolize the power and might of the empire and its dedication to God." Begun in 532 under direction of the architect Anthemius, the imposing new church reached completion only six years later. Santa Sophia (Hagia Sophia) endures to this day as an architectural gem, one of the world's most magnificent religious edifices.

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540 *Lazica Revolt* (Lazica, now Jordan), movement by the Lazican peoples, spearheaded by King Gubazes, to throw off Roman (Byzantine) rule that derived from opposition to taxes. The movement devolved from the successes of King Chosroes I Anushirvan of Persia against the Romans. In March 540, Persian forces commanded by Chosroes crossed the Persian-Roman frontier and seized Sura on the Euphrates River; extorted a payment of 2000 pounds of silver from Hierapolis to be spared from attack; captured and burned Beroea (Aleppo), which could not afford a payment double that of Hierapolis; and marched against Antioch, whose 6000 Roman troops fled, leaving the city's residents to the mercy of the surrounding Persian force, which overwhelmed the citizens' resistance, destroyed the city, massacred the defenders, and moved the survivors to a site near Ctesiphon, the Persian capital. Following these triumphs and exaction of tributes from other towns he marched through in northern Syria, Chosroes negotiated a payment of 5000 pounds of gold from Emperor Justinian in return for peace. Greatly discontented with Roman rule, most especially the harsh efficiency of the Roman tax collectors, the Lazicans were emboldened by the Persian humbling of Roman rule. Consequently, Gubazes sent envoys to Chosroes that autumn, requesting that he restore Persian sovereignty in Lazica.

Chosroes complied. In the spring of 541 a Persian force marched through Lazica, defeated the Byzantine forces sent against it, and captured Petra, installing a Persian garrison in the city to replace the Roman one. With the seizure of Petra, the Persians again had access to a port on the Red Sea. Justinian's trusted lieutenant Belisarius returned to the eastern frontier as commander in chief of a large force that included Ostrogothic soldiers. He marched into Persian Mesopotamia, passed near Nisibis, and captured Sisaurana on the Tigris River. There his men fell victim to an epidemic, and Belisarius terminated his campaign and withdrew into Roman territory. Finally, in 555, Roman officials arranged the murder of Gubazes, after which revolts erupted among the Laz tribes. Byzantium and Persia appeared to be on the brink of war. But both Justinian and Chosroes wished to avoid a massive and expensive conflict, so diplomacy solved the confrontation, with a truce signed in 552. In 556 the Persians and Romans agreed to a fifty-year peace treaty by which Persia waived all claims on Lazica in exchange for an annual payment of 30,000 gold solidi.

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c. 544 ***Injuriosus's Protest*** (Kingdom of the Franks), intense resistance by Injuriosus, bishop of Tours, to a land tax levied by Chlothar I (Clotaire I), king of the Franks. Chlothar's tax amounted to one-third of the fruits produced by the Church estates. Alone in protesting, Injuriosus execrated the king so vehemently that Chlothar felt compelled to revoke the levy.

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548 ***Stoning of Parthenius*** (Kingdom of the Franks), anti-tax riot in Triers resulting in the death of Parthenius, the heavy-handed enforcer of the tax collection system. Parthenius was a well-known member of the Gallo-Roman aristocracy, which the Frankish kings frequently employed in official capacities because of their superior training and their knowledge of the Roman administrative and taxation systems. Son of Bishop Ruricus of Limoges and grandson of Gallic Emperor Avitus, Parthenius served as an envoy to the court of the Ostrogoths in Ravenna when a young man, gaining respect for his knowledge and eloquence. Subsequently, he fulfilled a number of official posts and earned the rank of *patricius,* serving as governor of Provence, which the Ostrogoths ceded to the Franks in 536. In 544 he held the title *magister officiorum atque patridus* and served King Theudebert I of "Germania," who ruled the lands of the Rhine and Rhone rivers. Theudebert brought Parthenius to his northern kingdom to administer his bureaucracy. Gregory of Tours remarked upon Parthenius's unpleasant habit of breaking wind in public. But it was Parthenius's "zeal" in operating "the Roman tax-collecting machine for Theudebert" that earned him the people's enmity, says Edward James. And so, following Theudebert's death in 548, a mob drove Parthenius into a church at Trier and there stoned him to death.

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578 ***Limoges Riot*** (Kingdom of the Franks), uprising against the effort to impose new taxes. King Chilperic I and Queen Fredegund imposed harsh new tax levies on all the cities of their kingdom in 578. In response the residents of Limoges rioted. They burned the new registers that the referendary (assessor) Marcus had

prepared for the purpose of levying the tax, and threatened Marcus with lynching—Bishop Ferreolus interceded to save his life. With the suppression of the Limoges rebellion, ferocious punishments followed, including "the torture and crucifixion of priests and abbots who had borne a part in the revolt," according to Sir Samuel Dill. Elsewhere, many residents of the kingdom, unable to meet the demands of the tax collectors, deserted their lands and emigrated, Dill contends.

When Queen Fredegund's two sons fell ill in 579, however, the queen had a change of heart, according to Gregory of Tours as quoted by Sir Samuel Dill. She confessed to being greedy and to oppressing the poor and tried to make amends by burning the tax assessment registers of those cities whose tax revenues had provided her wedding gift. Fredegund also pleaded with Chilperic to follow her example, as Gregory recounts, on the grounds that although they might still lose their sons to death, "we shall at least escape eternal damnation!" The king complied by throwing "all the files of the tax assessments into the fire. As soon as they were burnt he sent messengers to ensure that no such assessments should ever be made again" (Gregory). It should be noted that public anger against taxes did not suddenly dissipate as a result of the king's and queen's supposed contrition; so that, following Chilperic's death in 584, anti-tax rioters attacked Audo the tax collector. In Edward James's view, the rioters probably opposed paying the tax levied on properties that they had acquired from the Romans. This unpopular tax apparently ended in the seventh century when the kings granted the Franks immunity from paying it.

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c. 582 *Falsification of Records* (China), evasion of tax liabilities through taking advantage of tax loopholes by deliberately falsifying records to mislead officials of the Sui Dynasty (581–617) administration. Under the Sui taxation system, as evidenced by ordinances of 582, tax levies were of three kinds: (1) an annual land tax on each family, set "at the rate of three bushels *(shih)* of grain"; (2) a contribution comprised of "twenty (earlier forty) feet of silk or linen cloth of a prescribed width" along with "three ounces of silk floss or three pounds of hempen thread"; (3) annual labor service (corvée) of twenty days provided by each male adult (Arthur F.Wright). To avoid paying these levies, people falsified information for the official records—registering male adults as "infants" or "old men" or creating fictitious "families" to make their members appear as "dependents" and thus avoid both taxes and the corvée (Wright).

Because of such falsification Emperor Wen-ti (K'ai-huang) in 585 ordered local officials to examine registers of both households and individuals to verify their accuracy. Wherever these officials discovered cases that belied the facts, they were to punish the responsible local headmen by deporting them to a faraway site. In addition, the emperor's order stipulated that heads of families of distant kinship who had disguised their tax and corvée liabilities under the headship of a single family be reregistered with separate entries. These measures reputedly added about 1,641,000 persons to the tax rolls.

The emperor's confidant, an accomplished military commander named Kao Chiung, arguing that local headmen who falsified registers had made it nearly impossible to create an accurate listing of "taxable subjects," recommended—and the emperor approved—a new registration system with a standardized form

for maintaining tax records. Under this system inspectors would travel once a year to local areas to bring together associations of 125 families as a single unit, so that these families could be classified and their tax obligations determined in accord with this standardized form. (A larger unit of 500 families would be added in 589 to compensate for the abolishing of many small counties.) By such efforts the Sui government hoped to effect an efficient and comparatively inexpensive administrative structure at the county level. It was, after all, at this level where rural farmers obligated to provide grain and textile taxes and corvée had every incentive to evade taxes and labor services to the extent possible, by hoarding and secreting surplus grain harvests and by disguising unauthorized land acquisitions. Under the new system the family units might preclude such evasion through mutual surveillance and group sanctions for such offenses. Exactly how well this Sui system worked is not known, but it ensured some success by making headmen of family units responsible for any tax infractions, and thereby subject to punishment.

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589 *Bishop Gregory's Tax Resistance* (Kingdom of the Franks), adamant refusal by Bishop Gregory of Tours to allow revision of the tax registers at Tours. In 589, at a time when the Roman Empire was in disintegration but its fiscal system lingered, the bishop of Poitiers requested that King Childebert II have the city's tax registers revised for the levying of a land tax. The registers were so badly out of date that many persons listed therein were dead and the tax burden consequently fell upon widows, orphans, and the poor. The king sent two officials of his court (the *major domus* and the palace count) to Poitiers to fulfill the task. When the two commissioners were finished, they moved on to do the same job for Tours, but there they encountered the bishop's opposition.

Bishop Gregory, while conceding that a register had existed at the time of King Clothair I, who reigned from 558 to 561, argued that Clothair had remitted the city's taxes out of respect for St. Martin, whose tomb and shrine are sited in Tours—the king had ordered the registers burned in honor of the saint, testified the bishop. Gregory contended that during the reign of Clothair's son Charibert, the commander of the Tours's garrison had once levied a tax on the basis of the old register but that the king had refunded the money to the city. Gregory appealed to the king, and, persuaded by the bishop's argument that Tours had been exempt from taxes through the reigns of his three predecessors, Childebert confirmed Tours's fiscal privileges. A bishop, as Sir Samuel Dill observes, could mount a powerful defense of "the treasures of the Church by the menace of Divine vengeance on him who laid a sacrilegious hand on the gifts of the faithful." Such an appeal, apparently effective in attaining success at Tours, "protected not only the immediate property of the shrine, but that of the people of the district, who thus gained an exemption at the cost of the general tax-paying public of the realm." The redoubtable Bishop Gregory would eventually become St. Gregory of Tours. He was a prolific writer, and his works include a history of the Franks, *Historia Francorum.*

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645 *Alexandria Uprising* (Egypt), the welcoming of a conquering Byzantine army by the Alexandrians, who were reacting to oppressive taxation levied by the Arab caliphate that in 641 had wrested control of Egypt from the Byzantine Empire, during the first year of the reign of Constans II. The young emperor, a native of Armenia, set out to recapture Egypt. He organized a military expedition and chose as its commander another Armenian named Manuel, giving him the title "prefect of Egypt." Near the end of 645, Manuel's fleet sailed into the harbor at Alexandria. "The Alexandrians hailed him as a liberator, having found that the caliphate levied heavier taxes than the empire…," according to Warren Treadgold. The Arab governor failed in opposing Manuel's advance into the Nile River delta. Manuel, however, squandered the popular support he had experienced upon his arrival by plundering the countryside. In the meantime the caliph reappointed the former governor, Amr ibn al-As, to replace the governor who had weakly opposed Manuel. A strong commander, Amr mustered 15,000 men and forced Manuel's retreat to Alexandria and his embarkation for Constantinople.

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665 *Gennadius's Tax Rejection* (Egypt, Byzantine Empire), refusal by Gennadius, exarch (military governor) of Carthage, to pay increased taxes that had been levied by Emperor Constans II (r. 641–668). Constans had recently begun residence in Syracuse, from whose port he had ready access to Byzantine themes (specific districts with emplaced garrisons) in Italy and Africa. The emperor began to confiscate plate from churches and to levy harsh taxes in Sicily, southern Italy, Sardinia, and Africa. Gennadius, who had appointed himself exarch of Carthage, refused to pay the increased taxes; in consequence his own troops deposed him. Gennadius then fled to Damascus and requested the aid of Caliph Mu'awiyah I. The caliph dispatched Gennadius with a large force of troops to invade Africa in 665. Upon reaching Alexandria, Gennadius died; the Arab force nevertheless pursued the invasion. Constans sent an army from Sicily under command of Nicephorus the Patrician. But after losing a battle to the Arabs, Nicephorus embarked for Sicily, leaving the Arabs to pillage southern areas of the African exarchate and to seize Tripolitania for the caliphate. Thus a seemingly minor tax rebellion eventuated in military and territorial losses for the Byzantine Empire.

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687 *Ling-nan Rising* (China), an armed insurrection against collection of increased taxes levied by the government of Empress Wu. As evidenced by this revolt and other dislocations, ineffectuality marked the empress's fiscal and economic policies. China had entered a period of economic crisis following the failure of a new coinage in 666. The cost of rice, for example, increased almost a hundred times beyond its level during the prosperous years of the 630s. Bad harvests exacerbated the fiscal problem, as did increasing defense and civil service costs along with growing tax evasion. The problem reached the level of crisis by 678. In response, the empress, rather than rely on precedent or the counsel of her ministers, chose expediency. When it became impossible for the government to pay full salaries to members of the lower bureaucracy in 684, Wu simply provided extra servants. She also raised taxes. Then in 687, with most of northern China ravaged by famine, residents of the southern province of Ling-nan rose in armed rebellion against tax collections. The government suppressed the rising efficiently, swiftly, and thoroughly. And the empress made no effort to address the residents' tax grievances.

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711 *Suppressing Buddhist Tax Evasion* (China), major effort of Emperor Jui-tsung (Chingyun) and his successors to resolve the problem of tax evasion by Buddhist monasteries. The problem, in fact, had a lengthy history. In 627 Emperor T'ai-tsung (Chen-kuan), convinced of the need to control Buddhist activities, initiated a policy to end the ongoing Buddhist abuse of illegally ordaining monks as a means of evading taxes. He followed through in 629 by ordering the execution of illegally ordained monks. T'ai-tsung's determination to suppress Buddhism in fact engendered unprecedented measures, such as an edict in 637 that gave Taoist monks and nuns precedence over Buddhists, as well as pursuing other intimidating actions. But the emperor had no intention of eliminating Buddhism, and the Buddhists survived these various tactics to thrive once again and to resume their schemes for tax evasion.

Hence the renewed problem of the early eighth century, highlighted in 711, when Hsin T'i-p'i sent Jui-tsung a memorial calling to the emperor's attention the fact that the Buddhist church had amassed great wealth and that wealthy men were evading tax and other obligations through ordination as Buddhist priests or novices. Persuaded by the memorial, Jui-tsung, who was a devout Taoist, mandated an investigation of the lands and watermills owned by Buddhist monasteries, with orders for the government to confiscate any lands that had been illegally acquired. And in 712 the emperor ordered the razing of all Buddhist monasteries that lacked official recognition.



Empress Nu.

When Hsuan-tsung (Hsien-t'ien) succeeded Jui-tsung in 712, he pursued the policy of suppressing the

Buddhist strategy of tax evasion with the encouragement of Yao Ch'ung, former chief minister for Empress Wu. In 713, Hsuan-tsung issued an edict that forbade wealthy families from founding "private temples or 'merit cloisters' *(kung-te yuan)* which had been a means of evading taxation and various forms of service," notes Denis Twitchett. Then in 714, apprised by Yao Ch'ung of the Buddhists's egregious use of illegal ordinations to effect tax evasion, the emperor ordered a major investigation of the Buddhist clergy. As a result of this investigation over 30,000 monks and nuns were obliged to return to lay life. A month later Hsuan-tsung banned construction of new Buddhist monasteries and imposed rigid restrictions on additional building at existing monasteries. These and other measures affecting religious practices, however, failed to resolve the tax evasion problem over the long term. (See also c. 460—BUDDHIST CLERGY GROWTH.)

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Denis Twitchett, "Hsuan-tsung (Reign 712–56)," in Denis Twitchett, ed., *The Cambridge History of China,* vol. 3. Cambridge: Cambridge University Press, 1979.

721 *Reregistration Opposition* (China), objections of court officials to a policy of granting a tax amnesty to "vagrant households"—families or persons that had fled their native areas in order to evade taxation and labor services (corvée), and had resettled in areas where they were not registered on the tax rolls. Emperor Hsuan-tsung, whose fiscal policies had been frugal and restrained during the early years of his reign, found inspiration in his armies' military successes and desired to pursue foreign conquests—an undertaking that of course required increased revenues. The emperor consequently favored ministers who could devise fiscal policies that afforded him the funds needed to pursue his goals. He apparently found just the right minister in the person of Yu-wen Jung, who prominently entered the emperor's service in 721. Yu-wen Jung fully understood that the household registers listing those citizens who were liable for the *tsu-yung-tiao* (a system of fixed taxes in grain, textiles, and labor services) as well as their landholdings had suffered from serious neglect—in part from failure to systematically effect the reregistration of families and to revise entries, and also because the entire tax and land distribution system had been haphazardly enforced in many parts of the nation, but mostly because of the increasingly widespread problem of vagrant households.

Yu-wen Jung proposed a solution in 721: "a general registration of all vagrant unregistered households" (Denis Twitchett). Members of the court discussed Jung's proposal, and the emperor issued an edict offering unregistered vagrants an amnesty, in effect—a period of a hundred days during which they could surrender to the authorities and then return to their original home areas or be reregistered for taxation in the place where they had settled. The punishment for those who refused the offer was to be taken into custody and shipped to the frontier border. This scheme, however, failed of serious enforcement and also evoked opposition. And so in 723 Yu-wen Jung devised a substitute scheme by which unregistered settlers who surrendered themselves could pay a special "light tax" and thereby receive a tax exemption for six years—making reregistration advantageous. To enforce this scheme, Jung received "special appointment as a commissioner for encouraging agriculture" and a staff of capable executives to serve as censors authorized to administer the system in every area of the empire. This new scheme succeeded brilliantly, gaining popular support even from the unregistered settlers. Jung's staff added officers in 724. Their work over time reregistered over 800,000 households (and a concomitant total of unregistered lands) representing "about 12

percent of the total population of 7,069,565 households registered in 726" (Twitchett). Pleased by these results, Hsuan-tsung promoted Jung to vice president of the Board of Finance.

But not all approved. The reregistration scheme, however promising, elicited major opposition when proposed. Some officials submitted memorials protesting that the scheme would generate hardship for those households involved, and would provide local officials with the incentive to exaggerate the numbers of households that had been reregistered in order to gain favor at the emperor's court. Jung's supporters at court had sufficient influence to bring discredit and disgrace on the opposing officials. Nevertheless, after the scheme began operation, protests against it continued, forcing the emperor "to hold a special court discussion on the subject, at which further objections were raised" (Twitchett).

Since Jung's scheme involved enforcement of a system that had already existed for two centuries and reflected statute law, Denis Twitchett remarks that one must wonder why it "should have raised such a furore." He surmises that the answer is in part economic— namely, that those officials who should have been enforcing this system profited from letting it fall into neglect, "which allowed them to buy up lands and recruit displaced families to work them." Politics, of course, also played a role. Yu-wen Jung, an aristocrat, aroused opposition from the bureaucrats who had been in control of the court since Empress Wu's reign (690–705); his direct and rational solution to the fiscal problem subverted their normal tactic of moral suasion and ritualistic formality. In addition, friction among the ministers generated opposition. In any event, Yu-wen Jung's successful scheme, concludes Twitchett, "enabled Hsuan-tsung to continue to finance his state through the accepted orthodox means of the regular land and head taxes *(tsu-yung-tiao)* and to shelve plans for revival of the salt and iron monopoly once imposed under the Han" that one of Hsuantsung's ministers proposed in 721.

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Denis Twitchett, "Hsuan-tsung (Reign 712–56)," in Denis Twitchett, ed., *The Cambridge History of China,* vol. 3. Cambridge: Cambridge University Press, 1979.

722 *Papal Tax Rejection* (Italy, Byzantine Empire), rejection of increased taxes levied by Leo III the Syrian (or the Isaurian), emperor of Byzantium from 717 to 741. Although Leo, aided by epidemics and storms at sea, had been successful in repulsing Arab offensives in the first years of his reign, in 720 the new caliph, Yazid II, resumed sending forces of Arab raiders against the empire—initially attacking the themes of Armenia and Anatolia. The Arabs defeated Byzantine forces in an area of Armenia the Empire had only recently reclaimed. In 721, however, a Byzantine army defeated the Arabs in Isauria. The ongoing Arab assaults on Asia Minor of course increased the Empire's military expenditures. In an effort to raise revenues to pay the costs of the Arab war, Leo in 722 and following years levied greatly increased taxes on Rome and Italy. But Pope Gregory II defiantly rejected the taxes, most notably the poll or census tax. Unable to control Rome, Leo was obliged to back down. The Greek chronicler Theophanes (an ascetic known as Theophanes the Confessor, later canonized) twice asserted that, as a consequence of this confrontation between emperor and pope, Gregory "separated Rome and Italy and the whole of the West from political and ecclesiastical obedience to Leo and from his Empire," according to Horace K. Mann. Later "ill-informed" Greek and Italian commentators, says Mann, basing their views on Theophanes, exaggerated his

assertion to credit the pope with forbidding "the payment of any taxes and separating Italy from political subjection to Leo."

It must be pointed out that taxes were not the only source of this conflict between emperor and pope that led to Gregory's adamant opposition to Leo. Of at least equal import for Gregory was Leo's iconoclasm, which emerged in 725 and crested in 726 in a formal edict that forbade the use of all religious "images" (icons) and earned him the epithet Leo the Iconoclast. At the same time Leo added to the aggravation by imposing an exorbitant tax. News of the tax arrived first in Italy, and Gregory expressed his opposition to its being levied. In response, Leo commanded the exarch (provincial governor) Paul to plot Gregory's assassination and replacement, as well as the plundering of the pope's churches. Paul dispatched an army from Ravenna to effect these ends. But the Romans and the Lombards, who opposed any enhancement of the exarch's powers and wished to protect the pope, sent a combined force that thwarted the attackers and forced their return to Ravenna.

Subsequently, news of the decree against "images" reached Italy, and Leo sent word that he would "degrade" Gregory if the pope opposed the decree as he had opposed the tax increase, whereas if Gregory accepted the decree, Leo would look upon him with favor. Italy reacted with fury. Vitriol and malediction characterized the pope's own response. In a letter to Leo he fumed that even the barbarians had accepted the Gospels, "while you alone remain deaf to the voice of the Shepherd. These pious barbarians are inflamed with rage, and they thirst to avenge the persecutions of the East. Abandon, O Emperor, your rash and fatal enterprise. Reflect; and then tremble, and repent. If you persist, we will be innocent of the blood that will be spilled. On your head be it!" (quoted in Jack F.Bernard). Gregory sent out missives instructing the people to oppose Leo's decree; and the Italians, publicly excoriating both Leo and Paul, took up arms to defend the pope and elected dukes throughout Italy to help protect their own security and liberty. They also resolved to select their own emperor and convey him to Constantinople—a plan that Gregory, still hopeful of converting Leo to his views, managed to deflect. Duke Exhilaratus and his son Hadrian spurred the crisis by marching on Rome and exhorting the people to obey Leo and kill Gregory. Not impressed, the people killed the duke. Paul met the same fate as he attempted to rally support for the emperor in Ravenna. The Lombards rose and seized control of Ravenna and several other cities.

The stalemate between emperor and pope continued, marked by at least one more failed plot to kill Gregory and by Leo's removal of the patriarch of Constantinople, thus securing the emperor's victory over clergy and iconography in the Byzantine capital at least. For the steadfast Gregory II the confrontation ended with his death in February 731, but his successor, Gregory III, would pursue it. This conflict over taxes and icons revealed the tenuousness of the emperor's ecclesiastical influence, and even his political power, in the Western Roman Empire, while clearly establishing the pope's ecclesiastical and political authority. "Gregory became in practice ruler of the Duchy of Rome" concludes Mann. "Before the close of his reign, then, Gregory, without failing in loyalty [to Leo], but by the force of circumstances—the oppressive taxation and meddling theology of Leo the Isaurian—became the sovereign power in Rome."

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727 *Cosmas's Revolt* (Greece, Byzantine Empire), uprising in Greece against Byzantine Em- peror Leo III arising out of opposition to increased taxes and occurring at the same time as Pope Gregory II's ongoing confrontation with the emperor. The Greek rebels were, in fact, reacting against the same acts of the emperor that had evoked Gregory's opposition to Leo's policies—namely, Leo's efforts in 726 to impose heavier taxes and to decree the prohibition of the use of "images" (icons). The Greek rebels proclaimed Cosmas emperor. A fleet bearing rebel Greek troops arrived off the coast at Constantinople on April 18, 727. Leo III's imperial fleet, however, outmatched and defeated the rebels. Cosmas was captured and executed. (See also 722—PAPAL TAX REJECTION.)

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820–823 *Thomas the Slav's Revolt* (Byzantium), uprising resulting in civil war that was led by Thomas the Slav. Tax collectors were a major target of the rebels, who actively attacked and suppressed them. In an effort to gain the support of the peoples of Opsikion and Armeniakon against the rebels, the government reduced the rate of the tax known as *kapnikon.*

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821 *Tea Tax Evasion* (China), tea merchants' adoption and continuance of an ingenious means of avoiding payment of an increased tax on tea. Through effective marketing and credit transfer tactics during the reign of the T'ang Dynasty, which began in 618, the tea merchants had created a greatly burgeoning tea trade; consequently, in the latter years of the eighth century, T'ang emperors had recognized the desirability of levying a tax on tea. In 782 a tax was first levied on the production of tea, at a rate of 10 percent—this new tax rate also applied to lacquer, bamboo, and timber production. The ostensible purpose of the new tax was to provide for creation of provincial price-regulating granaries, but financial crisis obliged the government to use the revenues for current expenditures. Then in 783 rebels forced Emperor Te-tsung into flight from the capital, and the tax was suspended.

The next effort to levy a tax on tea occurred in 793, when the commissioner for salt and iron (both central government monopolies) recommended a 10 percent tax on tea as a means of both replacing losses of direct taxes resulting from widespread floods in 792 and building financial reserves. This new tax differed from that of 782 in being a levy on tea trade rather than on tea production. The commissioners of salt and iron

controlled the administrative system for the tax in most of the tea-producing provinces; elsewhere boards of finance held control. Revenues from the tea tax in the last decade of the century equaled about 12 percent of the income from salt. In 818, however, the commissioner of salt and iron pointed out to the central government that provincial governors were exploiting the tax system by setting up transit warehouses and forcing tea and salt merchants to use them at a heavy cost in storage and transit fees.

Under these circumstances, Emperor Mu-tsung, who assumed the throne in 820 and severely needed revenues, in 821 had the tea tax rate increased to 15 percent at the suggestion of the new commissioner of salt and iron, Wang Po. In response to the increase, the tea merchants increased the size of the standard catty *(chin)* of tea, on which the tea tax was levied, from sixteen ounces to twenty ounces, thus evading the additional tax. Whenever the tea tax rate was raised thereafter, the merchants responded by again increasing the size of the catty—this cycle probably recurred in 835 and 840, and perhaps in other years as well. Thus, by the time that Yu Tsung became commissioner of salt and iron in 865 under Emperor I Tsung, the size of the standard catty stood at fifty ounces. Confronted by the prospect of this cycle's indefinite continuance, Yu Tsung levied "a supplementary tax on surplus tea *(sheng-ch'a-ch'ien)* at 5 cash per catty, after which the use of the normal stan dard measure was restored." The merchants' cunning scheme had succeeded for several decades, then—and apparently at the cost of no one's head.

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874 ***Banditry*** (China), response to tax burdens exacerbated by the ravages of famine and drought that became widespread, especially following the tax policies of the Tang dynasty Emperor Hsi-tsung, who succeeded to the throne in 874. Hsi-tsung inherited a catastrophic situation: drought had reduced harvests by half, prevented fall sowing, and spread famine, so that many people faced starvation. Nevertheless, the government "had found it impossible to remit any but supplementary taxes, and the peasants, to meet their regular taxes, were forced to sell the timbers from their houses, to sell their children into slavery, and to hire their wives out as servants," according to Robert M.Somers. A Han-lin scholar named Lu Hsi described these conditions in a memorial sent to the emperor and urged him to order relief measures, including remission of taxes, but court officials deemed tax relief impossible because the problems were too widespread and intractable. Consequently, an Act of Grace issued at the beginning of 875 proved ineffectual. Responding to the calamity, many peasants became bandits. The incidence of brigandage, says Somers, "was by far the greatest in the densely populated plain between the Huang-ho and Huai River, where incessant government exploitation, coupled with frequent natural disasters, had caused severe social dislocation that drove many into outlawry." These bandits found refuge in wild areas and plundered government salt monopoly operations along the coast, and merchants and settlements in the Yangtze valley. Originally "a threat to commerce and government revenues," the bandit gangs of the 870s, "some as large as small armies, ravaged the countryside and even attacked walled cities, bringing them into direct confrontation with the government," says Somers. The resulting armed conflicts between bandits and government troops, and a major campaign to suppress the bandits commencing in 875, "lasted for nearly a

decade, during which the structure of power in nearly all parts of China was totally transformed," Somers concludes.

This upsurge of brigandage in the 870s harkened back to a similar crisis of the 840s, when exploitative taxation to raise extra revenues brought disaster to the wealthy lower Yangtze provinces. Many warnings reached the Tang Dynasty's government that such policies courted major disaffection, which had already evidenced itself during the reign of Wen-tsung (827–840). An Act of Grace issued in 842 revealed widespread banditry in the Yangtze region, and another of 846 associated the bandits with area salt smugglers. "The income from the illicit salt trade was used to finance a higher level of illegal activity and to support the bandits, who were joined by many of the over-taxed and exploited rural poor," Somers observes. The banditry resulted in serious revenue losses for the Tang government. Quite cleverly, the bandits, having amassed stores of loot from their pillaging, would pose as tea merchants and exchange their loot for tea, which they transported to their home areas, "where it could easily be traded without arousing suspicion," notes Somers. Such activities clearly evidence that at various periods in China, banditry became a major form of tax resistance in some regions and deprived the government of sizable tax revenues.

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882–905 ***Limonta Peasants' Protest*** (Italy), movement by the peasants in Limonta on Lake Como against their lord, the Abbey of St. Ambrose in Milan. The peasants' main grievance concerned increased labor service (corvée, a tax in the form of donated work) claimed by the abbey during olive-gathering and -pressing season. They objected to the labor service as such but also claimed initially to be imperial freedmen, and later at least imperial serfs, both protected statuses that might relieve them of providing the service. The ultimate response to the movement was to set a fixed liability for the labor service.

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Early 900S ***Bedouin Revolt*** (Iraq), uprising by the Bedouin of the Kutha district in southern Iraq in the early years of the tenth century. The Bedouin expanded their domain in Syria and northern Mesopotamia in the first half of the tenth century, creating great suffering among the peasants because of their pillaging—with a weakened caliphate, the Bedouin knew their brigandage would not be punished. Originally nomadic, the Bedouin became increasingly sedentary in this period; they encroached on the peasants' land and in some areas even supplanted the peasants. In Kutha, for example, they had begun tilling lands bordering the peasants' fields that the peasants themselves did not wish to cultivate. Consequently, tax farmers in the area

levied only part of the normal tax on the Bedouin. When a different tax farmer levied the full *kharadj* (land tax), the Kutha Bedouin rebelled and called on other Bedouin to join with them.

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913 *Bulgarian War* (Byzantine Empire), lengthy war between the Byzantine Empire and the Bulgars that was initiated by Emperor Alexander's refusal to pay the customary tribute to the Bulgars—an example of war instigated by a tax conflict. In 896 Tsar Symeon of the Bulgars had initiated a brief war against the Empire arising out of a trade dispute and had emerged victorious, with the aid of his allies the Pechenegs defeating the Byzantines at the Battle of Bulgarophygum in 897. As a result Symeon demanded and received payment of an annual tribute by the imperial court. Emperor Leo, who had accepted this settlement, died in May 911 and was succeeded by his brother Alexander, who lived just long enough to place his favorites in powerful positions (including the patriach of Constantinople, Nicholas Mysticus) and to create mischief. Alexander cared naught for foreign affairs. Following one of his drinking binges, envoys arrived from Symeon to welcome the new emperor and to claim the annual tribute. Alexander insulted and threatened these envoys, packing them off to Bulgaria without the tribute. Soon thereafter, having gorged himself on food and drink, Alexander launched into play of his favorite ball game and suffered a fatal seizure. He died after announcing his nephew, Constantine Porphyrogenetus, only seven years old, as his successor—thus ushering in a regency headed by Patriarch Nicholas.

Symeon, although presumably disgruntled over the loss of revenues, latched onto the affront as a pretext for war—his final goal became the securing of the imperial crown. He marched through Thrace, and in August 911 he appeared with his army before the walls of Constaninople, with his troops encamped the entire four miles between the Golden Horn and the Sea of Marmora. Unable to capture the city, he sent his two sons as envoys offering a peaceful settlement. Nicholas welcomed them to the city and also visited Symeon. Showered with presents and the offer of becoming the regent's son-in-law, Symeon committed himself to nothing and withdrew to Bulgaria. The weakened regency capitulated to Empress Zoe, mother of Constantine, who returned from exile at a nunnery and placed her cohorts in power at the palace. Thus Zoe in effect held ultimate power, although she was obliged to make some accommodation with Nicholas; but the new regime achieved overall success.

Symeon again invaded Thrace, capturing Adrianople. Zoe responded by dispatching troops and funds to counter Symeon's move and to retake Adrianople. Symeon renewed his efforts in 915 and 916. By 917, Zoe had concluded that the Bulgarian threat must be vanquished with all-out war, especially since she had peace in Italy and along the Empire's Arab frontiers. She sent troops commanded by Leo Phocas marching into Thrace toward Bulgaria, along the coast of the Black Sea, and a navy commanded by Romanus Lecapenus launched from the Bosporus. But key commanders fell out with one another, and the army's allies the Petchenegs became disenchanted and went home, leaving Symeon at a perceived advantage. The Bulgars descended upon the imperial troops near Anchialus on August 20, 917, and annihilated them. Leo Phocas escaped and Romanus Lecapenus, instead of rescuing survivors, set sail for the Bosporus. A desperate Zoe urged Serbia to invade Bulgaria and mustered another army under Leo Phocas. The Bulgars, rampaging

through Thrace, attacked Leo Phocas's new force by surprise at night near Catasyrtae and achieved another resounding victory, sending Leo Phocas and the army's remnants fleeing into Constantinople.

This second disaster brought down Zoe's government, although she lingered in power through 918. Symeon demanded his daughter's marriage to the emperor as his peace term, and Zoe rejected this proposal. Symeon set about subduing the Serbs and attacking the Byzantine provinces. After much maneuvering and intrigue, including Zoe's unsuccessful effort to secure the throne by a proposed marriage to the widowed Leo Phocas, through the initiative of Emperor Constantine's tutor Theodore the wily Romanus Lecapenus seized control of the imperial government. He married his daughter to Constantine and again exiled Zoe to a convent. On December 17, 918, Nicholas and Constantine crowned Romanus as emperor. Romanus stood ready to offer Symeon tribute, territory, and even a relative in marriage; but Symeon would accept no settlement. Consequently, the war with Bulgaria, initiated by a refusal to pay tribute, raged until the fall of 924, when, with Symeon's army again at the walls of Constantinople, the two rulers met and effected a partial truce. As part of the truce Romanus agreed to pay a yearly tribute to Bulgaria. Symeon never again sent his army against Byzantium. He died in May 927.

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917 ***Basra Riot*** (Iraq), uprising over the government's imposition of new taxes. It is probable that unrest in Basra—and elsewhere in Iraq and neighboring states, for that matter— stemmed from years of declining wages concomitant with drastic increases in the cost of wheat and bread. In 917 the government levied new taxes on public markets, and a riot ensued. Given the target of the taxes, the riot was probably fostered by the town's small merchants.

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934 ***Slav Tribute Rebellion*** (Byzantine Empire), refusal by the Milengi and the Ezerites, Slavic tribes of the Mount Taygetus region in the Peloponnese, to pay tribute during the reign of Emperor Romanus Lecapenus. Although never thoroughly conquered, these Slavic tribes had been compelled by the provincial *strategе* (prefect) to pay tribute during the reign of Michael III ("the Drunkard," emperor from 842 to 867). The tribute imposed was 60 *nomismata* for the Milengi and 300 *nomismata* for the Ezerites per year. By 934, the incompetent John the Protospatharius held the office of provincial *strategе.* (Protospatharius was a title awarded to a major official.) John's incompetence inspired the Milengi and Ezerites to forthrightly refuse to accept the *archon* (magistrate) he sent them, to serve in the imperial army, or to pay their tributes.

Already made aware of John's failings as *strategе,* the imperial government at Constantinople had decided to replace him even before receiving John's report on the Slavic tribes' rebellion. His replacement was the *Protospatharius* Crinites Arotras, who had won distinction for diplomatic success in Armenia and was soon to retire as *strategе* of Hellas (northern Greece). Crinites was en route to the Peloponnese when news of the Slavic rebellion reached Constantinople, and the imperial government sent a message in his wake mandating him to use arms to enforce the tribute payments and other delinquencies arising from the rebellion.

Consequently, from March to November 935 continuous guerrilla warfare raged between Roman forces and the Slavic tribes; and despite the inaccessibility of the Slavs' mountainous region, Crinites effected their submission. The Slavs' rebellion had backfired. As punishment for their rejection of the former tribute, Crinites imposed a new tribute of 600 *nomismata* per year on both the Milengi and the Ezerites. His task finished, Crinites returned to Hellas. His successor, the *Protospatharius* Bardas Platypus, proved so publicly quarrelsome with his subordinates, however, that the Slavesians across the waters of the Gulf of Corinth decided to take advantage of the situation by staging raids on the Peloponnese. Seizing the opportunity presented by these raids, the Milengi and Ezerites petitioned Constantinople to reduce their tribute payments. Recognizing that rejection of their request would drive the Milengi and Ezerites to support the Slavesians, Romanus Lecapenus sent the Slavic tribes a Golden Bull restoring the levels of their former tributes—60 *nomismata* per year for the Milengi and 300 per year for the Ezerites. And so the Slavic rebellion eventuated in an effective *status quo ante bellum.* The Slavic tribes did gain one advantage from their rebellion, nevertheless. Unwilling to serve as soldiers in Lombardy, they were allowed instead to supply 1000 horses and one *centenarium*—the imperial government preferred this substitute for military service over further conflict with the unruly Slavs.

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969 *Fostat Revolt* (Egypt), a request by the "notables" of Fostat that the Fatimids occupy Egypt that was precipitated by a peasant anti-tax uprising. Following the death of Kafur, an efficient Ikshidid ruler, the Egyptian peasants refused to pay the land tax and began attacking units of the army. As a consequence the leaders of Fostat's bourgeoisie wrote to the Fatimids, requesting them to seize Egypt. The Fatimids obliged. They conquered Egypt in 969 with an army led by Jauhar for Caliph Mu'izz lidin allah. The conquerors built Cairo. In 972, Mu'izz left Mahdiyah, the Fatimid capital in Tunisia, and established the dynastic capital at Cairo. The Fatimid Dynasty would rule Egypt until 1171.

The Fatimids (Fatimites or Fatimides), so called because they claimed descent from Fatima, the daughter of Muhammad, and her husband, Caliph Ali, were a dynasty that originated in northwestern Africa in the early tenth century; a Shia sect, they opposed the Sunni and hoped to gain religious and political control of Islam. Muslims had conquered Egypt in 639, when Caliph Omar I sent an army of 4000 from Syria, under the command of Amr ibn el-Ass, that crossed the Nile to the Fayum; in June 640 Amr was reinforced by a second army of 12,000 sent by Omar. With this combined force he defeated the Romans at the Battle of Heliopolis in July 640 and then proceeded to besiege Babylon, which fell under his control in April 641; he then marched on Alexandria, in November 641 which agreed to a surrender treaty that ceded occupation to

the Muslims in September 642. Between the fall of Alexandria and its possession, Amr had founded the city of Fostat, near modern Cairo. From 639 until 968 Egypt existed as a province of the Eastern Caliphate. Thus the Fatimid conquest, long planned but finally attained on the heels of a tax revolt, constituted a major political watershed in the history of Islam.

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991 *Danegeld Resistance* (Britain), the first direct tax in Britain, the Danegeld was imposed initially under Alfred (848?–900) and revived in 991 by Ethelred II (the Unready, c. 968– 1016) to raise funds for protecting Anglo-Saxon settlements from attacks by the Vikings. The tax was assessed at a rate of 1 shilling to 4 shillings per hide of land, defined as 120 acres. Archbishop Sigeric recommended the Danegeld as a means of raising money to bribe Scandinavian raiders following what Stephen Dowell terms "the great terror the Danes occasioned on the coast" in 991. Subsequent Danegeld levies for the same purpose were imposed in 1002, 1007, 1012, and 1018. The sums raised were astonishingly large and exorbitant for the time, and so burdensome to the peasantry as to force many freeholders into serfdom. After the threat from the Danes and other Vikings subsided following accession to the British throne by King Canute of Denmark in 1017, the king nevertheless continued to collect the Danegeld, "sometimes under the specious pretext of an expected attack."

The Danegeld became increasingly unpopular and hard to collect. When Hardecanute (Hardacnut) used his paid troops, the housecarls or thing-men, to collect a Danegeld levy in 1041, their tactics were oppressive; inhabitants of Worcester resisted, even massacring some of the housecarls. In response, Hardecanute had Worcester leveled by fire and its country-side laid waste. Edward the Confessor abolished the Danegeld in 1051, but it was revived following the Norman Conquest of 1066. For the purpose of levying the tax William the Conqueror ordered the survey of 1085–1086 that resulted in compilation of the Domesday Book—so called because there was no appeal from the arbitration of tax assessments based on the survey records the book contained. The Danegeld continued to be levied until 1163.

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994 *Church Council* (France), council of ecclesiastics and important laymen convened by Archbishop Burchard of Lyons to address the issues of usurpation of Church lands and exactions upon the churches effected by the Cluny region's *milites.* The *milites* were landholders who, in effect, had become a full-time military class and in this role confiscated Church lands on which to construct and occupy fortified castles (thereby assuming the role of castellans), asserted authority over adjacent territory, and levied taxes in the

form of dues upon the Church and clergy and other local landholders. "These dues," states Archibald R. Lewis, "were particularly heavy, when levied on land belonging to churchmen, and aroused the hostility of monastic establishments in particular." The disgruntled monks and other clergy referred to these dues exactions as *"malos toltos"* or *"usura"* or "unjust customs" to denote their opprobrium. In addition, the castellans levied special taxes on the pigs, sheep, goats, and other livestock owned by peasants; they imposed other taxes, dues, and services as well on mill owners and other residents. But the clergy found the levies especially objectionable because of the confiscation of Church property that led to them.

Archbishop Burchard's final opposition to this system of encroachment on Church property, followed by levies on the aggrieved churchmen, took the form of the Council of 994. (The fact that the archbishop was the king of Burgundy's brother, indicative of aristocratic families' strong influence within the Church, is an interesting sidelight on his role.) The council approved a charter that "prohibited the building of castles or the levying of special exactions except on one's own allod [freehold], benefice, or *commande,*" says Lewis. The charter apparently served as a precedent for subsequent councils extending to 1050 that offered resistance to the system devised by the *milites.* These many councils, convened by diverse bishops and attended by nobles as well as clergy, provided forums where monks could voice their grievances and also approved charters that extended the terms of the 994 charter generally throughout other regions of France.

The councils and charters ostensibly had burgeoning effect in curbing the abuses of the *milites* system. For example, Duke William of Aquitaine, who held sway in most of Auvergne, abandoned the exactions that he and his predecessors had customarily levied upon the church at LePuy and other ecclesiastical establishments in the region. Similar abandonments of exactions occurred in other regions, frequently under the threat of excommunication. "As a result" says Lewis, "by 1050 we can see evidence from all over the Midi and Catalonia that the abuses of the new militarism had been checked, and that land was being restored to its Church owners and in many cases exactions given up. A beginning had at least been made of bringing the new militarism under some form of control."

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Archibald R.Lewis, *The Development of Southern French and Catalan Society, 718–1050.* Austin: University of Texas Press, 1965.

1003 *Church Tax Opposition* (Byzantine Empire), opposition by the patriarch and other clergy to new tax policies instituted by Emperor Basil II (r. 963–1025). Basil had survived civil war and had succeeded in defeating or at least stymieing such opponents of the Empire as the Bulgars and the Fatimids. But the wars had proven costly, especially the recently concluded Bulgarian war. In 1001 and 1002, Basil recaptured areas taken by the Bulgars, seized Edessa, and besieged Vidin, the chief fortress on the Danube of Emperor Samuel of Bulgaria. In the summer of 1002 he captured Vidin and wreaked vengeance upon the Bulgars by sacking their forts during his return to Constantinople. He followed up on these triumphs in the spring of 1003 by invading far into Bulgaria itself, defeating Samuel near Scopia, and pillaging Samuel's main camp and Scopia itself. Then he marched back again to Constantinople. Returned to the capital, Basil enacted a new tax law whose ostensible purpose was to cover the costs of these various expeditions and that principally affected large landholders. The law specified that whenever small landholders defaulted on their taxes, their neighbors having larger holdings must pay not only their fair share of the default but also,

apparently, the entirety of the unpaid sum. This new law of course included many Church landholdings, and so Patriarch Sergius II and many other clergymen protested against it to the emperor. Basil's response was to promise the law would be revoked once the Bulgarians capitulated. But the stubborn Samuel and his Bulgarian forces persisted in their hostility for well over a decade. At the time of Basil's death in 1025, the tax law was still in effect, although the emperor, who had secured an enormous treasury reserve, had left both the land and the hearth taxes uncollected over the two preceding years.

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Warren Treadgold, *A History of the Byzantine State and Society.* Stanford, Calif.: Stanford University Press, 1997.

1040 *Bulgarian Revolt* (Byzantine Empire), a rebellion by the Bulgarians, who were angered by the demand of John the Orphanotrophus that they now pay taxes, previously paid in kind, in hard cash. John, a eunuch who had been in charge of the imperial orphanage, was the brother of the Emperor Michael IV the Paphlagonian and served as the power behind the throne. Michael had attained the throne through the efforts of Zoe, daughter of Constantine VIII, who, as he was dying in 1028, had her abruptly married to the prefect of Constantinople, Romanus Argyrus. Upon Constantine's death Romanus III Argyrus inherited the throne. Numerous misfortunes befell the Empire under Romanus's rule, many of them his own doing, and so he became highly unpopular. He angered Zoe by restricting her spending and by taking a mistress. Zoe reacted by taking Michael the Paphlagonian as her lover, and they began poisoning Romanus. The emperor proved slow to die, however, so in the spring of 1034 they had him drowned while bathing. The day after his demise, with no sign of public grief or protest forthcoming, Zoe persuaded Patriarch Alexius of Studius to marry her and Michael, and to crown Michael emperor.

Young, inexperienced in governance, and afflicted with epilepsy, Michael IV accepted the influence of John the Orphanotrophus, who was widely experienced and clever—he had introduced Michael to Zoe. Michael's reign evidenced no improvement over that of Romanus, but the strong Byzantine army at least provided protection against external threats. Since Zoe was beyond childbearing age, John convinced her and Michael to adopt John's nephew, Michael the Caulker, who became Caesar. Resentful of John's power, Zoe tried to have him poisoned in 1037, but John discovered and prevented her plot. John then attempted to have himself made patriarch, but Alexius managed to thwart this effort. John and Michael next tried to enhance their reputations by launching an invasion of Sicily in 1038. Under the able command of the general George Maniaces, the invasion went well. With mercenary troops, including Scandinavians and French Normans, Maniaces defeated the Arabs occupying Sicily, captured Messina, and seized towns to the south and west. But Michael's epilepsy worsened, and he pursued such efforts to placate God as building churches and, in 1039, providing donatives to all the priests and monks in the Empire and also to any child whose parents named the emperor as godfather. The expenses involved in these acts of war and penitence resulted in the fiscal policies that provoked revolt.

John covered these expenses "by selling offices, adding surcharges to the land tax, and demanding cash for the taxes that the Bulgarians had always paid in kind," Warren Treadgold notes. Enraged by cash payment of taxes, the Bulgarians rebelled in 1040. Just prior to this uprising the French Norman troops serving with Maniaces in Sicily showed their displeasure with their pay by leaving for mainland Italy and mounting a revolt there. Before Maniaces could address this problem, John had him arrested on the

suspicion of being involved in a conspiracy. "John was alarmed because the Bulgarians had just rebelled, setting off a crisis that Byzantine plotters might exploit," says Treadgold, explaining that John himself was responsible for the Bulgarian rebellion because of the cash tax payment policy that "had caused general consternation among them."

The Bulgarian rebels took control of Belgrade and proclaimed Peter Delyan as the new emperor of Bulgaria. Peter marched his troops southward and captured Scopia, where the ducate of Bulgaria was headquartered. Basil Synadenus, duke of Dyrrachium, led a force against the rebels, but Michael accused him of conspiracy and had him replaced as duke. In response, Synadenus's troops, mostly Bulgarians, rebelled against the new duke and proclaimed Tichomir, one of their own number, as Bulgarian emperor. Peter then proposed that both rebel armies form an alliance, which they did. The allied armies chose Peter as their leader and stoned Tichomir to death. Now in control of both Dyrrachium and its army, Peter attacked Michael's forces. Michael retreated to Constantinople, with Peter in pursuit; the rebels ambushed and seized the emperor's baggage train. Peter dispatched troops southward that seized Demetrias and defeated the Hellas *strategus* (military commander of the theme). Now "most of the Theme of Nicopolis joined the Bulgarians out of disgust with the local tax collectors. Thanks to John's repeated blunders, the Bulgarian Empire seemed to be reborn," notes Treadgold. These developments inspired plotters in Constantinople and the Anatolics, but John managed to have them apprehended. The Bulgarian threat increased, however, as Alusian, son of the last Bulgarian emperor and *strategus* of Theodosiopolis, traversed Asia Minor and joined forces with Peter in Bulgaria.

Peter sent Alusian with an army of 14,000 to lay siege to Thessalonica; but Alusian encountered defeat and then had Peter blinded and assumed control of the revolt. Now Michael mustered his forces and approached Mosynopolis to battle the Bulgarians. Although Alusian advanced to meet the challenge, he decided instead to surrender to the emperor in exchange for a pardon. "The revolt collapsed, and the exhausted emperor celebrated a triumph that owed more to the squabbles of Bulgarian leaders than to his own efforts," Treadgold concludes. The Bulgarian rebellion thus ended, but the crisis it created opened the way for other challenges to the Empire's authority, with a Serbian prince seizing Byzantine borderlands and defeating the new duke of Dyrrachium, and Byzantine troops largely abandoning Sicily to the Arabs in order to go off to fight the French Norman rebels in Italy, where the Normans proved victorious.

The ailing Michael IV died in 1041 as these troubles mounted, and his successor, Michael the Caulker (Michael V) had John the Orphanotrophus sent into exile and his adopted mother Zoe shipped to a convent in 1042. These actions backfired, however, fomenting street riots, with roaming mobs destroying the homes of the emperor's relatives. In response, Michael V and his *nobilissimus* Constantine recalled Zoe to the palace. (Nobilissimus was the rank immediately below Caesar and conferred by the Emperor.) But the rioters, now supported by Patriarch Alexius, also returned Zoe's sister Theodora from her convent, proclaiming her empress, and they captured and blinded Michael and Constantine. Thus Zoe and Theodora obtained the throne, with Zoe as senior empress. Zoe soon remarried and had her new husband, Constantine Monomachus, crowned as Emperor Constantine IX Monomachus. Who could have foreseen that policies and actions leading to the Bulgarian rebellion—sparked by taxes perceived as oppressive—and the rebellion itself would eventuate in such a twisted skein of events? (See also c. 1042—MILITARY DISMANTLING.)

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c. 1042 ***Military Dismantling*** (Byzantine Empire, or Eastern Roman Empire), a curious example of maneuvering for provincial political power that merits mention because of its transformation of the tax system—something of a bureaucratically imposed tax revolution—and a resulting rebellion by the Iberians. During the eleventh century a struggle for ascendancy emerged between the civil service bureaucrats and the military commanders in the Byzantine Empire that crested during the reign of Constantine IX Monomachus (1042–1055) and then continued. The initial cause of the conflict arose from rebellions by provincial generals in either the East or West half of the late Roman Empire. Whenever such a rebellion occurred, "all the armies of Anatolia or the Balkans would be mustered and then directed towards the capital city of the empire [Constantinople]," according to Speros Vryonis, Jr. Use of army units, of course, was the only power the generals could muster either in rebellion or in defense of the Empire. But the movements of troops toward Constantinople to protect the capital against rebellious generals left the provinces vulnerable to attack while also providing the defending generals with immediate leverage against the Constantinople bureaucrats, who essentially were at the generals' mercy. The bureaucrats, then, saw themselves ensnared in a dilemma.

To resolve this dilemma, the bureaucrats chose to disassemble the military system. This effort entailed dismissing even competent generals and dissolving entire military corps in some areas; its primary weapon, however, was terminating financial support for local theme levies manned by indigenous troops. (Themes were local administrative units within the provinces; the Byzantine Empire had twenty-nine themes, twelve in Europe and seventeen in Asia.) This effort became pronounced under the policies of Constantine IX Monomachus, who diverted soldiers' prize funds and revenues earmarked for military expeditions to other uses that did not benefit the state. In the province of Iberia, for example, the emperor converted the army protecting the province, numbering perhaps 50,000 troops, from a group obliged to provide military service into simply a community of taxpayers. Thus deprived of protection against the invading Seljuks, many of the Iberians rebelled and joined forces with the invaders.

The bureaucrats' effort to thwart the generals, then, proved ultimately self-defeating, depriving the provinces of military protection and forcing the emperors to replace indigenous troops with foreign mercenaries. Although foreign mercenaries had served in Roman legions for centuries, the thematic levies had purposely relied on indigenous men obligated to serve. Hereafter, mercenaries would be of primary importance in both the thematic levies and the Byzantine army. These mercenaries included Normans, Britons, Russians, Georgians, Alans, Armenians, Patzinaks (Pechenegs), Turks, Arabs, and other aliens—a bewildering diversity that greatly complicated the role of commanders and their ability to weld their troops into effective fighting units. This system also, ironically, increased the costs of maintaining the military. In addition, in many cases the mercenaries, lacking loyalty to the Empire, rebelled and turned upon the people of the provinces they were supposed to be protecting. Thus the bureaucrats' antimilitary tack hastened the decline of the Byzantine Empire.

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c. 1057 ***Lady Godiva's Ride*** (England), legendary anti-tax demonstration that may have occurred in Coventry in about 1057. Although there is no contemporaneous historic evidence of this event, indicating that it is most likely apocryphal, the legend of Lady Godiva's ride remains one of the West's best-known tales of protest against burdensome taxation. Lady Godiva (Godgifu) was an actual historic figure. A Saxon countess and wife of Leofric, earl of Mercia, Godiva was, with her husband, a founder of Coventry and one of its earliest rulers. She was apparently a widow when she and Leofric married in 1040. During that same year or soon after, she helped to found a monastery at Stow in Lincolnshire, and in 1043 she persuaded Leofric to found a Benedictine priory on a hill above the River Stowe at Coventry. The town developed around this site. Godiva also was involved in establishing a Benedictine monastery at Spalding in 1051. Leofric died in 1057 and Godiva, in 1066. Among their progeny was a granddaughter Aldgyth, who became the wife of King Herald of England.

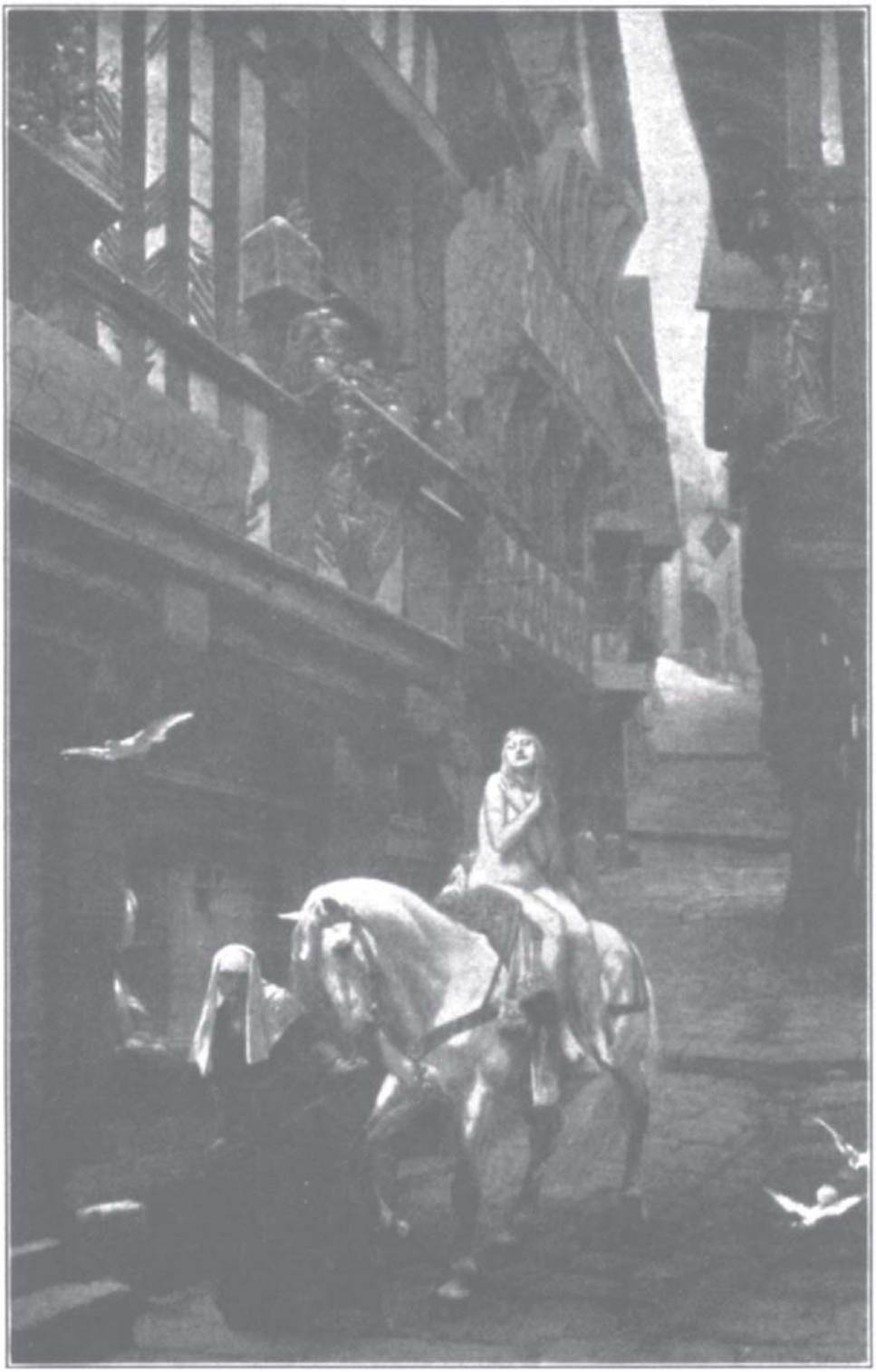
According to the legend of Lady Godiva's ride, whose earliest source is the *Chronica* of Roger of Wendover (d. 1236), Godiva continuously implored Leofric to reduce the heavy taxes, or tolls, that severely burdened residents of Coventry. Although Leofric forbade her to pursue the matter, she relentlessly persisted. Finally, totally exasperated by her protestations, Leofric declared that he would lower the taxes if Godiva rode naked on a horse through the town's crowded marketplace. Godiva complied. "Then the countess, beloved of God," says Roger, "loosened her hair thus veiling her body, and then, mounting her horse and attended by two knights, she rode through the market seen of none, her white legs nevertheless appearing; and having completed her journey, returned to her husband rejoicing, and…obtained from him what she had asked" (Mary Dormer Harris).

In his *Polychronicon,* Ranulf Higden, who died in 1364, states that the earl removed all of the town's tolls except for the one on horses. Although no charter has been found attesting to this act, an investigation conducted during the reign of Edward I established that at the time following Leofric's presumed decision, the residents of Coventry paid no tolls except on horses. A still later chronicle states that Godiva required that all the townspeople remain indoors, their shutters closed, during her ride. This version of the legend gave rise in the eighteenth century to the additional tale of Peeping Tom, who opened one of his shutters to watch as Godiva rode by. On May 31, 1678, as part of the Coventry Fair, the town instituted the Godiva procession commemorating her ride. The procession recurred intermittently until 1827 and was revived in the mid-nineteenth century. Some sources suggest that the Godiva legend may trace to pagan fertility rites, and the procession, to similar events for May Day celebrations. Today some might suggest that not the least of the legend's legacies is a well-known luxury brand of chocolates.

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1188 ***Saladin Tithe Protest*** (France), protest by the French clergy against a tax that Philip II (Philip Augustus) levied in 1188 to pay the expenses of a crusade he planned against Saladin—hence the name "Saladin tax" or "Saladin tithe." Saladin, who was the sultan of Egypt, Damascus, and Aleppo, had destroyed a Christian army at the Horns of Hattin, near Tiberias, in July 1187, and subsequently conquered Syria and Palestine, capturing Jerusalem by October of that year. These triumphs had left only Antioch,



Lady Godiva.

Tripoli, and Tyre in the control of Christians. News of Saladin's conquests, notably the seizure of Jerusalem, reached Europe in October 1187, purportedly resulting in the death of Pope Urban III while he was en route to Venice. Urban's successor, Gregory VIII, urged the entirety of Christendom to rescue the Holy Land, but died only two months after Urban's demise. The outcry for a crusade had to be responded to. The archbishop of Tyre, who met with Philip II and Henry II of England at Gisors in January 1188, persuaded them to put aside their own quarrels and to join together in leading a crusade, which they agreed would begin at Easter in 1189. (Later postponed until March 1190, this would be the Third Crusade.) Now holding the advantages and privileges of crusaders' status, both kings levied crusading taxes on both laity and clergy alike. Philip also declared a moratorium on any debts the crusaders might incur.

The Saladin tax affected both movables and revenues, which by this time was not unusual, although the rate certainly was: one-tenth of movables and of income that crusaders could exact from any of their vassals, including clergy, who did not take the cross. Vehemence characterized the clergy's opposition to the Saladin tax. Churchmen, including his close adviser the abbot of Saint-Genevieve, pressured Philip relentlessly. Nevertheless, the taxes got collected, although a year passed without the crusaders' departure. Now, forced by the clergy's pressure to withdraw the tithe, Philip acceded to the clergymen's argument that God would not benefit a crusade "if it victimized the poor and defenseless," says John W.Baldwin. In the summer of 1189 he sent a letter to the archbishop of Reims and his province that renounced the tithe on movables and returned the tax situation to its status of forty days before his taking the cross—a similar letter presumably went out to the other provinces as well. Philip promised that in the future "all moveables, domains, fiefs, and other rights would remain immune from such exactions." He followed up this promise with an ordinance of 1190 that prohibited the king's prelates from collecting any tailles "while he was in God's service." The moratorium on crusaders' debts would continue, however. Quite interestingly and by contrast, following the death of Henry II in 1189 and the accession of his son Richard I (the Lion-Hearted) to the throne, Richard and his successors instituted the crusader tax as a permanent part of royal taxation in Britain. Richard and Philip met briefly in July 1190 at the abbey of Vezelay, traveled together to Lyons, and parted to pursue separate routes to the Holy Land for the Third Crusade—Richard left by ship from Marseilles; Philip, from Genoa.

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1197 ***German Tax Opposition*** (Byzantine Empire), refusal by the people of Constantinople to pay a tax levied by Emperor Alexius III Angelus that was intended to raise blackmail funds. Alexius, who had usurped the throne in 1195, was the older brother of his predecessor, Isaac II Angelus, himself a usurper who had solidified his claim to the throne by horrific acts. The Angelus family had been involved in open rebellion in Anatolia, but Isaac had been pardoned in 1184 by Andronicus I Comnenus in exchange for surrendering the city of Nicea. Andronicus did, however, punish other Angeli with mutilation, blinding, or execution in suppressing their rebellion. Andronicus's rule collapsed under the pressure of external attacks, especially by the Normans, who captured Thessalonica and threatened Constantinople itself. Fearing further internal opposition as well, Andronicus had potential opponents arrested, and in 1185 ordered the arrest of Isaac Angelus, then residing quietly in Constantinople. But Isaac managed to escape to Saint Sophia, where

he roused a supportive crowd that obliged the patriarch to crown him emperor. Andronicus attempted flight by ship but was caught. Isaac permitted Andronicus to be tortured and mutilated in the palace and then taken to the Hippodrome, where a mob dismembered him.

Despite this cruel beginning, Isaac II Angelus proved a reasonably effective emperor, inflicting defeat on the Normans, forming an alliance with the Venetians, and achieving peace with Sicily. The perennially hostile Bulgarians, however, brought about his end. In 1193, hoping to take advantage of dissension among Bulgarian leaders, Isaac sent an expedition commanded by Constantine Angelus against them. Constantine defeated the Bulgarians in Thrace but then had himself proclaimed emperor at Philippopolis. Constantine's troops betrayed him, however, and Isaac had him blinded. The Bulgarians' raids subsequently intensified. In 1194 they crushed the Byzantine army near Arcadiopolis and seized Serdica. Isaac enrolled the aid of his father-in-law, Bela III Alexius, king of Hungary, against the Bulgarians and, in the spring of 1185, led an expedition against the persistent enemy. But Isaac's older brother Alexius had been plotting against him, and when Isaac arrived in Cypsela in Thrace, his courtiers deserted him and Alexius had him deposed and blinded.

Alexius abandoned the joint expedition with the Hungarians and returned to Constantinople to be crowned Alexius III Angelus. He lavished gifts upon his coconspirators against Isaac to solidify his hold on the throne. But he reneged on paying the Venetians the remaining 28,000 *hyperpyra* of the compensation promised to them by Isaac under terms of their alliance agreement. In the meantime, Emperor Asen I of Bulgaria led more raids in Thrace and defeated a Byzantine army near Serres. Then in 1196, Ivanko, nephew of Asen, murdered Asen, seized control of the Bulgarian capital Tirnovo, and invited the Byzantines to come to his support. But en route to Tirnovo the Byzantine army mutinied, aborting this opportunity to gain control of Bulgaria. Asen's brother Peter claimed the throne of Bulgaria and sent Ivanko into flight for safety in Byzantium. Peter's brother Kaloyan succeeded him and pushed the Bulgarian raids well into Thrace. Alexius's problems were further exacerbated by the rebellion of Chryus, a Vlach who commanded the Byzantine army at Strumitsa; failing to defeat Chryus in two campaigns, Alexius granted him generous terms in 1197.

It was under such tumultuous circumstances that yet another threat to Alexius emerged in 1197 and ushered in the tax issue. Henry VI of Germany, the son of Frederick Barbarossa, married off his brother Philip of Swabia to Irene, daughter of Isaac II and widow of a Norman prince. Through this alliance with Isaac, whom Alexius had deposed and blinded, Henry VI intended an unmistakable challenge to Alexius. Henry had inherited the Norman Kingdom of Sicily, a rival of the Byzantine Empire, along with Frederick Barbarossa's hostile view of the Empire. To underscore the challenge, Henry threatened that he would reclaim the lands in northern Greece that the Normans had earlier conquered if Alexius failed to pay him 360,000 *hyperpyra* to help pay the costs of a crusade. Alexius negotiated this blackmail sum, reducing it to 115,000 *hyperpyra.* Then he ordered the imposition of a special levy, known as the German tax, to raise funds needed to pay the blackmail. The people of Constantinople refused to pay the German tax. In response, Alexius had ornaments stripped from the old imperial tombs to raise the funds. "The money was never sent," Warren Treadgold observes, "since just then Henry VI died, and his Crusade was abandoned. Henry's heir was the even more hostile Philip of Swabia, but a German civil war kept him from any efforts to avenge his father-in-law Isaac II. Alexius nonetheless found it prudent to renew the Byzantine alliance with the Venetians in 1198." Alexius's troubles were hardly in abeyance with this outcome, however; the Bulgarian raids continued, and his reign confronted year after year of open revolts. All of these events evidenced the Byzantine Empire's rapidly unfolding decline.

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1198 *Tithe Controversy* (Poland), objections by Bishop Jaroslaw of Wroclaw to an earlier awarding of tithes. The awarding of tithes in Poland exemplified the complexities of the "conflicts between secular and ecclesiastical possessors of tithe revenue throughout Europe in the central Middle Ages," states Piotr Gorecki. The dynamics of that conflict in Poland were further complicated by its being a frontier growth area to which many Germans migrated. In most areas of Europe, Gorecki points out, the tithe comprised "a tenth of all revenues of the medieval economy, intended for support of the priesthood; in practice…tithe payments refracted into a wide range of practices affecting possession, assessment, gathering, and consumption of revenues," with large disparities between whether secular or clerical interests controlled these practices. Such issues, then, as which institutions or entities received tithe revenues, which paid them, and which remained exempt, and how assessments were determined, what system was used for collecting tithes, and how the revenues were expended had major impact on agricultural and other economic developments, and therefore bred "intense and detailed conflict."

The conflicts were especially keen in areas of Poland undergoing expansion, new settlements, and clearing of arable lands generated largely by immigration. The monks of Lubiaz had acquired tithe revenues from such expanding areas in Silesia, including the district of Legnica, thereby instigating conflict with secular interests. In an effort to resolve the conflict, Bishop Zyroslaw of Wroclaw and Duke Boleslaw the Tall made a joint promise to the monks of Lubiaz that they would receive tithes from already extant new villages in Legnica and also from villages "to be established there for all time." Gorecki speculates that this tithe revenue must have been substantial because Bishop Jaroslaw, who succeeded Bishop Zyroslaw in 1198, "objected to the gift of [tithes from] the new fields *(donatio novalium)* made by lord Zyroslaw the bishop to the monastery of Lubiaz." In short, Bishop Jaroslaw wanted these revenues for his own purposes. Unfortunately, no record exists of how the bishop's objection immediately played out. But in 1211 Duke Henry confirmed that tithes from the Slawno area of Legnica, regardless of whether the arable lands of that area belonged to his own heirs or to others, would "be paid in full to the monastery" of Lubiaz.

A related controversy also arose in 1198, when two peasant groups quarreled over the award of tithes in an area of expansion near the villages of Kliszow and Dziewin, located on opposite sides of a river, where they were clearing arable lands. The Lubiaz monastery had some claim to the tithes from Dziewin but had failed to clarify the right to this claim— Bishop Zyroslaw, however, had awarded the village's tithes to the monks. And so in 1198 the monks claimed the tithes from the peasants of Dziewin; and the bishop, from those of Kliszow. Bishop Zyroslaw resolved the conflict by means of a compromise that awarded to the monastery or to the bishopric the "tithes from the village on its own side of the river." Although such conflicts may not constitute tax revolts as such, they do clearly evidence protest over who should have the benefit of tax revenues—or perhaps, differently phrased, who should pay taxes and to whom.

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LATE MIDDLE AGES, 1200–1500

1207 ***Tithe Conflict*** (Poland), twenty-year controversy between Duke Henry the Bearded of the duchy of Silesia and Bishop Lawrence of Wroclaw over the nature of the tithe assessment in the castellany of Wlen (the territorial district of the Wlen castle). Duke Henry protested against Bishop Lawrence's attempt to reform the tithe due to the church from the villages of Wlen castellany, which had been paid in squirrel skins, to payment in grain, marten skins, honey, and coins—a major change indicating the growing significance of agriculture in Wlen. In a document drawn up in 1217, Bishop Lawrence contended that "since its consecration in the mid-twelfth century, the parish church at Wlen had indeed received tithe in squirrel skins from one village, but that sometime after the turn of the century the content of that tithe was changed to grain," according to Piotr Gorecki. The bishop stated that Duke Henry and Duchess Hedwig themselves had granted the change from squirrel skins *(asperioli)* to grain *(annonia)*.

The conflict between Bishop Lawrence and Duke Henry was finally resolved in 1227 through a compromise agreement—a document drawn up by the papal judges' delegate that was enormously complex. The compromise document observed that Bishop Lawrence had demanded canonical tithes from Duke Henry's subjects according to categories of inhabitants, and consequently the judges designated such categories based on the criteria of territory, status, ethnicity, and use. The judges thus divided the duchy of Silesia into districts called "castellanies" and stipulated what tithe obligations would obtain in these castellanies, divided into two groups, according to the three other criteria. Inhabitants of one group of castellanies were obligated to pay only those tithes they had paid prior to 1226, "regardless of their status" (Gorecki). Bishop Lawrence agreed, and "promised that he would henceforth not request other tithes from the castellanies of Krosno, Bytom, Zagan, Boleslawiec, and Wlen" in addition to those previously paid. By theses terms, then, the residents of Wlen castellany returned to paying the tithe in squirrel skins.

Inhabitants of the second group of castellanies, which included Goscien and Otmuchow, where forested areas were being settled, would pay one-quarter mark from each hide (land parcel supporting a family) except for each sixth hide, which would remain tithefree. Respecting ethnicity, German settlers were to pay three measures of grain; Poles, as in prior years; free peasants and Jews who farmed, the full tithe; the duke's peasants, in honey. There were other stipulations of the compromise document that need not be detailed here. A major development that the tithe conflict and its compromise solution reveals is, in effect, "growing pains"—the consequences of settlement, land clearing, and population growth, including many German peasant and knight immigrants. The knights, both Polish and German, it should be noted, were either exempted from paying the tithe or were given the right to donate their tithe payments to any church they chose as one of the privileges of knighthood.

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1215 ***Magna Carta*** (England), Great Charter accepted and signed by King John at Runnymede in June 1215 in capitulation to a large group of rebellious barons. Although intended to secure a variety of liberties, the charter was largely an outgrowth of the barons' resistance to taxes. The unpopular King John pursued an unsuccessful military campaign attempting to regain control of Normandy that created a need for increased revenues. To raise money, John imposed another scutage—a tax paid in place of military service—on his baronial tenants in May 1214. This scutage was set at 3 marks, a heavy increase upon the 2 marks of prior scutages that were already regarded as high. The northern barons refused to pay the scutage. In November 1214 the king met at Bury St. Edmunds with a group of nobles, but the nobles steadfastly refused to comply with the scutage, preventing any sort of agreement between themselves and the king.

Now the barons swore to withdraw allegiance to John unless he restored their rightful laws and liberties, and they gathered an armed force to enforce their demands. Under the counsel of Archbishop Stephen Langton, they insisted that the king restore the laws of Edward the Confessor. In April 1215 the armed barons met at Stamford and marched to Brackley, where they presented their demands to the royal ministers, who relayed them to the king at Oxford. John rejected the demands; and the barons renounced their allegiance to him and marched on London. Forced to give in, John agreed to meet with the insurgents on June 15 in a meadow at Runnymede, near Windsor. The conference lasted until June 23. The angry nobles presented forty-eight articles to the king that became the basis of the Magna Carta. Of the Magna Carta's thirty-nine chapters, two related to taxation. The twelfth chapter or clause stated that in the future no scutage or aid greater than three accepted feudal aids "shall be imposed on our kingdom, unless by common council of our kingdom," and extended this provision to include any tallages levied on the city of London (boroughs were normally tallaged at the will of their lords); it also specified that the accepted feudal aids must be set at reasonable rates. The fourteenth chapter mandated the assembling of the "common council" whenever its consent was needed for raising a scutage or aid, and specified the procedure for notifying the nobles of the convening of the council. Although these clauses awarded control over taxation not to the people but rather to the nobility, the most powerful and wealthy class, and specified control over only one type of taxation, they nevertheless marked a major first step toward the principles of "no taxation without representation" and of a genuine parliamentary body, in the view of the great British historian George Macaulay Trevelyan.

The Magna Carta's early history, however, proved quite uncertain. It was legally valid for a term of only three months, and during that period its provisions went largely unexecuted. But the charter was revived in 1216 and in 1217, and then again in 1225; the version of 1225 became law to be ratified and interpreted in Parliament and to be fulfilled in the courts. Nine of this latter document's chapters, representing twelve of the original char ter's, remain on the English statute book. As W.L.Warren suggests, however, the Magna Carta's main value lay not in its specific provisions but in its being a code of law allowing for periodic revisions of both laws and customs, and in its condemnation of rule by a monarch's arbitrary will.



Magna Carta.

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1222 ***Golden Bull Exemption*** (Hungary), extraordinary example of blanket exemption from taxation provided by a sovereign. In 1222 King Andreas II of Hungary issued his Golden Bull, by which he granted three major privileges to the Magyar nobility. These privileges included immunity from all forms of tax levies. As a consequence the nobles of Hungary paid "no taxes, tolls, tariffs, or tithes."

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1224 ***Abbot of Battle v. William*** (England), court case brought at Oxford in 1224 that typified many single efforts against labor service (corvée) and presaged later collective efforts. In this case the abbot of Battle claimed that William the son of Andrew, a tenant in the village of Crowmarsh, owed the abbot services of villeinage. William, while admitting his liability to services, claimed that he was a free man whose services must be specified and that the abbot had no right to increase those services arbitrarily—the abbot was claiming double services and also the right to tallage (levy a tax on) William. The court found against William following the abbot's proof that William had a cousin who was a villein and that William himself, although claiming to be free, recognized that all the other tenants but one were villeins. William admitted that he did labor services with these tenants and also contributed to a tallage levied on them, despite his claim that this tallage was an aid freely given. With William's villeinage proven, the royal justices ceased to exercise jurisdiction in the case.

This and similar individual cases of tenants claiming exemption from labor services or challenging the doubling of such required services provided precedents for collective challenges, such as that of the villein tenants of the priory of Harmondsworth. In 1278 they pleaded against the prior's demand for customs and services in excess of those they owed when the manor had belonged to the king. A search of the Domesday Book established that the manor had not been an ancient demesne; therefore, the tenants were declared tallageable at their lord's will and also liable to pay *merchet,* a marriage levy considered a sign of servility. The court ordered the sheriff of Middlesex to help the abbot to tallage his tenants and to compel payment. Having lost in court, the tenants resorted to violence. Some of them broke into the manor house and stole charters, other writings, and goods; they also threatened to torch the house and to do bodily harm to the prior and his household. In a similar case in 1278, between the abbot of Halesowen and his tenants, also lost by the tenants in the King's Court on appeal to the Domesday Book, the tenants reacted with violence and were excommunicated for attacking the abbot and his brethren.

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1237 ***Aids Resistance*** (England), refusal of the nation's barons to pay any further aids to the crown. By this time the aids, an outgrowth of earlier feudal aids owed by vassals to their lords, had become taxes on property or movable goods. (The first instances of such aids on movables were the Salaclin tithe of 1188 to pay the costs of the Crusades and an aid of 1193 to pay the ransom to free King Richard I from prison in Germany.) Henry III, whose extravagances continually left him in pecuniary need, levied a series of scutages (taxes paid in place of military services) and aids on movables in quick succession during 1237. The barons immediately resisted paying the levies. Their initial resistance to such levies had emerged in the years 1213–1219 in the northern counties; but now the resistance was nationwide, and aids had become one of the main grievances underpinning baronial opposition to Henry. Now the barons adamantly refused to pay additional aids, and their refusal culminated in the success of their fight with the king. The king granted them tax relief, effective exemption from taxes, that endured for forty years. Taxes on movables would not become a standard form of raising royal revenues until well into the fourteenth century.

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1241 ***Mintey Resistance*** (England), long-standing resistance by the villagers of Cirencester against providing services (a form of corvée) to Cirencester Abbey that culminated in 1241. The villagers contended that the abbey demanded services from them beyond those owed when the king was the lord of Cirencester manor, a circumstance that had ended in 1155. The protesting tenants of the manor had pleaded their case before various courts in the effort to establish that they were not unfree villeins (feudal serfs with the legal status of freemen except in dealings with their lord). Finally, in 1241 the Mintey villagers brought their case before the royal justices at Gloucester, who found against them. The justices' ruling was based on a finding in 1225 that the manor's tenants were in fact unfree, so that consequently the villagers of Mintey also were unfree. Their status had slowly eroded through pressures of both the lord's and the king's courts, resulting in an increase in the services they owed. This Cirencester case apparently set the precedent for settlement of similar cases during the thirteenth century at Halesowen in Worestershire, the manor at Vale Royal Abbey, and diverse manors at St. Alban's, and in the early fourteenth century at a manor in Ogbourne St. George in Wiltshire. These various cases and many others typified the villagers' increasing refusal, mostly futile, to provide services.

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1248 *Tithe Opposition* (Poland), reduction or outright cancellation by knights of the tithe obligation of the peasants they had recruited to settle in areas under their control, and in some cases refusal by the knights to sell the tithe rights to monks or other ecclesiastics, thus creating a conflict with the Church over who should control the tithe and the revenues it generated. Until the 1220s, especially in Silesia, both Polish and German knights had received exemptions from paying tithes as a means of enticing them to settle areas of Poland and to establish fiefs. The immigrant knights and the peasants they recruited had replaced Polish peasants who had paid "'proper tithes' to ecclesiastical tithe possessors"; and the knights' fiefs had resulted in reduced tithes for the Church while producing larger rent payments for the knights, according to Piotr Gorecki. In previous years the ecclesiastics had collected the tithe in grain in the fields before the harvest began; the German settler knights prevented ecclesiastical tithe owners from doing so, directing that the tithe could be collected only after the grain was stored in the knights' barns. The ecclesiastics thereby lost control over whatever grain was available for tithing, while the knights could confiscate that part of the tithe they owed to the ecclesiastics. Through such tactics both Polish and German knights attempted to seize control of the measurement of grain, the primary commodity with which Polish and German peasants paid their rents to the knights. And so the knights had effectively usurped the tithes previously belonging to the church.

Papal Legate James found the situation intolerable. In written statements of 1248, he complained about the knights' recalcitrance, especially concerning the sale of tithes to ecclesiastics, which diminished both the tithe revenues and the ecclesiastical rights of the churchmen. Initially, he threatened the knights with censure and authorized the Polish prelates to carry out the threat. But then he compromised, placing the burden of rectifying the situation entirely on the shoulders of the Polish bishops, implying that the bishops would be considered responsible for any lost tithe revenues. He also granted permission for the offending practices of the knights "in case of 'urgent necessity or great utility'" (Gorecki). The applicability of this grant and the imposition of any sanctions he left to the bishops. As a result, of course, the conflict over control of the tithe persisted into subsequent decades. Finally, in 1267, Legate Guido apparently resolved the conflict in a declaration mandating that the peasants "pay these tithes in their entirety," even from the sixth hide (family land parcel), which had previously been exempted, under penalty of being denied the sacraments and ecclesiastical burial. He also stressed that tithes should be collected in the fields, as in earlier years, and within a prescribed time limit.

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1270 *Parlement Decree of 1270*(France), a decision rendered by the Parlement in response to opposition to a combined tax levied by Louis IX to pay the expenses of both the knighting of his eldest son and of Louis's second crusade (during which he died of the plague in Carthage on August 25, 1270). A seeming precedent for the decree of 1270 had occurred in 1268, when the Parlement responded to some Norman vassals' claim of immunity from paying a knighting aid by deciding that since the Normans could provide no written or other proof of their immunity, they had to pay whatever level of aid was customary in Normandy. Then in 1270 four communities located near Paris claimed exemption to Louis's knighting aid, on the grounds that

in their region it was not the custom to pay tailles (taxes) and that they never had done so. Parlement decreed that unless these communities could prove claims of privilege, they must pay taxes in accord with the general custom of the land, and subsequently it was found that the tradition of the district in which they lay was to pay such levies as the knighting aid. In 1271 the Parlement followed up by decreeing that denial of liability for the knighting aid and an earlier marriage aid by Bourges, Dun-le-Roi, and Issoudon—a denial the towns supported by charters and by the argument that such aids were not customary in their region—was unacceptable on the grounds that the aids were not specified in the charters, that they were due by the custom of the kingdom, and that the residents of the region, who were freed serfs, enjoyed only those privileges granted them by the lord who had set them free. Both of these decrees proved significant for future taxation in medieval France by establishing Parlement's support of the king's right to levy aids on the basis of local custom and, more comprehensively, on the basis of the custom of the realm.

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1280 *Fralse* (Sweden), system by which the nobility was exempted from all forms of taxes, except by the nobles' own consent during exceptional circumstances, that was initially granted by statute in 1280 and obtained thereafter for centuries. Under the *fralse* (deliverance) system a noble's estates comprised the *fralsestand;* its lands, the *fralsejord;* its peasants, the *fralsebonder.* In exchange for the privilege of tax exemption, a nobleman bound himself personally to serve the king while also providing a horse worth 40 marks—a form of military service known as *rusttijanst.* Initially available to noble and peasant alike, by the end of the Middle Ages the *fralse* was considered a privilege of the nobility only, with the understanding that the system applied to distinct lands that only nobles could own, and essentially in perpetuity. The nobility thus became an estate with a hereditary *fralse* privilege. This system generated increasing conflict between nobles and monarch as the Middle Ages proceeded. For example, in 1525 the extent of the *rusttjanst* became determined by the amount of income a noble derived from his tenants; consequently, a noble could reduce or avoid his *rusttjanst* by declaring one or more of his farms to be manors ostensibly farmed by himself—with the added advantage of gaining more rents for himself. In 1562, King Erik XIV attempted to counter this tactic by limiting the number of manors each type of noble could claim—three for a count, two for a baron, one for an ordinary noble—but the nobility managed to evade these restrictions, partly by creating manors for their children and partly through securing court approval of the manor status of their lands. By the sixteenth century, then, the nobility were in ongoing conflict with the monarch to gain enhancements or extensions of their *fralse* tax exemptions. Their successes in this struggle brought the nobles increased revenues while restricting the king's income. The struggle would continue—in the seventeenth century. (See 1620—STOCK-AND-LAND TAX CONFLICT.)



Louis IX.

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1282 ***Sicilian Vespers Revolt*** (Sicily), major and ongoing revolt whose overall causes and goals are clouded but included opposition to taxes and related exactions imposed by Count Charles of Anjou, brother of Louis IX of France and effective king of southern Italy and Sicily, his court and government sited at Naples. Charles had prepared a military attack on Constantinople, then in Greek control; but his fleet never set sail in April 1282, as had been planned. On the evening of March 30, 1282, a French trooper reputedly molested a young married Sicilian woman at Palermo's Church of Santo Spirito, instigating a fierce riot that swept the city and vented the Sicilians' pent-up fury over policies of the house of Anjou. The rioters massacred the French garrison in Palermo. Over the following days the revolt spread throughout Sicily. M.I.Finley et al. recount that the rebels raided monasteries and murdered monks, slaughtered old men and infants, and ripped open the wombs of women thought to have been impregnated by Frenchmen. Within a month the rebels controlled Messina, where Charles's fleet, assembled for the attack on Constantinople, lay anchored.

With their rebellion at its crest, representatives of the nobles and the towns appealed to Pope Martin IV, hoping to receive papal recognition of the Sicilians's right to self-government; but Martin, closely allied to Charles of Anjou, condemned the rebellion. Whatever other sources may have inspired the rebels' rage, observes David Abulafia, "It is clear that the long tradition of tight-fisted government, dedicated to the maximisation of royal revenue to pay for foreign wars, whether of [Holy Roman Emperor] Frederick II in northern Italy or of Charles of Anjou in Italy and the Balkans, generated intense ill-feeling among the Sicilian elites." Charles's reliance on non-Sicilian bureaucrats to administer tax and other policies in Sicily also incensed the aristocrats. In addition, many of the rebels had lost lands and power following a revolt in 1267–1268. Peter III of Aragon further complicated matters by arriving in Sicily in September to claim sovereignty over the island by right of his wife's Hohenstaufen lineage. The Sicilians acclaimed him as he traveled from Trapani to Palermo. With the support of his fleet from Catalonia and Aragon, Peter held fast, determined to rule both Sicily and the nearby islands. His military successes against Charles culminated in 1284 with the Catalan navy's capture of Charles's son, Prince Charles of Salerno. The revolt of the Sicilian Vespers, as it became known after 1500, declare Finley et al., "was not a feudal revolt but a popular revolution, and for that very reason its immediate success was astonishing. It was an episode of singular barbarity" that became glamorized in Sicilian history as a "glorious event" and "the very archetype of a patriotic rebellion." The revolt also proved "a financial as well as a political disaster and military disaster, since the island was such an important source of revenue to the crown…," Abulafia concludes. In January 1285, Charles of Anjou died, his son and heir still a captive.

A major outcome of the Sicilian rising, Pope Honorius IV's "Constitution Concerning the Government of the Kingdom of Sicily," issued in 1285, clearly evidences the main causes of the uprising, in the pope's view, for his document sets out what needed to be, and subsequently was, corrected. Chief among these causes were tax abuses, with the "Constitution" "forbidding excessive financial demands by the crown: the *collecta,* first levied by Frederick II, were to be reduced and controlled; limitations on inheritance to fiefs were in some cases lifted; the tax burden of the towns, and demands for military service, were also modified," remarks Abulafia. Heavy tax burdens had caused the disaffection of Sicily's barons and towns, leading to sustained rebellion. In the same year of Honorius's "Constitution" all the major players in the revolt of the Sicilain Vespers—Charles I of Anjou, Pope Martin IV, and Peter III of Aragon—died.

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M.I.Finley, Denis Mack Smith, and Christopher Duggan, *A History of Sicily.* London: Chatto & Windus, 1986.

1285 *Anatolian Rebellions* (Asia Minor, Byzantium), uprisings and flight caused by heavy taxation and financial disintegration in Anatolia during the second half of the thirteenth century, following a breakdown of Seljuk control. A detailed narrative of 1285 written by a financial official, Karim al-Din, cited by Speros Vryonis, Jr., indicates that the residents of Anatolia were afflicted with horrendous financial oppression after the tax system foundered so badly that fifty years of revenues collected by the treasury had been exhausted. The fiscal crisis resulted from a surplus of thieving officials. For example, according to Karim al-Din, a Sahib Fahr al-Din of Kazwin had imported into Anatolia a host of "adventurers hoping to make their fortunes…and gave them positions and tax farms. In some cases the tax of a province was increased tenfold, and Fahr al-Din greatly proliferated the number of tax farms…. As the extent of tax farming and the rate of taxation increased, the populations were crushed under the burden." Similar occurrences afflicted Tokat, Aksaray, Iconium (Konya), Kayseri, and numerous other towns and regions. "In the districts between Amasya and Samsun," says Vryonis, "the farmers were so ground down by the taxes and *corvees* that Kamal al-Din of Tiflis imposed, they simply fled their lands, the crops were not planted, and, consequently, it was impossible to fill the grain silos." Kamal al-Din then moved on to Aksaray and "burdened the citizens with such onerous taxes that the inhabitants took their possessions and fled the city." As a consequence of these actions and those of other tax farmers, the officials and other residents of many Anatolian towns rebelled or fled outright, so that the entire tax system collapsed, making it impossible to raise revenues to pay armies to protect Anatolia. Commercial activities and trade also were disrupted. This era in Anatolia, then, provides a major and extreme example of flight to avoid taxation as recently as the Middle Ages.

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1289 *Tax Resistance* (Florentine Republic, Italy), massive popular opposition to a tax pro- gram imposed by the Florentine seigniory to pay for the costs of a protracted war with Arezzo and Pisa. The war, which lasted from 1288 until 1292, generated a fiscal crisis for Florence. To deal with this crisis, the seigniory in June 1288 levied a tax on urban properties, initially at a rate of 1.5 percent, later raised to 2 percent and finally to 3 percent. Then in July the seigniory decreed a general forced loan set at 3.75 percent, a rate that the seigniory doubled in April 1289. There followed a series of added forced loans levied in rapid succession. "So great was popular opposition to this lively tax program that in October of 1289 the

collection of a general forced loan, assessed on city property at a rate of 5 per cent and on rural patrimony at 3¾ per cent, had to be abandoned," states Marvin B.Becker. The usual tactic of borrowing money from the large merchant companies, the guilds, the Guelf treasury, and the Church in Tuscany provided insufficient funds for wartime in these latter years of the thirteenth century; and so the seigniory had to find alternatives. The chosen solution was to impose special levies on the guilds and to farm indirect taxes to optimize their yields.

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1296 *Cistercian Order Tax Uprising* (France), insurgence by the Cistercians in 1296 against increased taxes levied by King Philip IV (Philip the Fair). (See also PHILIP IV.)

1297 *Maltolt Opposition* (England), strident opposition to the *maltolt,* a duty that had been levied on wool in 1294 as a result of a confrontation between the government of Edward I and wool traders. The confrontation arose out of a yet more serious conflict, the war with France that erupted in 1294 and forced the English government to search for sources of increased revenues; the wool trade seemed a likely target. Initially the government's plan involved taking a forced loan in wool, and on July 12, 1294, an official order required all wool, hides, and fells to be confiscated for safe custody—ostensibly to prevent their being exported to France. In actuality the government intended "to buy up all the wool on credit, export it, and take the profit that would normally have gone to the merchants," Michael Prestwich states. The English magnates agreed to this plan, with the stipulation that the wool merchants should receive adequate security. Since the plan meant total loss of their livelihoods, the wool merchants rose up to complain bitterly. In response, Edward I and his council conceded that in place of the forced loan the merchants could pay new, sizably increased customs duties. Hence the *maltolt,* levied at 3 marks on each bag of wool, regardless of grade. Despite this new duty, the government did not return all of the confiscated wool but kept that owned by merchants suspected of trading with France, and tried to profit from exporting it to the Low Countries.

So matters stood until 1297. In that year the government attempted to confiscate more wool for the export trade, but the policy met with little success in raising revenues—"less than a quarter of the income from the customs duties. Politically," says Prestwich, "both policies [confiscation and customs duties] proved extremely unpopular." The policies raised significant constitutional issues and also severely affected the price of wool. "The opposition in 1297 claimed that the duty raised by the *maltolt* amounted to one-fifth of the value of all the land in England" (Prestwich). Although an exaggeration, the claim reflected disgruntlement over the fact that wool merchants had forced producers to accept significantly lower prices as a result of the duties—that is, wool growers in effect were made to absorb much of the duties. And so both wool producers and wool merchants objected to the *maltolt.* This opposition, combined with the constitutional crisis of 1297, which also arose out of tax resistance, obliged Edward I's government to rescind the *maltolt* in November 1297 and reinstate the previous level of customs duties, under which each bag of wool was taxed at half a mark, a substantial drop from the 3-mark tax of the *maltolt.*

The concomitant constitutional crisis of 1297 that confronted Edward I and his council involved the government's violation of a growing precedent that either Parliament or assemblies of shire representatives

and magnates must give approval for the levying of taxes on movables. For the government had levied increased taxes during the previous fifteen years simply on the basis of consultations with magnates and shire representatives in their places of residence. The crown justified this practice on the grounds that the king was risking his life in war and that his grateful subjects should happily pay their taxes. The opposition presented the view that taxation was a constitutional issue, arguing, as exemplified in the document *De Tallagio non Concedendo,* apparently drafted by a group of barons, "that taxes should not be imposed without the consent of all the magnates, lay and ecclesiastical, knights, burgesses and free men of the realm. Edward was not prepared to accept this view, even though it did represent the normal method of granting taxes," declares Prestwich.

The conflict was further exacerbated by widespread opposition to the many prises the government exacted to provide victuals for the armies. (Compulsory purchases of staple foods at prices prescribed by the crown, prises amounted to a tax or conscription levied on agricultural produce, with the crown failing to pay for what it took.) In a highly celebrated incident two earls, Roger Bigold of Norfolk and Humphrey de Bohun of Hereford, appeared with their followers at the Exchequer on August 22 to protest "the levy of a tax of an eighth which had not been duly and constitutionally granted" (Prestwich). Bigold and Bohun thus effectively evoked the Magna Carta, stressing that "to pay such a levy to which due assent had not been given was to admit to being in a condition of servitude." (It should at least be noted in passing that this very argument would resurface a little less than 500 years later in the Stamp Act Crisis and other events leading to the American Revolution.)

The grievances over taxation also found expression in a petition presented to Edward I known as the Monstraunces. Submitted to the king on June 30, the petition presented the opposition's initial extant statement of complaints—its major objection focusing on the excessive burden of taxation and only secondarily on the constitutional issue involved. The Monstraunces stated that the crown's prises, aids, and other exactions had impoverished much of the realm, reducing many Britons to a level of existence below subsistence. Prestwich says, "The succession of annual taxes, the series of prises coinciding with a period of high prices, imposed a heavy burden on the country. By 1298 the northern clergy were so short of cash that they were permitted to pay their taxes in kind, rather than coin." The Church also quarreled with the king over the issue of taxation. In 1297 Archbishop of Canterbury Robert Winchelsey responded to Edward's request for aid with a refusal to pay because of the Church's poverty and because the recent papal bull *Clericis Laicos* forbade such grants. The king countered by threatening to cancel his protection of the clergy. The archbishop summoned a convocation and granted that individual clergy should be free to follow their own consciences in deciding on whether to pay the king—most did so, and thereby received continuing royal protection while providing Edward nearly double what he had received from the Church the year before. The conflict between king and archbishop over taxation continued, however. (See also 1215—MAGNA CARTA; 1297—PAPAL TAX OPPOSITION; 1764–1775—AMERICAN REVOLUTION; 1765—STAMP ACT CRISIS AND STAMP ACT CONGRESS.)

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1297 ***Papal Tax Opposition*** (Italy), prohibition of taxation of the clergy declared by Boniface VIII (r. 1294–1303). This prohibition coincided with a war between France and England whose costs required the monarchs of these two nations to seek new sources of tax revenues. Edward I of England in 1294 had been engaged in wars with both Scotland and Wales, during which a naval battle occurred involving allied English and Gascon ships against Norman ships. Philip IV (Philip the Fair), king of France, had used the battle as justification for seizing control of Gascony from Edward. In response, Edward declared war on France, and he formed an alliance with the count of Flanders in 1297. The war expenditures severely stretched the treasuries of both nations—France already had annual naval expenses that exceeded its normal revenues. Faced with this desperate need for additional funds, both Edward and Philip decided on taxing the Church.

This tack probably appeared reasonable to both monarchs, since the Church had previously provided funds to secular rulers by willingly accepting tax levies upon the clergy to help defray the costs of crusades in both Europe and the Holy Land. But crusades and wars between nations might not be deemed exactly identical undertakings. Furthermore, taxing clergy contravened the canon law of that time. Therefore, Boniface VIII issued a prohibition against taxing the clergy. The warring monarchs, however, managed to circumvent the prohibition—Philip through subterfuge, Edward through force—to collect their levies in defiance of the pope. Boniface responded by denouncing the monarchs' tax levies in a bull titled *Clericis Laicos,* by which he decreed automatic excommunication for anyone who taxed the clergy and for anyone who paid such a tax without the pope's expressly stated approval. The bull had some impact in England, where Archbishop of Canterbury Robert Winchelsey supported it. The English and French monarchs nevertheless persisted in their efforts to tax the Church, thereby of course creating a power struggle with the pope.

Edward I's tactics countered the pope's bull by effectively denying justice to clergymen in Britain's royal courts. He decreed that "no cleric could present a complaint in a royal court, but any complaint against a cleric would be heard. This constituted, in effect, the complete removal of royal protection from the Church in England" says Harry A. Miskimin. Philip IV responded to the bull "by prohibiting the export of money from his kingdom and hence the transfer of Church revenues to Rome." With these tactics the two monarchs forced Boniface's hand. Obliged to give in, the pope allowed taxes to be imposed on the clergy in both England and France; he also apparently reconciled with Philip, as evidenced by Boniface's canonizing of the king's ancestor Louis IX. But Boniface was not yet ready to totally surrender the papacy's traditional prerogative to the monarchical challenge to Church authority.

And so in 1302 Boniface VIII issued another bull, *Unum Sanctam,* asserting that the temporal authority must necessarily "be subject to the spiritual" and that "every human being to be saved must be subject to the Roman pontiff." Miskimin explains that some ambiguity inheres in this wording, so that if all that the pope intended to say was that spiritual authority was morally superior to temporal authority, then he was saying nothing new. "If, on the other hand, the bull was a direct claim to temporal power, it was the strongest such statement ever issued by the medieval papacy," concludes Miskimin. How would Edward and Philip interpret it?

As matters unfolded, the bull proved disastrous for the papacy. Aided by his councillor and vice chancellor Guillaume de Nogaret, Philip IV exploited the bull's ambiguity as an excuse to invent and to gather adequate charges and supporting evidence "to accuse the Pope of heresy," according to Miskimin. The king requested that a Church council be convened to try Boniface for heresy and other charges. At the same time Nogaret set out for Italy, intent upon stirring up popular opposition to Boniface. Unsuccessful in this effort and apprised that the pope intended to excommunicate Philip, Nogaret decided to arrest Boniface, seizing him in his summer palace sited at Anagni. This affront to the papacy aroused the leading citizens of Anagni, who had initially aided Nogaret, to change their minds two days later and to rescue Boniface from

his captors. Boniface returned to Rome. But, stunned, aggrieved, and mentally broken by his treatment at the hands of the French, the elderly pope quickly declined. "He died shortly thereafter and with him died the medieval phase of the history of the Church. The Church never recovered the prestige it had lost," states Miskimin. Philip had Boniface tried posthumously.

In fact, the so-called Babylonian Captivity (or Babylonian Exile) followed. A Frenchman, the archbishop of Bordeaux, succeeded Boniface in 1305 as Clement V, resulting in the transfer of the papacy from Rome to Avignon, where Clement took up residence in 1309 and where the papacy remained until 1377. Under pressure from Philip IV, Clement V, who served until 1314, never once set foot in Rome; in fact, he never left France. Clement eviscerated those elements of *Clericis Laicos* and *Unam Sanctam* that Philip found offensive. The Babylonian Captivity gave rise to charges that the papacy was simply a tool of the French monarchy. Worse still for the prestige of the papacy, the Great Schism of the West occurred in 1378, when two popes were seated simultaneously. Urban VI, an Italian, was elected in April 1378 by the College of Cardinals convened in Rome; and Robert of Geneva, an antipope, was elected in September by the same cardinals, now turned dissident and opposed to Urban—Robert took the title Clement VII and resided at Avignon. The Great Schism, which diminished the status of the papacy still further, endured unresolved until 1417.

In addition to these ongoing traumas to the Church, Marsilius of Padua (Marsiglio Mainardino) and his collaborator, the Parisian philosopher John of Jandun, in 1324 issued their treatise *Defensor Pacis,* in which they argued for the sovereignty of the people in selecting their leaders and denounced the papacy as both the source of disruptions to the general peace and as a fictitious power, derived from a series of usurpations, that lacked authority to pronounce excommunications, interdicts, or interpretations of divine law. *Defensor Pacis,* which clearly promoted the Roman Empire's supremacy over the Church, also called for the secular government to ban tithes to the Church and to seize most of the Church's property so that clergy could be freed to practice a holy poverty. In 1326 Marsilius and John became counselors of Louis of Bavaria, who had been in vicious conflict with John XXII (successor to Clement V); Louis became Holy Roman Emperor in 1328 and re moved John from the papacy, replacing him with a mendicant priest who took the name Nicholas V. Thus these and many other interrelated events that were put in motion by Boniface's initial opposition to the taxation of clergy and his two bulls deriving from that opposition eventuated in two extremely significant developments: the diminution of the papacy and the expansion of monarchical power. (See also PHILIP IV.)

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1300 ***Charles of Valois Aid Protest*** (France), deep and ongoing opposition by nobles to an ef- fort by Charles to impose a marriage aid in 1300. Charles of Valois, brother of King Philip IV (Philip the Fair), had attained full control of Anjou and Maine in 1295; and upon his eldest daughter's marriage to the duke of Brittany in 1300, he decided to collect a marriage aid from all nobles in these two bailiwicks who held fiefs directly from him, all lesser vassals, all ecclesiastics, and many of the towns. By the spring of 1301 the opposition became broad and virulent. Seven lords offered Charles a compromise, whereby their own



“Seizure of Boniface VIII by Emissaries of Philip IV” by G.Fattorusso.

vassals would collect taxes due from their own subjects when aids were owed to them, and these collected funds would be sent on to Charles, who would be compensated for canceled or reduced payments that had been formerly granted, and who could fine any rear vassal refusing to comply. Charles responded by appealing to Philip, and it was agreed that a commission appointed by the king would meet with nobles, abbots, and others, and determine who owed the aids and how they would be collected. The commissioners heard arguments from lawyers for both sides, with the nobles’ key point being that the aids were owed only by the lord’s direct subjects. These deliberations resulted in an impasse. Following a year of litigation, Philip intervened, on March 9, 1303, announcing a compromise accepted by all parties that resembled the barons’ proposal of 1301 but left the fundamental issues unresolved. Charles was to receive payment equivalent to what he could have expected from the marriage aid, and to appoint a commission that would conduct an inquiry to determine who owed aids and how they should be collected. Charles collected the aid but did not appoint the commission. And so the conflict persisted into subsequent years and reemerged in 1313, when Charles tried to levy an aid to pay the expenses for the knighting of his son. A commission was appointed to resolve the continuing issues surrounding the levying of aids, but no evidence exists of its decisions. (See also PHILIP IV.)

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1303 ***Althing Remonstrance*** (Iceland), statement of grievances drawn up by the Althing (general assembly) delegates in 1303 against policies of King Haakon V Magnusson of Norway, which controlled Iceland, that included a protest against taxes. King Erik II Magnusson had died in 1299, and his brother Haakon succeeded to the throne. Before they would take the oath of allegiance to the new king, the Icelanders demanded a redress of their grievances—their major concerns related to Norwegian control of commerce and restrictions on imports, appointment of Norwegians to higher offices in Iceland, and removal of Icelanders to Norway to be tried for crimes. King Haakon insisted on the Icelanders' taking the oath without conditions and sent an emissary, Alf of Krok, to Iceland with royal letters stating this position while offering no concessions. In addition, the king replaced the two native lawmen with Norwegians, each to have jurisdiction over half the island, and appointed new *syslumenn* (governors of administrative districts) who were Norwegian. Then in 1302, apparently to ward off merchants of the Hanseatic League, the king obtained a regulation from the assembly in Bergen mandating that only Norwegian merchants could conduct trade with Iceland.

These seemingly punitive acts aroused disaffection among the Icelanders. Consequently, the Icelanders who gathered at the Althing in 1303 drafted a remonstrance in which they pledged allegiance to Haakon only on condition that their grievances be redressed. Pleading Iceland's poverty and needs, they agreed to pay their taxes and fulfill their duties if the monarchy's earlier promises to Iceland were met—namely, that the lawmen and *syslumenn* would be Icelanders, that six ships laden with goods would be sent annually from Norway to Iceland, and that extraditions for trial would be strictly limited according to a previously approved code.In addition, the remonstrance concluded, "We further ask earnestly our worthy Lord, the crowned King Haakon, and all other good men not to burden us with heavier taxes than the law allows." The Icelanders attached this remonstrance to the union covenant of 1262 to comprise an act of union to which they now pledged themselves under the conditions stated. They sent the documents to King Haakon. The king ignored the remonstrance, although he did appoint three Icelandic lawmen and call prominent Icelanders, including a bishop, to Norway for consultation.

King Haakon's attitude further disaffected the Icelanders; those in the western and northern districts refused to attend the 1304 Althing and held their own assemblies instead. At the Althing, attended by delegates from the southern and eastern districts, the three Icelandic lawmen each mandated a different law on taxation, exacerbating the discontent still further. Deliberately ignoring this discontent, King Haakon sent the despised Alf of Krok to Iceland with royal letters that revoked all the privileges granted the Icelanders by royal councils since the death of King Magnus VI Lagaboter in 1280. Worse, the king decreed that all Icelanders who owned property valued at 500 or more monetary units must pay the king a tax of 1 *oln* vaomal per 100 units. These acts, and the king's defiance of the Althing remonstrance by placing the arrogant Alf of Krok in charge of the eastern and northern districts, generated enormous resentment. Alf traveled throughout the districts, published the king's orders, and declared those who had not attended the Althing outlaws. At the popular assemblies Oddeyrarthing and Hegranesthing crowds attacked Alf, his life being saved at the latter uprising only through the intervention of local chieftains. Under the protection of Thord of Modruvellir, Alf escaped to Dynhagi in Horgardal, where he died during the winter of 1305. The Althing now decided on resistance to the king's demands. The delegates drew up a new remonstrance. Finally acknowledging that the hostility to his demands for increased taxation was too great to overcome, King Haakon quietly terminated his tax plans—but still without acceding to the Icelanders other demands for native lawmen and *syslumenn,* limits on extraditions, and shipment of goods to Iceland.

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1304 *Bithynia Tax Revolt* (Byzantine Empire), rebellion by the Bithynians against a new tax that Emperor Andronicus II Palaeologus tried to impose in an effort to raise funds for, in effect, paying off Roger de Flor, captain of the Catalans. By this time in its history the Byzantine Empire evidenced endemic weakness—beleaguered by the Turks, the Venetians, and the Serbs. The efforts of Andronicus's cousin John Tarchaniotes, appointed by the emperor as army commander, to reform the Byzantine army had proven so unpopular that John was forced to take refuge with Andronicus in 1300. Concluding, it seems, that Byzantine troops were incapable of defending Anatolia, Andronicus in 1301 replaced the Byzantines with a force of 16,000 Alans, an Iranian tribe of refugees in Thrace. The emperor equipped the Alan troops by taxing the Byzantine residents of Thrace and prepared them to confront the Turks in 1302. But the Alan troops, lacking a sufficient accompaniment of Byzantines to maintain discipline, became unruly; soon after their arrival in Anatolia, they began to desert and to return to Thrace, plundering Byzantine areas as they proceeded.

Consequently, by the summer of 1302 the Byzantine commander Muzalon had only 2000 soldiers to battle the Turks at Nicomedia. The local Turkish emir, Osman, thrashed him. Osman followed this victory with conquests of the Byzantine countryside in the name of "his nascent state, known after a form of his name as the Ottoman Emirate. Byzantium," Warren Treadgold continues, "had acquired a dangerous new adversary." The other Byzantine commander, Andronicus's son and heir, Michael, fared no better than Muzalon. The Turks advanced upon his force near Magnesia, his soldiers deserted, and during the winter Michael ended in flight to Pergamum. "By this time," declares Treadgold, "much of the Byzantine population was panicking and abandoning the country to the Turks." In early 1303, as the Turks advanced in Asia Minor and a revolt ensued, Andronicus confiscated lands from the Church and Byzantine magnates and gave the lands to the Byzantine soldiers in an effort to strengthen the army's backbone. The emperor also obtained a ten-year truce with the Venetians in exchange for paying them compensation and allowing them to keep all Byzantine islands they had conquered. Finally, the emperor's wife, Yolanda-Irene of Montferrat, who regarded Thessalonica as an inheritance from her father, demanded that Andronicus award the city to her sons; when Andronicus refused, she ventured to Thessalonica and there established a rival court.

Into this sad state of affairs stepped a band of mercenaries from Aragon, who sensed the empire's rising endangerment and offered their aid to the emperor. This Catalan Grand Company, as they referred to themselves, had done well in fighting on Sicily for the king of Aragon. The company comprised 1500 cavalry and 5000 foot soldiers. Their captain, Roger de Flor, proposed that Andronicus hire the company "at the exorbitant annual rate of some three hundred *hyperpyra* for each cavalryman and half as much for each infantryman. This was almost three times what the Alans received, and probably put the Catalan payroll higher than the empire's whole revenue. Yet the emperor accepted the terms. He made an advance payment, and granted Roger the title of grand duke and the hand of his niece Maria Asen," Treadgold states. The Catalans arrived in the fall of 1303 to spend the winter at Cyzicus. In the spring of 1304 they set out with the remaining Alans to confront the Turks.

True to their past behavior, the Alans chose desertion when threatened, but the Catalans proved successful in every encounter with the Turks, "from Cyzicus in the north to Ephesus in the south. Unfortunately for the Byzantines, the Catalans also used their mastery of the field to pillage the native population," says Treadgold. During the summer of 1304 they attacked Magnesia, while the company's fleet raided the Empire's islands of Chios and Lesbos. In response, Andronicus recalled the Catalans, ostensibly to have them combat Theodore Svetoslav, emperor of Bulgaria, whose forces had invaded Thrace. The Catalan Grand Company paused at Callipolis to spend the winter. While they were there, 1300 more Catalans arrived at Callipolis and demanded that the Empire hire them—Andronicus acquiesced. Since the empire was late in paying his men, Roger now demanded their pay.

"The emperor went to great lengths to raise the money, imposing a new tax on crops and exacting a third of the revenues of his European pronoiars," Treadgold notes. (*Pronoiars*— most often officers and soldiers —were recipients of grants from the emperor that awarded them the right to collect taxes in certain areas, sometimes including the rents from crown lands.) In addition to these measures, Andronicus "debased the hyperpyron to twelve karats, making it just half gold, and equated it with new silver coins that were even more overvalued." The Catalans, however, refused to accept the coins. And in Bithynia a rebellion erupted against the new taxes. The rebellion and other opposition prevented Andronicus from raising the money he needed.

In early 1305 the emperor proposed to Roger that he accept the title of Caesar, leave for Asia Minor, and there rule as his fiefdom whatever lands he could seize. "After extorting even more money, Roger consented." Before taking his leave, however, Roger made a state visit to Adrianople, where Andronicus's son Michael and his troops stood guard against the Bulgarians. Michael disapproved of Andronicus's dealings with the Catalans; and, presumably with his blessing, one of his Alan mercenaries stabbed Roger to death, after which Michael had Roger's escort massacred. Michael had made a grievous mistake. The Catalans, enraged by Roger's murder, joined the Turks and rampaged through Thrace. The ravage of Thrace continued through 1306. In 1307 they moved on to plunder the areas near Cassandria. In the spring of 1308 they unsuccessfully attacked Thessalonica. In 1309 they returned to ravage Thrace. In 1311 they killed the duke of Athens, who had hired them the previous year, and seized control of his duchy—there they came to rest. These and other diverse, intertwined events—most notably the fiscal crisis that aggravated them—left many feeling that the Byzantine Empire was disintegrating. The Bithynian tax revolt, then, was yet another symptom of that seeming disintegration.

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1304 *Flanders Peasant War* (France), ongoing uprising triggered by taxes beginning in 1304. France under Philip IV (Philip the Fair) had taken control of Flanders in 1300, but the Flemish plebeians rose against the perceived oppression of their French governor and achieved a victory against a combined army representing the French monarchy and the Flemish nobility at Courtrai in 1302. Philip took vengeance on the Flemings with a sea triumph at Zieriksee and a land victory at Mons-en-Pevele in 1304 that resulted in the Capitulation of Athis-sur-Orge in 1305, followed by an indemnity tax imposed on the Flemish peasants that was renewed in 1322. The peasants of Flanders, who were largely freemen of some wealth, rebelled against the tax and the

justice system of the count of Flanders. By 1324 the rebels were imprisoning judiciary officials and tax collectors and refusing to pay tithes. The French government attempted to impose another indemnity tax at Arques in 1326, thereby reigniting the rebellion. The rebels terrorized the French nobility as the rebellion became open warfare between peasants and nobles. The king of France intervened to save the nobles and punish the peasants, crushing them in battle at Cassel in 1328. (See also PHILIP IV.)

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1308 *Marriage Aid Protest* (France), widespread objection to a traditional aid (tax) levied by Philip IV (Philip the Fair) ostensibly to pay the expenses of his daughter Isabelle's marriage to Edward II, king of England, to whom she had been promised in June 1299, at the age of four (Edward, then prince, was fifteen). Marriage aids theoretically were raised to cover the costs of the marriage ceremony, the bride's jewels and gowns, and the portion (dowry) that the bride provided to her husband—the last being the most important consideration for Philip. The marriage of Isabelle and Edward II occurred on January 25, 1308, six months after the death of Edward's father Edward I, with whom Philip had negotiated the original marital agreement. (Edward's coronation at Westminster, on February 25, actually followed the wedding.) Although the rather tightfisted Philip granted his son-in-law certain concessions, he never explicitly agreed to award him a portion—an extraordinary circumstance for the time, given the royal status of both bride and groom.

Despite incurring no expense for providing a portion to Edward, Philip ordered government officials to collect a marriage aid in the early months of 1308; the collecting progressed hesitantly, with some towns denying liability for the tax and others negotiating compromises on paying it. Opposition in Rouerge and Auvergne, for example, was pronounced, and Saint-Antonin claimed a privilege, granted in 1203, exempting the town from paying customary aids, such as those for marriages and knightings. The Normans also vehemently objected to the aid. Philip decided to press the issue in an effort to improve overall royal finances. Litigation began in Normandy, and in the fall of 1308 he visited the duchy in person to claim his right to the marriage aid.

But the controversy continued into 1309 and greatly intensified. Scores of communities, including ecclesiastical entities, in Quercy and Saintonge joined in a confederation to oppose the aid. By the fall of 1309 similar coalitions of opposition emerged in southern France as well. These confederations selected proctors to appear as their representatives at the royal court to present their protestations against the marriage aid and the threats and fines involved in the effort to collect it, and to petition the king for exemption, compromise, or relief. Philip did make concessions and compromises, granting postponements of paying the tax and instructing royal officials to negotiate reductions or exemptions, while insisting that the marriage aid was legitimate and would eventually be collected. The dispute extended into 1311, and litigation continued for some years thereafter; but royal officials collected the aid in some form in most of the realm, although the highest-ranking lords and their subjects mostly escaped having to pay. After establishing his royal prerogative to levy the marriage aid, Philip successively levied a knighting aid in 1313 to cover the expenses involved in knighting his son Louis of Navarre. His conciliatory approach to the opponents of the

marriage aid had proven effective in defusing a serious confrontation, while essentially preserving the king's authority to levy traditional aids. (See also PHILIP IV.)

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1314 ***League of Burgundy*** (France), probably the most prominent of the provincial leagues formed in November and December 1314 to oppose increased taxes imposed in 1313 and 1314 by King Philip IV (Philip the Fair) to pay for ongoing hostilities against the Flemish. These taxes took the forms of levies on capital or property, income taxes, and *maltotes* (proportionate taxes on all essential commodities, such as salt, wine, and wheat, whether these were sold or simply owned). The League of Burgundy formed an alliance with the League of Forez, both of them joining into a federation with the leagues of Beauvaisis, Champagne, Pontieu, and Vermandois along with the territories of Artois and Corbie. Only the constitutions of the Burgundy and Forez leagues remain extant. The constitution of the League of Burgundy provides for the league's permanent establishment to oppose "unreasonable things" the king had done or might do; the league would hold a general meeting each year at Dijon on the Monday following Low Sunday, and additional meetings at other times if the elected "governors" called for them. Leadership of the Burgundy and other leagues derived from the petty nobility.

The federation of the leagues demanded an end to the levies the king had imposed and advocated tax reforms, but it presented no petition outlining common grievances to sup port the call for reform. During the winter of 1314–1315 the leagues held meetings throughout the individual provinces that prepared lists of abuses which should be corrected. But representatives of each province presented its list separately at the court without coordinating their efforts within the federation. In 1315 the chancellor's office issued a new charter under the royal seal to each province that incorporated or summarized its list of grievances, along with concessions or privileges granted by the king. But these charters proposed no general principles of reform for the future; the concessions granted by the king comprised largely empty gestures; the leagues exacted no apparatus for implementing reform or regularization of the tax system; and the leagues lacked the means of pressing their demands, being limited to appealing to the royal superiors of the provincial officials who oversaw enforcement of the tax levies. The tax reform movement of the leagues consequently proved ineffectual, and the leagues themselves quickly disappeared. (See also PHILIP IV.)

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1314 ***Nobles' Revolt*** (France), revolt by French nobles against a tax levied by Philip IV (Philip the Fair) to subsidize an anticipated war with the Flemish. The threat of war ended with negotiations, but Philip IV

continued the tax, in violation of the precedent he had set only a year earlier in 1313, when he had canceled a war subsidy tax and had his officials return funds already collected after an expected war with the Flemish had ended in negotiations. Outraged by the king's violation of his own precedent, the French nobility formed into leagues and rebelled against the new tax. After Philip's death from a stroke in November 1314, his son and successor, Louis X, quickly ordered the return of the funds collected for the war subsidy and issued charters granting privileges to the principal malcontents among the rebellious nobles. Peace slowly returned, but the incident proved a significant ongoing deterrent to the king's ability to levy taxes during subsequent years without evoking discontent and opposition. For example, both Louis X, who reigned for only two years, and his successor, Philip V, felt constrained to employ the tactic of calling assemblies of burghers and nobles to seek their advance counsel on and approval of proposed taxes to subsidize war. Many of the nobles proved resistant, while the burghers generally promised their towns' support only if a war actually occurred. (See also PHILIP IV.)

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1321 *Thrace Tax Exemption* (Byzantine Empire), granting of exemption from taxes to the people of Thrace as a counter to the emperor's tax increases—and a prime example of a politically wily tax tactic. The tactic resulted from a quarrel between the aging Emperor Andronicus II Palaeologus and his grandson, also named Andronicus. The quarrel stemmed from a family tragedy. The young Andronicus was in bed with a noblewoman one night during 1320 when a man arrived and asked to see him; assuming the visitor to be a rival lover, Andronicus's bodyguards killed him. Unfortunately, the victim was Andronicus's younger brother Manuel. News of this tragedy unhinged the brothers' father, Michael, heir to the throne, who died shortly after. Enraged with his grandson, Andronicus II "refused to confirm him as heir to the throne after Michael's death. The emperor openly considered choosing his second son Constantine" according to Warren Treadgold.

The exacerbated tensions and conflict that ensued occurred at a time when, quite ironically, the empire seemed to have stabilized, with adequate revenues, quiet along its borders, and even the prospect of adding territory following years of seeming disintegration. Andronicus II, now over sixty, had presided over many failed ventures and had only recently raised taxes—both sources of discontent among the Byzantines. Consequently, young Andronicus garnered support among other well-born young men. In the spring of 1321 he fled Constantinople and arrived at Adrianople, "where he had himself proclaimed senior emperor as Andronicus III. The people of Thrace eagerly joined him when he exempted them from their new taxes," Treadgold declares. He gathered an army of volunteers, securing their support by awarding them *pronoia* grants (the right to collect taxes, and possibly rents on crown lands, in specified areas) "taken from partisans of his grandfather. With this force at his back, Andronicus III appeared outside Constantinople."

The revolt of Andronicus III, marked by no battles, lasted about a month. Andronicus II then decided to make terms with his grandson and "recognized Andronicus III's authority over all of Thrace between Selymbria and Christopolis, keeping only jurisdiction over foreign affairs." Andronicus III accepted. But this settlement constituted an embarrassment for Andronicus II and also divided the Empire's forces. In the fall of 1321, Andronicus II secured the support of two of Andronicus III's "leading partisans, one of whom

plausibly claimed that the young emperor had seduced his wife. This support emboldened the loyalists to counterattack," says Treadgold. Neither side had adequate strength to triumph, however. Furthermore, in another ironic twist, the tax exemptions Andronicus III had granted left him insufficiently funded and financially dependent on John Cantacuzenus, a wealthy Thracian landowner. Then Thessalonica declared support for Andronicus III in the spring of 1322. And that summer the two emperors agreed to rule jointly, with Andronicus II remaining in Constantinople and Andronicus III residing in Didymotichus in Thrace. Ultimately, then, the tax exemption strategy of the young and libidinous Andronicus III secured his claim to the throne of the Byzantine Empire. The conflict between grandfather and grandson resumed, however, leading ultimately to the abdication of Andronicus II.

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1323–1338 *Populares* (France), "popular faction" comprised of property owners who sustained an ongoing opposition to taxes in Montpellier. In August 1323 the Montpellier consuls levied a taille (a direct tax), on all movable property, to raise money payable to the town's two lordships. Although not disputing the consuls' authority to impose a tax, the *populares* refused to provide statements of their wealth, and through their spokesman, Pierre de Ribe, they argued that the new tax was unnecessary because earlier levies had provided ample funds to pay the lordships. The initial dispute persisted for three months because the consuls refused to provide their accounts for public review while the *populares* refused to rec ognize that the consuls were in debt. An effort by the royal seneschal, Guy Chevrier, to arbitrate failed, but in January 1324 the consuls accepted Chevrier's suggestion that they submit their accounts for review by twenty auditors (increased from fourteen) and that they appoint twelve commissioners, half of them chosen by the people, to determine an estimate of the taxable wealth in the city that was subject to the taille. Eight months later, once the tax had been collected, the consuls violated the agreement by obtaining a royal letter that forbade future popular audits.

In response the *populares* reestablished themselves as a permanent syndicate by early 1325 and elected procurators empowered to act in any courts, thus circumventing the consuls by creating an alternate government of syndics recognized by the crown, which now ordered an examination of the consuls' accounts by a royal commission. While the commission pursued its task, a popular uprising of the townsfolk (apparently including the royal procurator) in December 1325 supported the *populares,* who received control of the bell of the main church—a prerogative reserved to the valid government—and denied the consuls access to the bell tower. The consuls reacted by trying to have the *populares* syndicate abolished—the effort failed. By the spring of 1326 the syndicate's legality was generally accepted, and the consuls were obliged to permit an audit of their accounts. The original dispute returned with the issue of choosing a commission of auditors, but the problem was satisfactorily resolved through negotiations that appeared to select a group of neutral auditors who could arbitrate a settlement.

The auditors began their review of twenty-three years of records in October 1326. The review resulted in several municipal officials being fined for embezzlement or misuse of funds, and others being forced to repay money they had borrowed from the town's funds. The *populares* appeared to be vindicated. But a loss of their tacit alliance with royal officials, the monetary demands of the Hundred Years' War, and a

subsequent new taille levied by the consuls on capital and income in deference to the crown obviated the *populares* success. The consuls saw their former power reduced, however, since it was now clear that taxation was, in general, a royal prerogative.

By 1329, bankrupted from the costs of litigation, the *populares* sought compromise with the consuls, who also desired an agreement as a means of preserving some control over taxation. With the help of a royal mediator, the opponents reached a compromise agreement in 1331. The consuls agreed that any new taille "should be levied equally on the value of all property stated publicly and under oath," while also pledging to describe accurately every receipt and expenditure. The sentences imposed on consuls in 1326 were annulled, although any consul who had misused public funds remained obligated to make restitution; and the legal costs incurred by the *populares* would be paid by the community, on the grounds that the *populares* had conducted their long fight for the common good. But the compromise recognized that the consuls had complete authority to levy taxes, and that anyone who had tax arrears from earlier levies must pay them. A final clause of the compromise abolished the *populares* syndicate, although the members continued to meet in secret and acted as an organized group for seven more years, until they were convinced the compromise agreement would be fulfilled. In May 1338 the syndicate reached a final agreement with the royal treasury, finally releasing the Montpellier accounts they had seized in 1326 and permitting an audit of their own accounts. Although, following this lengthy confrontation, the consuls retained an undisputed power to tax, the *populares* had at least established the principle that the people had the right to expect accountability from those who levied and collected the taxes.

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c. 1330 ***Fordwich Attack*** (England), assault by the tenants of Fordwich in Kent upon the royal purveyors (collectors of the corn and other tax levies), who had seized their livestock as payment of the levies—or in lieu of payment. St. Augustine's Abbey of Canterbury held title to the liberty of Fordwich; and, to punish the tenants and the abbey for this transgression, Edward III took control of the town's liberty.

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1332–1334 ***Peasants' Revolt*** (India), massive rebellion by peasants near Delhi and in the Doab region against repressive taxation imposed by Sultan Muhammad Tughluq (r. 1325–1351). Initially the sultan instituted throughout the entire empire—including Gujarat, Malwa, Deccan, south India, and Bengal—"the same rigorous system of taxation as prevailed in the villages of the Doab," states Irfan Habib. Then the

sultan "attempted a substantial enhancement in the scale of agrarian taxation." Whether this enhancement occurred through more rigorous assessment and collection or through the levying of new or additional taxes remains debatable, but the repressiveness of the taxation is manifest. For one thing, in assessing the agricultural fields, the authorities used a standard yield rather than the actual yield in order to increase tax revenues; and, when converting the assessments into cash, they used presumed prices. "The result of this device" says Habib, "was to inflate the tax heavily since the officially decreed yields and prices were probably much higher than the actual in most localities."

With this new tax system in effect, a massive peasant uprising ensued in the Doab and near Delhi. Of this rebellion the contemporary Persian chronicler Ziauddin Barani reported, "Such peasants as were weak and without resources were completely made prostrate, and the rich peasants who had resources and means, turned rebels. Whole regions were devastated. Cultivation was totally abandoned…[T]he country of the Doab, owing to the rigours of revenue-demand and the multiplicity of *adwab* [additional taxes], was devastated. The Hindus set fire to the grain heaps and burnt them, and drove away cattle from their homes" (quoted in Habib). In response to this insurrection, Muhammad Tughluq ordered his tax collectors and military commanders to destroy and pillage the countryside, Barani stated; they murdered or blinded many peasants, and the peasants who succeeded in escaping the carnage joined together into bands and fled into the jungles. The sultan's troops surrounded the jungles and killed anyone they found.

Despite this brutal suppression, the rebellion continued. As late as 1342 the rural rebels maintained control of the countryside around Kol (Aligarh). The ongoing tax rebellion and the sultan's efforts to suppress it caused a major reduction in crop cultivation, ruination for the peasants, increased grain prices, and famine in Delhi and the Doab. Rains failed, intensifying the severity of the famine, which began in 1334–1335 and endured for seven years. The sultan's tax policies and the resulting insurrection and famine at least clearly revealed the deleterious effects of burdensome taxation on agriculture and the con comitant decline in tax revenues. Realizing the chain reaction his repressive taxes and policies had set in motion, Muhammad Tughluq became "the very first ruler to formulate a systematic policy of promoting agriculture," says Habib. While combating the effects of the terrible famine, the sultan instituted government "*sondhar,* or loans to peasants, to enable them to extend cultivation and dig wells…. In recorded history Muhammad Tughluq is the first Indian ruler to have used this device to promote cultivation on a large scale" Habib concludes. The sultan also devised other policies for promoting cultivation in succeeding years. It is perhaps a grim irony, then, that the repressive taxation which instigated a large-scale peasant rebellion followed by bloody suppression eventuated in creation of a major and original agriculture reform.

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1334 ***Parlement Decree*** (France), significant decision by the Parlement arising out of strong opposition to marriage and knighting aids levied simultaneously by Philip VI in 1332. Implicit in Philip's levy of these two aids was the suggestion that they could be collected from all inhabitants of the realm. Opposition was immediate in Normandy, and spread from there. In response, Philip ordered his officials in Normandy to collect only from ducal lands and those localities which had made payments, in the past; he later gave the

officials authority to negotiate. But opposition to paying the aids continued, even after Philip canceled the marriage aid following his daughter's death in September 1333. Carcassone and Béziers had brought a formal action in the Parlement, where the king's procurator argued the king's right to collect aids from his immediate subjects. And the Parlement decreed that everyone who was an immediate subject of the king must pay the knighting aid but that all others were exempt, thereby overturning prevailing royal policy. The Parlement's decree not only limited the king's right to collect aids, but also indicated the court's intent to reject exemptions from paying taxes based on custom or royal grants. Since the latter decision menaced the rights of the king's subjects, communities throughout the realm sent proctors to Paris to protest the decree.

The Parlement backed down in July 1334, ordering the protesters to reconvene on December 1 for a final decision. On December 20, 1334, the Parlement decreed that all inhabitants within the royal domain who were totally and directly under the royal jurisdiction were liable to pay the aid; those in territories only partly within the royal domain but directly under royal jurisdiction must pay a percentage of the aid; and all others were exempt. Thus the Parlement decree of 1334 overturned traditional exemptions and privileges granted by the king and eviscerated both the king's right to award grants of exemptions and the principle of acceding to custom. Although both Philip and his subjects accepted the decree while ignoring it in application, the decree nevertheless curtailed the presumed royal right to tax all inhabitants, declared special privileges and exemptions unacceptable (in principle at least), and essentially rendered obsolete the tradition of customary aids, such as the marriage and knighting aids. The protestors were thus vindicated through the limits placed on both the king's rights and his subjects' obligations, but at the same time their reliance on tradition and royal privilege to escape paying taxes was now totally undermined. The decree signaled a turning point in the French system of taxation.

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1337 *Languedoc Arriere-ban Protest* (France), widespread resistance to an *arrière-ban*—a summons to military service entailing taxes, subsidies, and fines—issued throughout his kingdom by Philip VI on April 30, 1337, in anticipation of an invasion by the English under Edward III. Although Paris, as was usual, replied positively by raising and subsidizing 400 horsemen and gaining permission to levy a sales tax to support them, other areas strongly resisted. Protests in Languedoc were most notable, resulting in the king's instructions to reduce by one-fifth the tax collected each month for each 100 hearths in royal and Church lands, with a similar reduction in the assessments on nobles. The king in fact made these concessions in anticipation before the protests had begun, and before news of the lower rates could reach Languedoc, waves of protest did erupt. Carcassone, for example, complained while citing privileges granted in 1304; but the nobles there ended up paying a fifth of their revenues in return for exemption from having to serve in the military. And in Quercy consuls and nobles assembled to discuss providing a subsidy, then violently drove off royal commissioners who tried to collect a tax subsidy. In Rouergue the king's commissioners arrived to collect a modest hearth tax; but the subjects of the count of Rodez, supported by the clergy, protested bitterly, asserting that the count was responsible for raising troops and that they themselves had

responsibilities to the count but none to the king; and the clergy argued that they could not pay up without the pope's permission.

Thus the protests centered on the king's right to request subsidies from any but the nobles who were his direct subjects. Philip VI responded by mounting investigations into the practice of usury and acquisitions of fiefs by clergy and nonnobles—a pressure tactic. In the spring of 1338 he also launched a propaganda campaign, ordering bishops to have processions and special masses, with sermons touting the need to defend France. But since Edward's force had not yet arrived, resistance to paying taxes based on anticipated military expenses persisted in lower Languedoc. Opposition among the nobles also continued. Lacking an overt invasion by the English, Philip VI on November 9, 1338, ordered a halt in collection of taxes and the return of those already collected in the seneschalsies of Beaucaire and Carcassone; he also ordered a halt in collections from the subjects of all barons and nobles, and granted certain tax privileges to some of the great lords of the kingdom.

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1338–1339 ***Protest Poems and Songs*** (England), poetic polemics against the scourge of taxation that marked the reigns of Edward I, Edward II, and Edward III which at least merit mention as a popular form of anti-tax protest, perhaps most notably *Song Against the Kings Taxes* of 1338–1339, which protests that the people are oppressed by the tribute the king is raising for war with France, only half of which "reaches the king. Because he does not receive the tax in its entirety…the people must pay the more, and thus they are cut short" (Isabel S.T. Aspin). The song also protests "the wool collection," a requisition amounting to a tax that impoverished many, remonstrating that "The tax should have been levied on the great… more to spare the common folk who live in affliction." One line of the song declares that the "people are in such an ill plight that they have nothing more to give. Had they but a leader, I doubt there might be a rising." (Isabel S.T.Aspin). J.R.Maddicott observes that the song reflects a basic truth of the time recognized by Edward III's ministers, who warned the king that the Britons evidenced such distress over taxes that any effort to increase revenues likely would foment open rebellion, since people in various towns were already refusing to pay the tax on movables and many were resisting the impositions of tax collectors. During 1340–1341 sporadic attacks occurred against those collectors purveying wool (enforcing the wool requisition) and on those selling the ninth levy (an in kind tax). The monarchy responded by granting tax collectors and purveyors increased authority to jail recalcitrants. Why no insurrection followed remains a mystery, although the resistance to taxation at this time apparently provides a clear augury of what would eventuate in 1381 with Wat Tyler's Rebellion after rebel leaders did come forward. Provision of some tax relief by Edward III perhaps forestalled any rising in 1340.

It should be noted that there were solid precedents for *Song Against the King's Taxes.* For example, in *Song of the Husbandman* (c. 1300, during Edward I's reign) the poem's subject laments that he has been obligated to pay taxes to the bailiffs repeatedly; forced to sell corn too early, and to sell even seed corn to raise money for taxes; had his cattle seized; and been compelled to bribe the chief bailiff (Rossell Hope Robbins). And in the *Poem on the Times of Edward II,* composed in the 1320s, the poet complains of the tax burden, the inequity of taxes paid by rich and poor, and the corrupt skimming of revenues by tax collectors.

Such poems provide clear evidence that protests against and resistance to taxation and tax collectors were widespread in England during the early decades of the fourteenth century. (See also 1381—WAT TYLER'S REBELLION.)

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Rossell Hope Robbins, ed., *Historical Poems of the XIVth and XVth Centuries.* New York: Columbia University Press, 1959.

1339 ***Norman Estates Tax Charter*** (France), new charter granted to the Normans by Philip VI in 1339 limiting their tax liability. With the Hundred Years' War once again heated up— Edward III's English forces had landed in the Low Countries and ravaged Thierche— Philip VI, apparently assuming that the French adequately commanded the seas, requested the Normans' support for an invasion of England. But the Normans had a royal charter (the *Charte aux Normands*) from 1315 that limited allowable tax levies. They also had a long-standing aversion to taxation. Since 1337, when the king began to repetitiously demand subsidies, the Norman Estates, spearheaded by Count Godefroy d'Harcourt and Charles of Navarre, asserted their opposition to paying more levies, apparently with widespread support. Guy Bois asserts, "Despite the very understandable silence of the sources, the hostility of the taxpayers, the great mass of the rural and urban population, can be imagined."

Now the Normans, in responding to the king's request, sought a new charter from Philip that would more precisely restrict the crown's right to proclaim the *arriere-ban* (summons to military service) and its attendant taxes, and to command Norman support for military undertakings. Led by the count of Harcourt, Norman nobles met in an assembly (the Norman Estates) of the three orders of the duchy and demanded that Philip issue this new charter. With the new charter confirming the fiscal privileges of the *Chartes aux Normands* in hand, the nobles agreed to provide a generous aid to finance an invasion of England, but also exacted the concession that the troops provided for the invasion would be paid at the higher rate known as the *grands gages.* The nobles promised to supply 4000 men-at-arms and 20,000 foot soldiers (5000 cross-bow men among them) for a period of ten weeks. In return for the higher rate of pay, the Norman nobles agreed that if an invasion were precluded and France must fight a defensive war, then Normandy would maintain a large force for a period of eight weeks and that if a truce ensued before the Norman force could be deployed, Normandy would provide 3000 men-at-arms for the first three months of the king's next war. The planned invasion of England collapsed into ruins following France's disastrous defeat by the English at the Battle of Sluys on June 24, 1340. But the new tax charter the Norman nobles had elicited from Philip VI on the basis of his hopes for that aborted invasion probably had the effect of helping to establish the process whereby the king must seek the consent of the various estates and other important groups, although the charter did not preclude the king from requesting aid from the Normans nor the Normans from freely granting it. (See also GODEFROY D'HARCOURT.)

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1340–1342 ***Lincolnshire Inquiries*** (England), official investigations of the tax assessment and collection system in Lincolnshire that recorded numerous complaints and grievances. Some 186 villages appeared in the record of the inquiries, and of these, 124 registered major complaints against purveyance—that is, the local tax officials' practices in assessing and collecting royal levies for corn, wool, and other items. There were fifty-six complaints against the wool levies, thirty-four concerning the king's horses and their keepers, eighteen referring to the levy on movable goods, and eight about required military service. Nearly all concerned not the levies themselves or their harshness, but rather the malfeasance and corruption of the tax officials. Such complaints were common at the time. In assessing wool levies, for example, the collectors frequently and purposefully derived false weights; they also charged villagers for delivering the receipts for payment of surrendered wool and confiscated major portions of the surrendered wool for themselves. Thus villagers were compelled either to surrender more wool than their tax quotas specified or to bribe the collectors to render an accurate quota. Consequently, the many complaints had justification.

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1341 ***Le Puy Salt Tax Protest*** (France), initially successful protest against the gabelle (sales tax) imposed on salt by Philip VI through an ordinance of March 16, 1341—the first instance of a royal tax on salt in France, although there had been a salt tax in Provence during the thirteenth century. The Beaucaire region, which had enjoyed near total freedom in salt commerce, responded to the gabelle with widespread resentment expressed most notably by the residents of Le Puy. Under the leadership of the local *sauniers* (salt merchants), Le Puy residents generated protests that were sent to the king in late March. These protests asserted that the gabelle, damnable as a menacing novelty, violated the privileges of the *sauniers* as well as the rights of the bishop of Le Puy and the count of Polignac. The Le Puy protesters cited the town privileges granted in 1226 and 1307 and the Roman law against the tax, and declared that it did not serve the common profit and that it violated the legal principle opposed to seizing without appropriate judicial procedures. Impressed by the Le Puy protesters' arguments, Philip VI relented, and on April 21 ordered that the salt storage facility proposed for the area be transferred to another region and, apparently, that imposition of the tax be delayed. Protests from other towns—Nimes, Montpellier, and Lunel, for example—went unheeded, however, despite their vehemence, as the king held fast and reaffirmed the salt gabelle, which became a long-standing and much detested tax.

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1341 *Rejection of Estimo* (Florentine Republic, Italy), defeat by the Council of the Commune of Florence of a bill to authorize levying an *estimo* (a direct tax on urban land and capital). Conflicts between the seigniory and the councils had been ongoing for three years, with the councils repeatedly rejecting revenue proposals, so that the government faced an everincreasing financial crisis. Consequently, in December 1340 the seigniory began the process of trying to win approval of a bill to levy an *estimo.* A request for approval of this tax managed to win approval of the Council of the People on January 30, 1341, by a thin margin. But the very next day the Council of the Commune, in which the Florentine magnates held control, voted down the levy. The *estimo* finally won approval on January 13, 1341, but only after it had been so thoroughly amended as to be eviscerated. The amended levy contained this statement: "no tax can be or should be made on the basis of this *estimo* unless it has also been reformed by the Council of the Commune" (quoted in Marvin B. Becker). The Council of the Commune in effect exercised veto power over any such levy as the *estimo,* thereby forcing the government to exact forced loans that most likely could never be repaid. The magnates and other affluent Florentines held the firm conviction, says Becker, "that direct levies were confiscatory. City lands as well as capital were considered immune from impost. They were somehow quintessential elements of the persona, bestowing identity and status on the individual and his family."

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1343 *Crisis of 1343* (France), period of uprisings and opposition to tax and coinage proposals put forward by King Philip VI. The crisis originated from the truce of Malestroit, arranged in late January 1343, which brought a pause in the ongoing war between France and England. With the truce already in effect, Philip VI attempted to levy taxes in Languedoc, ostensibly to pay for the war; his attempt met with strong opposition. When the royal commissioners tried to raise a subsidy in February, the city of Le Puy rose up in protest. The government responded with conciliation and succeeded in defusing the crisis in that city. In Perigord only the personal intervention of the bishop of Beauvais calmed the protesters. In Normandy the protests were virulent, eventuating in the long-term hostility of elements led by Godefroy d'Harcourt. Elsewhere, however, there was evidence of cooperation. Toulouse and five towns in Albigeois offered payments and also requested that the king cancel the recent taxes. In response Philip canceled all "subsidies, loans, *fouages* [hearth taxes], or *finances*" provided for the war following the truce. By early May he apparently had canceled taxes throughout Languedoc.

But the cancellations left Philip in dire need of funds, so that he decided upon reorganizing and institutionalizing the levying and collecting of the gabelle (salt tax), leading the public to assume that he clearly intended to make this a permanent tax. He also attempted to renew the sales tax in Languedoil by promising to reform the currency (the price of silver had increased nearly fivefold in ten years). Widespread dissatisfaction greeted both proposals. Philip's approach to resolving the opposition resulted in his summoning of the Estates General in August 1343. Although some delegates were instructed to oppose the sales tax, the assembly apparently compromised with the king, agreeing to pay the levy as a means of compensating the king for the costs involved in reforming the currency. In Languedoc numerous towns settled the dispute only after lengthy bargaining with royal officials and the exacting of other concessions from the king in addition to the promised currency reform. But in time the entire realm came around to granting subsidies of some sort to the king, so that Philip's tactic of first consulting the various magnates of the realm and then summoning the Estates General proved effective—he gained more from this assembly than any of his predecessors had. (See also GODEFROY D'HARCOURT.)

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1343 ***Walter of Brienne's Downfall*** (Florentine Republic, Italy), overthrow of lord of the city Walter of Brienne as a result of revolution largely engendered by opposition to his taxation policies. A Frenchman, Walter had first come to Florence in 1326 to serve as vicar for Duke Charles of Calabria, then the city's despot. Walter himself attained despotic power in 1342 with the support of two-thirds votes of Florence's communal councils and the strong backing of the city's workers and artisans. He appointed non-Tuscan foreign notaries as his representatives in Florence's territories, with a mandate to collect all rents and dues owed by the territorial residents. In December 1342 he cracked down on abuses that had become customary, exacting taxes that had been delinquent since 1331 and enforcing labor service obligations. Walter also dispatched deputies throughout the republic to survey and assess the value of all rural properties, ascertaining their legal owners and their tax liabilities. Although tax rates and yields remained the same or even declined (presumably because of economic depression), the administrative procedures for tax collection became far more severe than in the past. All appeals of the rural tax on lands and capital were de nied, and rural residents suffered condemnation for failure to pay delinquent taxes. All customs duties, tolls, dues for fishing rights, and other exactions now were paid directly to the Florentine treasury rather than to the towns. Frequently, taxes became the obligation of communities rather than individuals—as in the case of a gabelle levied on nobles living in rural areas.

The severity of the tax administration resulted from Walter's wish not to levy new taxes, but he made one exception that proved fateful. This exception was an *estimo* (a direct tax on lands and capital) imposed on the residents of Florence. As a prelude to this levy, in October 1342 Walter obliged the city's residents to compose statements that declared "the nature and extent of all real and personal property," says Marvin B.Becker; specially recruited judges and notaries reviewed these statements. On July 15, 1343, the new *estimo* was imposed. At nearly the same time Walter and his advisers exacted "a very onerous *prestanza* (forced loan)." These exactions and the harshness of the tax collection administration apparently formed the



"Walter of Brienne resigns the signory of Florence" by H.Kaulbach.

catalyst for rebellion. Revolution followed on July 26, soon forcing Walter from power. His rule had lasted for slightly more than ten months. (See also 1341—REJECTION OF ESTIMO.)

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1346 ***Estates of Languedoil*** (France), assembly of the southern province of medieval France that began to attain an important role in the realm in 1346 as a result of a tax crisis. Again in need of funds because of war expenses, Philip VI, on the last day of December 1345, summoned the Estates of Languedoil to assemble in Paris; the Estates of Languedoc he summoned to meet later at Toulouse. The Estates of Languedoil met at Paris in early February to consider the issue of taxes and related grievances. A major outcome concordant with the assembly's deliberations was Philip's issuing of a reform ordinance on February 15. The ordinance required a reduction in the numbers of local royal officials and restricted their activities, abolished forced loans, and created new regulations to ameliorate abuses of the right of *prise* (requisition); the king declared that he did not intend to establish the sales tax and the gabelle (salt tax) as permanent royal rights, adding, however, that since defense of the realm required funding, his elimination of these and other local taxes depended upon the towns' and fiefs' support for the number of troops necessary to prosecute the war. Thus the king not only offered reforms but also promised to end objectionable taxes if his subjects would provide an alternative means of raising and paying for an army. In exchange, the Estates expressed the need to consult with their constituents before agreeing to any specific proposals. The king hoped to collect a

hearth tax (primarily in Languedoc) to fund the army, and instructed royal officials to carry out the reforms ordered in his February 15 ordinance, while some specific agreements with the many local assemblies that followed the Paris Estates meeting could be effected; but the Crecy military campaign interrupted these efforts to hammer out agreements.

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1348 ***Normandy Riots*** (France), uprisings in June 1348, in Rouen and other towns of Normandy, against the levying of an aid by Philip VI. The anti-tax rioters attacked the collectors of the aid, pillaging and burning their houses. Earlier in the spring, as the treasurer for the duke of Normandy reported, "The people of the bailliage [of Caux] were unwilling to pay the said subsidies and taxes." The rioting and the refusal to pay taxes continued the Norman custom of strong opposition to taxation. (See also 1339—NORMAN ESTATES TAX CHARTER.)

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1350s ***Boendur Revolt*** (Iceland), peasant uprisings in the late 1350s and early 1360s against the oppression of tax farming. In 1354, during the reign of King Haakon VI of Norway, the monarchy established a new tax collection system for Iceland. Taxes were now farmed out to the *hirostjorar* (governors) of Iceland in exchange for a sum paid into the royal treasury. Initially a single *harostjori* held the tax farming contract for the entire island, but in 1357 the system provided one *harostjori* for each quarter of the island, awarding them three-year leases on taxes and incomes. These four officials and ecclesiastics from the Church traveled throughout Iceland, competing against each other in collecting taxes—a system the people found extremely oppressive.

In 1361, Smid Andresson became the *hirostjori* for all of Iceland, and he leased the land for taxes and income as his predecessors had. Impoverished and suffering under this system, the *boendur* (peasants or common people) resisted violently. A prime example of this resistance occurred in the Eyjafjord district. There Smid Andresson arrested and impris oned Arni Thordsson, refused to allow the case to be submitted to the king, and had Thordsson beheaded at Lambey. Subsequently, as Smid Andresson traveled through the northern districts with a band of seventy men, the people of Eyjafjord sent spies to observe their movements. On July 8, 1362, Andresson and his men arrived at Grund in Eyjafjord. The Eyjafjord men assembled, surrounded the house where Andresson and his men were staying, and during the ensuing battle killed Andresson and six of his cohort. At least five of the Eyjafjord men died in the battle.

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1351 *Rouen Rising* (France), riots in the city of Rouen in August 1351 against a rise in taxes levied by King John II, who had succeeded to the throne in 1350, following the death of his father, Philip VI. From his accession through 1355 the new king increased taxes yearly. Hit with the first of these raises, the Estates of Normandy convened in March 1351. The deputies agreed to a subsidy of 6 d. per livre on sales but insisted on certain conditions, including a refusal to be taxed on the sales of any commodities grown on their own lands or on any purchases. They also reasserted the fiscal privileges granted to Normandy by charter—the *Chartes aux Normands.* A compromise worked out between the Normandy nobles and the king's commissioners left the full burden of the tax to fall upon the commons. In Rouen the people responded with riotous protests, destroying "the counters, boxes, and other objects necessary to make and operate" collection of the tax. Royal officials and troops harshly suppressed the riots and hanged twenty-three cloth workers deemed instrumental in the protest. Other riots may well have occurred elsewhere in Normandy in response to the tax, but, if so, the records are no longer extant.

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1351–1368 *Lower Yangtze Rebellions* (China), series of uprisings in South China along the lower Yangtze River, provoked by onerous taxation resulting from inequitable land policies. During the 1260s, when Chia Ssu-tao had served as chief councillor for the Sung Dynasty emperor, the imperial government had pursued a policy of agrarian and fiscal reforms that eased the burdens on the peasantry and also alienated many wealthy landowners. (By this time the Mongols had largely consolidated their post-conquest control and governance of North China and had adopted Chinese fiscal, administrative, and other institutions.) South China had a system of two annual taxes—one for the summer, paid in cloth, and one for the autumn, paid in grain—determined by extent of landholdings and each family's taxation class; in addition, the government exacted unpaid periods of service (corvée). The successors of Chia Ssu-tao apparently did not follow his lighter touch, however, so that by the 1350s the people of South China endured a heavy tax burden that in the lower Yangtze became unbearable. As a result, rebellions repeatedly afflicted the region during the period 1351–1368. Revolts also erupted in some heavily populated areas of the plains and in the maritime provinces. The major catalyst for the rebellions was the great reduction in the number of taxable citizens combined with policies of the Mongol conquerors, who confiscated many of the public lands created by Chai Ssu-tao while leaving large private estates intact, thereby increasing the tax burdens and other aggravations that the peasants suffered.

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1354 ***Cola di Rienzo's Demise*** (Italy), overthrow and murder of Cola di Rienzo (or Rienzi, 1313–1354) provoked by his attempt to increase taxation. Cola, a publican's son and a devotee of the ancient Roman Republic inspired by his readings of Livy, Cicero, Seneca, and Virgil, launched a political career to achieve his vision for Rome. His first public role was as a member of an embassy to Avignon in 1343, to try to persuade Pope Clement VI to return to Rome. The mission failed, but the pope took a liking to Cola, gave him an official position at the papal court, and detained him in Avignon for a year. With a papal commission and a letter of praise from Clement, Cola returned to Rome in 1344, determined to pursue his lifetime goal of restoring "the Senate and the people of Rome to their former grandeur. His faith in his mission and his oratorical gifts soon inflamed the people with the same passion, and he led them in a successful revolt against the dominant nobles of the City," says Jack F. Bernard. On May 19,1347, Cola and his followers marched on the Capitol. The rebels conferred unlimited authority on Cola and approved by acclamation the laws he proposed. Without a sign of armed opposition, the barons fled Rome and went into hiding.

Thereafter assuming the title "the Tribune of Freedom, Peace and Justice, the Liberator of the Holy Roman Republic," Cola subjugated the barons and instituted a rule of Roman law and stern justice, claiming the right to govern under the pope's sovereignty—all classes awarded him their support. Then he turned his efforts to attaining his larger goal of reestablishing the Roman Republic as a confederation led by Rome. Cola invited princes and other leaders from throughout Italy to a conference in Rome. He received positive responses from Milan, Genoa, Florence, Siena, and other cities, large and small. Cola's successes inspired the great poet Petrarch, himself an advocate of Italian reunification, to proclaim him the savior of Italy, the new Brutus and Romulus. Cola now aspired to become emperor. But his success had transformed him into a cruel, vain, fat, and oppressive tyrant, with of course numerous enemies among the Roman nobility and upper classes; resentment against the harsh taxes he levied grew among the general public. Pope Clement incited Cola's baronial enemies to rise against him; the defeated tribune fled. Imprisoned for a year by Emperor Charles IV, Cola traveld to Avignon after his release; Clement imprisoned him there. But Clement died in 1352, and his successor, Innocent IV, desiring to humble the Roman barons, dispatched Cola to Italy that year with Cardinal Albornez, who appointed him to the Senate.

Cola returned triumphant to Rome and resumed power. His fatal overreaching entailed the effort to impose increased taxes in 1354. "The Roman mob, thus provoked," states Bernard, "stormed the Capitol, seized their Tribune as he attempted to steal away in disguise, and, in ancient style, murdered him on the very steps of the Capitol." They severed Cola's head, dragged his body through the streets amid loud jeers, burned his remains, and scattered the ashes. Thus a tax revolt ended the ten-year career of Cola di Rienzo as tribune of the people, but for this brief period he had demonstrated that the glorious era of the Roman Republic might attain at least partial revival over 1400 years after its demise. And despite his unseemly end, Cola's life found glorification in an ode by Petrarch, a poem by Lord Byron, a play by Julius Mosen, a novel by Edward Bulwer-Lytton, and an opera *(Rienzi)* by Richard Wagner (based on Bulwer-Lytton's novel).



Cola di Rienzo.

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1356—*Navarrese Tax Opposition* (France), uprising of anti-tax partisans of Navarre who con- tinued the Norman opposition to the taxes that the Valois kings attempted to levy in the second half of the fourteenth century; their leader was Charles II, known as Charles the Bad, king of Navarre and lord of the Evreux lands. King John II had increased taxes every year since his succession to the throne in 1350, resulting in a fiscal crisis by 1355. In Normandy the tax of 6 d. per livre on sales, granted by the Estates in 13 51, continued to be collected, and in 1355 the crown levied an added subsidy in the form of a three months' hearth tax. Then in May 1356 the dauphin convened the Estates of Normandy and exacted an aid of a three months' hearth tax twice the rate of the previous years'. In addition, *prises* (government seizures of crops for troops) were greatly increased, so that the burden of exactions had become intolerable. Count Godefroy d'Harcourt, states Guy Bois, had defined the thrust of the opposition in 1355 when he promised to oppose the hearth tax within his own domains and urged the people of Rouen to refuse to pay, declaring "They would be very cowardly and wretched if they agreed to pay."

When the new duke of Normandy, John's son-in-law Charles the Bad, arrived at Rouen in January 1356 to receive homage, d'Harcourt refused to grant him homage until the duke swore to uphold the province's fiscal privileges, and the Normandy barons voiced their opposition to the aid granted by the Estates of Languedoil the previous December—in March they avoided attending the Estates of Langedoil. Charles chose to side with the Norman barons. Although the government of John II was able to collect levied subsidies in Normandy, even on the Evreux lands, in the early months of 1356, by spring the opposition had solidified. Frustrated with the intrigues of his son-in-law, whose plots had undermined both the royal authority and the royal fiscal solvency, John II personally arrested Charles on April 5, while he was dining in Rouen with the dauphin (with whom he had plotted one intrigue), and ordered the execution of several of Charles's Navarrese partisans, including Godefroy d'Harcourt.

For nineteen months Charles was a political prisoner, a situation generating widespread support among malcontents and criticism of John by the nobility, and resulting in a tenyear civil war in Normandy. Charles's brother Philip of Navarre assumed leadership of the Evreux family, fortified the family's castles, closed their lands to taxation by John's government, and requested that Edward III of England send him support from Brittany. Many Norman barons, led by Godefroy d' Harcourt, joined forces with Philip. Civil war ensued. English troops and mercenaries from Brittany led by Robert Knolles arrived in Normandy, and set about ravaging and pillaging town and countryside. The turmoil continued into 1360. In the end the government exacted a tax grant from the Normans to help pay for the Anglo-Navarrese depredations. (See also CHARLES THE BAD; GODEFROY D'HARCOURT.)

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1358 *Jacquerie* (France), peasant uprising against the nobility in late May 1358 that was centered in the Ile-de-France and Beauvais regions of northeastern France and was instigated partly by heavy taxation. The Jacquerie (so called because the nobles contemptuously termed every peasant "Jacques" or "Jacques Bonhomme") arose out of the continuing tragedies of the Hundred Years' War. A series of defeats in that



Battle of Meaux, in Brie, where the Jacquerie were defeated by the Count de Foix and the Captal de Buch. From a MS. Froissart of the Fifteenth Century.

Battle of Meaux, 1358—defeat of Jacquerie. *From Sir John Froissart,* Chronicles of England, France, Spain, and the Adjoining Countries, *vol. I. London: William Smith, 1844.*

war had left the French nobility and knights discredited and had culminated in the disastrous French failure at the Battle of Poitiers (September 1356), where the English captured King John II. Although a truce between the English and French forces followed the battle, marauding bands of mercenaries from the English army, sometimes with the French nobles' support, pillaged the French countryside. This outrage, added to the economic hardships they had suffered during the war, incited the peasants to resistance. The nobles' demands for payment of increased dues by the peasants and the Dauphin Charles's imposition of increased taxes to pay for refortifiying the castles around Paris further inflamed the peasants to open rebellion.

The Jacquerie uprising began at Compiegne on May 21, 1358, and spread quickly. In an affray between the peasants and their marauding tormentors at Saint-Leu on the Oise River on May 28, the peasants gained the upper hand and united with inhabitants of neighboring villages, choosing a Picard named Guillaume Karle (or Cale) as their leader because he had military experience. He organized a council of the Jacquerie to issue official orders, and appointed lieutenants for squads of ten and captains who were selected by the people of their localities. The Jacquerie transformed scythes and billlhooks into swords and made armor from leather. At their peak the rebels were said to number 100,000. The Jacquerie attacked and destroyed

chateaux, reportedly butchering the residents, in the valleys of the Loire, the Brèche, and the Therain—sacking, burning, and brutalizing as they rampaged. They also joined forces with the Parisian rebels led by Etienne Marcel. Allying with the Jacquerie proved a fateful error for Marcel. Nobles and their families fled at the approach of the Jacquerie and sought refuge in the walled cities of their regions.

According to the chronicler Jean Froissart, whose accounts of the Jacquerie were of course provided by nobles, the rebels showed no mercy. "These wicked people," he states, "plundered and burnt all the houses they came to, murdered every gentleman, and violated every lady and damsel they could find. He who committed the most atrocious actions, and such as no human creature would have imagined, was the most applauded." In one episode Froissart recounts, they supposedly killed a knight and roasted him on a spit as his wife and children watched; then several rebels raped the wife and forced her to eat her husband's flesh—a horror story that became repeatedly retold. In truth, however, the Jacquerie, according to later trial accounts, killed only thirty people; they were far more interested in looting and destroying property.

The mayor and magistrates of Meaux surrendered the city to the rebels on June 9. Since the dauphin's wife, sister, and infant daughter, along with 300 ladies and their children, were in the city under the protection of a small force of knights and lords, some knights who learned of their peril led a force of 120 men to the rescue. The rescuers, having the advantage of wielding their weapons from horseback, overwhelmed and massacred the Jacquerie. The ensuing carnage left several thousand rebels dead. Froissart says that the rebels, panicked with fear, fell all over each other. Then armed residents rushed forward and "drove them before them, striking them down like beasts, and clearing the town of them;…slaying so many that they were tired. They flung them in great heaps into the river. In short, they killed upwards of seven thousand."

This triumph at Meaux set the stage for final victory over the rebels. A force commanded by Charles II of Navarre (Charles the Bad) defeated the Jacquerie, under Karle's leadership, at Clermont-en-Beauvaisis on June 10, 1358, after capturing Karle, who naively agreed to attend a parley without being accompanied by guards. The victorious nobles then took vengeance, massacring peasants in vast numbers as a reprisal for the Jacquerie uprising. By the end of June they had reputedly slaughtered over 20,000. The aftermath of the Jacquerie emerged in the years 1379–1383 with a crescendoing series of both rural and urban uprisings against taxes imposed by Charles V and egregiously mismanaged following his death in 1380. (See also CHARLES THE BAD.)

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1360–1370 ***Venice Saltmakers' Tax Opposition*** (Italy), long-running protest between 1360 and 1370 by the saltmakers of Venice, who opposed local taxes. Among "the poorest and most despised of all occupational groups," European saltmakers began to register their disgruntlement during this period. During the decade 1360–1370 the saltmakers of Venice made repeated attempts to move to other mines as a means of evading Venetian taxes and in the hope of attaining improved living conditions.

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1363 *Ransom Protest* (Scotland), a rebellion, albeit a modest one, ostensibly instigated by the charge that David II was squandering funds raised from taxation and intended for paying his own ransom to Edward III. The events leading to the rebellion involve considerable complexity and involution. The son of Robert I (Robert the Bruce), David, when just over five years old, became king of Scotland in June 1329 following Robert's death and was crowned at Scone in November 1331 at a time when Scotland and England sustained a tentative peace. In August 1332, Edward Balliol led a force of English and Scottish invaders who defeated and killed David's regent during a battle at Dupplin Moor; in September, Balliol was crowned king at Scone. Three months later Balliol was forced into flight across the border. Edward III had kept peace with David II, but renewed Scottish raids across the border into England now caused him to denounce the treaty of 1328. With English support, Balliol returned across the border and laid siege to Berwick, where the English proved victorious. Balliol and his English and Scottish supporters held a parliament at Edinburgh at February 1334 and surrendered Berwick to the English crown in acknowledgment of Edward's assistance, also promising to surrender still more lands into Edward's control. Balliol paid homage to Edward as his liege lord several days later. In May 1334 the Scottish regents sent David and his queen, Joanna, to France for safety while they waged war with Balliol and the English. Edward III led his own forces into Scotland, securing the submission of many Scottish chieftains, but control of Scotland remained in doubt until 1338, when Edward sailed for the Low Countries to assert his claim to the throne of France. He thereby began the French wars, which distracted his attention from Scotland, where loyalists managed to recapture Perth, Edinburgh, and other garrisons.

In the summer of 1341 it was considered safe for David and Joanna to return from France. While Edward defeated the French at the Battle of Crecy in 1346, David, then aged twenty-two, led Scottish forces into northern England. Near Durham a force led by English lords defeated David's force and took him prisoner. His nephew Robert Stewart, who had deserted the field of battle, became regent of Scotland, remaining in that post during the eleven years of David's captivity. Negotiations for a peace and the release of David began in 1348. David returned to Scotland on parole in 1352 with a draft peace treaty that included recognition of Edward III as his heir to the throne if he died childless—the Scots vehemently rejected this settlement, and David returned to imprisonment in the Tower of London. A ransom treaty concluded in 1354 offered peace for a nine-year period during which a ransom of 10,000 marks for David would be paid in equal installments. But with the support of the French, who sent a small force and a cash payment to lure Scottish lords into renewed battle, the Scots rejected this deal and laid waste the border. Edward III returned from France, and in 1356 recaptured Berwick, then ravaged and burned the countryside from Roxburgh to Edinburgh in a campaign known as the "Burnt Candlemas." Near the end of 1356 the English crushed the French at the Battle of Poitiers and sent King John of France to join David in the Tower. The Scots conceded the need to negotiate. By terms of a treaty concluded at Berwick in October 1357, David II attained release from prison in exchange for a ransom of 100,000 marks to be paid in equal annual installments during a ten-year period of truce. The English had considered Edward Balliol to be the king of

Scotland, but in January 1356 he had surrendered the kingdom to England; and by the terms of the treaty, the English conferred the title "king of Scotland" on David.

For some reason, Edward never demanded the hostages promised for the ransom period and allowed payments of the ransom to fall into arrears. Although deriving funds for the ransom from taxation, David paid only two installments, apparently hoping to escape providing the remainder of the ransom. If David remained childless, the throne would pass to Edward Stewart, the steward of Scotland, who could hardly have earned David's respect. But Joanna died in 1362, leaving David free to remarry—not a pleasing prospect for Edward Stewart or for the magnates who had overseen the kingdom and its revenues during David's imprisonment. Eventuating from these circumstances, revolt erupted in 1363. The steward, joined by the earls of Douglas and March, "rose in revolt on a cry that the king, ransomed at great cost to his people, was squandering the monies collected for the ransom payments to England," states W. Croft Dickinson. Presumably the rebels thought that this rallying cry would elicit wide support from a populace laboring under the burden of the heavy taxes imposed to raise the ransom money, but they were mistaken. David II responded with vigor against the rebellion, which soon collapsed. He exacted oaths of fealty from the rebels. He married a widow named Margaret Drummond in hopes of fathering an heir to the throne. Then David proceeded to London to negotiate a peace plan with Edward III's councillors. The Scottish Parliament rejected the draft plan. The ransom continued, but at a different level; war between England and France broke out again in 1369; and the Scots ceased paying ransom upon the death of Edward in 1377.

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1369 *Aquitaine Revolt* (France), uprising against the efforts of Edward, Prince of Wales (known to history as the Black Prince) to raise funds through a hearth tax *(fouage).* Leader of the right wing of his father Edward III's troops in securing victory over the French at Crecy in 1346 and victorious in later forays into France and again at the decisive Battle of Poitiers in 1356, the Black Prince was awarded rule over Edward III's dominions in southern France in 1362 with the title prince of Aquitaine. He and his wife Joan, countess of Kent, in 1363 established court at Bordeaux, where they indulged in a most lavish style of living and maintained a household, and administered the principality peacefully for nearly six years. Edward appointed Englishmen to the major posts in his administration and attempted to institute reforms that earned the enmity of the Gascon nobles, notably Jean d'Armagnac (Count John of Armagnac). Prince Edward first imposed a *fouage* ("the most burdensome, and most profitable" tax he was entitled to levy) in 1364, at the high rate of 25 sous per hearth. The tax quickly engendered resistance. John of Armagnac, although a member of the prince's council, rejected levy of the tax in the county of Rodez in the Rouergue, on the grounds of ancient privilege. Other regions paid, although the town of Agen, while paying the tax, requested a charter stipulating that this tax would not constitute a precedent.

In 1367 the deposed king of Castile, Peter I ("Peter the Cruel"), visited Edward at Bordeaux and persuaded the prince to help restore Peter to his throne by force. With an army Edward crossed into Spain via Roncesvalles, defeated Peter's opponents, and restored him to the throne. Edward returned to Bordeaux in September 1367, fatally ill with his financial resources exhausted by the Spanish expedition. To replenish his finances, Edward requested from the Gascon Estates (a form of parliament with tax authority), meeting

in January 1368, another *fouage,* to extend over five years, that would have raised twice the amount of the 1364–1365 hearth tax, although the annual levy was less. Now Edward had transformed this occasional tax into an ongoing annual tax. The three estates (nobles, clergy, and towns) accepted the tax, but only with the provision of a charter of rights, which stipulated, among other things, that no future levies would be made without the consent of the officials charged with dispensing high justice—namely, the major lords.

Some major nobles, however, saw the tax as a cause for revolt—or at least they used it as a pretext for a revolt already in preparation through the clandestine machinations of Charles V.John of Armagnac, although still a member of Edward's council, once again refused to allow levying of the *fouage* on his lands. Then, after first securing a secret agreement with Charles V, who offered land grants and funds as inducements, Armagnac and other nobles in June 1368 drafted an appeal to the *parlement* in Paris to oppose the tax. Armagnac also switched his allegiance to Charles, as did other key nobles. The *parlement* accepted the nobles' appeal and issued a citation against Edward in late 1368, summoning him to appear before them. Following the failure of diplomatic maneuvers, Edward III responded by resuming the title of king of France in June 1369, and the conflict erupted into renewed warfare. In response, Charles V declared English possessions in France forfeit. By the end of 1369 all of Aquitaine was in revolt, and many nobles and towns had defected to support Charles. Although so seriously weakened by his illness that he could not ride horseback, the Black Prince insisted on commanding his troops. He achieved his final, though hollow, military victory in recapturing the rebellious city of Limoges and having it destroyed. Edward returned to England in 1371, leaving his brother John of Gaunt in charge of Gascony.

Citing his inability to continue holding such an expensive administrative responsibility, Edward resigned his French principality in October 1372, surrendering its governance to Edward III. Prince Edward died in 1376. English forces in Aquitaine fared badly, and by 1377 it and much of Gascony had been lost to the French. The consequences of the Aquitaine revolt against the hearth tax proved highly significant, then, since it reignited the Hundred Years' War, effected England's loss of Aquitaine (controlled by the British, except for one interval, for over 200 years), and terminated Prince Edward's administrative rule in France—and, in fact, his military career. On the basis of this chain of events, historian Stephen Dowell asserted that the Black Prince's *fouage* cost the English control of Aquitaine and much of Gascony.

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1378–1379 *Languedoc Uprising* (France), riots in 1378 and 1379 by mobs opposing taxes ostensibly levied to pay military expenses of the Hundred Years' War. The wrath of the protesters was apparently directed against the king's lieutenants in Languedoc, notably the duke of Anjou, who held nearly sovereign power there, rather than against the local officials who collected the taxes. Anjou used much of Languedoc's tax revenues, intended for funding the province's defense, as his own personal funds. When extensive plague deaths reduced the number of taxable hearths, he raised the tax annually, with no additional benefit to the residents. And in 1378 he exacerbated this irritation by levying a tax on food in addition to the existing tax on sales—both most heavily burdening the poor. Then Anjou increased the misery by authorizing tax collectors to search residents' houses. Outrage now compounded the misery. Violence against officials of the



The Black Prince.

duke of Anjou's government broke out in Le Puy in May 1378, and the rising spread through the following year.

In July 1379, while the duke of Anjou was fighting in Brittany, his council, without first convening the Estates General, levied a harsh new hearth tax of 12 francs and requested the support of the town councils for the levy. The rage of Languedoc's citizens erupted in violent attacks on all those in authority, targeting royal officials, nobles, and bourgeois members of the town councils blamed for the new tax. Armed mobs roamed the streets of Le Puy, Nimes, and Clermont, pillaging the homes of the rich, killing officials, and

brutalizing their victims. In one instance the mob reportedly ripped open their victims' bodies with knives and ate the flesh. During October rioters in Montpellier killed five of Anjou's councillors and eighty other people in the bloodiest of these mob attacks. The rebels sent emissaries to solicit support for a general revolt, but with very limited success. By December 1379 the rising had spread to Ales and Clermont-l'Herault. Antipope Clement VII, enthroned at Avignon through the machinations that created the Great Schism and needing Anjou's control over Languedoc, sent Cardinal Albano, a native of Languedoc, to quell the rising and to warn the rebels of potential severe punishments. The cardinal's efforts helped persuade the rebel leaders to submit and seek the king's mercy.

In January 1380 the Duke of Anjou and his armed men rode into Montpellier to stage an exemplary rendering of justice. City officials, clergy, students, monks, children, and other citizens lined the road, fell to their knees, and cried "Mercy!" as the duke rode by. For two days the duke's men-at-arms collected weapons, surrendered by order of Anjou, and occupied the city's major buildings. Anjou had a platform built in the city's main square, and from there he announced the punishments for the uprising: 600 persons would be executed, a third by hanging, a third by beheading, and a third by burning. All of their property would be confiscated, and their children would suffer "perpetual servitude." Half the property of all the other residents of the city would be confiscated, and they would be obliged to pay a fine of 6000 francs as well as the duke's expenses resulting from the rising. Finally, the walls and gates of the city would be razed, and the university would lose all rights, properties, and archives. The harshness of this verdict evoked a public outcry, with Cardinal Albano and the church prelates pleading for the duke to show mercy as women and children knelt wailing in the streets. The next day, completing this staged performance deemed necessary to demonstrate the crown's power to inflict punishment, the duke announced remission of most of the penalties. King Charles V (Charles the Wise), who two months earlier had stated his intent to be merciful in a letter to Cardinal Albano, revealed some sense of guilt in recognizing the oppressions of his brother Anjou; he reduced the hearth tax levy and recalled Anjou as governor of Languedoc.

In the fall of 1380, as Charles V lay dying, his conscience, says Barbara Tuchman, bothered him on two counts: his own role in the Great Schism and the dubious legality of his tax levies. Charles had prolonged temporary grants made by the Estates General into ten years of ongoing taxation, allocating most of the tax revenues to the defense of France but also using them to enhance the royal coffers and to buy the loyalty of many nobles. The Languedoc rising clearly evidenced the misery his tax policies had inflicted on his people. Soon Charles must answer to God. The anti-tax protests of the rebels might well be held against him at his final judgment. To assuage his soul Charles must make restitution. And so from his deathbed Charles announced the stipulations of an ordinance that would "abate and abolish" the hearth taxes "as…it is our pleasure, wish and order by these letters, that they shall no longer be current in our kingdom and that from now on our said people and subjects shall not pay any of them but shall be quit and discharged." In short, Charles abolished the property tax that underpinned the funding and functioning of the royal government. With his dying breath he urged those beside his bed to lift all taxes. Charles died on September 16, 1380. The next day his ordinance abolishing the hearth tax was proclaimed, evoking the public's rejoicing but the government officials' consternation. Another revolt would soon follow.

Charles VI's councillors, mostly his uncles, who held power because the new king was only twelve, called for a convening of the Estates General in November to provide a substitute for the hearth tax. The news evoked protests among Paris artisans objecting to any new tax; they demanded the abolition of taxes, and a frightened government acceded. The duke of Anjou publicly promised to obtain Charles VI's agreement to the abolition of taxes When the agreement was announced a day later, the crowd reacted with frenzy and leaped to release its aroused rage by attacking the Jews of Paris, looting their homes, throwing some they seized into the Seine, forcing their children to accept baptism. On November 16 the government

issued an edict that abolished "henceforth and forever all taxes, tithes, *gazelles,* by which our subjects are much grieved, quitting and remitting all aids and subsidies which have been imposed for the said wars since our predecessor, King Philip, until today." But of course the government must have revenues, and its continuing quest for an alternative source of funds would instigate yet another rising. (See also 1381—AIDES UPRISINGS.)

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1379 *Ghent Revolt* (Flanders), rising by weavers and other men of Ghent against a new tax imposed by Louis de Male, count of Flanders. The count of Flanders incited the ire of the Ghent tradesmen when he levied a tax on the city to pay for the costs of a tournament. Ghent citizens, led by a tradesman shouting that tax revenues should not be squandered "on the follies of princes and the upkeep of actors and buffoons," refused to pay the levy. The count, who had been scheduled to mediate a settlement of the ongoing war between England and France, instead became sidetracked by the Ghent rising. He countered the citizens of Ghent by lining up support from the city's commercial rival Bruges, promising the latter that a canal would be constructed to connect the city to the sea. The canal would benefit Bruges's commerce while negatively affecting Ghent's. The count sent 500 diggers to begin excavating a channel to divert the Lys River. Ghent dispatched its militia to attack the diggers. The conflict subsequently spiraled into a civil war with disastrous consequences for Flanders, involving brutal hostility among social and religious factions. Although the count of Flanders managed to suppress the initial revolt at Ypres and Bruges with generous use of the rope and the fire, the citizens of Ghent (the Gantois), under the leadership of Philip van Artevelde, held out through sieges, treachery, and near starvation.

Finally, succumbing to hunger, the Gantois accepted a parley in April 1382. Now confident of triumph, the count of Flanders demanded that all Gantois aged fifteen to sixty travel bareheaded and with halters about their necks half the way to Bruges, where he would pass sentence on which of them would be pardoned or executed. Meeting in the marketplace to hear these terms, the Gantois considered the three options their deputies defined: they could submit, they could starve, or they could fight. The Gantois chose to fight, mobilized an army of 5000 of their most fit, and marched on Bruges, the count's headquarters. The militia of Bruges mobilized to confront the Ghent army, marching forth to battle on May 5. But they were drunken and disorderly, and the count could not mold them into an organized force. The Ghent army shattered the Bruges force with cannon fire and a fierce assault that sent them into panicked retreat. Unhorsed and unable to rally his troops, the count disguised himself as his own valet and sought refuge in the hut of a poor woman. On a peasant's mare he rode to safety in Lille.

Ghent received provisions, possession of Bruges, and alliance with other cities under the shibboleth *Tout un!* Philip van Artevelde declared himself regent of Flanders and as sumed rule over all its towns. He also offered to form an alliance with England, and the count appealed to the French for aid. Although the Commons favored an English alliance with Flanders as a benefit to the wool trade and because both the English and the Flemish favored Pope Urban of Rome in the Great Schism, the English nobles were reluctant to align their nation with rebels, thus losing an opportunity against the French. Pope Urban designated an

expedition to Flanders a crusade, allowing for the use of clerical tithes to pay the costs. The French decided upon a military offensive. The French force, accompanied by the young Charles VI and his uncles, clashed with Artevelde's army near Passchendaele on November 29, 1382, and there crushed and massacred the Flemish. Then the French pillaged Courtrai and brutalized its citizens in an act of vengeance. They never took Ghent, however, for unrest at home obliged their return to Paris.

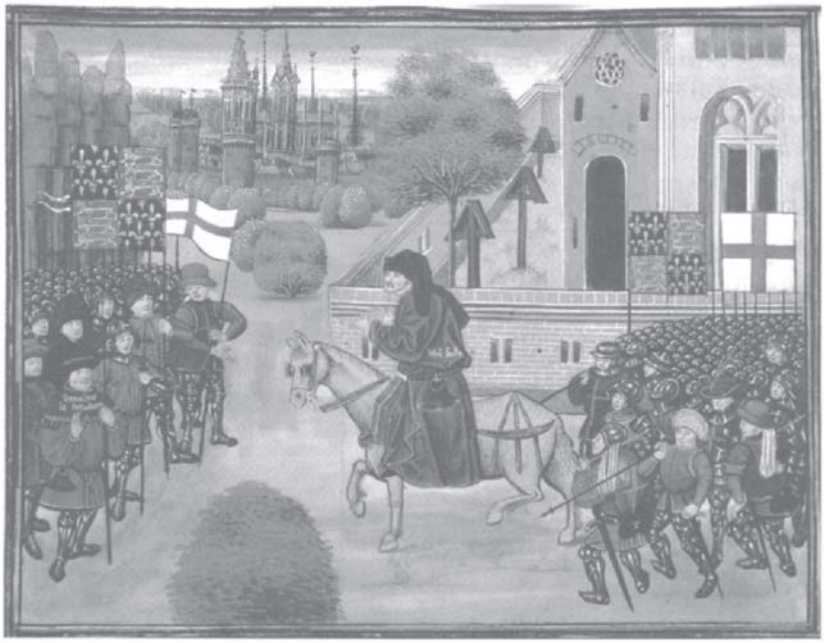
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1381 *Aides Uprisings* (France), widespread rioting against the reestablishing of *aides* (customs duties) by dukes governing in the name of Charles VI during 1381–1382, at the same time as Wat Tyler's Rebellion in England. Wracked with guilt, Charles V had abolished the *aides* on his deathbed. When the hated duties were restored, opposition erupted into riots and open revolt. Residents of Rouen rose in rebellion on February 24, 1381, followed by residents of Paris on March 1. In Rouen workers in the textile trade gathered in the Old Market, chose one of their own to represent the king, and had this mock king sign acts abolishing the *aides.* In Paris the collectors' threat to seize a greengrocer's stall on the Right Bank roused local residents to assemble, shout "Down with taxes!" and chase off the tax collectors. These incidents constituted the opening shots of genuine revolt. The rebellion then spread to Caen and other towns in Normandy and to towns in Picardy, where opposition was especially virulent in Amiens. It moved through Orleans and on to Sens, finally reaching Lyons.

With rebellion in full bloom, crowds in Rouen opened up the prisons and sacked convents and the homes of the wealthy. A mob in Paris broke into an arms depot and confiscated 3000 *mallets* (lead mallets), thereby earning the epithet Maillotins. Thirty people were killed in these incidents, but authorities stalled in coming to grips with the crisis. Some bourgeoisie in Rouen and other cities joined with the rebels. Negotiations began in both Rouen and Paris. The Rouen rebels persuaded the monks of Saint Ouen to agree to several sealed charters; they also forced the king's representative to ratify ancient privileges contained in the Norman Charter by evoking the traditional hue and cry *(clameur de haro)*—the source of one name for this episode, the Harelle rebellion. In Paris the bourgeoisie divided over whether to support the rebels, many fearing what the rioters might do, while Charles VI's uncles vacillated. Finally the uncles conceded the tax issue, promising a return to the popular system that had obtained in the reign of Saint Louis, and thus placated the commoners.

The uncles followed up with brutal repression of the uprising in order to preserve the monarchy's political authority. As part of the repression the king entered Rouen as a conquered city on March 29, 1381. He had the bells that had summoned the people to rebellion removed from their belfries; issued a royal proclamation abolishing the commune, thereby annoying the bourgeoisie; and imposed a special tax affecting all residents of the city but falling most harshly on the poor. Conspiracies flourished in Paris as the residents awaited the king's pleasure. As the autumn passed and the Flemish revolt collapsed with the defeat at Roosebeke, the king moved against Paris, revoking the city's autonomy, imposing punitive taxes, and punishing presumed rebels. (See also 1381—WAT TYLER'S REBELLION.)



The Peasant's Revolt. *The Picture Library, The British Library.*

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1381 ***Wat Tyler's Rebellion*** (England), Peasants' Rebellion of 1381, or the Rising of 1381, so designated because Wat Tyler was the most noteworthy leader of the rebels. The rebellion traced its origins to the economic dislocation that farm laborers and poor urban craftsmen suffered following the years of the Black Death and enactment of the Statutes of Labourers in 1351, passed by Parliament as a means of limiting wages paid to peasants. But the immediate catalyst was the levying of a poll tax in 1379 and again in 1381, during the reign of Richard II, to raise revenues to pay for the war against France. Obsessed with prosecuting the war, John of Gaunt, Richard's uncle and chief councillor, pushed the taxes through Parliament. The poll tax of 1379 was a graduated tax expected to be seen as more equitable than a single-level tax because it was based on rank, with dukes and the archbishops taxed at the highest specified level; there were descending levels down to the farmers, and at the bottom every married man. It failed to raise the anticipated revenues, however, and so in 1380 Parliament was again convened to raise funds; it imposed a poll tax of 3 groats on every layperson in the kingdom, male or female, over age fifteen. Despite the collectors' being sworn to faithfully perform their duties, the tax proved very difficult to collect, necessitating recourse to commissioners (actually tax farmers) to collect the arrears. The tax farmers acted

ruthlessly, generating numerous conflicts that included the supposed immediate cause of the Kent rebellion —their rude attempt to ascertain the age of a girl claimed to be under age fifteen and therefore exempt from the tax. In protest against the poll tax and the tax farmers' tactics, peasant riots erupted in May 1381 in Essex. The commoners of Brentwood began the rebellion by driving the tax collector, a lord's steward, and his two sergeants-at-arms out of the town when he arrived to collect taxes, then attempted to arrest the residents after they refused payment.

The peasants' tax burden was exacerbated by, in effect, death taxes, since upon a peasant's death his lord could take the peasant's best beast as heriot, on the theory that he was owed military service, and the local priest could take the peasant's next best beast, on the theory that the peasant, by dying, had not paid his full tithes —thus the peasant's family could be reduced to total poverty. Church tithes crippled peasants economically, taking a tenth of their labors and a tenth of all their possessions, including hay, vegetables, herbs, animals, milk, and even bees. Consequently, for many peasants both the nobles and the Church evoked anger and resentment. A poem of 1381, "The Course of Revolt," presumably referring to various taxes, begins by evoking the cause for revolt: "The taxe hath tened vs alle, probat hoc mors validorum" (Rossell Hope Robbins), which may be translated as "The tax has subjugated us all, it proves the death of our strength." The poll tax, falling most heavily on the peasants, seemed the final straw, and they rose in rebellion. Full-scale insurrection erupted in Kent on June 2. Headed by priests and sympathetic landowners, the rioters attacked abbeys and manor houses. On June 6 rebels numbering several thousand, joined by rebel chieftains from Essex, captured the castle at Rochester and then marched to Maidstone, where they executed a local "traitor" and destroyed the homes of wealthy residents. By now the rebels' byword, "King Richard and the True Commons "had become their required oath. At Maidstone they chose Wat Tyler as their leader and freed John Ball from the archbishop of Canterbury's prison. Under Tyler's leadership the rebellion spread through Kent; and on June 10 the rebels captured Canterbury, pillaged Archbishop Sudbury's palace, and beheaded three "traitors." Their ranks swelled by Kentish recruits, the rebels headed for London.

On June 12 they reached Blackheath, sacked the archbishop's palace at Lambeth, and burned the prisons in Southwark. Meanwhile, another group of rebels from Essex set up camp at Mile End. To this point, surprised monarchical authorities had organized no opposition to the rebels. Sympathetic London mobs and aldermen opened the city's gates for the rural rebels, who were joined by thousands of disgruntled apprentices, artisans, and criminals—the artisans angered by Parliament's efforts to legally reduce their wages. The mob captured the Tower of London; they also pillaged and burned the prisons at Newgate and the Fleet as well as John of Gaunt's palace. On June 14, Richard II, then only fourteen but considered an ally by the rebels, rode out to Mile End to meet with Tyler. Their stormy conference resulted in several deaths. Tyler demanded the abolition of serfdom and of feudal dues and services, the freeing of trade and labor, and a general amnesty for the rebels. Richard, lacking the power to resist, acceded to these demands, granting an amnesty and an end to all feudal dues; he set his clerks to drawing up charters of liberation and pardon to effect these ends.

As this task proceeded, Tyler led a band of rebels to the Tower of London, where they captured Archbishop Sudbury, beheaded him on Tower Hill, and then suspended his head over Tower Bridge. During the night and day that followed, the rebels plundered London and killed lawyers thought to have supported the manorial lords, followers of John of Gaunt, and foreign artisans. Landowners and nobles had begun to organize an opposition. Lord Mayor William Walworth, enraged that the rebels had destroyed his brothels along Bankside, was among the councillors advocating the adopted plan of action. The king sent a message to Tyler requesting a meeting at Smithfield, to which Tyler agreed.

On June 15 the king rode out to Smithfield to confer again with Tyler. He was accompanied by 200 men-at-arms, bearing weapons concealed under their robes. After being summoned, Tyler armed only with a

dagger and accompanied by only one attendant, rode his pony to meet the king. Asked why the rebels would not disperse, Tyler declared that their demands had not yet been met and presented further demands that included curtailing of lords' estates, confiscation of Church estates, and opening forests and fisheries for common use by all. While Richard contemplated these demands, Tyler asked first for water and then for a flagon of beer, which he drank, and then remounted his pony. During an ensuing altercation staged by the king's men, Walworth and the men-at-arms rode forward, surrounded Tyler, and thrust swords into the rebel leader. Richard placated Tyler's followers while Walworth rode back to the city to gather a force that returned with him and frightened the rebels into dispersing. Walworth found Tyler's body, had it beheaded, and rode with the head impaled on a lance to Clerkenwell Fields, where he discovered the "day already won for the crown," with the rebel commoners surrounded by knights and men-at-arms.

Monarchical forces then subdued the uprising in London, although it persisted sporadically in East Anglia. As June and July proceeded monarchical authorities in Kent and Essex executed about 110 of the rebels, including John Ball. All told, the repression of the rebels entailed perhaps 1500 executions. In 1382 Parliament repealed the charters of liberation; the lawmakers also imposed a new poll tax, but this time on landowners only. Although no long-lasting effects followed the uprising, it certainly stands out at the very least for the rebels' capture and pillaging of London. It provided an inspiration for periodic subsequent, although isolated, rebellion by commoners. And eventually Wat Tyler's Rebellion, initiated as a protest against poll taxes, apparently helped to hasten the end of serfdom in England. (See also JOHN BALL; WAT TYLER.)

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1388 *Remensas' Protests* (Spain), opposition to the *malos usos* (evil uses) by peasants in Catalonia, beginning in 1388. Clergy, nobles, and city patriarchs united in demanding fulfillment of feudal services and payments they considered customary duties of the Old Catalonia peasants. Among these services were the *malos usos,* which comprised a third of the revenues for many Catalan estates; those peasants who were burdened with these *malos usos* were known as *de remensa*—they could not leave their farms unless they paid a fine *(remensa),* and their eldest sons must assume the farms' burdens. Lords claimed the right to maltreat any *remensa* who rejected the lords' demands. In about 1388, when the *remensa* population numbered perhaps 20,000, the *remensas* began organizing to protest against this system of services and payments, although the overriding thrust of their protests was against the lords' abuses and the peasants' lack of freedom. Their struggle was long. In 1448, Alfonso V granted them the right to form legal associations and elect syndics; and in 1455 he decreed that the *remensas* were freed from the *malos usos.* This decree was suspended in 1456, however, when the *remensas* failed to obtain adequate amounts of money from the Catalan Corts, which favored the nobles. Following the Civil War (1462–1472), in which

remensas served on both sides, both the king and the nobles were so financially depleted that no solution to the *remensas* demands could be found. The *remensas* rose again in violent protest in 1484–1485, compelling Ferdinand II to issue the Sentence of Guadalupe in 1486, which met the *remensas* demands and allowed them to buy freedom from the *malos usos* for a modest sum; the Sentence of Guadalupe also abolished maltreatment of peasants and other feudal customs. In return the *remensas* had to raise a large sum of money, which their syndicate managed to do over a twenty-year period. By the beginning of the sixteenth century, then, the Catalan peasants had attained freedoms that peasants in Aragon did not experience for another 200 years, and that many peasants elsewhere in Europe attained only in the nineteenth century.

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1391 *Barcelona Riots* (Spain), uprising that began as anti-Jewish riots but took on broader purposes, including tax opposition. As the riots widened, they became a generalized attack on the city's authorities, and the protesters managed to get a popular government established that resembled the reform government King Pere IV (Peter) of Catalonia-Aragon had proposed in 1386 to placate the grievances of merchants, *artists,* and skilled workmen—this effort failed as Pere's heir Jan (John) I restored the oligarchy's power in 1387. The 1391 popular government's first initiative was to lower taxes on food, which provided Barcelona's main source of revenue but also especially burdened the workers. It also planned to restrict rent levels for houses and the fees paid to lawyers, notaries, and doctors. The royal government reasserted control, however, and annulled these proposals. Although quashed, the popular party revived in the next century; and during the 1450s, as the Busca party, it struggled with the Biga party, which was committed to maintaining oligarchical control. The Busca was organized as a syndicate, with merchants making up most of its leadership. The Busca accused the Biga of establishing an unjust tax system and creating a financial crisis for Barcelona. The Busca triumphed in 1453 with the support of the crown and pushed forward the 1386 reforms, including devaluing the currency and decreeing measures to protect the textile and shipbuilding industries from foreign competitors. The Busca quickly divided into factions, however, leading to failure of its efforts and the Biga's return to power in 1460. This long-standing political struggle helped to precipitate the Civil War of 1462–1472.

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1393 *Eyjafjord Tax Resistance* (Iceland), refusal by the men of the Eyjafjord district to pay a new tax that Queen Margaret (Margrete) attempted to levy. Margaret had succeeded to the monarchy of Norway by election, following the death of her son King Olaf Haakonsson in 1387; thus she gained control of the thrones of the united realms of Norway, Sweden, and Denmark (they would formally unite by the Kalmar Act

of Union in 1397, under her successor, Erik of Pomerania). Margaret's rule was most unpopular in Iceland (then a province of Norway) because she attempted to increase the tax burdens on the Icelanders. In 1392 the queen tried to levy a new tax which stipulated that every freeholder in Iceland must pay the monarchy half a *mork,* based on the old standard *half-mork forngilda.* Initially, the proposal generated ill will. In 1393, however, many of the "best men" consented when the proposal was presented to the Althing (general assembly), but only on condition that the new levy not be called a tax and that it never again be levied—they also reduced the size of the levy. The men of the Eyjafjord district refused outright to pay any levy of any kind.

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1400 ***Cuetaxtla Protest*** (Mexico), appeal by the lower-class residents of Cuetaxtla to the Aztecs, in opposition to their nobles' efforts at rebellion, that in large part resulted from resentment of taxes and tributes. Believing that rebellion against Aztec rule would be futile and that they would suffer the consequences, the commoners of the town dissociated themselves from their nobles and asked their Aztec rulers to spare them. In their request to the rulers, the people denounced their town's noble overlords as thieves; credited themselves as the producers of the gold, cocoa, precious stones, blankets, and other tributes the Cuetaxtlan nobles had paid to the Aztecs; accused their overlords of inflicting tyranny and excessive taxes on them; and asked the Aztecs to remedy the injustices they had suffered by killing the town's nobles. After conferring with his military leaders and his deputy, the Aztec ruler, who had originally planned to have all the inhabitants of Cuetaxtla slaughtered, decided that killing the town's nobles might offend the gods, in whose image the nobles had been created. Thus class solidarity determined the outcome.

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1413 ***Estates General Reforms*** (France), reform program approved by the Estates General, including delegates from the University of Paris, that centered on the finances of Charles VI's government because of fraudulent squandering of tax revenues. It involved refusal to pay taxes, and eventuated in the Cabochien Uprising instigated by John the Fearless, duke of Burgundy. After the Estates General meeting convened in Paris at the end of January, many provincial delegates denounced the corruption of the government's administration and its excessive number of officials. A councillor for the duke of Burgundy recommended revising and enforcing earlier reforms and reducing by half, for at least a month, the amount of royal tax revenues received by great lords. The university requested that all royal governors of finance be dismissed, that all monetary gifts and *pensions extraordinaires* be canceled, and that the king retain all tax revenues for the crown's use.

Charles VI (known as Charles the Mad) suffered an attack of the mental malady that periodically afflicted him, and near the end of February his son Louis, duke of Guyenne and also the dauphin, issued in the king's name an ordinance that discharged the provost of Paris and all the royal financial officers but one, who was the duke's own *valet tranchant.* Arrests of royal officials followed, causing many, including the provost, to flee Paris. Most of the commissioners assigned the task of carrying out financial and administrative reforms represented the interests of John the Fearless, but a power struggle emerged between him and Louis, who directed a number of actions against John, including the recall of the provost in April. The provost, Pierre des Essarts, who had managed large sums of government revenues, revealed that John had received from the king "two million *ecus* that had never been accounted for," according to R.C.Famiglietti. The provost and his soldiers also took control of the Bastille, which was near the duke of Guyenne's *mansion.*

On the side of John the Fearless stood the Parisian butchers and their colleagues the flayers, known as the Cabochiens after one of their leaders, a flayer named Simon Caboche. Angered by the duke of Guyenne's affronts, John decided it was time to unleash the Cabochiens, but without making known his own involvement with them in order to avoid any hint of disloyalty. The Cabochiens would serve as John's agents and achieve his ends while he remained among the king's councillors. The Cabochiens spread rumors that the provost had come to abduct Charles VI and Louis in order to surrender them to their opponents, the duke of Orleans and other Armagnac princes. On April 27 they and some nobles demonstrated at the Bastille, demanding that Pierre des Essarts give himself up—he refused. The Cabochiens proceeded to the duke of Guyenne's *mansion,* accused Louis of dissolute behavior, and finally broke in and seized everyone they could find who appeared on a list of at least fifty whom they deemed subject to arrest. They took the prisoners to the duke of Burgundy's Hotel d'Artois for safekeeping, permitting the duke to appear as an innocent intercessor while giving him a victory over Louis. Numerous complications ensued, including John's surrender of the prisoners to the Cabochiens, the Cabochiens' inducing of the ill Charles VI to appoint some of their co-conspirators as councillors, Louis's failed efforts to flee Paris, the threat that the Armagnac princes would appear at Paris with an army, the Cabochiens' and John the Fearless's loss of control over Charles, the Cabochiens' arrest of many more partisans of the duke of Guyenne, and the refusal of the University of Paris to support the Cabochiens.

Finally, on May 26, 1413, Charles VI convened a special session of the Parlement, including the dukes of Guyenne, Berry, and Burgundy, burgesses of Paris, and delegates from the University of Paris, to arrange publication of the reforms the Estates General had approved months earlier. These included 258 articles known as the Ordonnance Cabochienne. Sections of the document covered finances, taxation, the Parlement, and other matters; but its major thrust was restoration of the king's finances. All who had received any monetary gift from the king since October 1409 were obliged to return half the amounts; the king was forbidden to award any monetary gifts for three years; all pensions the king, queen, or dauphin had granted were rescinded; the king, queen, and dauphin were requested to reduce expenses to the extent possible.

As these reform measures received attention, the Cabochiens made a tactical error. "In order to raise money to make war on the English in Guyenne," says Famiglietti, "the Cabochien leaders decided to tax the richest burgesses of Paris and the members of the University. Those who had criticized their activities were required to contribute exorbitant sums, but a number of people refused to pay, and this led to more violence." The Cabochiens thus increased the number of their enemies among the burgesses and the university members. In July conferences involving the government and the Armagnac princes occurred after much maneuvering and the Armagnacs' threats to commence war if the king did not agree to confer. Charles VI sent the dukes of Berry and Burgundy as his representatives, thereby obliging John the Fearless to work against his own interests. The conferees assembled at Pontoise in late July—among them were the

dukes of Orleans and Bourbon, representatives of the king of Sicily, and the counts of Alencon and Eu, in addition to the dukes of Berry and Burgundy. The Cabochiens desperately sought to derail acceptance in Paris of any agreement the conference reached, releasing all the noble ladies and some others among the prisoners they had taken; but their tax policy had instigated formation of a rival party by a majority of the city's burgesses.

On August 1 articles of the Peace of Pontoise were read in council before the king and the duke of Guyenne, who received Charles VI's permission to take charge of further developments. As deputies from the Paris city council, the Parlement, and other powerful bodies came to the support of the Peace of Pontoise, the Cabochiens felt obliged to flee Paris. Later, outmaneuvered by the duke of Guyenne, John the Fearless visited Charles VI at Vincennes on August 23 and asked his permission to leave the court. The king, still fond of the duke, unwillingly consented. John hastened to Flanders. Although the duke of Guyenne had triumphed for the time being, the struggle between the two dukes continued until September 10,1419, when they met on the bridge of Montereau-faut-Yonne in diplomatic parley, each attended by ten men. Suddenly one of the dauphin's attendants drew his sword and struck at John the Fearless's head, nearly severing his hand raised in defense; the duke still stood, but another of the dauphin's men felled him with an axe. The assailants disemboweled the prostrate duke and stole his rings. Protected by the dauphin, the assassins were never brought to justice. This complex series of events (far more complex than rendered here) may not constitute a tax revolt as such, but it certainly provides an intriguing tale of an ongoing struggle for power that ostensibly arose out of strong objections to the squandering of tax revenues by crown officials, and effected its own demise through the Cabochiens' effort to impose exorbitant taxes. The tale begins and ends mired in tax controversy.

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1425 *Catasto Debate* (Florence, Italy), critical discussion of a proposed new tax (the *catasto*) intended to overhaul the Florentine tax system and to raise desperately needed revenues for the defense of Florence against Filippo Maria Visconti, duke of Milan, whose military forces had repeatedly defeated those of the Florentine Republic and threatened to conquer the city itself. As a means of proportioning the financial burden of the continuing war equitably among the Florentines, the proposed *catasto* was based on each person's ability to pay and included deductions and exemptions. Following discussion of the proposed tax, its equitableness apparently having been accepted, the *catasto* levy went into effect in 1427, replacing a former system marked by the capricious behavior of the tax collectors. A tax on wealth, the *catasto,* says Frederick Hartt, was "the ancestor of the modern income tax in the sense that it was calculated according to the productivity of the property, including artists' tools and materials; it had a system of exemptions and deductions and required a personal, written declaration."

What merits inclusion of the *catasto* in this text is the nature of the 1425 debate over its acceptance. Saint Antonine of Florence referred to the scriptural incident of the tribute money (Matthew 150,000 to argue that all men, even clergy, must pay taxes to secular rulers to provide for military defense. Controversy surrounded the Florentine Republic's efforts to tax church property and clergymen. Some clergymen, in fact, ended up in jail for refusing to pay taxes. Apparently in support of Saint Antonine's view, the painter



"The Tribute Money" by Masaccio.

Masaccio, who was working on frescoes for the Brancacci Chapel in the Church of Santa Maria del Carmine, responded to urgings to depict "the Lord's blessing of taxation in Florence" (Hartt). He did so in painting the fresco *Tribute Money,* placing the scene of the incident on the banks of the Arno River. The incident in Matthew's account takes place at Capernaum, where a Roman tax collector demanded a tribute of a half-drachma from Peter upon arrival there. Peter sought instructions from Christ, who told him he would find the money for the tribute in the mouth a fish in the Sea of Galilee. Peter did so and paid the tax collector, who then departed. In Masaccio's grand and solemn fresco the tax collector appears before Christ and the apostles in the Arno valley with the Pratomagno house occupying the right side of the panel. Peter is shown finding the money in the fish's mouth and paying the tax collector. The apostles, receiving Christ's instructions, observe the scene with looks of surprise, disgust, and concern. The fresco appears to convey the message that even Christ had to pay the tax collector. Of course, Christ at least held a certain advantage in fulfilling his obligation to the tax collector, and thus rendering unto Caesar, because of the divine or supernatural intervention proffered by the fish.

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1450 *Jack Cade's Rebellion* (England), uprising centered in southeastern England that, al- though not directly generated by fiscal or tax concerns, provided a curious twist on tax protesting. Although reminiscent of Wat Tyler's Rebellion because of its locus in the southeastern counties, Jack Cade's Rebellion had different grievances and goals, especially since by now most peasants in these counties had joined the yeoman ranks. The rebellion was largely an expression of extreme displeasure with Henry VI, perceived to be an ineffectual and meritless king who had relinquished his monarchical powers to the duke of Suffolk, William de la Pole, the bishop of Salisbury, the bishop of Chichester, and other councillors—all regarded as

unscrupulous. The hostility toward the monarchy was complicated by the influence of the Lollard movement for Church reform that had many adherents in the southeastern counties. Corrupt practices of local officials and problems in the cloth trade, particularly in Kent and Sussex, also were factors in the revolt. And, as seemingly always, there was war with France following a brief truce. Declining tax receipts and increasing expenditures strained the exchequer, but the House of Commons, distrustful of the king's councillors and antagonistic toward the king's requests for additional taxes, in February 1449 refused to increase taxes, thus providing no funds for the protection of Normandy in the event of attack.

With his policy in shambles in France and accused of treasonous dealings with the French, Suffolk was forced from office in late January 1450; in March he fled London, banished by the king for five years in order to save his life. On May 1, while attempting to cross the Channel, Suffolk was seized and beheaded, his body flung upon Dover Beach. Rumor spread through Kent, already seething with unrest, that the king intended to avenge this deed by transforming the county into a wild forest. This rumor ignited rebellion in Kent in mid-May. The rebels elected Jack Cade as "Capitayne of the oste." (Cade's true identity is unknown.) On June 8, Cade led his men to the western suburbs of Canterbury. Receiving no sign of support from the town, they proceeded toward London, as another force of rebels nearer the capital reached Middlesex.

Cade's rebels drew up petitions. The drafters expressed concern over the king's presumed threat to destroy Kent and varied grievances about officials' behavior in the county. But they also voiced a curious, effectively inverted, form of tax protest—that requiring tax collectors in Kent to "sue out writs of exemption for the barons of the Cinque Ports" constituted both a nuisance and an inconvenience because this policy created anomalies in the tax system and increased the tax collectors' labors. (Since they had to provide properly manned vessels, the Cinque Ports remained exempt from paying subsidies, but Kent residents believed the ports should claim this exemption at their own cost.) Other grievances in the bills related to national policies. The king commissioned the duke of Buckingham and the earls of Oxford, Devon, and Arundel to suppress the rebels; but before they could act, Cade's force reached London and encamped at Blackheath by June 11. Having returned to London and read the rebels' petition, the king on June 18 led a large army against the rebels at Blackheath; but the rebels, having had no response to their petition, had dispersed during the dark hours of the previous night. Henry saw no point in following them. He left London again on June 26.

On July 1 and 2, Cade returned with his men, this time encamping at Southwark. Another group of his followers arrived from Essex, and the two virtually laid siege to London. Cade's men entered the city, executed some perceived enemies, and looted. Cade himself came into London and witnessed a few executions. He released the inmates from Marshalsea Prison in Southwark to swell his forces, and on the night of July 5 the rebels and royal troops, supported by the Londoners, did battle. Negotiations followed, and the rebels won a general pardon. Although many of Cade's followers disbanded and headed home, large groups persisted in rebel activity. On July 12 the sheriff of Kent wounded and captured Cade at Heathfield in Sussex, but en route to London, Cade died of his wounds. His body was nevertheless beheaded and then quartered. Cade's head was displayed aloft on London Bridge, scene of the greatest violence committed by the rebels during their occupation of London. Jack Cade's Rebellion was effectively over, but sporadic risings occurred in southern England for months after his death.

Certainly at least as a footnote it should be pointed out that Jack Cade appears as a character in William Shakespeare's play *King Henry VI, Second Part.* In his dying speech at the close of the fourth act, Cade proclaims to his slayer, the Kentish gentleman Alexander Iden, "Iden, farewell, and be proud of thy victory. Tell Kent from me, she hath lost her best man, and exhort all the world to be cowards; for I, that never feared any, am vanquished by famine, not by valor." The contemptuous Iden concludes the act by damning

Cade to hell and raging, "Hence will I drag thee by thy heels unto a dunghill which shall be thy grave, and there cut off thy most ungracious head; which I will bear in triumph to the king, leaving thy trunk for crows to feed upon." (See also 1381—WAT TYLER'S REBELLION.)

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1461 *Rheims Tax Revolt* (France), uprising resulting from the failure of King Louis XI to fulfill a promise of tax relief. The extended context of the tax revolt evidences substantial irony, since Louis himself in 1440, twenty-one years before his accession to the throne, had demanded that "the monarchy revise taxes drastically and cut away a major portion of the tax burden," in Martin Wolfe's phrase. This demand resulted from the 1440 rebellion against Louis's father, Charles VII, know as the Praguerie (so called in reference to Hussite wars of a few years earlier that had centered in Prague). Charles aided the few significant nobles who launched the Praguerie, which derailed a proposed Estates General of 1440-many deputies had already gathered at Bourges for this assembly. During the period leading up to his accession to the throne in 1461, Louis "promised sweeping tax reforms." And at the time of his coronation in Rheims he promised the townspeople there "that *all* their 'extraordinary' taxes would be abolished." The residents of Rheims waited for fulfillment of this promise, which failed of fruition, and so in utter exasperation they "organized a revolt and drove out the royal tax officials." Displeased by the revolt, Louis XI sent troops to suppress it. The ringleaders suffered fierce punishments, and the tax system was "relentlessly clamped on again," Wolfe declares.

An uproar of protest ensued, prodding Louis to attempt significant tax reform in certain provinces. "In Languedoc, Normandy, and some of the other pays d' etats, he allowed the provincial Estates to redeem all the 'extraordinary' taxes (tailles, aides, and gazelles) in return for a lump sum annual payment, an *abonnement annuel*" says Wolfe. The king's motives in effecting this reform were straightforward. In the first place, since the task of collecting the taxes now fell to the residents of the affected provinces, the king no longer had to bear the costs of a tax system bureaucracy. Second, "the hatred that always marked the relations between royal tax officials and the people would be avoided." Although advised that he would lose no revenues through this change, Louis soon learned otherwise. Recognizing after two years that the decline in revenues was quite severe, the king abandoned the reform measures and restored the tax system employed by Charles VII.

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1462 ***Remenca Serfs' Rising*** (Spain), uprising by the *remenca* of Catalonia against the "evil customs" the the baronial lords were imposing on them. The serfs' uprising led to a civil war the same year and another in 1484.

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1465 ***War for the Public Weal (War of the League of the Public Weal)*** (France), insurrection by the nobility against the tax policies of Louis XI. By this time the nobles had to straightforwardly acknowledge that the tax reforms promised by Louis XI for nearly twenty-five years were not likely to come to fruition. "Widespread disappointment and anger," declares Martin Wolfe, "encouraged the grandees of France to stage an uprising in order to recover the power and independence they had enjoyed before the reforms of Charles VII—an uprising embellished by the name 'War for the Public Weal.' "As early as December of 1464 the princes of Burgundy, Brittany, Orleans, Bourbon, and Armagnac had allied as a league to defend their rights against the crown.

They were joined in the early spring of 1465 by Charles, count of Charolais, who fielded an army against the king—his own interest being to recover territories for the ducal house of Burgundy, says Richard Vaughan. Charles set out for St. Denis, where the league members had agreed to assemble their troops. His troops captured Pont-Ste.-Maxence on the Oise River on June 24; and at Lagny-sur-Marne, as a symbolic gesture toward serving the public weal, they "burnt all the papers they could find concerning the *aides* or taxes; ordered that no more be levied; and organized a duty-free distribution of salt from the royal warehouse at Lagny for the benefit of the local inhabitants "Vaughan notes. Charles's army, those under his allies the dukes of Berry and Brittany, and an army from Burgundy advanced against the king's forces. On July 16, at Montlhery, the two forces battled to a draw, but with Charles in possession of the field and Louis moving to safety in Paris. In August the armies of the league marched on Paris, but they lacked the manpower to force their entry into or to invest the city. They laid apparent siege to Paris into September, when Pontoise and Rouen joined the rebel force. The alliance of rebellious nobles had Louis effectively bottled up in Paris, obliging the king in October to grant the nobles "some humiliating concessions" (Wolfe) in order to secure their disbanding. Among these concessions, the king awarded Normandy as an appanage to his brother Charles of France, who had joined in the military rising against the king. The "War for the Public Weal" Vaughan concludes, "was the most serious, the most prolonged , and the most nearly successful of a series of princely revolts against the crown which had begun in 1437."

Soon after the resolution of the War for the Public Weal, however, Louis XI chose to renege on the promises the nobles had forced him into. As a result the Estates General was called into session at Tours in 1468. Louis made every effort to secure the propaganda advantage over his opponents among the nobility and succeeded in persuading the assembled deputies to support him, since they disliked the prospect that the nobles would reorganize in opposition to the king and usher in yet another civil war. Nevertheless, protests erupted at the Tours assembly over "Louis's failure to abolish extraordinary taxes." Louis's agents outmaneuvered the protestors to forestall all efforts at fiscal reform, and the king even received authorization to raise revenues in times of crisis without convening the Estates General. "Louis XI increased the tax burden on the French ruthlessly" Wolfe recounts. "In the last years of his reign taxes were

approximately three times as heavy as at the beginning, a serious matter for a country just beginning to recover from the devastation of the Hundred Years' War." Much of the revenue Louis squeezed from the French supported his wars with Burgundy and development of military forces.

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1480 ***Muscovy Tribute Resistance*** (Russia), refusal of the Russians under Ivan III to provide tribute and other tax payments to the government of the Golden Horde (the Mongol rulers) in the late fifteenth century. The Mongols, or Tatars, in 1239 began an invasion of Russia; and in 1240 they conquered and destroyed Kiev, opening all of Russia to conquest—in fact, the Mongols swept westward all the way into Poland and Hungary. Although the Mongol Empire was governed by the Great Khan from Karakorum in Mongolia, the Russian khanate, known as the Golden Horde—which ruled the Russian principalities, western Siberia, and the middle and lower areas of the Volga River basin—was headquartered at Sarai on the lower Volga. The Golden Horde essentially preserved the Russian system of princely rule, appointing princes as vassals of the empire. Over time the Golden Horde became in effect an independent empire only titularly under the Great Khan. The Sarai government imposed heavy tributes and taxes as well as troop levies, leading Russians to complain of being under the "Tatar yoke," although the Tatars' Russian vassals were soon allowed to serve as tax collectors.

During the two centuries following establishment of the Golden Horde, the princes of Muscovy slowly consolidated their power, effected preeminence among the Russian princes, and created an empire set on challenging Mongol rule. Ivan III (the Great, r. 1462–1505), as ruling grand prince of Muscovy, initiated the ultimate challenge. After consolidating the Muscovy Empire through conquests of Novgorod and lands under Polish or Lithuanian control, Ivan was ready. As the Golden Horde's chief tribute collector, Ivan used the power of this role to engage the other Russian principalities in refusing to pay tributes and taxes to the Golden Horde and in resisting any Mongol efforts to enforce payment. Khan Akhmad of the Golden Horde determined to force Ivan's submission and led a punitive expedition against him in 1480. He paused at the Ugra River on the LithuanianMuscovy border, expecting promised Lithuanian military support. In the meantime Ivan had raised a Russian force to engage Akhmad, and the opposing armies confronted each other for seven months, awaiting a battle that never occurred because the Lithuanian force never appeared. Akhmad consequently issued orders to withdraw, thereby forfeiting any further claims to rule over Muscovy. The bloodless battle at the Ugra River ended the "Tatar yoke." The Golden Horde, whose power had been weakened over preceding decades through battles with both Russians and enemies from Central Asia, now began a rapid decline and ceased to exist in 1502, when smaller Tatar khanates succeeded it in Kazan, Astrakhan, Siberia, and the Crimea. Ivan III accepted 1480 as the year of Muscovy's achievement of sovereignty, and he began to use the title of "sovereign."

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1484 *Tours States-General* (France), assembly held in January 1484, during the regency that followed the death of Louis XI, notable for its effort to define principles of taxation. The States General of Tours secured from Chancellor Guillaume de Rochefort, acting in the king's name, a formal recognition of the principle that "a tax must be sanctioned" by the assembly. The chancellor, however, dismissed the States-General and, following the members' dispersal, chose to ignore the principle. The leaders and members of the Tours States-General lacked both the public-spiritedness and the courage to respond. The events and discussions of the assembly were recorded in detail in the journal of Jean Masselin, a canon and a deputy from the Rouen *bailliage* (bailiff's court).

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1489 *Yorkshire Rebellion* (England), bloody uprising in Yorkshire that was brought about by a tax levy to fund a war against France. The subsidy for 1489 had been granted by Parliament to support Henry VII's decision to intervene on the side of Brittany against the French crown. When the lieutenant general of the Middle and Eastern Marches, the fourth earl of Northumberland, attempted to collect the tax, a mob of Yorkshiremen accosted the earl at Topcliffe, near Thirsk. The earl's retinue abandoned him, and the mob murdered him. Under the leadership of Sir John Egremont, riots ensued and reached such intensity as to persuade the king to lead an army northward to suppress the rioters. Before the king could put his plan into action, however, Thomas Howard, the earl of Surrey, crushed the rebels.

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1497 *Cornish Risings* *(Cornish Rebellion)* (England), two insurrections in Cornwall in 1497, both of them precipitated by taxation—an aid levied to pay the expenses of England's anticipated war with Scotland because of a threatened invasion by James IV with the support of Perkin Warbeck, a Yorkish pretender to the throne. With the war impending, the government of Henry VII requested additional tax revenues from Parliament, which granted two fifteenths and tenths (taxes on movable goods and products levied in the

shires and boroughs). But the government requested that Parliament also ratify an additional grant of 120,000 pounds that the Great Council had already approved. In response, Parliament approved a novel form of a grant, an aid or subsidy that would equal the amount of two fif teenths and tenths but would be in the form of assessments of individual contributions by commissioners specially appointed for the levy. In addition, the levy in each county was to be apportioned according to the distribution of wealth within the county, although the totals for the counties would remain equivalent, so that the commissioners could proceed without bias regarding the total yield to the crown. This initial aid raised over 30,000 pounds. The second half of the aid was made conditional upon pursuit of the military campaign against Scotland and was never levied.

The grant of the aid as an additional tax, however, provoked rebellion in Cornwall. According to Sir Francis Bacon, the Cornishmen's actual objection, as expressed by the Bodmin lawyer and leader of the uprising, Thomas Flamank, apparently was not to the tax or its novel provisions, but rather to paying for a campaign against the Scots—the rebels felt the costs should be paid from the scutage or the land tax on knights' fees, particularly in the northern counties. The rebels' ostensible targets, designated by Flamank, were Henry VII's leading ministers, Cardinal John Morton and Sir Reginald Bray, who had urged Henry to increase the taxes Parliament had approved in January 1497. In the first of the two risings, rather haphazardly led by Flamank and blacksmith Michael Joseph of St. Keverne, with the support of some minor gentry, the Cornish rebels marched on London to petition the king. They acquired support as they proceeded through Devon and Somerset, including the disaffected James Touchet, Lord Audley, who believed his services to Henry VII had not received their due. Lord Audley joined the rebel force at Wells and became its leader.

The rebels' progress was orderly, with no harm done to persons or property, and they encountered no opposition until they reached Kent because the monarchy was preoccupied with the Scottish expedition. With a force estimated at 15,000, the Cornish Rising caused alarm in London. Fortunately for the monarchy, Henry VII had raised 8000 troops for the Scottish expedition, and, under leadership of Lord Daubeney, they were diverted southward to confront the rebels. About 500 of Daubeney's spearmen and the rebels clashed briefly near Guildford, and the Cornishmen continued their march around the south of London. In the meantime, the king himself gathered another army at Henley and on June 16 joined with Daubeney, swelling the royal force to an estimated 25,000. Many of the rebels were now disillusioned by their failure to gain supporters during their progress through Kent, so that desertions reduced the rebel force to about 10,000. The two forces did battle at Blackheath. In a decisive defeat, the Cornish rebels suffered about a thousand dead; the remainder surrendered or fled. Lord Audley was executed; the two ringleaders, Thomas Flamank and Michael Joseph, were hanged, drawn, and quartered. But Henry VII, concerned that such provocation might ignite further revolution, negated an order to have the dismembered bodies exhibited throughout Cornwall. Henry took no other immediate retribution, judging it best to allow the remaining rebels to retreat homeward.

The recall of the troops to put down this Cornish Rebellion forced postponement of the invasion of Scotland by two months. In response to the rising, Perkin Warbeck left Scotland and landed with a few men at Whitsand Bay in early September. Hastening to Bodmin, he proclaimed himself King Richard IV, and attracted 3000 of the Cornish rebels, chafing from their defeat at Blackheath, to his standard. Warbeck's army of about 6000 unsuccessfully attacked Exeter and campaigned aimlessly in Somerset for a few days before the Cornish rebels dispersed and Warbeck fled in search of sanctuary. Although few of the Cornish rebels suffered the penalty for treason, a special royal commission assessed Cornwall residents, including Warbeck's followers, over 14,000 pounds in fines—ironically, a far heavier assessment than they would have had to pay in the aid levy granted the king. The Cornish rebels withdrew into the isolation of Cornwall

and remained quiescent for fifty years. Henry VII, however, was persuaded by the insurrections that he should make terms with James IV, and the Scottish monarch decided negotiating was preferable to war. They concluded a seven-year truce in September 1497. The long-term consequences of the Cornish Risings were an extended truce, the 1502 Treaty of Ayton, allowing James to marry Henry's daughter Margaret, and, ultimately in 1603, the union of the two thrones under James I (James VI of Scotland).

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RENAISSANCE TO ENLIGHTENMENT, 1500–1700

1502 ***Bundschuh*** (Germany/Switzerland), peasant rebel movement of the early sixteenth century from which, among other outbreaks, the Tithe Payers' Strike in France originated. (*Bundschuh* refers to the laced boot commonly worn by the peasants and regarded for several decades prior to 1500—in fact, from 1439 on—as a symbol for the hardships of peasant life and demands for reform.) As early as 1493, and again in 1502–1505, the *Bundschuh* of the Rhineland regions of Alsace and Switzerland was proselyting peasants to refuse to pay the tithe and to execrate the Roman Catholic Church, its clergy, and its possessions. For example, in 1502 the *Bundschuh* of the Speyer bishopric planned armed rebellion with the intent of capturing the city of Bruchsal and then attacking towns and castles in the margraviate of Baden. The leader and organizer of the *Bundschuh,* according to Adolf Laube, was Josef Fritz, a young serf from Untergrombach, near Bruchsal.

Despite Fritz's capabilities as a leader, the *Bundschuh* rebellion was suppressed before it could be launched. Some 100 captured conspirators confessed their intentions after being tortured. Among the thirteen articles of their confessions, two related to tithes and other taxes:

> 10. They confessed that their main targets were monasteries, cathedral churches, and the clergy in general. These they intended to strip of their properties and deprive of their authority. They also resolved never again to pay a tithe, either to the clergy or to secular lords and nobility.
>
> 11. They confessed that they had decided among themselves to take by force of arms all the freedoms they desired…. They would no longer pay interest, remit tithes or taxes, nor pay tolls or dues of any kind. They wished to be completely quit of all duties and tributes (Gerald Strauss).

The *Bundschuh* advocacy of refusal to pay the tithe spread southward from Alsace into France, along the Saone and Rhone rivers. Young Fritz, who had managed to escape capture during suppression of the rebellion, organized a new *Bundschuh* movement in 1513 in the area around Lehan in Breisgan. This time conspirators turned some of the rebels over to the authorities, who had the captives tortured and punished, says Laube. But Fritz escaped once again. He moved on to organize yet another *Bundschuh* movement near Strasbourg on both sides of the upper Rhine River. Laube asserts that the *Bundschuh* and the "Poor Conrad" rebellion of 1514 "were the most important popular movements on the eve of the Reformation and the Peasant War." The *Bundschuh* endured for many years as a symbol of revolt among peasants and the urban poor, and was frequently painted or sewn on flags that were carried in protest demonstrations. (See also 1514—"PooR CONRAD" REBELLION; 1524–1525—PEASANTS' REVOLT; 1529—TITHE PAYERS' STRIKE.)

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1514 ***Agen Revolt*** (France), uprising in Agen in the province of Bordeaux (July 1514) provoked by the town consuls' levying of an impost on wine and other consumer items. Although the consuls needed money to repay a debt incurred by the city, their levy incited anger among Agen residents. Summoned to the city's main square by the pealing of bells, a crowd attacked the town hall. The rebels, feeling overburdened by taxation, focused their wrath on local magistrates and wealthy families, the *plus apparens* in control of local offices who administered the city's affairs to serve their own interests and benefited from an inequitable distribution of the tax burden. The rebels consisted of tradesmen, poor people, and peasants from the neighboring rural areas. They proclaimed the "commune" an expression of commonalty and civic inclusiveness, as their rebellion's watchword—an ideal that would also be invoked in several peasant insurrections of the era. The revolt continued for two weeks and was then suppressed by the Parlement of Bordeaux, acting under command of Francis I, then a military commander who succeeded to the throne as Francis I on January 1, 1515.

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1514 ***"Poor Conrad" Rebellion (Arme Konrad)*** (Germany), anti-tax uprising in Wurttemberg, to the east of the Black Forest. The profligate Duke Ulrich, who reigned from 1503 to 1519 and 1534 to 1550, was most unpopular because his extravagances had resulted in huge accumulated debts and because of his oppressive methods of raising revenues. In 1514 the duke provoked the "Poor Conrad" uprising by imposing new taxes to pay off inherited debts. Considered noxious because they reduced weights and measures, the taxes brought together not just peasants but members of all the estates in rebellion. The rebels shouted "Arme Konrad" ("Poor Conrad") as their battle cry. ("Konrad" or "Kunz," of which Konrad is a diminutive, is a generic name for the common man and was used by the nobles as a derogative term, "poor fellow"; the peasant rebels therefore adopted it as a prideful retort.) Fearful that a *Bundschuh* might be developing, Duke Ulrich called the *Landtag,* the territorial parliament, into session. The protesters presented a statement of fifty grievances to the *Landtag,* mostly complaints about judicial and bureaucratic actions. The rebellion was finally brought to an end after Ulrich granted concessions to the estates in return for their financial aid. Following the death of Emperor Maximilian I in January 1519, the Swabian League forced Ulrich out of Württemberg, which was then sold to Emperor Charles V.

Ulrich spent some years in Switzerland, France, and Germany. Ironically, his chance for rehabilitation occurred with the Peasants' Revolt of 1524–1525. He had announced his conversion to the Reformed faith in 1523, and with the outbreak of the Peasants' Revolt he declared himself a friend of the peasantry, signing himself "Ulrich the peasant." In this role he invaded Württemberg in February 1525 with Swiss troops. His troops, however, were recalled following the defeat of King Francis I of France at Pavia; and, with the local peasantry incapable of giving him adequate support, Ulrich again became a fugitive. With the support of Francis I and Landgrave Philip of Hesse, Ulrich was restored as duke of Wurttemberg in 1534. Adolf Laube asserts that the "Poor Conrad" rebellion and its predecessor the *Bundschuh* expressed "a deep social crisis at the threshold of the transition from feudalism to capitalism, in which all classes and social groups experienced a process of dislocation and differentiation of unprecedented extent, and which caused grave difficulties for the ruling classes." (See also 1502—BUNDSCHUH; 1524–1525—PEASANTS' REVOLT.)

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1520–1521 ***Great Revolt in Castile*** (Spain), uprising in Castile, the core of the Spanish kingdom, instigated by opposition to a tax levy that eventuated in a serious challenge to the rule of King Charles I. Having inherited the throne from Ferdinand V and Isabella I, the seventeenyear-old Charles had arrived in Spain in September 1517, arousing immediate suspicion among Castilians because of his Habsburg roots—he was a foreigner, born in Ghent and a resident of the Netherlands, who spoke only French, German, and some Flemish.

Castilians regarded Charles's brother Ferdinand, a Spanish native, as the rightful heir although he was the second born; further clouding the situation, their mother, Juana, daughter of Ferdinand and Isabella, remained alive although confined for mental derangement. Castilian indignation was aroused when Charles appointed the young Guillaume de Croy, nephew of his hated grand chamberlain, Chievres, a Flemish aristocrat from Ghent, as primate of Castile. Then the new king appointed Flemish nobles as president and counsel for the Cortes of Castile over the protests of residents, led by Dr. Juan Zumel of Burgos, that only Castilians should serve in the Cortes. Finally, he generated animosity by abruptly leaving Castile for Aragon after a brief visit to Valladolid in November and December, during which he had been well received, without even visiting Burgos, the capital of Castile.

The Cortes of Castile, among whose members were agents of the Fuggers, Charles's Augsburg bankers, made known in January 1518 the intent to levy a heavy tax upon the Castilians. The tax farmers proposed such a tax to increase revenues for the crown and, of course, their own profits. The proposal violated an agreement of Isabella, confirmed by Charles during his Valladolid visit. Immediately Segovia made a proposal to Avila that the cities join in protest, and Avila sent the proposal on to Toledo, which appointed four petitioners and urged that all the Cortes cities unite in protest. Matters were further complicated by Charles's decision to secure the imperial crown following the death of his grandfather, Emperor Maximilian I, in January 1519—a step Castilians deplored because it would mean Charles's paying bribes and his lengthy absence from Spain.

The Toledo petitioners pursued their protest and sought an audience with the king, who first palmed them off on Chievres and then on his Italian chancellor, Mercurino de Gattinara. The petitioners presented their grievances to the chancellor, protesting Charles's unwillingness to hear them, the disastrous effects of tax increases (especially an advance in the sales tax), and the king's leaving Castile abruptly and now preparing to depart Spain. The chancellor assured the petitioners that Charles would be gone no more than two years in fulfillment of his role as emperor. Although failing in their mission, the Toledo petitioners pursued the effort through letters, urging a united petition, sent to all the Cortes cities. Rebuked by the king on November 4, the Toledans sent a circular letter that generated responses from twelve Cortes cities. Charles then made known his intent to summon the Cortes in Castile, where the petitioners could present their requests, and promised a suitable stance on taxes and other issues. The Toledans remained unappeased. Despite the threat of fines, in February 1520 they pressed their cause: Charles must not leave Spain, foreigners must not be appointed to offices, no money should be sent out of Spain, the Cortes should not increase taxes, and so on.

When the Cortes opened in Santiago on March 31, Gattinara became president, to the consternation of many deputies opposed to foreigners filling offices. For an April 4 vote the opposing cities insisted that their petitions be considered first, explaining that their action was not necessarily a refusal to be taxed. Gattinara adjourned the Cortes for Easter; it was to be reconvened in La Coruna. At La Coruna the delegates demanded an immediate vote on the issue of taxes. Eight of the sixteen cities represented—Toledo and Salamanca absented themselves—voted in favor of the *servicio* (a tax constituting a money grant to the king, who wanted this and the people's pledge of allegiance). The vote raised the question of the *servicio's* legality. Several cities continued their opposition, but the government pressured León and others into acceptance, partly with bribes. Charles set sail for England on May 20, to proceed on to Flanders and Germany and claim the imperial crown.

As news of the voting of the tax and the appointment of a foreign governor spread, riots erupted in the cities. In May the Toledo protesters expelled the *corregidor* (the district administrative and judicial official), ending the city's legal government, and a commune under the leadership of Juan de Padilla, son of the former ambassador to Portugal, took control. Segovia was the first city to experience violence. There, at the end of May, rioters seized a sheriff's deputy who defended the absent *corregidor,* dragged him through the streets, and hanged him upside down on the outskirts of town. The mob returned to town, accosted one of their victim's colleagues, and visited the same fate on him. The following day the mob dragged from church a deputy who had supported the *servicio* at La Coruna, beat him, and hanged him next to the previous day's dead.

Riots and violence spread during June. In Zamora two deputies who had agreed to the *servicio* escaped death by hiding in a monastery, but the mob pillaged and burned their homes. In Madrid, whose deputies had refrained from voting at La Coruna, rioters attacked the fortress held by Treasurer Vargas, who escaped to Alcala de Hênares. Rioters in Burgos seized the administration and killed one court official; they destroyed the house of one deputy who had approved the *servicio,* but both local deputies escaped with their lives. In Guadalajara the deputies fled, and the townspeople razed their houses and strewed salt on the sites. The duke of the infantado, Diego de Mendoza, and his vassals restored order; they captured the leader of the uprising and had him strangled in prison. But the duke also wrote to the governor that, to maintain the peace, he must grant a general pardon, remit the *servicio,* restore the *alcabalas* (sales taxes) to their levels of twenty-five years prior, and restrict awards of offices and benefices to natives. At Zamora, where the rebels were headed by the bishop, Antonio de Acuna, a partisan of the Church Militant, a proposal for a congress or junta of *comunero* cities at Avila to adopt a radical program found enthusiastic support. On June 19 Avila

itself repudiated its deputies' votes for the *servicio* at the Cortes, refused to pay the grant, and began correspondence with Toledo in advocacy of the congress.

At Salamanca on July 18, a large mob harassed an unpopular noble and burned his house and the door of the St. Francis monastery; the townspeople, determined to prevent money from being sent to Flanders, refused to pay any taxes. The governor and council feared the prospect of a congress of cities and also faced the problem of how to punish or otherwise discipline those cities—especially Toledo, Segovia, and Burgos—which already had violently flouted official authority. After much debate, the government decided in June 1520 to punish Segovia. A thousand horsemen commanded by Rodrigo Ronquillo were sent, but reconnaissance convinced them the city was impregnable. Responding to their presence, the Segovians mustered 4000 undisciplined footmen and sent them to skirmish with the royal force—Ronquillo routed them and captured artillery and prisoners, who were hanged. Segovia appealed to Toledo for support at the end of July. The governor, meanwhile, was sending letters to Charles, urging his renunciation of the *servicio* grant and continuation of the *encabezamiento* (a fixed tax levied on each city in proportion to its population, which Isabella had begun in place of the *alcabalas* and Charles had promised at Valladolid to continue). Cardinal Adrian, the papal ambassador to Spain, sought authority to grant concessions and pardons to the rebels as he saw fit. The traveling king, however, remained unaware of the grave situation in Castile. When word finally reached him in Flanders, Charles on August 1 sent a letter canceling the *servicio* and restoring the *encabezamiento,* but without authorization of pardons that the cardinal so desperately wanted power to award.

Encouraged by initial success in assembling representatives of the communes as a congress or junta at Avila, Toledo responded favorably to Segovia's appeal. The city commissioned Juan de Padilla as captain-general to recruit 1000 foot soldiers and 100 light cavalry with some artillery, to which Madrid added another 400 men and 50 cavalry led by Captain Juan de Zapata, to move on Segovia. Since the Comuneros now had a nearly equal force, Ronquillo avoided open engagements with them, while the Comuneros gained regional control through Ronquillo's own tactic of trials and executions. Cardinal Adrian sent troops under command of Antonio de Fonseca to Ronquillo's support—their forces joined together at Arevalo, with Fonseca in command. They laid siege to Medina, which had refused to supply Ronquillo with artillery and munitions manufactured in the city. The townspeople took up arms in resistance, even though defying the royal force of about 1300 men appeared futile. Consequently, Fonseca's troops attacked on August 21, overcoming the barriers raised by the defenders, racing into the plaza, and then setting fires to distract the defenders. The fires consumed half the city, including the church, the monastery, and storehouses of jewels, gold, silver, pearls, and other valuables. Many died in the flames. Fonseca returned to Arevalo as outrage spread through Castile over the destruction of Medina, attracting adherents to the Comuneros' cause. Further uprisings ensued, including one in Valladolid, where rioters destroyed Fonseca's house. Dismissed by Adrian, Fonseca and Ronquillo escaped to Portugal and on to Flanders. Adrian sent his regrets and apologies to Medina, whose devastation proved a turning point.

At the end of July deputies from some of the junta cities—Toledo, Segovia, Salamanca, and Toro—had convened in Avila. In the wake of Medina's fate, Zamora joined this Santa Junta on August 28; Soria, at the end of August; Jaen, on September 5. On August 30 Leon decided to send deputies to Avila. In a letter to King Charles, Cardinal Adrian expressed himself helpless to prevent convening of the cities and stated that although the government had managed to forestall some cities from withholding payment of taxes, ultimately all of them would do so. He noted also that members of the Royal Council and other officials felt themselves in jeopardy—many had already fled and more likely would do so. He requested that he be relieved as governor, with a native Castilian appointed in his place. On September 28 rebel forces commanded by Juan de Padilla and others entered Valladolid and arrested the councillors to transport them to Tordesillas,

but they turned back the departing cardinal at the city's gates, on the grounds that he must remain to prevent rioting. Adrian finally managed to escape to Rioseco on October 15.

In the meantime, the junta had been meeting in Tordesillas. The deputies were upset by Charles's appointment, without consent of the Cortes, of a triumvirate of viceroys who included the admiral of Castile, Fadrique de Cabrera, and the constable of Castile, Inigo de Velasco, along with the conciliatory Adrian; the constable had effective control of the government in the absence of both Adrian and the admiral. Consequently, the junta delegates considered establishing a rival state that would eventually displace the Royal Council and the viceroys. After weeks of debate, on October 20 the junta adopted a letter and a petition addressed to Charles. The letter derided royal rule in Spain, blamed the cardinal and the Royal Council for penalizing Segovia and burning Medina, justified the convening of the junta, and requested removal of the viceroys, among other points. The petition contained the junta's *capitulos,* or grievances, which repeated earlier demands, including annulment of the *servicio,* and added numerous new ones—for example, that Charles marry and reside in Spain, that government corruption be weeded out, and that Queen Mother Juana be provided a proper household. In effect, the Comuneros's demands entailed sufficient constitutional changes to create a constitutional monarchy—an intolerable outcome for the young king who had inherited an absolutist tradition.

Accepting the implications of their own demands, the junta deputies appointed Pedro Giron, a nephew of the constable, as commander of their army; the apppointment annoyed Padilla, who moved with his Toledan troops to Toledo, leaving Pedro with only 2000 soldiers. The junta also rejected governance by the triumvirate of viceroys, claimed rule in the name of Juana, and summoned the Royal Council to appear for an inquest in Tordesillas. Since the councillors refused, the junta ordered their arrests. Finally, on September 25 the deputies from all the Cortes cities accepted the Solemn League of the Comuneros, a covenant of "union and perpetual brotherhood" pledging mutual support and the upholding of junta decrees as law. The Santa Junta, in short, was in open rebellion against the authority of the crown. The admiral, assigned the task of negotiating with the Comuneros and intent on conciliation, failed to reach any accommodation and concluded that, despite the validity of many of their grievances, the Comuneros were treasonable rebels who must be disciplined by force. Other grandees had long since reached that conclusion.

A royalist force of 3500 foot soldiers and over 1000 cavalry already in the field received reinforcements sent by the constable under command of his son, the count of Haro, bringing their numbers to 2100 cavalry and 6000 royal soldiers. Under command of Pedro Giron, the Comunero force totaled 10,000 foot soldiers, 900 cavalry, and 13 artillery; but Giron had to leave a sizable garrison in Tordesillas to protect the city, Juana, and many of the junta deputies there assembled. Giron advanced, by November 24 establishing his forces near three villages southwest of Rioseco. On December 2, Giron moved to capture Villalpando, and the next day Haro moved his force into the villages Giron had left. On December 4, Haro deployed troops on the road from Rioseco halfway to Tordesillas. Informed of this move, Giron sent reinforcements to Tordesillas. On December 5, Haro besieged Tordesillas, which refused to surrender. Mounting a fierce attack, Haro granted his troops permission to pillage the city. The royalists captured the city and the queen, and Haro refortified the damaged walls and awaited Giron's response.

Under suspicion for this loss because of his connection with the royalists through the constable, Giron resigned command of the Comunero army on December 15. Haro's victory frightened Comunero forces into abandoning their siege of Alaejos, nineteen miles west of Tordesillas; and his securing of the city allowed the arrival there of the constable and Cardinal Adrian to establish a second capital. For recovery the Comuenros turned to Juan de Padilla, who arrived at Valladolid from Toledo with about 15,000 foot soldiers, 100 lances, and 12 artillery on December 31. In mid-January 1521 forces led by Padilla and Antonio de Acuna, bishop of Zamora, recaptured Ampudia from the royalists. By midFebruary, Padilla was

marching on Torrelabaton with about 6000 foot soldiers and 500 lances; Haro's force that he would assault comprised 500 soldiers and 1000 horse, with 600 men and 100 horse left to garrison the town. Padilla's superior force besieged Torrelabaton and compelled the fortress's surrender on February 27—a serious blow to the royalists because it cut off Tordesillas and caused great concern over what the Comuneros might accomplish if they could capitalize on the victory. Ironically, the victory also influenced the course of ongoing negotiations, with both Padilla and the Toledans now calling for a truce and peace. A brief truce ensued in March, but the negotiations intended to secure a peace, rendered uncertain by Charles's absence, ended in failure.

Military conflict would decide the outcome. At the end of March 1521, the junta captains decided on withdrawal from Torrelabaton, indicating that the Comunero forces would not attempt opposition to an advance by forces now under the constable. Padilla would further withdraw toward Toro to augment the size of his force to 7000 foot soldiers and 400 cavalry. The constable's and his son Haro's forces joined in the third week of April, creating a combined force of 6000 foot soldiers, 2400 cavalry, and both field and siege artillery. As Padilla retreated, the royalists pursued, and at Villalar the royal cavalry charged during a heavy rain, inflicting a thousand casualties and scattering Padilla's men into a rout. Padilla himself was wounded and captured. The royalists quickly identified Padilla and other rebel leaders, and beheaded them.

News of the disaster at Villalar reached Toledo on April 26, generating demoralization and panic. Thus the rebels, even the militant Bishop Acuna, welcomed the prospect of mediation efforts by the aged marquis of Villena. His efforts gained support of the royalists, who experienced their own panic with news that the French were advancing into Navarre—a circumstance that aided the Comuneros. Bishop Acuna attempted to cross Castile and join his French allies but was discovered, arrested, and imprisoned by the royalists. Surrounded by royalist troops, the Comuneros' capital, Valladolid, surrendered unconditionally but received a general pardon except for twelve rebels to be punished as exemplars—a tactic the royalists generally used with every junta city that surrendered. Royal governors entered Valladolid on April 27. Royal troops occupied Segovia; and one by one the other junta set cities capitulated, so that by May 7 all but Madrid and Toledo were under royalist control, and Madrid surrendered soon thereafter.

The governors now turned their attention to national defense as the French seized control of Navarre in the second half of May. The French invasion stirred a final hope among the Comuneros, since serving against the invaders might prove loyalty to Charles and earn pardons. Thus, for example, Pedro Giron offered his services and participated in relieving the French siege of Logrono that was brought to an end on June 11; Pedrolasso helped to secure the Spanish victory at Noain. Victory over the French in Navarre, however, reopened old conflicts. To their disgust, Charles rejected his viceroys' counsel of leniency. The grandees clamored for reward of their services in the army. Fear and resentment smoldered in Castile over Charles's refusal of pardons, resulting in disorder and demonstrations. Toledo remained obdurate, and the royal army appeared near disintegration. And Cardinal Adrian's voice of conciliation was gone, for he had been elected pope as Adrian VI in January, 1522. Charles returned to Spain on July 16 that year.

Many Comunero leaders had already been executed; others met their end in the wake of the king's return. Not softened by a visit to his mother or by the sufferings of his subjects in southern provinces following an earthquake, Charles finally granted a general pardon that was announced in the great square of Valladolid on November 1, but the 293 persons excepted by name rendered the pardon more punitive than merciful. Among the excepted, Pedrolasso managed to escape to Portugal. He and Pedro Giron eventually received pardons. Bishop Acuna attempted escape from prison at Simancas, killing a deputy warden and trying to scale the prison battlements, but he was captured, tortured, and executed. The affairs of state slowly returned to normal. The Cortes was reconvened at Vallodolid in July 1523. And so the great revolt—

initiated as a protest against taxation and appointments of foreign officials—that had erupted into open political rebellion and a violent challenge to monarchical authority faded into memory.

The revolt, Perry Anderson states, had won the support of many urban nobles and had evoked "a traditional set of constitutional demands. But its driving force was the popular artisan masses in the towns, and its dominating leadership was the urban bourgeoisie of northern and central Castile…. It found little or no echo in the countryside, either among the peasantry or rural aristocracy; the movement never seriously affected those regions where towns were few or weak—Galicia, Andalusia, Estremadura or Guadalajara." It was essentially a revolt of the Third Estate, he asserts. Consequently, the revolt's suppression by royal armies, "behind which the bulk of the aristocracy had rallied once the potential radicalism of the upheaval became evident, was thus a critical step in the consolidation of Spanish Absolutism." That suppression also eliminated any remaining vestige of "a contractual constitution in Castile, and doomed the Cortes ... to nullity henceforward." Most significant of all, concludes Anderson, the royal military had defeated the towns, not the nobles—a reversal of the pattern elsewhere in Europe—thus launching Spain on a course separate from that of the other Western nations.

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1524–1525 ***Peasants' Revolt (Peasants' War, Bauernkrieg)*** (Germany/Austria), rebellion by peas- ants during the reign of Charles V (Karl V), the early years of the Protestant Reformation, whose larger purpose was to effect ameliorative changes in their living conditions and the restoration of earlier rights to use meadows and woods freely and to free hunting and fishing that the nobility had annulled; but among the rebellion's major goals was tax relief. For example, the second article among the rebels' demands stated their willingness "to pay the fair tithe of grain" to support pastors, while declaring, "What remains over shall be given to the poor…. The small tithes, whether ecclesiastical or lay, we will not pay at all, for the Lord God created cattle for the free use of man. We will not, therefore, pay farther an unseemly tithe which is of man's invention." The peasants or serfs also protested against the burdens of excise taxes (most common in cities) on wine, beer, meat, and flour; territorial taxes on property, which varied from district to district; imperial and league taxes (for example, to support the Swabian League); and military taxes, levied in diverse districts and throughout Upper Swabia, where they were vehemently opposed. These taxes and other circumstances of late feudal life significantly deteriorated the economic and social stability of peasant farmers during the several decades leading up to the rebellion. And with increases in military taxes in 1519, 1523, and 1524, the peasants' tax burden in the larger German states had increased to about half of their annual incomes.

The Peasants' Revolt's origins trace to a 1524 peasant uprising on the estates of the count of Lupfen near Schaffhausen and a concurrent refusal by peasants near Nuremberg to pay their tithes that entailed burning their tithe grains in the fields. In the fall of 1524 other small rebellions occurred all around Lake Constance, and in the winter, residents of the entire region between the Rhine, Danube, and Lech rivers joined together in a rent strike. These various uprisings were the precursors of the Peasants' War that began in the Black

Forest and then erupted in southern and central Germany from February to May 1525, spreading throughout the southern German states, except for Bavaria, and then north of the Danube and along the Main River and the Rhine Valley, and eventually into northern Switzerland and western France.

The rebellion originally centered in Upper Swabia and its imperial free city Memmingen. Here the so-called Memmingen Peasant Parliament met on March 6 and 7, 1525, and drafted the rebellion's program, the Twelve Articles of the Peasantry of Swabia. Of the twelve articles, four focused on taxes or related issues. As noted above, the second article called for abolition of the small tithe (an ecclesiastical tax on livestock) as an unjust tax, asserted refusal to pay it in the future, and requested distribution of the large tithe (a tax on harvested grain or other principal crops) by the entire community, to be administered by elected church wardens. The large tithe was to be given first to the local pastors according to their needs and then to the poor—any remainder would go for defense, to ensure that "no general territorial tax will be laid upon the poor folk." The sixth article demanded reduction of forced labor services (corvée) and accused the lords of increasing them in both "number and kind." The eighth article decried overly burdensome dues or rents that forced peasants into losing their property and falling into ruin and demanded fair adjustments of this burden. Such rents, in the form of a grain tax, could amount to as much as 20 percent or even 30 percent of a peasant's grain crop; smaller farms paid proportionally higher taxes, in some cases amounting to 40 percent of a crop.

The eleventh article demanded abolition of death taxes, which often reduced a peasant's wife and children to poverty by awarding major portions of the deceased peasant's property to his master noble (the deceased's best animal) and the clergy (the deceased's best garment), and through transfer fines and payments for siblings' interests in the deceased's meager estate. In many cases during the fifteenth century a lord might acquire a third to a half of a serf s estate through death taxes, not even exempting lands the serf owned outright, thereby causing an irreversible loss of the peasant's land and ending the peasant family's hope of acquiring even a modest estate. There might have been a marriage penalty as well involved with death taxes, for in some areas a male peasant who married an outsider could have two-thirds of his property confiscated for death taxes. Thus death taxes were an especially egregious burden, as the eleventh article's language made clear. It excoriated "the very ones who should be guarding and protecting our goods [but] have skimmed and trimmed us of them instead. Had they the slightest legal pretext, they would have grabbed everything. God will suffer this no longer but will wipe it all out. Henceforth no one shall have to pay death taxes, whether small or large." Because of such taxes and other grievances, the third article demanded abolition of serfdom—a truly revolutionary proposal. As the rebellion spread, local grievances augmented the Twelve Articles.

Martin Luther had pleaded that the nobility treat peasants with fairness; and, citing Luther's assertions about the "liberty of Christian men" and "divine justice," the peasant rebels had invoked the Gospel and "godly law" as the norm for both politics and society— as overtly expressed in the first and final articles among the Twelve Articles. Their subsequent behavior, however, may have belied this principle, for the rebels stormed and pillaged abbeys, monasteries, castles, and fortresses, although their actions proved far less violent than those of their opponents, except for the rebels' massacre of the noble garrison at Weinsberg. Typical of developments, in March 1525 peasant troops from Hegau, Lake Constance, and the Black Forest formed a union. Calling themselves the Christian Association, they at first attempted to negotiate their grievances with the lords, aiming to achieve the goals of the Twelve Articles. But politics failed, and the radical faction of the association reverted to military means. They torched the first castle on March 26, and they defeated the first unit of the Swabian League army on April 4 near Leipheim. On May 23, after a siege of eight days, Freiburg surrendered to the rebels; and on May 26 the rebels captured Breisach, the last town on

the Rhine's right bank. Similar events unfolded in other districts, so that by the final days of May the peasant rebels controlled the entire region from Lake Constance westward.

Luther became alarmed by the rebels' threat to the social order and denounced the peasants in a tract that reviled them as rapacious and murderous. Although the rebels had gained some support from landholders and towns, the nobility determined to crush them; and because of their lack of organization and leadership, the peasant armies would be readily suppressed. Both Lutheran and Catholic forces joined to move against them. In addition, following their successes, the peasant armies returned to their homes without having solidified a political union, while the threat to their rebellion grew both from outside and from within the German states. On May 16 troops commanded by the duke of Lorraine slaughtered thousands of peasants at Saverne. And the Swabian League scored victories against the peasants in Württemberg and Franconia. The rebels were obliged to negotiate a settlement, but they attempted to do so not as the Christian Association but separately and without united strength. Thus the peasant armies of Hegau and the Black Forest retreated before the forces of Archduke Ferdinand, which burned to the ground twenty-four villages and imposed an unconditional surrender. In November the Klettgau peasants were defeated, and the Hauhenstein rebels surrendered their arms. Troops led by Lutheran Prince Philip of Hesse and Catholic Duke George of Saxony finally smashed the peasant rebels at Frankenhausen; their leader, Thomas Muntzer, was executed. The forces launched by the lords ultimately exacted a toll of an estimated 100,000 dead peasants on the battlefields or by execution.

In 1526 the Imperial Diet at Speyer created the Large Committee to address the rebels' grievances, in accord with the emperor's directive. The committee based its deliberations on the Twelve Articles. The "Memorial of the Large Committee Concerning the Abuses and Burdens of Subjects" that resulted, however, primarily addressed ecclesiastical reforms, although its recommendations included eliminating consecration taxes, fees for administering the sacraments, and other church levies that the peasants objected to—but rejected the peasants' demand for election of pastors. Concerning taxation, the committee recommended that the small tithe no longer be paid wherever it had not been collected to the best of anyone's recollection, that the large tithe continue as before, that the death tax be abolished or reduced (but with the choice left to the imperial district administrators), and that labor services be voluntary abolished. The committee did not, of course, recommend abolishing serfdom.

Of another major grievance—common fields and forests, fishing rights, pastures—the committee suggested that these be restored to the villages, but with the burden of proof on the villages, not the lords. But the Diet ignored the committee's recommendations and merely proposed that the lords provide some conciliatory gestures—this despite the Swabian League's urging that the recommendations be implemented. And so, although the peasants' grievances were acknowledged, their demands went unmet, with the only lingering effect of the committee's and the Diet's determination being the effort to transfer the resolution of conflicts to the judiciary. Ironically, had the recommendations of the committee been implemented in 1524, the Peasants' Rebellion might well have been avoided. Despite this outcome, at the local level in many cases, such as in Memmingen, desired reforms had already been effected and were left in place. And, whatever their desires, the lords found it impossible to ruthlessly restore the status quo ante. In the Waldburg domain, for example, concessions were made on death taxes, which became commuted to cash payments, thus becoming a form of property tax; the marriage payment and ban on outside marriages ended. Similar concessions to the peasants occurred in other areas. Zurich and Bern even abolished serfdom.

Other reforms soon followed. In July 1526, a year after the final battles in Upper Swabia, the Weissenau peasants confronted their abbot and demanded negotiation of a contract, or else they would pay not rents, fines, or fees and would provide no labor services. The abbot acceded. The negotiation of the contract had



"Luther among peasants" by G.König.

at least one far-reaching result: it strengthened the role of the territorial assembly *(Landschaft),* institutionalizing assembly meetings and empowering the assembly as a corporation to seek redress in the courts. The assembly also, by terms of the negotiated contract, gained the right of involvement in the assessment and collection of taxes. Over time this right would lead to the assembly's control over taxation and public finance.

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"Cardinal Wolsey on his way to Westminister" by Sir John Gilbert.

1525 ***Amicable Grant Resistance*** (England), forceful resistance to a tax levied in 1525 by Thomas Cardinal Wolsey, Lord Chancellor of Henry VIII, to raise revenues for war with France. The king had responded enthusiastically to confirmation received March 9, 1525, of the defeat of French forces under Francis I at Pavia (on February 24, 1525) by Spanish, German, and Italian forces representing the Holy Roman Empire. The defeat led him to believe that the opportunity suddenly offered itself for him to reclaim his French throne. Although the duke of Suffolk's military operations in France had proven "ruinously expensive," Henry VIII was now determined to pursue the war; consequently, the highly unpopular Wolsey, who wished to terminate the war effort, was obliged to find sources of funding for the venture and to suffer the resulting public wrath. Wolsey also was obliged to declare that the king intended to involve himself personally in the war in France, leading an invasion force—and of course the king must be supported in princely fashion while abroad.

In 1523, Wolsey had called for raising 800,000 pounds to make possible Henry's dream of attaining "the whole monarchy of Christendom," and the House of Commons had refused, declaring the sum impossible to levy. Nevertheless, the levies that followed would raise more than 150,000 pounds, of which over 136,000 pounds was raised by 1525—the largest grant of taxes in the entire period 1485–1543. Now, circumventing Parliament, Wolsey toward the end of March 1525 imposed an amicable grant, or "amicable loan," that would be assessed by appointed commissioners ("the greatest men of every shire") and that derived from the tradition of the feudal aid which must be paid whenever the monarch led a military campaign overseas. Wolsey's levy was one-sixth of valuation on laymen's property and one-quarter on the clerical property.

The City of London decried the tax. Offended by its opposition, Wolsey, threatened that resistance might "cost some their heads"; he reputedly stated that all citizens of London were traitors against the king. But the City's refusal to pay stood. The clergy also opposed the tax, refusing to pay anything more than the sum granted by the Anglican Convocation. The opposition spread, with serious unrest in Kent, Essex, and Huntingdon. Unemployed weavers in Suffolk, where risings occurred in Lavenham, Sudbury, and Hadleigh, demonstrated in the streets. The government also received news of threatened rebellions in Essex and Cambridgeshire. All, from the wealthy to the poor, protested the tax, and "all people cursed the

cardinal" for imposing it. In April, Wolsey granted concessions but on an uneven basis—Londoners, for example could give what they considered affordable, transforming the grant into a "benevolence," while residents of Norfolk saw their grant reduced from one-sixth of valuation to one-twelfth. Warwickshire, where passive resistance proved strongest, received total remission of the grant. In addition to the risings, Holy Roman Emperor Charles V, on whose support Henry must rely for success against Francis I, made clear that he had no enthusiasm whatsoever for continuing war with France.

In May the amicable grant died. Ostensibly responding to the uproar in England but also dissuaded by Charles V's opposition, Henry VIII declared that the King's Council's creation of the tax besmirched his honor and that he had been misled about the people's economic well-being and willingness to pay the tax. The king declared, "Let letters be sent to all shires that the matter be no more spoken of. I will pardon all." Peter Gwyn argues that the English threat to invade France was likely a subterfuge to achieve some diplomatic ends. Nevertheless, for the first time during his reign, Henry VIII was obliged to give in publicly. Still supposedly wanting to prosecute the war with France, the king received the credit for ending the war, while his chancellor endured revilement for both the war he did not want and the tax he tried to levy.

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1529 *Tithe Payers' Strike* (France), spreading refusal to pay the tithe—for peasant farmers, a tax of one-tenth of their grain crops—either to the Roman Catholic Church or, later, to the Huguenots, that began early in the sixteenth century (before the Reformation) and spread through France. The Rhineland regions of Alsace and Switzerland comprised one center of origin for the strike, for there, as early as 1502–1505, the *Bundschuh* began advocating that peasants refuse to pay the tithe and revile the Church. From Alsace the idea spread southward down the Rhone River and grew in intensity, partly through the peasants' rebellious interpretations of the Reformation. Having rejected the Church, the peasants wanted abolition of the tithe, and thus refused to pay it to the Huguenots as well.

Insurgent strikers in Lyons "mutinied against the payment of any tithes at all" in 1529, in an uprising known as the *Rebeine* of Lyons. The movement reached the Midi as far as Nimes in 1540, and to Cevennes in 1550. By 1560 the anti-tithe strike had encompassed the Midi from the Rhone to the Atlantic seaboard. In some cases Calvinist peasant converts agreed to pay the tithe, but only to Calvinist clergy. More often, responding to promises by bourgeois and merchant advocates that the Reformation would exempt them from paying taxes, they refused outright to pay the tithe to the new faith. The strike spread westward to the Agen region and to Guyenne and Perigord, where Catholic peasants ceased paying the tithe to the Church. The anti-tithe strike had serious economic consequences for the clergy. In the Béziers region, for example, where the peasants remained Catholic, the clergy were forced to reduce outlays for prebends, Church repairs, gowns for choirboys, and lawsuits. They had to take out large loans to cover operating expenses, and finally they had to sell Church lands. Thus the tithe payers' strike ruined the clergy but worked to the benefit of the nobles, merchants, and bourgeois landowners. (See also 1502—BUNDSCHUH.)

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1536–1537 ***Pilgrimage of Grace*** (England), uprising ostensibly against the Reformation fostered by King Henry VIII, but largely political in motivation and also an anti-tax movement. The original uprising united men from all strata of society from the six northern counties of England under the nominal leadership of a Yorkshire lawyer, Robert Aske. In a letter to the abbey of York St. Mary stating that the monks had promised support to the rebels, Aske included an oath for swearing in supporters of the uprising that contained the phrase "our pilgrimage of grace for the commonwealth ," indicating that the rebellion was largely on behalf of the commons. The rebel leaders of Lincolnshire, where the uprising originated, objected to dissolution of the monasteries and plans to confiscate the relics and ornaments of the parish churches, but also presented their revolt as a tax protest, specifically against the fifteenth and tenth (a direct tax with a fixed yield levied by the crown but assessed by local community officials), the first fruits and tenths (a perpetual tax begun in 1534 by the crown to collect a tenth of clerical incomes along with a tax [first fruits] equivalent to one year's revenues for each new clerical incumbent), and "divers other payments." In fact, in letters stating five grievances written at York in October 1536 by Aske and other rebel leaders from both Lincolnshire and Yorkshire, taxes predominated among their stated complaints and grievances. These included protestations against rumored taxes on livestock, plows, foods, and sacraments. The latter were perhaps of especial concern, for their religious as well as monetary implications—poor people unable to pay taxes for baptism, marriage, and burial sacraments could thereby be denied these sacraments. Of the taxes on sheep and cattle, Aske remonstrated that they would constitute "an importunate charge" to the king's subjects, "considering the poverty that thye be in all redeye and losse which they have sutayned these ii years by past." The rebels also wanted repeal of the Statute of Uses, enacted in 1536, which levied feudal dues on landlords and the aristocracy.

The rebels formed an army of 20,000 that confronted Henry VIII's forces across the River Don at Doncaster in October 1536 after having seized control of York and the royal castle at Pontefract. Calling themselves "Pilgrims," carrying banners depicting the five wounds of Christ, and invoking God's grace and defense of the Church in their marching songs, the rebels presented a formidable armed challenge to the king's force under command of the duke of Norfolk and the earl of Shrewsbury, who decided that negotiation was the best tactic. After conclusion of a truce on October 27, two emissaries were sent to the king with the Pilgrims' petition. The king's reply, received on November 18, was referred to the Great Council at York. The council, swelled to nearly 1000 men, reconvened at Pontefract and drew up the rebels' demands. The duke of Norfolk had little choice but, with the king's concurrence, to grant a free pardon to the rebels and to announce the king's promise to have the rebels' grievances discussed in a "free Parliament." These grievances included not only restoration of dispossessed nuns and monks to their convents and other demands of a religious nature, but also review of changes in the land law, demands for lower rents, and protestations against taxes (during the uprising many commoners attacked tithe barns as a protest against taxes). Now apparently victorious, the Pilgrims dispersed.

Many of the commoners among the Pilgrims, however, suspected that they had been betrayed by their leaders. Led by Sir Francis Bigod and John Hallom, they rebelled in the East Riding in January 1537; a

related rebellion occurred in the Lake Counties in February. The disaffection of these rebels, the government believed, had been rekindled by rumors about new taxes. These rumors had first been spread by canons and others before the Pilgrimage of Grace emerged, and they resurfaced before the Bigod-Hallam uprising. The rumors included the threat of new taxes of 6 shillings, 8 pence for each plow and each baptism, and 4 pence on each farm beast. Such rumors gained credibility because of the government's financial straits following poor harvests in 1535 and 1536, and the imposition of peacetime taxes in 1534 and 1535. The belief was nearly universal among the English that the government planned "a radical extension of the taxation system," with new or increased taxes on oxen, white bread, cheese and other dairy products, marriages, funerals, church services, and a host of other products or activities. Particularly galling was a rumored tax on all men whose goods and chattels were assessed at less than 20 pounds and who ate wheaten bread, chicken, or pork—meaning all who had been exempted from a 1534 levy that specified 20 pounds as the tax threshold below which people would not be taxed on what they ate, so that even the poor, who by convention were not supposed to pay taxes, would either be heavily taxed or restricted in what they could eat. Additionally, numerous rumors spread about threats to the Church, the clergy, and traditional religious practices, including confiscation of Church treasures. These diverse perceived threats became focused on Thomas Cromwell, the king's minister, as bogeyman—suppressor of monasteries, extorter of taxes, and promoter of heresy. Cromwell could be targeted for excoriation while the king remained beyond reproach.

When the uprising reemerged in the East Riding and the Lake Counties, many of the nobles and gentry who had led the Pilgrimage of Grace took up arms against the rebels as a means of clearing their reputations with the king. The duke of Norfolk moved his forces to the attack, repressing the rebels and bringing to trial those who had disqualified themselves from the general pardon by renewed rebellion after December 9, 1536. In March 1537 the Pilgrimage of Grace collapsed. The main leaders of the new uprising were arrested and sent to London to be examined, tried, and punished. Robert Aske, original leader of the Pilgrimage of Grace, was executed at York on July 12, 1537. Henry VIII's promise to hold a "free Parliament" to discuss the rebels' grievances fell by the wayside. Thus what may have been the largest "popular revolt" (in that it included men from all social strata—clergy, nobility, and commons) in English history came to naught.

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1536 *Ghent Revolt* (Flanders, Belgium, Holy Roman Empire), insurrection by residents of Ghent, birthplace of Emperor Charles V, in opposition to a new tax levied in 1536 to, once again, help defray the costs of war with France. With announcement of the tax, artisans and others in the Flemish city rose up in protest against the royal administration. The Ghent magistracy first consulted with the "Broad Council," which the masters of the crafts guilds controlled, and then outright refused to render the tax. City and rebel leaders appealed to King Francis I of France for protection—he refused. Charles V responded to the rising by hastening from Spain to Flanders. With an army of 5000 he crushed the rebellion and meted out bloody justice. The emperor thoroughly humiliated the magistrates: clad only in their undershirts, they had nooses placed about their necks; thus threatened with hanging as rebels, they begged for their lives. Charles ordered the execution of

thirty of the rebels and the confiscation of civic and guild properties. Responding to the recommendations of his councillor Louis of Schore, the emperor also revoked Ghent's constitution, replacing it with the "Caroline concession" that supplanted the remainder of the city's autonomy and stripping the guilds of their political power. In addition, Charles had a fortress erected and garrisoned with troops at Ghent's most symbolic site, the Benedictine abbey of Saint Bavo.

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1537 ***Montelimar Exemption Protest*** (France), demand by the Dauphine Estates in 1537 that the exemption from taxation enjoyed by the cities of Montelimar and Gap be ended. This exemption traced to 1341, when Humbert II, the *dauphin* (ruling count of the province of Dauphine) fell ill, was hounded by his confessors, and granted a general exemption from taxes to all his subjects in the province. Many of the provinces already enjoyed tax exemption by provision of their charters, so that Humbert's act amounted to an extension of the exemption. In subsequent years the kings of France acknowledged this exemption in theory until the seventeenth century, while levying taxes disguised as "free gifts" to the crown. Montelimar, however, insisted on maintaining the exemption privilege. When the government imposed crushing taxes during 1535–1538, people vented their anger against taxation, protesting the inequities of the tax system that enriched some nobles and officials and denouncing exemptions from taxation. And so in 1537 the Dauphine Estates requested the king to terminate the exemption for Montelimar and Gap—a request the Estates had first made in 1524. In a letter of April 1537, sent from his camp at Hesdin, Francis I acceded to the demand. Nevertheless, these two towns retained some of their exemption until the 1550s.

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1540s ***Telemark Uprising*** (Norway), peasants' protest against the levying of taxes perceived as arbitrary. The uprising evidenced disaffection with the government of King Christian III of Denmark, which had made Norway in effect a province of Denmark. Taxes being their primary grievance, the Norwegian peasants succeeded in their insistence upon upholding the principle contained in the early Norse laws that no taxes could be imposed without the people's consent. The uprising helped to convince the Danish government that Norway must be granted considerable autonomy if it were to be successfully governed by the Danes.

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1542 *Gabelle Revolt* (France), insurrection centered in La Rochelle, on the coast of the Bay of Biscay, that erupted in August 1542 in response to the levying of a tax on salt. Francis I issued an edict on June 1, 1541, that introduced the gabelle (salt tax) into the salt-producing areas of southwestern provinces of France which previously had been exempt from the tax, thus interjecting state control into those areas. The gabelle, levied at the salt marshes, was 44 livres per *muid* (a unit of weight). The edict also established penalties for fraud and smuggling—a fine and seizure of the salt involved and its means of conveyance for the first offense, corporal punishment for the second, and death for the third. Then in April 1542 the tax was reduced to 24 livres and extended to cover salt, previously untaxed, that was used for curing fish and for export. The intent of these measures was to simplify the gabelle and to increase the revenues from the tax. Their effect, however, was to arouse anger among the people who resided and worked in the salt marshes.

Residents of La Rochelle rebelled against the new tax and targeted the royal governor for their protests. Although the lower classes comprised the bulk of the urban rebels, their movement spread along the nearby coastal region, garnering support from perhaps 10,000 protesters, including nobles, salt marsh owners, and others. By September 1542 risings had occurred in Marennes, Oleron, Saint-Fort, Langart, and other areas, where armed rebels thwarted the tax-collecting efforts of two successive visitations of royal commissioners sent out to enforce the edicts. Royal troops moved in and handily suppressed the revolt. Francis I summoned the rebellious salters to appear before him at Chize, where they implored his pardon. Then, on the last two days of the year, Francis visited La Rochelle, whose residents feared he would order severe punishments for their rebelling, especially since captive rebels in chains preceded Francis's entourage as it entered the town. No residents, gun salutes, or church bells welcomed the king; the townspeople waited in silent anxiety for Francis's verdict. They waited for two days. The king attended mass on Sunday, December 31, and then visited the town's harbor and fortifications.

Finally, on January 1, the king—mounted on a dais and flanked by various nobles and officials, with the rebel prisoners facing them on the floor below—passed judgment. A barrister from the Parlement of Bordeaux presented the rebels' defense, an expression of remorse, and a plea for pardon. Then the prisoners fell to their knees, begging for mercy. Next the lieutenant of La Rochelle asked the king for a royal pardon of his fellow citizens. Francis responded with a speech asserting that the rebels deserved to lose both their lives and their property for their offense. But Francis was then involved in war with Holy Roman Emperor Charles V—a circumstance that recommended prudence. Consequently, the king declared that he would not follow Charles's example of ruthless suppression following an uprising in Ghent in 1536, but would instead grant a pardon to all those who truly repented their transgression—a grant immediately forthcoming. Celebratory bell ringing and bonfires, along with cannon fire from the castle, followed announcement of the royal pardon. That evening the townspeople served the king dinner. And so, although Francis's speech struck terror into the hearts of the people of La Rochelle, he exacted no death penalties but only imposed a fine on the city while leaving its privileges intact and exacting deliverance of 15,000 *muids* of salt. Francis's magnanimity had swayed his subjects. The king revoked the 1542 ordinance in May 1543 but did not abandon the policy of a unified gabelle; in fact, he extended the *grenier* system in 1544, which had ultimate

dire results in the 1548 rising in Guyenne. (See also 1536—GHENT REVOLT; 1548—GUYENNE REVOLT.)

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1542 ***Nils Dacke Rising*** (Sweden), anti-tax uprising that began in the province of Smaland in southern Sweden under the leadership of a peasant named Nils Dacke. Sweden presented something of an exception to the rule in Europe, since serfdom had never been instituted there, and peasant landowners constituted over half of the population and owned over half the land. The gentry were mostly only prosperous yeomen. In addition, since primogeniture had not been the practice, Sweden's farmlands were often divided. The "new monarchy" had been founded by Gustav Vasa, who had led the Swedes to victory over their Danish rulers, driving them out of Sweden and thereby attaining independence. Crowned King Gustavus I in 1523, when only twenty-seven years old, he immediately confronted the tasks of restoring royal authority, stabilizing Sweden's finances, and providing the circumstances for free and independent development. He found the finances in disarray, with revenues inadequate to pay even half of the government's daily costs. Gustavaus's main support came from the province of Dalarna (Dalecarlia), where few nobles lived. Each town in Sweden, however small, had not only a burgomaster and a council but also a general assembly that served as final arbiter. Any new taxes had to be approved by district assemblies, in which all taxpaying peasants were free to participate, and provincial institutions, in which wealthy landowners held sway. The latter also largely controlled the *Rad* (royal council). Gustavus consequently frequently employed the *Riksdag* (Estates) in pursuing his policies because its lower house could be used in opposition to the nobles. Among the *Riksdag's* four chambers, one comprised selected taxpaying freeholder peasants. The new king had faced formidable challenges and enervating crises. He had already managed to suppress three rebellions before 1542, and he had stirred a major controversy when, in 1524 and following years, for purely political reasons, he slowly maneuvered Sweden into the ranks of Protestantism.

Gustavus needed novel departures and programs to move Sweden toward economic development, and he had very few capable people within his realm to assist in the effort. Consequently, he imported a number of Germans to effect improvements in iron production and to create a national market economy. Gustavus's main source of revenues entailed rents from his farmlands. In 1527 he had managed to increase his landholdings by persuading the *Riksdag,* called into session at Vasteras, that the accumulated wealth of the Church should be confiscated. The *Riksdag* delegates preferred this tactic to increased taxes, with the nobles expecting to acquire a considerable amount of the confiscated lands; and so Gustavus was enabled to add a quarter of the Church's lands to his own, thus augmenting his income from rents. Revenues continued to be insufficient for his purposes, however. Contrary to the desires of freeholder peasants, who opposed a monarch who was more than figurehead and an expanded state administrative apparatus, Gustavus imported German bureaucrats to promote his policies. Conflict ensued. As V.G.Kiernan remarks, "All foreigners are more or less obnoxious, and particularly when they bring new-fangled devices for getting money out of the taxpayer."

Gustavus's appointment of a German chancellor in 1534 therefore generated discontent. And in 1542, reacting against the foreign bureaucrats and the government's tax policies, inhabitants of Smaland erupted in revolution under the leadership of Nils Dacke. The rebellion used shibboleths of a religious nature and therefore, says Kiernan, "bore some resemblance to the Pilgrimage of Grace" of 1536–1537. The government employed German mercenaries to suppress the uprising. But Gustavus, recognizing that, as a former popular leader, conflicts with his people might prove menacing, decided upon an ameliorative tack. "He made amends by getting rid of some of his Germans and their innovations, while he strengthened the throne by getting the *Riksdag* to recognize it as hereditary, instead of elective," states Kiernan. (See also 1536–1537—PILGRIMAGE OF GRACE.)

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1543 *Export Duty Resistance* (Netherlands, Holy Roman Empire), refusal by the merchants of Holland to pay a duty on goods being exported. In 1543 the Empire, through the agency of its Brussels administrator for the Low Countries, Mary of Hungary, levied new taxes of "a hundredth penny on the value of all goods exported from the Netherlands and a tenth penny on commercial profits. But Holland resisted both, apparently more so than the other provinces did," James D.Tracy states. Consequently, Mary of Hungary was forced to impose the export tax of the hundredth penny "by the Emperor's absolute power" since the States of Holland rejected the tax. (Holland, it should be noted, provided 58 percent of all the taxes voted by the States General of the seven United Provinces of the Low Countries.) Mary's edict, however, went unpublished in Holland for several months; when its publication finally occurred, "Amsterdam's port officials refused to cooperate with the collector."

Holland alone among the provinces also insisted on revision of the tenth penny tax on commercial profits to a tax of the same amount but levied on "the assumed profit…of mercantile inventory." Even then, six months after the States of Holland had accepted this modification of the mercantile tax, Mary of Hungary complained that the tax remained uncollected. By November 1545 this tax had rendered a mere 1200 pounds. The original tenth penny tax on commercial profits would be levied again in Flanders and Brabant, but not even proposed to the States of Holland. When the government made another effort at a new tax in 1549—this time a four-year tax on wines imported into and consumed in the Low Countries that was intended to fund warships for patrols in the North Sea—the receipts proved dismally short of expectations. By the end of the four years the receipts would not fund even a single warship. The wine-importing merchants simply found ways to evade paying. Resistance to and evasion of taxes apparently served well the commercial interests of both exporters and importers in Holland.

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1543–1545 *Cortes Tax Refusals* (Spain), refusal by the Cortes (Parliament) of Castile and other provinces to levy taxes in order to provide funds for Philip II. The funds actually were needed by Philip's father, Holy Roman Emperor Charles V, who from Germany had launched a military invasion of France in hopes of preventing Francis I from attacking Italy, but lacked money for conducting the war. Philip first sought help from Castile in August 1543. Although agreeing to seize silver from ships recently arrived from America to support Charles, the councillors of the Castilian Cortes rejected Philip's request for increased taxes. Philip wrote to his father explaining that to request money from Spain's cities would be "very long and arduous, since the countryside is poor and exhausted and every day the towns present petitions about the expenses they had during the last campaign." Philip recommended that Charles foot the bill from his own pocket. Although aware that the Spaniards were already overtaxed, Charles nevertheless needed money, and he pressed his case. Philip pursued the matter, but his meetings with councillors convinced him "that Castile could not be bled further," says Henry Kamen. He reiterated his conclusions in February 1544, recommending that Charles pursue peace and return home to Spain. In the spring of the next year conditions remained the same. Philip wrote to Charles, "The common people who have to pay taxes are reduced to such extremes of misfortune and poverty that many of them go naked." The misery, he insisted, even afflicted the nobility, "for they cannot pay their taxes nor have the means to do so." Not surprisingly, then, the Cortes of Valencia and the Cortes of Catalonia refused to vote for new taxes or funding until the emperor himself was present.

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1548 *Guyenne Revolt* (France), anti-tax uprising by rebels in Guyenne and neighboring provinces to protest against the salt tax (gabelle) and also the taille, a direct tax. Although at the time the Tithe Payers' Strike was expanding, the Guyenne rebels (known as Petaults) attacked neither the tithe nor their manorial obligations, but focused entirely on the gabelle and the taille. Francis I's introduction of a gabelle, a new tax on salt, provided the catalyst for the uprising, "which became the biggest agrarian rebellion of the century," according to Perez Zagorin. (Francis died in March 1547 and was succeeded by his son Henry II.) Parishes were called upon to organize resistance to the tax, which spread through numerous parishes, each electing a captain to represent it in group meetings. "Thus appeared the 'commune,' meaning the union or association of parishes, as the widest degree of organization achieved by the revolt," says Zagorin. (This commune organization would be repeated in the Croquants' uprisings of the 1590s and 1630s.)

One intriguing aspect of the Guyenne rising involved the culpability of local officials, who used legal opposition, foot-dragging, and inefficient approaches to counter the rebels—a strategy that characterized numerous other anti-tax protests of the era and well into the seventeenth century. In fact, as Zagorin recounts, "encouraged by the presence of peasant bands, whose hatred of the *gabelle* they shared, a number of towns joined the revolt." The initial agrarian rebellion spread, for example, to the city of Bordeaux, its most important urban locale, where the townsfolk readily affiliated themselves with the peasants. "In August" says Zagorin, "with insurgent peasants nearby, the *menu peuple* of Bordeaux rose, and among other acts of violence against reputed *gabeleurs,* they slaughtered the king's lieutenant-general, de

Monneins, chief representative of royal authority in the province…. Civic officials, members of the provincial *parlement,* and other notables refrained at first from taking measures against the revolt, as they doubtless endorsed its antifiscal aims." Altogether the rebels killed seven supposed tax officials. Surging in the streets, the rioters shouted, "Kill the *gabeleurs!* And "Long live the king without the gabelle!" Finally, alarmed by the rebellion, the bourgeois militia moved to suppress it; and at the end of the month the duke of Montmorency, who was constable of France, arrived in Bordeaux with several thousand soldiers to inflict vengeance on the rebels, executing nearly 150.

After the state had suppressed the rebels in Guyenne, Henry II abolished privileges for Bordeaux because its officials and notables had made no effort to put down the rebels. The government restored the privileges two years later, however. In addition, the king in 1549 rescinded the gabelle "forever" in Guyenne and its neighboring provinces, thereby terminating the primary cause of the 1548 rebellion—he promised that neither he nor his successors in perpetuity would again impose the gabelle upon the *pays.* With the Guyenne revolt ended, the tithe became the overall focus of opposition in the Languedoc region. (See also 1529—TITHE PAYERS' STRIKE; 1593—CROQUANTS; 1636–1637—CROQUANTS' REVOLT.)

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1549 *Western Rebellion* (England), tax protest during the reign of Edward VI, the young invalid son of Henry VIII who succeeded to the throne following his father's death in 1547. It was centered in Cornwall and Devon, and became one of the largest revolts of the Tudor period. Although other factors were involved, such as opposition to enclosures and to religious innovations, including the liturgy of the Book of Common Prayer, the rebellion was precipitated by provisions of the Act of Relief, which levied a new tax on sheep and wool cloth. Protesters in Devon and Cornwall saw the tax as harmful to the interests of sheep farmers and clothiers, and they petitioned John Russell, earl of Bedford, leader of Edward VI's army and the major lord in Devon, demanding that Parliament remit this tax grant to the king.

Lord Protector Edward Seymour, duke of Somerset, defended the Act of Relief, arguing that the revenues it would generate were badly needed for repaying debts incurred by Henry VIII, for garrisoning Scotland, and for suppressing rebellions. He noted that he had already made two concessions: that only graziers with flocks exceeding 100 animals would be taxed, and that clothiers would need only to present "notes" of the amounts and content of their cloths without proving any appraisal of their value. These arguments failed to impress the rebels, especially since the provisions of the act were complex and confusing. Lord Russell requested that the Act of Relief not be enforced in the West—Somerset and the Council rejected the plea. Parliament repealed the act within a year, thus ending the controversy.

The Western Rebellion began in Bodmin. Rebels from throughout Cornwall converged on the village and encamped. Persuaded by the commons of the area villages, a gentleman landowner named Humphrey Arundell from nearby Helland assumed command of the rebels and organized them into a military force, with his headquarters at the ruined Castle Kynock. When loyal gentry and their families took refuge at St. Michael's Mount, where Arundell had served as commander of the garrison, Arundell led his force against them. The rebel victory drew supporters as Arundell marched them back to Castle Kynock, imprisoned



Edward VI.

opposition gentry, and petitioned the king for redress of their grievances. Then Arundell and his fellow leaders decided to march their force to London. Armed with swords, cannon, and clubs, the rebels subdued opponents and pillaged their property as they marched eastward, crossed the Tamar River, and entered Devon. There, Devonshire rebels joined them. The augmented force marched on Clyst St. Mary. With that

town and most of the rural areas of both Cornwall and Devon in their control, they proceeded to Exeter and laid siege to the city, whose walls and defenders held fast for five weeks despite the efforts of local Catholics to deliver the city to the rebels.

Realizing that local authorities could not overcome the rebellion, Lord Protector Somerset had two choices. He could either send an army to crush the rebels brutally, or he could offer pardons to rebels agreeing to return to their homes and hope that internal divisions among rebel leaders and dwindling supplies would end the rebellion. Preferring leniency, Somerset had nevertheless to show force because of problems in Scotland and unrest throughout the nation that forced his hand. He assigned Lord Russell to disperse the rebellion, but Russell lacked an army of sufficient force to win a military victory. In the meantime, Somerset issued several ineffectual proclamations, offering pardons while decreeing martial law against rebels who continued the uprising. Rebel forces thwarted Russell's attempts to advance from his base at Honiton toward Exeter, and social unrest in Somerset, Dorset, and Wiltshire menaced his force's rear. Russell requested reinforcements, but government troops were needed to quell unrest elsewhere, especially the Norfolk Rebellion.

Exeter's resistance served Russell, as loyal gentry began coming to his support and money, supplies, and men augmented his army. Russell first attacked Ottery St. Mary, torched the town, and returned to Honiton. About July 28 the rebels assumed the offensive and advanced to Fenny Bridges, within three miles of Honiton. The following morning Russell's force captured the bridges across the River Otter and attacked the rebels. With 200 Cornish reinforcements, the rebels counterattacked but then succumbed to superior numbers and retreated after losing over 100 men. Russell returned to Honiton, where Lord Grey of Wilton and the horsemen who had triumphed against rebels in Berkshire, Buckinghamshire, and Oxfordshire swelled his force. With this added support, Russell began the march to Exeter on August 3.

Near Clyst St. Mary a rebel force of perhaps 6000 attacked Russell and forced him to retreat, abandoning wagons of munitions and armor. Russell ordered that Clyst St. Mary be burned. Sir William Francis of Somerset led the attacking force, which set the town afire and in a fierce fight drove off the rebels—some 500 died by the sword, from burns, or from drowning in the River Clyst while trying to escape. Russell's force suffered about twenty dead. Russell marched on toward Clyst Heath, driving rebels from a bridge and a gun emplacement. Learning that another rebel force approached, Russell ordered that, to avoid a presumed peril to his army, the rebels taken prisoner at Clyst St. Mary be executed— several hundred were summarily killed. The following day Russell's men surrounded and decimated rebel forces gathered at Clyst Heath, killing perhaps 2000 while incurring only 40 dead and over 1000 injured. Hearing of this bloody defeat, the rebels at Exeter abandoned the siege and retreated westward.

Russell entered Exeter on August 6, lingered there for ten days, and then marched against the rebel force that had regrouped at Sampford Courtenay. With his army now re inforced to between 8000 and 10,000 men, Russell overwhelmed the rebel force and pursued Arundell, who retreated into Cornwall. The rebel army that had escaped annihilation at Sampford Courtenay fled to North Devon and then suffered defeat in a final battle at Kingweston in Somerset. The government's army regained control of Cornish areas, imprisoned Arundell, and executed men suspected of involvement in the uprising. Thus ended the Western Rebellion.

It is worth noting here that peasants, both in England and on the Continent, were generally viewed with contempt by nobles and many others among the rest of society, who regarded their appearance and behavior as coarse and their occupation as debased. But at least one sympathetic observer presented a different view at the time of the Western Rebellion. Quoted by Perez Zagorin, this observer, apparently the Tudor official Sir Thomas Smith, remarked of the peasants and their labor: "What occupation is more necessarie or so profitable for man's life as this is?…and how little is it regarded? Yes, how much is it vilified, that [the]

nobilitie reputes them but as villaines, pesauntes, or slaves, by whom the proudest of them have their livinges. So that I mervaile much theare is anie (seeing a vilitie and contempte of the thinge) will occupie the feate of husbandrie at all." It is perhaps not surprising that many would disdain the peasants' life and work rather than recognize and acclaim their vital importance to all of society as providers of grains, meats, and other foodstuffs (and thus of occupations for others), for such recognition might inform the many of their own parasitism and dependence, as Smith's comments indicate.

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1563–1564 ***Tax Farming Complaints*** (Ottoman Empire), widespread complaints against the trans- gressions of tax farmers that sometimes resulted in amelioration. Some of the complaints, according to Linda T.Darling, related to the collecting of levies exceeding the prescribed amounts, the "classic mode of corruption in the tax farming system." In one example, people complained that a customs agent in Edirne was collecting duties on tax-free items, and he was compelled to desist. A most interesting example of tax-farming excess centered on Yusuf Silhadar, a tax farmer with a contract to collect tithes at a rate of 36,600 *akce,* who on a daily basis increased the amount he demanded rather than collecting the straight rate. Following public complaints against Yusuf, a resident of Galata named Iskender ben Ab-dullah offered to take his place if given an increase of 10,000 *akce* in the rate. Iskender offered guarantees for the sums to be raised and immediately received the contract. Subsequently, the tax farm inspector for the area's government subdivision sent a letter to the government stating that Iskender had submitted no revenues to the treasury and that his guarantees were bankrupt. In addition, Iskender was in debt and threatening to flee to western Europe if his debts increased, which appeared likely. The government's response was to forgo the extra 10, 000 *akce* Iskender had arranged for, and to return the tax-farming contract to Yusuf Silhadar at the original rate of 36,000 *akce* "despite the reaya's [taxpaying class, chiefly peasants] complaints, this time demanding that Yusuf present kefils [guarantees] for his undertaking," says Darling.

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1564 ***Parlement Tax Act*** (France), strongly worded act approved by the Parlement of Paris on January 17, 1564, in opposition to royal taxation. Yves-Marie Berce points out that the sovereign courts and the political philosophers of the time continued to believe that the state should rely on no "other source of revenue than that produced by those lands belonging to the king personally." In short, there should be no

regular taxes. Taxation could be justified to provide for the costs of war or some other emergency, but on a temporary basis, with no ongoing taxes being established. Consequently, the Parlement of Paris, says Berce, "constantly opposed the creation of new taxes by the king's council"; and in the act of January 17 the Parlement "even claimed the right to prosecute before the king the 'inventors of taxes.'" The Parlement's jurisprudential claim, Berce concludes, seems to have "justified for a long time a resort to arms on anti-fiscal grounds." In other words, the Parlement's act effectively sanctioned revolts against taxation—of which, clearly, there were many during this era.

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1567 ***Revolt of the Netherlands*** (Spanish Habsburg Empire), drawn-out rebellion by the Dutch against the rule of Philip II, Habsburg king of Spain from 1556 to 1598, that emerged not only from their discontent over the king's policies restricting their political and religious liberties but also from the tax and other fiscal policies of Fernando Alvarez de Toledo, third duke of Alba, the king's military agent in the Netherlands. Philip had the Netherlands garrisoned to enforce his edicts against heretics—he abominated Protestantism. Opposition first arose among the privileged classes most affected by the political restrictions he imposed, and then spread widely. Rioters destroyed Roman Catholic churches. The protesters, derisively calling themselves "Beggars," formed leagues opposed to the Spaniards and pursued other mechanisms in preparation for open rebellion. Philip responded in 1567 by dispatching an army of 20,000 to the Netherlands under command of the rather obtuse duke of Alba. This force, vastly superior to its Dutch opponents in training and arms, provided the muscle for the duke's Council of Troubles (created in September 1567 to enforce order in the Netherlands), which imposed heavy taxes, confiscated property, and executed protesters. So egregious were the council's efforts at suppression that it earned the epithet "Council of Blood" from historians. These efforts simply solidified the rebels, with the Catholics of the southern provinces joining the Protestants of the northern provinces in opposition. Thus augmented, the "Beggars" engaged in naval guerrilla warfare.

Remaining confident that he could control the situation, Alba imposed a new tax in 1571 that deeply exacerbated the conflict. The efforts to collect this so-called tenth penny tax generated bitter protests by both Spanish officials and Netherlanders. The ferocity of the opposition to the tax in the Netherlands cities caused them to collaborate with a group of Calvinist rebels who called themselves the Sea Beggars—based in England, they seized the port of Brill in April 1572 as a base for attacking the Spaniards. In addition, the town of Mons welcomed a force commanded by Louis of Nassau, brother of William of Nassau, prince of Orange, who owned large estates in both France and Germany and was *stadthouder* (governor) of the provinces of Holland, Zealand, and Utrecht. Other small groups, supported by Huguenots, also invaded.

Recognizing that perhaps some alternative to the duke of Alba's tactics might be desirable, in the spring of 1572 Philip II sent Juan de la Cerda, duke of Medinaceli, to Brussels, to serve as governor of the Netherlands. Alba saw Medinaceli as an interloper, but the king had lost confidence in Alba and offered him no support—in Madrid, Alba was accused of following his own whims rather than Philip's wishes. According to Henry Kamen, Medinaceli reported to the king that "Excessive rigour, the misconduct of some

officers and soldiers, and the Tenth Penny, are the cause of all the ills, and not heresy or rebellion." Nevertheless, not to be upstaged, Alba in October 1572 permitted his troops to sack Mechelen, which had supported William of Orange, and massacre its residents. Horrified Spanish officials protested to the king. Alba's troops went on to attack Zutphen, Naarden, and Haarlem, the last in December. After stubborn resistance, Haarlem, acceding to the reassurances of the Spanish force, finally surrendered in July 1573; the occupying army brutally massacred the city's entire garrison of 1000. Determined to end the war, Medinaceli lobbied for Alba's removal. One of the governor's officers reported that in the Netherlands "the name of the house of Alba" was held in abhorrence, and added, "Cursed be the Tenth Penny and whoever invented it, since it is the cause of all this." Deciding that the views of Medinaceli and Alba could not be reconciled, Philip appointed Louis de Requesens governor of the Netherlands. Requesens arrived in Brussels in November 1573, and the next month the duke of Alba returned to Spain.

In March 1574, following much debate among his councillors, including Medinaceli, who denounced the tenth penny, Philip II sent letters to Requesens authorizing him to "abolish the council of Troubles and the Tenth penny" and to issue a general pardon to the Netherlands rebels. But these measures failed to have the desired effect. The Estates General of Flanders (Netherlands) considered the pardon inadequate and, meeting in June, reiterated demands made earlier, notably that all Spanish troops must be withdrawn from the Netherlands. In the meantime, the Spanish troops were staging mutinies that paralyzed the military effort. Emperor Maximilian II was called in to mediate, resulting in negotiations between the Estates General and the Spanish government. The negotiations brought Joachim Hopperus, official representative of the Estates General at the court of Spain, into a crucial role as both liaison with the negotiators at Breda and as adviser to Philip, with the king's full confidence. Requesens died in March 1576, and Philip appointed Don Juan of Austria, victorious commander in the 1571 naval battle against the Turks at Lepanto, as his successor, with orders to grant whatever the Netherlanders wanted. Unfortunately, Spanish troops mutinied in Antwerp, massacring 6000 residents in the "Spanish Fury" that outraged Europe and brought an end to Philip's negotiations with the Netherlanders. As a result, the Estates General agreed to a separate peace with William of Orange and the rebels, known as the Pacification of Ghent. Also unfortunately, Hopperus died in December 1576.

Philip agreed to the terms of the Pacification of Ghent and to withdrawal of Spanish troops from the Netherlands. In the meantime, Don Juan captured the fortress at Namur. In January 1578, when Archduke Matthias of Austria became Philip's governor of the Netherlands, with William of Orange as his deputy, Don Juan attacked and defeated rebel forces at Gembloux. In April, Spain and Turkey agreed to a one-year truce, freeing Philip to focus on the Netherlands with renewed hope. On October 1, Don Juan died, aged only thirty-one, after naming as his successor the duke of Parma, who arrived in the Netherlands with Philip's blessing to resolve the crisis. More diplomatic than his predecessor, the duke of Parma persuaded the southern provinces to return to the fold by granting them political concessions. The northern provinces held out, however. In 1581 they formed the Union of Utrecht and declared themselves independent of the Spanish crown.

Philip's resources were now divided, for he was again combating the Turks and also French Protestants allied with moderate French Catholics in opposition to Spain. In addition, the Dutch found an ally in the English, now ruled by Elizabeth I, who sent an army to their support in 1585. This new opposition eventuated in the enormously significant defeat of Spain's Great Armada that Philip sent to battle the British fleet in the English Channel in July 1588. The British won the encounter, and most of the scattered Spanish ships that survived the battle were destroyed by a ferocious storm. This victory set the British on the road to imperial paramountcy while signaling the beginning of Spain's decline. Philip's policies had foundered, leaving his goals unfulfilled; he contracted a lengthy and painful illness, and died in 1598. Although the

military conflict continued in the Netherlands desultorily, its conclusion loomed near. In 1609 the Dutch in the northern provinces attained virtual independence as the United Netherlands.

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1570s ***Trondelag Uprising*** (Norway), a peasants' protest against tax levies by the government of Frederik II that the peasants saw as arbitrary. Frederik was king of Denmark, which had effectively transformed Norway into a province of Denmark. The uprising continued through the entire decade in Trondheim province, and after 1573 an organized rebellion led by Rolv de Lynge exacerbated the crisis. In 1574 the peasant rebels held their own national assembly at Nidaros (Trondheim), where they voiced their grievances. Although government forces captured and executed Lynge and other rebel leaders in 1575, the rebel lion raged on for several more years. These uprisings and the earlier Telemark Uprising, together with concerns over Sweden's designs on Norway and changes in the Norwegian economy, convinced the Danish government that the Norwegians needed a certain level of autonomy. Consequently, by the end of the century, although still governed by Denmark, Norway was administered as a distinct entity, with its own laws and aristocracy owed due respect. (See also 1540s—TELEMARK UPRISING.)

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1572 *Census Opposition* (Cyprus, Ottoman Empire), opposition by resident Greek peasants on the island of Cyprus to a census conducted by the Ottoman administration for the purpose of determining tax levies. Their opposition appears quite understandable, given Cyprus's recent history. The republic of Venice had obtained possession of Cyprus in 1489, and imposed a harsh and oppressive rule on the inhabitants that endured for over eighty years. Then in 1570 the Ottoman Turks, under Sultan Selim II, set out to conquer the island with an invading army of 60,000. They succeeded handily in seizing most of the island, but the capital of Nicosia withstood a forty-five-day siege befor falling to the invaders, who then slaughtered 20, 000 of the city's inhabitants. Cypriot resistance persisted in Famagusta but finally crumbled in August 1571. Turkish officials took control of the island. The Ottoman administration expressed concern to preserve and enhance the sources of revenue on Cyprus as well as a desire to win over the residents, many of whom had fled to the mountains during the military campaign. The census of 1572 revealed that in the Masarea and Mazoto region seventy-six villages had no farmers in residence. Since the peasants who had fled did not return, the government decided to import farmers from Anatolia in order to restore the tax base. The sultan, eager to see the island returned to prosperity, stated in a decree issued while the census proceeded: "Those responsible for causing the *reaya* [peasants subject to taxation] to disperse through oppression and exacting the taxes at an excessive rate shall be chastised." While most peasants apparently accepted the Ottoman system of taxation in hopes of being freed from a previous condition of serfdom, many did not. "In fact," Halil Inalcik and Donald Quataert note, "there were cases of mass flight, particularly among the nomads, to evade registration. Rebellion and attacks on the person of the surveyor have also been recorded."

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1573 *Croat Rising* (Hungary, Austrian Monarchy), revolt by Croat peasants against labor ser- vices (corvée), tithes, and taxes during the reign of Emperor Maximilian II. At the time Croatia was a colony of Hungary. The Croats had numerous grievances stemming back to an imperial decree of 1538 that effectively eliminated their freedom of movement, and in the same year they were subjected to increased dues payments. The Croats were especially incensed, however, against a tax "levied to support the war against the Turks, particularly against the *dica,* a war-tax that was levied on the peasants twenty times between 1543 and 1598" (Henry Kamen). A localized peasant revolt erupted during 1572, with the protesters sending a deputation to Vienna to present their grievances to the emperor. Since their grievances went unanswered, the peasants rebelled nationwide at the beginning of 1573.

The 1573 rebellion, led by Matthew Gubec and Andrew Pasanec, involved some 60,000 peasants at its peak; it spread throughout Croatia and spilled over into parts of Styria, involving the Slovenes who inhabited the Alpine duchies. The peasants demanded that their "ancient rights" be restored. "But over and above this simple phrase," asserts Henry Kamen, "their demands were revolutionary: the abolition of the ecclesiastical tithe, and reduction of seigneurial taxation." The rebels referred to each other as "'brother'" and to their movement as a "'brotherhood,'" suggesting their "democratic temper," says Kamen. The

government's forces, under command of Maximilian, smashed the rebellion by midFebruary. Maximilian estimated that his troops killed about 4000 Croat and Slovene peasants while suppressing the rebellion. Gubec and Pasanec were captured, tortured, and executed on February 14 in Zagreb. Although the peasants' rebellion had constituted "one of the largest risings to occur on this eastern frontier of Christendom," in Kamen's words, or "one of the most formidable outbreaks of social conflict anywhere in the European countryside," as V.G.Kiernan sees it, their grievances continued unaddressed. And Austria's Habsburg monarchy set about strengthening its hold on the province by awarding lands there to Germans and other newcomers. Memory of the rebellion, however, remained long with the Croats, for during World War II (over 350 years later) they sang a song the rebels of 1573 had used, according to Kiernan.

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1573 ***Tithe Opposition*** (Sweden), widespread opposition to paying ecclesiastical tithes— surprising, perhaps, in that Sweden was now a Lutheran nation. Henry Kamen reports that the clergy in the Lutheran see of Stavanger "complained in 1573 of 'The great hostility and disloyalty shown by the peasants every year over the tithe.' They claimed that if they ever demanded tithes in their sermons 'they were threatened by many and did not feel safe.'" Kamen explains that the clergymen's anxieties were understandable because of the peasant rebellion in their neighbor state of Norway—the ongoing Trondelag Uprising. (See also 1570s—TRONDELAG UPRISING.)

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1573–1577 ***Castile Tax Resistance*** (Spain), widespread discontent and opposition resulting from the government's tax policies. The government of Philip II faced huge debts, largely because of military expenses incurred in the Netherlands; to resolve the problem, it imposed increased indirect taxes beginning in 1573. The Cortes of Castile, which met intermittently from April 1573 until September 1575, reacted hostilely. A Cortes committee negotiated with the president of the Council of Finance and other officials to resolve the conflict, which was customary. The cities represented in the Cortes in December 1573 offered to provide more revenues if they received a permanent right to administer the tax system. The treasury rejected this offer, countering with the proposal that Castile increase the *alcabala* (sales tax), the major indirect tax. The Cortes deputies responded with a proposed tax on flour.

The government pressured the nation's cities to empower their deputies to levy additional taxes, and the negotiations between the Cortes and the government grew especially heated in the summer and autumn of 1574. Philip II met with two Cortes deputies on September 9, 1574, to discuss the financial crisis. After

months of struggling with the cities over a tax agreement, he now drafted a memorandum expressing sympathy for the cities but arguing against their opposition to increasing the *alcabala*—either it must be increased or flour must be taxed. The king wrote:

> And it is quite clear that there is more reason for choosing the *alcabalas* rather than the flour.
>
> Flour has to be paid for by both rich and poor, since the poor man has to eat just like the rich man. This doesn't happen with the *alcabala,* which is paid according to the quantity of goods that is bought or sold, which means that the rich man pays more and the poor man less.

This argument for fairness apparently proved persuasive for the Cortes deputies. In an agreement reached with the Cortes in February 1575, the government received authorization to increase the *alcabala* to 10 percent, its full legal rate. Nevertheless, many cities opposed this move and refused to collect the increased tax. Consequently, the government sent out its own officials to administer the collection, which generated angry protests.

The Cortes of Castile reconvened in January 1576 for a session that lasted until December 1577. Renewed negotiations over finances resulted in a compromise in October 1577 that mandated a new *alcabala* at a reduced rate. This agreement had a four-year term, with the stipulation that its renewal must be negotiated. The Cortes also agreed to award Philip short-term subsidies, known as *servicios,* as revenue needs arose. In accepting the *servicios,* Philip effectively ceded control of the tax system to the cities. He never again tried to revise the *alcabala.* Despite this compromise agreement, however, taxes actually increased, with revenues in Castile in 1577 exceeding those of 1567 by nearly 50 percent. This increased tax burden sowed widespread discontent and bitterness, and Philip's popularity among the people declined greatly as a result. (See also 1567—REVOLT OF THE NETHERLANDS.)

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1576 *Cahier de Doleance* (France), noteworthy petition drawn up by Jean de Bourg in 1576 that outlined the objections to taxes, tax exemptions, and other grievances forming the credo of the rebels whose uprising led to the carnage of the Carnival in Romans. Holding a doctorate in law, Jean de Bourg was a barrister, the archepiscopal judge of Vienne, and Vienne's third estate representative to Dauphiné's provincial Estates in Grenoble, and subsequently to the Estates General that met in Blois. He personally drafted the *Cahier de doleance* to present on behalf of Dauphine's third estate to the Estates General at Blois. (A *cahier* is a petition of grievances with recommendations for rectifying the causes of the grievances.) De Bourg's petition listed 100 complaints, but the overall thrust of the document concerned the inequities of the tax system. He began by defining the third estate's grievances and demands concerning the first and second estates, focusing on the nobles' tax exemptions, the increasing numbers of newly created nobles that removed lands from taxation because of the exemption, and disgruntlement with the clerics because they owned the best lands but paid modest taxes. Both nobles and clerics, De Bourg argued, should pay their fair share of taxes—the entire burden should not fall upon the third estate. The first two estates also should pay their share of expenses for storing wheat, wine, meat, hay, straw, candles, and other products provided to

troops passing through the province—expenses shouldered by the third estate through taxes. In addition, the first two estates should pay their share of travel expenses for delegations that Dauphine must send to Paris or Blois, now paid from other taxes on the third estate even though these delegations invariably consisted of nobles and clerics.

Aggravating these grievances, De Bourg pointed out, the Dauphine Estates maintained a permanent delegation of eight (six nobles and two priests) at the court, plus a solicitor, to represent provincial interests between sessions of the Estates General; and this delegation clearly did not represent the interests of commoners, and its members aggrandized every possible tax privilege for themselves. De Bourg recommended convening the third estate separately, possibly to elect its own delegate (an officer not then extant under the laws) and solicitor who could investigate tax apportionments and limit tax exemptions enjoyed by nobles and clergy. He also denounced the Grenoble tax collectors, accusing them of skimming tax receipts to award themselves excessive commissions; and he advocated appointment of one collector for each district, so that taxpayers might better oversee the collectors' actions.

Although De Bourg's petition criticized both nobles and clergy and the systems of finance and justice, it contained little that appealed the grievances of the peasants, except for their complaints about the land-buying system and about landlords' misuse of police and the judiciary to intimidate peasants. In fact, De Bourg advanced the interests of his own urban bourgeoisie in denouncing tax surcharges imposed by villages on commoners who purchased rural lands, and in one article he demanded that a taxpayer's residence be the only basis for tax levies—meaning the urban bourgeoisie would be taxed solely on their town property, not on their rural landholdings. Thus De Bourg revealed the conflict between urban and rural interests that eventually undermined the tax revolt which climaxed in the Carnival at Romans. But overall he argued for equality in the tax system, with each person paying those taxes "appropriate to his condition." De Bourg's petition served well as a statement of principle for the tax rebels of Dauphine, but their rebellion ultimately proved fruitless. (See also 1580—CARNIVAL IN ROMANS.)

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1578 ***Anti-tax League*** (France), an alliance, "union" or "league" formed by the communities around Montélimar following community meetings to organize opposition to heavy taxes levied in 1578, and also to protest pillaging and banditry by renegade soldiers. The league's major purpose "was to refuse to pay future tax levies and to pledge support for the renewed third-estate efforts to force the privileged orders to pay a part of the *taille*" *Daniel* Hickey observes. The league formed armed vigilante groups to counteract the marauding soldiers, and pressed for resurrection of the tax and other grievances that had been presented both to the provincial Estates in 1575 and to the Estates of Blois in 1576. The league was one of the many forces at work leading to the peasants' revolt of 1579 that reaped the bloody toll of the Carnival in Romans of 1580.

The peasants' revolt occurred despite Henry III's effort at fiscal reform, as outlined in the Ordinance of Blois of May 1579. Rising opposition to taxes, especially in regions besides the south and west of France—for example, the provincial Estates of Burgundy— threatened not to pay new levies until the king agreed to a list of demands, and similar resistance arose in Normandy, Brittany, and Auvergne. Concern over such

resistance to taxes prodded the king to promise the reforms contained in the Ordinance of Blois, which comprised 363 articles, at least thirty-five of them devoted to tax issues and many others to reiterating earlier tax reforms, including elimination of certain tax offices and the fraud involved in granting tax-farming contracts. Martin Wolfe states that the ordinance revealed the king's realization that because of seemingly endless warfare, he was losing power to provincial governors. The ordinance proved a failure, however, as Wolfe sees it, both because of Henry's weaknesses as a ruler and because of the travails of the early 1580s. (See also 1576—CAHIER DE DOLEANCE; 1580—CARNIVAL IN ROMANS.)

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1580 *Carnival in Romans* (France), bloody factional conflict resulting from a regional rebel- lion against the tax system, during the Carnival (Mardi Gras) in Romans, a town of about 8000 inhabitants not far from Grenoble in the then province of Dauphine. Carnival was of course an annual event, but in 1580 it assumed a special significance. In that year growing discontent with the government and the tax system, specifically the granting of tax exemptions to noble and clerical landholders, reached a peak. In Romans and the nearby region of Vienne the tax exemptions were especially extensive—38.45 percent, as opposed to 27.35 percent in the remainder of Dauphine. These exemptions evoked hostility and social protest against the aristocracy from peasants and craftsmen in the Romans region and elsewhere, especially since newly titled nobles who owned or bought lands received the exemption, meaning peasants had to pay the share of the taxes formerly paid by these new nobles. The clergy aroused less hostility because the tithe owed to the Church was a manageable burden, being closer to one-twentieth than to the tenth that the principle of and the word *tithe* warranted. In addition, the Roman Catholic clergy had endured antiCatholic violence perpetrated by Huguenots in recent decades, thereby garnering some sympathy from the mostly Catholic peasantry. Thus it was the noble landlords who were the target of social protest—and mostly because of their exemption from taxes.

Further aggravating this social hostility over taxes and exemptions, the government had burdened the people with providing victuals for soldiers involved in the religious wars since 1560—an imposition that severely depleted the region's resources. This burden was increased by imposition of a hearth tax to pay the soldiers' living expenses and another tax of 600 *ecus* to provide ransoms for consuls whom the soldiers captured. Together these taxes, known as *foules* (pressings), formed a crushing burden for the people, whose disgruntlement was exacerbated by the knowledge that a fiscal hearth tax of 4 ecus levied in August 1578 would support both sides in the religious wars, generating anger among both Catholics and Huguenots. In the fall of the same year still other hearth taxes were levied to repay provincial and regional debts. To protest taxes for the wars, the third estate of Dauphine presented a *cahier* (a petition of grievances) at Blois in March 1577, requesting that those who had levied taxes for each warring faction provide accounts of the finances, to be reviewed by auditors. The *cahiers* also protested the immensity of the royal taxes, other tailles, and the war levies that left the taxpayers fleeced, and requested that nobles and clergy pay their fair share of taxes (on lands they owned) to relieve the burden on the commoners. Although essentially ignored,

this provincial *cahier led* to a more detailed one of 100 articles, prepared by Jean de Bourg, to be presented on behalf of the Dauphine Estates at Grenoble in 1576. The Dauphine Estates was the provincial assembly of representatives of the clergy, nobles, and commoners (with a clear majority of nobles) that, in theory at least, held responsibility for the assessment, collection, and control of taxes in Dauphine.

The continuing, heavy tax burden instigated the peasant war in Dauphine and eventuated in the bloody Carnival in Romans. Conflict over tax exemptions and the taille in these years involved the complication of hostility between the third estate (commoners and peasants) and the first (nobles), between the upper and lower ranks of the third estate, between urban and rural dwellers, between urban and rural commoners, and between the urban bourgeoisie and the bureaucrats that foundered any hope of negotiating differences among the three estates. Thus there was ample scope for a blowup generated by perceived tax inequities. And as the Wars of Religion ebbed, the tax question became the focal point. An anti-tax league had been formed in Montelimar in the late summer of 1578, and the league concept spread to Romans and elsewhere in Dauphine. The third estate grew increasingly adamant in its opposition to the nobles' tax exemption, and that opposition gained warmth from De Bourg's revised *cahier* of fifty-four articles of 1579 that announced a postponement of paying taxes to the Estates—in effect, a tax strike.

In Romans the nature of the coming confrontation began to develop on February 3, 1579, the feast of St. Blaise, patron saint of drapers. Romans was a center of the textile industry, and the ranks of the drapers, carders, wool combers, and other craftsmen would provide the major segment of the town's tax rebels. On St. Blaise's Day the drapers elected their new captain of militia, the master draper Captain Jean Serve, known as Paumier, who became the ostensible leader of the rebels. Widely respected and having solid ties to the bourgeoisie through marriage, Paumier had influence in villages outside Romans as well as in the town.

On February 10 the initial confrontation occurred—a meeting in the town hall where the rebels confronted the town judge, Antoine Guerin. The rebels demanded suspension of the taille and a surtax levied in January until the next meeting of Dauphine's Estates, and deferment of another tax until July. They also demanded an end to indirect taxes (excises) by the town on merchandise produced in Romans. Demonstrations against tax exemptions followed, with sometimes armed agitators roaming the streets. The rebels confiscated the keys to the city's gates in order to control who entered and exited. Rebels in Valence expelled soldiers stationed there by Lieutenant Governor Maugiron, and as they retreated, the soldiers were refused entry into Romans. The Romans rebels sent an envoy to Maugiron with their protests and demands concerning taxes; the lieutenant governor disowned the taxes as the policy of his predecessor and promised a temporary halt to the levies. Members of the Dauphine Estates and the Parlement at Grenoble began to feel apprehensive. The Estates sent Michel Thome, a member of the Parlement and member of an old Romans family, to the city to defuse the situation, but to no avail. Tensions in the countryside around Romans developed into violence, with villagers in some cases torturing and killing their opponents and burning the manors of nobles.

Paumier's rebels steadily gained power in the struggle with authority, and threatened to topple the Romans consuls and Guerin. In July 1579, when the queen mother, Catherine de Medici, visited Romans, the town hall remained in Guerin's control, but Paumier's men controlled the ramparts and streets. In a meeting with Catherine, who questioned his actions, Paumier responded that he had been chosen leader of Romans' workingmen in order to demand redress of their grievances presented at Grenoble in De Bourg's *cahier.* After Catherine's visit, insurgence increased in the countryside, and the peasants threatened a tax strike in 1580. Menacing Paumier supporters roamed the streets of Romans— the local patricians feared assassination. In November 1579 the butchers and bakers of Romans joined the rebels by going on strike against excises on bread, livestock, and meat. The strike continued into January 1580, when the strikers

converged on the town hall and demanded that all of Romans's taxpayers, including bourgeois property owners, pay increased indirect taxes on all products.

Adding to the pressures of the ongoing strike, the commoners, through their delegates to the Estates, declared their inability to pay taxes because heavy rains in October 1579 had impaired seed crops, so that the 1580 harvest would be low, and because the 1579 grape harvest had lost money as the result of frosts in the spring. The Parlement in Grenoble responded by having the delegates in Grenoble jailed until the taxes of their constituents were paid. Residents of the province reacted with a threat of insurrection, and the Parlement had the prisoners released. Then murders reignited the religious conflict, spreading fear throughout southern France. Opposition to taxes, with threats to kill tax collectors, spread beyond Dauphine into other provinces and the mid-Rhone valley.

As Carnival time arrived, craftsmen and other groups formed *reynagesy* mock royal pantomimes with kings, and paraded through the streets of the city. Some of these—flail bearers, for example—had death and funereal overtones that appeared to menace the nobility, and Guerin surmised that the drapers led by Paumier as the Sheep Kingdom intended to overthrow the nobles. Among their taunts to the nobles was the cry "Christian flesh for sixpence!" As a counterpoint to the drapers, the wealthier residents of the city's Jacquemart area organized a *reynage* whose pantomime, race, and parade touted the rooster. Paumier, who consistently tried to maintain the peace, suspected nothing amiss and even paid tribute to the mock Rooster King; with some comrades he attended the Rooster King's feast on February 9, 1580. On the same day yet another *reynage*—the Partridge Kingdom, representing upper-class residents—hosted a race and, in collusion with patricians from the countryside and with Guerin's apparent support, plotted Paumier's demise.

On February 15, the day preceding Mardi Gras, the Partridges held a feast at the town hall, followed by a ball attended by many of Paumier's supporters as observers. The Partridges instigated a fight and massacred or wounded as many of Paumier's supporters as possible, while another armed group of Partridges approached Paumier's house and, when Paumier came to the door, shot him dead. They also murdered Paumier's men who tried to come to his assistance. Panic-stricken, the survivors among Paumier's faction either fled or dropped their defenses. The tax revolt subsequently fell into disarray, effectively neutralized by the bloody Carnival at Romans. The city suddenly ceased to be the center of antitax and anti-nobility ferment. Judge Guerin, rewarded by the town elders for his services during the crisis, assumed putative dictatorial control of Romans. Military operations brutally suppressed the tax rebels in the surrounding villages. Captured rebel leaders were brought to trial, tortured, and executed. Before February 1580 ended, the great tax rebellion centered in Romans had been quelled, but throughout Dauphine repression of the rebels continued, although with less severity, until the end of April. Henry Kamen concludes that the uprising's cry of selling flesh as symbolic of cannibalism "signals an interesting development in the morphology of social revolt. The eating of human flesh, here as in other popular revolts, stood for the revolutionary overturning of social values." (See also 1576—CAHIER DE DOLEANCE; 1578—ANTI-TAX LEAGUE.)

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1586 *Gautiers Revolt* (France), uprising by the Gautiers peasants in the Lisieux region of Normandy, provoked by anger and resentment over taxes and also, perhaps, over the depredations of soldiers. Although taxes had actually declined under his predecessor and brother Charles IX, during the reign of Henry III, who had succeeded to the throne in 1574 following Charles's death, significant increases occurred in taxation, especially excise taxes and customs duties. The burden of these taxes sparked bitter complaints during the 1580s throughout France, and many artisans emigrated to escape the excise taxes. In 1586 the Gautiers peasants of the Lisieux area joined in open rebellion that continued into 1588, when the count of Harcourt enlisted them on the side of the Catholic League, whose members rose in revolt in May 1588 and drove Henry out of Paris, instigating another religious war between Catholics and Huguenots that lasted until 1594. When Harcourt engaged in a decisive battle with royalist troops commanded by the duke of Montpensier, however, he abandoned the Gautiers peasants to be slaughtered by the duke's soldiers.

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1589 *Millones protests* (Spain), widespread opposition to imposition of a new tax, the *millones,* "one of the most notorious taxes of the century," according to Henry Kamen. The Cortes of Castile was in session when news arrived in Spain of the disastrous defeat of the Great Armada by the British. The news helped Philip II's government to persuade deputies of the Cortes to approve the *millones* in February 1589 by a margin of two to one. (The term *millones,* or "millions," refers to the tax's value in *maravedis,* a monetary unit in cop per coinage.) With the details of this new levy worked out in April 1590, for the first time in Spanish history a direct tax "on basic food items such as wine, oil, vinegar and meat" went into effect. Opposition to the tax proved to be immediate and broad. Local magistrates were able to prevent threatened rioting in Madrid, where some 2000 protesters may have been involved—the ringleaders were arrested and some were hanged. Leaflets protesting the tax were disseminated in Seville during June. Anti-government posters were plastered on public buildings in Avila in October; seven perpetrators were arrested and one, the nobleman Diego de Bracamonte, was executed.

The final meeting of the Cortes of Castile during Philip II's reign convened in May 1592. Deputies blamed the financial problems on the long-running wars in the Netherlands. In May 1592 the Cortes voted on the government's tax proposals, with one-third of the thirty-three deputies voting against them. Even though the Cortes majority approved the taxes, the deputies demanded that in return for approval, the taxes, being exceptional, "must be treated less as taxes than as a contractual grant." The deputies also insisted that any new taxes should be voted only by the Cortes, that the king should make laws only through the Cortes whenever it was in session, and that any laws approved by the Cortes could be revoked only by the Cortes—extraordinary political claims for the time. A few years later in Castile, which was severely afflicted with poor harvests during these years, residents protested against the tax burden and demanded revocation of the *millones.* (See also 1567—REVOLT OF THE NETHERLANDS.)

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1590s *Campaneres* (France), peasant leagues active in the Languedoc who advocated opposi- tion to taxes, primarily the taille, and peace among warring Catholics and Calvinists. The movement divided into two factions, one comprised of more radical peasants determined to refuse to pay the taille—this faction apparently ended supporting the Huguenots. The second faction supported the Catholic League and agreed to pay taxes faithfully.

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1591–1594 *Rappenkrieg* (Switzerland), three-year-long opposition by rural subjects of the city of Basel to a levy meant to provide for an indemnity the city owed following a conflict with the bishop. The rural subjects steadfastly refused to pay the tax, and their resistance became known as the *Rappenkrieg* (farthing war). The "war" witnessed no blood shed. Under threat of force and otherwise persuaded by the eloquence of Andreas Ryff, a humanistic member of the city council, the rebels capitulated.

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1592 and 1641 ***Tunja Sales Tax Revolts*** (Colombia), uprisings in Tunja in Spanish New Granada (Colombia) in response to King Philip II's attempt to extend the *alcabala* (sales tax) to New Granada, and another revolt in 1641 against reestablishment of the Armada de Barlovento (an old tax that had been subsumed into the sales tax; it was finally abolished in 1782). These two sales tax revolts were instrumental in the development of New Granada's "unwritten constitution "or informal understanding, which maintained the crown's right to impose taxes but restricted the crown's means of imposing and administering them. It gave royal subjects the right to petition the crown to reconsider tax levies and obligated officials to make genuine efforts to persuade the public to support or accept tax measures—by implication at least acknowledging the need for public consent in being taxed. Furthermore, the "constitution" made taxes subject to negotiations in which the crown accepted the principle of granting concessions to regional interests. It was the violation of these understandings that precipitated the Tupac Amaru Revolution. (See also 1780–1781—TUPAC AMARU REVOLUTION.)

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1593 ***Croquants*** (France), peasant rebels who appeared first in the Limousin and Périgord regions of southwestern France, rising there in 1593–1594 in resistance to tailles and predatory actions by lesser nobles; the movement spread to Languedoc and other regions in 1594–1595. The peasants' circumstances were aggravated by preceding years of severely cold and wet weather that caused crop failures. "Amid these conditions," says Perez Zagorin, "the peasants and *menu peuple* were driven to revolt by the plundering of troops and the ravages of taxation in the last phase of France's long revolutionary civil war." The rebel movement originated with the Tard Avises in the viscountcy of Turenne, where in the autumn of 1593 three successive assemblages occurred, the third, in Dognon, drawing perhaps 12,000 well-armed peasants. The Dognon assemblage decided to send two representatives to present their grievances to King Henry IV. In Perigord, in April 1594, residents chose also to send delegates to the king. Both delegations were granted a hearing by the Council in Paris, and they made two requests: to grant a tax exemption or rebate to the region, and to rid the region of the plague of marauding soldiers.

The Tard Avises were not alone, for Paris was being bombarded by petitions for tax rebates by provincial estates throughout the kingdom, representing both peasants and gentry. Many of these petitions accused the tax farmers of robbing both the people and the crown; a petition from the judges of Bordeaux, for example, castigated the tax farmers, "who alone derive profit from serving Your Majesty in these unhappy times, and who batten on the ruin of all your decent subjects." And the seneschal of Perigord, Bourdeille, asserted that the tax arrears of the poor people of his region "should be waived, right up to the present year." Town residents, however, largely rejected these protests from the countryside with contempt. Meanwhile, the assemblages in Limousin and Perigord continued, with the peasants being organized into armies and prepared for war. They managed to eject many garrisons from the region. As the movement spread into adjacent regions and to such upland towns as Limoges and Aix-les-Bain, the authorities reacted. The provincial governor, Chambaret, led a force against the Croquants, unsuccessfully at first; but after augmenting his force through the expenditure of tax funds, he engaged the Croquants at Les Pousses—the

peasants broke ranks and fled, with Chambaret's force massacring 1500. But that did not halt the Croquants, though their movement did flag during the harvest season.

The Croquants advocated struggle against the nobility, with a program that included peasant solidarity regardless of religious faith (Catholics and Protestants marched together); refusal to pay tithes, tailles, and rents; hostility to the League (Holy or Catholic League); and resistance to tax collectors and their agents. In Languedoc the Croquants' bands focused their efforts primarily on opposing tailles of any kind, but otherwise they accepted the established order of the estates and professed their loyalty to the crown. In fact, Henry IV is said to have been sympathetic to the Croquants, even expressing a desire to join them; and the royalist nobles of the Languedoc region engaged them as auxiliary forces against the Catholic League. As their numbers increased, Henry advised that the disorder they represented should be brought to an end by "gentle means if that is possible." The king appointed a superintendent of justice, Jean-Robert de Thumery, sieur de Boissize, for the Southwest. He arrived there in July 1595 and, with promises that the excessive taxes and plundering by the nobles would be ended, persuaded the Croquants to lay down their arms. In August and September, in a series of military engagements at Negrondes and other sites, Bourdeille, the erstwhile sympathetic seneschal of Perigord, had gathered a force of 100 mounted gentry and 800 foot soldiers, and scattered the Croquants of that region. Eventually, Henry IV's ruler of the Velay attacked, killed, and dispersed the Croquants of Languedoc.

Nevertheless, despite this suppression, Henry IV made a genuine effort to address the peasants' grievances once royal authority was restored by issuing proclamations in 1596 and 1600 confirming tax rebates granted by the King's Council in 1594. No further peasant uprisings occurred during Henry IV's reign, which ended with his death in 1610. (See also 1636–1637—CROQUANTS' REVOLT.)

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1593–1595 ***Vivarais Uprising*** (France), anti-tax strike in the Vivarais region, along with the Gevau- dan. The residents refused to pay the taille, the major direct tax. In response the tax collectors dispatched mounted troops with a mandate to harass the rebels. The troops destroyed structures, imprisoned rebels, seized livestock, and brutalized the populace; they also confiscated doors, windows, roofing tiles, plow animals, and clothes.

Vivarais residents rose up again in 1670—fired by the futile hope that the tax system would be dismantled by Louis XIV—in opposition to the introduction of tax reforms in their province. Government forces suppressed the rebellion and dispersed the rebels in July; they hunted down the leaders and surrendered them to the magistrates for trial. This 1670 uprising may have been in part a legacy of the Croquants' rebellion of 1636–1637 that the French embroidered with myth. (See also 1636–1637—CROQUANTS' REVOLT.)

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1594 *Michael's Revolt* (Romania, Ottoman Empire), uprising in Wallachia in southern Romania, then a province of the Ottoman Empire, led by Michael the Brave of Wallachia. Michael launched his rebellious career by attacking and annihilating "a troop of Turkish tax-collectors and soldiers in Bucharest," says C.S.L.Davies. But Michael's revolt went well beyond an assault on the Ottoman tax system, for it involved the effort to free the Balkans from Ottoman rule by pitting the Turks, the Poles, and the Habsburgs against one another; it also at least symbolically promoted the cause of Orthodoxy against Islam and included both higher clergy and merchants among its organizers. Michael derived his support from the boyars rather than the peasants, since the latter remained weighed down by increased taxes and legal codes that bound them to the soil. After Michael withdrew his troops, Ottoman forces quickly crushed the uprising. Michael's revolt inspired the "Turnovo" revolt of 1598 in Bulgaria.

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1594 *Peasants' Revolt* (Austria), uprising by peasants against taxes levied by the nobles that began in May 1594 during the reign of Emperor Rudolf II, a Spanish Catholic. The uprising revealed an undercurrent of Lutheranism, the faith of the peasants, who were urged by their clergy to defend themselves against the Catholic Counter-Reformation that since the 1580s had been promoted by Cardinal Khlesl in Lower Austria and by Bishop Passauski in Upper Austria. But the primary target was taxes. According to the contemporary observer Jacques de Thou, reporting on the uprising in 1595, "The peasants, who at the beginning of their revolt observed perfect discipline in their ranks, said that they had taken up arms only to free themselves from unjust taxes with which the nobles oppressed them" (quoted in Henry Kamen). And in a pamphlet that the peasants issued that same year, they listed first among their grievances the *Freigeld,* a feudal tax that peasants had to pay whenever their property was transferred as a result of sale or death or other form of transfer. The *Freigeld,* which had not been collected for many years, had been revived, and could consume from a third to a half of a peasant's property. All other taxes the peasants had to pay had been greatly increased, and so their top three grievances were taxes. Their fourth grievance was compulsory labor service, the *Robot* (corvée), which might consume twenty or thirty or even more days annually. De Thou also reported that the peasants expressed their willingness to be submissive and to pay the taxes levied on them for the costs of the war against the Turks; but Henry Kamen asserts that it was in fact the war tax which

provoked their discontent, that tax having become insupportable with the imposition of the nobles' added levies.

The rebel peasants were involved in negotiations with government authorities when the troops dispatched to oppose the rebels staged a mutiny because they had not been paid. The mutinous soldiers ignored the pacifying efforts of General Rotenau and pillaged villages in the rebellious regions. Finally they marched on Vienna. There they grabbed flags from their officers' hands to plant on the city gate and threatened to torch the capital's suburbs. The army mutiny inspired increased determination among the peasants to continue their rebellion. Linz appealed to Vienna for more troops. The Linz correspondent for the Fuggers, a wealthy German merchant and banking family, reported that the peasants, some 40,000 strong and exhibiting strict disipline, were encamped nearby at the Danube River. They had overwhelmed one group of troops sent from Wels, but had sent them back after confiscating their armor and weapons. On May 8, 1597, the emperor issued an Interim (a provisional arrangement or truce), meant to placate the rebels, that set the *Robot* (corvée) obligation at fourteen days per year. Even though the peasants suffered military defeat in September 1597, this *Robot* limitation remained the law and was officially observed, though some nobles imposed significantly longer labor services demands.

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1595 *Third Estate Appeal* (France), presentation of grievances and an appeal before the king and his council focusing mostly on the inequity of the nobility's exemption from paying various forms of taille levies; it is notable as a tax protest conducted completely within the legal system but coming to naught. The issue of tax exemptions for nobles had simmered for decades. Finally, in September 1594 the Grenoble consuls presented a proposal to a meeting of the Assembly of the Ten Cities to appeal the issue of the taille exemptions directly to Henry IV. The privileged orders made every effort to keep the issue before provincial institutions rather than see it brought to the king for decision. But the third estate's tactic passed the first hurdle when, in August 1595, Henry agreed to hear the case while he visited Lyons. Representatives of the third estate and of the nobles held preliminary meetings at which to plan their presentations to the king. The Assembly of the Ten Cities met, and its third estate members chose a Grenoble lawyer named Ennemond Marchier to argue their case; the Assembly's leaders also invited representatives of poor communities to attend the hearing at Lyons on September 14, 1595, to serve as an audience—representatives from over sixty villages would do so.

At the hearing Marchier focused mostly on the issue of the nobles' tax exemptions. He argued that nobles had not traditionally been exempted from extraordinary taxes and that they had taken advantage of their current exemptions during the recent years of warfare to enlarge their holdings of commoners' lands. Marchier also strongly noted that the numbers of those exempted had been greatly expanded through the awarding of noble titles and the creation of new Parlement members and other officials who received exemptions. He proposed reforms that recalled Jean de Bourg's proposals nearly twenty years earlier. He also chastised members of the provincial Parlement, themselves exempted from the taille, for trying to prevent the tax issue from being presented to the king. Marchier's opponent at the hearing, Jean Aquin, also a lawyer from Grenoble, simply cited the legal articles upon which the nobles' tax exemptions rested, associated

Marchier's comments with the rebels of 1579, and noted that it was the nobles who had suppressed that rebellion.

Henry IV dismissed the advocates and the audience with a promise to render a decision. On October 9 the King's Council announced the decision to hear the case, requesting that supporting documents be presented over the coming three months. The council also ruled that no new taxes would be levied in Dauphine province except by order of the king and that current taxes would be lowered; any overdue tailles would remain uncollected, and communities of the province could forgo payments on the principal of any debt for the next six years. But, considering that these rulings reiterated earlier promises of Henry IV that remained unfulfilled, the third estate leaders who had engineered the hearing before the king knew that they had achieved nothing by their effort and that they must pursue an alternate course. (See also 1576—CAHIER DE DOLEANCE.)

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1595–1597 ***Peasant Risings*** (Austria), two uprisings—one in Upper Austria and the other in Lower Austria—by peasants angered over tax burdens. Weighed down by war, economic crisis, and inflation, the Austrian government increased both labor service *(Robot)* and taxation, so that the peasants felt crushed by oppression. In Upper Austria the peasants rose in opposition to both of these increases as well as raises in rents, dues, and seigneurial monopolies in sales of wine, the use of grain mills, and other endeavors—they also had other grievances against the lords. In Lower Austria the peasants protested against both taxes and military service. They did, however, optimistically agree to defend Austria against the Turks if dues and troops were raised in accord with ancient tradition and if their lords led them into battle.

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1596 ***Finland Rising*** (Sweden), revolt in Finland against heavy taxes, oppressive officials, and disorderly troops. Sweden's King Erik XIV had begun to lose his mind, so that his brothers had joined with his aristocratic opponents to dethrone him in 1568 and pass the crown to John III with the approval of the *Riksdag* (Estates). Since Finland had been John's appanage, it figured prominently in his pursuits, attracting his intervention in Baltic politics as he pushed Sweden into imperialistic overseas expansion. John's reign was also complicated by his marriage to a Polish princess and his son Sigismund's being brought up Catholic—and, in 1586, being elected to the Polish throne. John's imperialist ambitions of course entailed waging war, and waging war of course meant increased taxes. "At home," V.G.Kiernan declares, "the brunt of the war costs fell on the common people, in taxes and conscription. On Finland it fell heaviest of all." The tax and

related burdens instigated the Finnish rebellion of 1596. Although it was John's policies that led to the revolt, Sigismund, who inherited the Swedish throne following John's death in 1592, was left to deal with the Finns as well as Swedish enemies of the Vasa family's ongoing control of the throne.

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1596–1610 *Celali Revolts* (Ottoman Empire), extended period of armed rebellion in Anatolia by ir- regular soldiers led by provincial administrators known as *celali;* it arose partly as an effort to attain tax privileges, and had a serious impact on the levying and collecting of taxes. Since conflict along the Habsburg and Iranian borders had drained the coffers of the Ottoman treasury, the government's response entailed reducing expenditures for troops stationed in the provinces by requiring provincial governors to pay the costs of their own military retinues—in short, hiring mercenaries. But governors often held office only briefly—sometimes they were deposed—so that the mercenaries frequently found themselves unemployed and unpaid; as a result they roamed about, preying on the peasants for a livelihood. At the same time the governors, while in office, felt compelled to levy taxes to raise money for paying the mercenaries who helped them to maintain power. Thus the governors went about the countryside demanding various ad hoc taxes from the peasants. These taxes lacked official sanction, and at least one sultan, concerned to preserve the tax base for his own treasury, granted peasants the right to refuse payment of the taxes. In addition, having their own military forces paid out of their own pockets made it possible for the governors to rebel. Hence the *celali* revolts.

The *celali* revolts also reflected conflict over at least one major aspect of the Ottoman tax system. Halil Inalcik and Donald Quataert observe that much of the unrest in the Anatolian countryside, including the *celali* revolts, "took on the form of a conflict between the overwhelmingly Muslim tax-paying peasants (or *reaya,* as both they and their Christian counterparts were called…) and the tax-exempt military establishment." Soldiers and their commanders were known as the *kul;* regarded as slaves of the sultan, they formed part of the *askeri,* which served the Ottoman central administration. The administration fostered a total division between the *askeri* and the *reaya,* and one feature of accentuating that division was the *kul's* privilege of tax exemption. The *celali* revolts, then, Inalcik and Quataert observe, can be seen "as a struggle by which soldiers of Anatolian Muslim *reaya* attempted to gain some of the privileges hitherto reserved for the *kul.*" This view is further supported by the fact that the Christian *reaya* participated minimally in the uprisings, Inalcik and Quataert assert. "Moreover," they add, "the tax load which the Ottoman administration placed upon Anatolian nomads caused widespread discontent and probably induced some of them to join the Celalis."

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1597—*PancarteResistance (France)*, successful opposition to a sales tax that the deputies of the Assembly of Notables and Henry IV attempted to impose in 1597. Heavily burdened by the costs of the siege of La Fere and resistance to the Spaniards, Henry IV needed increased funds, and in the summer of 1596 he felt he had devised the solution. Rejecting the French clergy's request that he assemble an Estates General to approve the decrees of the Council of Trent, which he opposed as infringing upon royal prerogatives, Henry instead called together an Assembly of Notables with the primary aim of resolving his fiscal problems. The advantage of this body for Henry, as contrasted with an Estates General, lay in his authority to nominate its members. The assembly, composed of bishops, nobles, jurists, and deputies from towns, opened at the beginning of November 1596. After deciding to meet in three chambers, each with representatives of the three estates, and then quarreling among themselves, the deputies finally addressed Henry IV's primary concern in December. On January 26, 1597, they presented a *cahier* (notebook) containing their proposals to the king. These proposals focused on balancing the budget by means of two actions: cutting expenditures for the royal household and the governors, and levying a 5 percent sales tax (sol per livre) on all merchandise sold in the nation's towns. This sol per livre was termed the *pancarte* after the billboard on which its rates were posted. Since the *pancarte* would switch some of the tax burden from peasants to townspeople, its proposal generated immediate and strenuous opposition in the towns. Parisians resolutely resisted imposition of the tax. The Paris *cour des aides,* the court having jurisdiction over problems with tax levies, had to be coerced into registering the edict that established the *pancarte* in April 1597.

The Assembly of Notables promulgated an act that provided the sales tax in May 1597, but it was not until 1601 that Henry IV and his councillor Maximilien de Bethune, duke of Sully, decided on a serious effort to collect it. In February 1601 a legislative ruling declared that all towns without exception must be liable for the tax. By the autumn of 1601 many towns had fallen into line, including Bourges, Limoges, Lyons, Orleans, and Soissons. But other towns resisted, notably Poitiers; and many towns, such as Angers, Caen, and Reims, were allowed to pay a subvention in place of the *pancarte,* so that the tax's application was certainly uneven. Suspicious of Poitiers because it was a center of the League (Holy or Catholic League), Henry IV determined to make an example of the city. He sent a commissioner and several officers to establish the tax, but Poitiers residents rioted and attacked the house where these officials stayed, forcing them to flee for their lives. Enraged by such resistance, Henry IV wished to deal harshly with Poitiers but accepted his councillors' advice to proceed in a way that would not generate violent resistance in other towns. At the end of August he dispatched military personnel to Poitiers to oversee collection of the tax, and the residents gave in.

But the king was obliged to follow a similar course in Brittany, Gascony, and Guyenne; by the end of 1601 most towns had fallen into line. In the spring of 1602, however, the mayor of La Rochelle objected to the sales tax, and strong resistance emerged in Auvergne and Limousin. The commissioner Henry sent to Limoges to impose the tax had to be supported by a military force, and he succeeded only by replacing the city's six recalcitrant alderman. As 1602 proceeded, the king increasingly accepted subventions in place of the *pancarte*—the tack that Bourges, Limoges, and Poitiers took in September, for example. Finally, in November 1602 the king acceded to the resistance and issued an edict that terminated the *pancarte.* The difficulties of imposing the levy over the towns' opposition apparently had proved too troublesome to justify.

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1597 *Peasants' Revolt* (Hungary, Austrian Monarchy), rebellion of peasants whose main grievance was excessive taxation during the reign of Emperor Rudolf II. According to the contemporary observer Jacques de Thou, the rebels "complained of being crushed by taxes and reduced to slavery by the nobility, so that they were unable to meet the demands made upon them" (quoted in Henry Kaman). They also were aggrieved over the labor service (corvée; *Robot in* German) imposed on them because it deprived them of sufficient time to plant and till their own lands. In addition, they complained of having to pay their lords a third of their produce. Led by a man named George Brunner, the peasants initially showed great restraint, inflicting no bloodshed or pillaging, and keeping records of all items taken as booty so that recompense could be made later. But their armed rebellion was a crime against the state, and the emperor sent troops against them. The troops crushed the rebels in battles at Gravenek and Strassen. At Strassen the imperial troops torched the village, killing women and children as well as rebel men. The final encounter occurred at Sampelka, where the imperial troops routed the rebels and executed their leaders.

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1597 *Tax Rebellions* (China), widespread revolts against increased taxation resulting—as so often throughout history—from the financial burden of warfare combined with the extravagances of the imperial court of the Ming Dynasty during the Wan-li era. The 1590s severely impaired China's financial soundness. In 1592 a renewal of war occurred in Mongolia, and the government also dealt with rebellious aboriginal tribesmen in the southwest. At the same time, and for several years following, the state expended huge sums on repairing imperial palace structures, investing imperial princes, and supporting a court establishment comprised of 70,000 eunuchs and 9000 women.

Then in 1592 the Japanese warlord Hideyoshi, who many years earlier had vowed to conquer China, invaded Korea; and the emperor decided to come to Korea's support. Early efforts at doing so failed miserably. But the Japanese, harassed by guerrillas, nevertheless agreed to a temporary truce. When the fighting resumed, the Chinese drove the Japanese back to Pyongyang and then to Seoul. The Japanese came to terms and evacuated Seoul, with the agreement that Wan-li would name Hidoyeshi king of Japan. This agreement fell through when the Ming emissaries arrived in Japan to discover that Hidoyeshi insisted on Japanese ownership of Korea's southern provinces. Finally, after further negotiations, Ming emissaries came to Kyoto in 1596 for the investiture of Hidoyeshi. The would-be king of Japan, however, took offense at the Ming emissaries' condescension and ignorance of his peace terms, and ordered resumption of the

war. The Japanese invaded Korea again in 1597, and in 1598 routed the Chinese and Korean forces sent against them. Hidoyeshi died in the autumn of 1598, bringing the war to an end.

The Korean campaign burdened Wan-li's government with extraordinary and unbearable expenditures. Consequently, the government imposed a large increase in taxes. Trusted palace eunuchs were sent out to supervise collection of an entirely new array of emergency taxes. These taxes proved so oppressive that they incited rebellions in various regions of the empire. By the century's end Wan-li's state suffered from anemic commercial and manufacturing development and overall economic crisis as a result of these court, war, and tax ventures.

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1598–1613 ***Time of Troubles*** (Russia), period of political, fiscal, economic, and social crisis— aggravated by a 1601–1603 famine that caused the deaths of a third of the populace—that began during the reign of Boris Godunov and continued to the founding of the Romanov Dynasty. The period was marked by serious challenges to the legitimacy of Russia's rulers, open rebellion, and civil strife. The causes and events of the Time of Troubles are extremely complex, but it hinged upon the claims to the throne of the "Pretender Dimitri" (or "False Dimitri"), and it merits mention here because it was marked by flight of both urban and peasant taxpayers trying to escape the burden of taxation that arose out of the economic disaster which began in the 1570s and marred the subsequent decades. In consequence of these circumstances, says Chester S.L.Dunning, "the Russian government (dominated by Boris Godunov) was forced to take drastic steps to shore up the declining militia and to rebuild the tax base." Among these measures during the 1590s was the enserfment of the peasants, the binding of urban residents to their taxpaying communities, and the institution of actual slavery—measures that failed to rectify the economic woes and led to still more flight by both peasants and townspeople. Many urban areas became ghost towns. "Many more peasants fled from the tax rolls, and huge amounts of land continued to fall out of production, devastating an already failing agricultural economy," Dunning declares.

Furthermore, wars and revolts profoundly affected all of the developing modern states of the period, creating "greatly increased burdens on government and taxpayers." The turmoil spawned what John Brewer terms "a 'fiscal-military state' geared to war and survival" (quoted in Dunning). As the authority of the government increased and the government levied more and greater taxes to support its authority, rebellions followed and thus fed the impulse toward larger government and larger taxes—with, of course, the accompanying creation of ever larger bureaucracies. "A more centralized and coercive state emerged to extract resources from an unwilling population," says Dunning. In Russia before and during the Time of Troubles, this phenomenon compounded itself as the principle of service to the state received greater emphasis there than in any other nation. "In addition, the tsar's bureaucrats were free to extract domestic revenues with no concern about or understanding of the impact of their actions on the economy. Among other things, they imposed taxes with zeal, which the lords then ruthlessly collected. For many Russians taxes rose six hundred percent (adjusted for inflation) over the course of the sixteenth century, almost all due to increases in military-related expenses," concludes Dunning. Not surprisingly, this system generated severe social stratification and peasants' rebelling against the tax burden, most often by taking flight. As

Russia's fiscal crisis worsened during the Time of Troubles, peasant uprisings ensued, mostly isolated and sporadic but also including the major revolt known as the Bolotnikov Rebellion of 1606–1607. (See also 1606–1607—BOLOTNIKOV REBELLION.)

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1603–1608 ***"The Great Flight"*** (Ottoman Empire), period when Anatolian peasants abandoned their lands in huge numbers to protest largely against high taxes; the flight was a culmination of the *celali (jelali)* anti-tax revolts that first erupted in 1596. The Ottoman government considered that peasants' flight from their lands reached a totally unacceptable scale in the early years of the seventeenth century, notably evidenced in "The Great Flight" *(Buyuk Kacgun)* that created a severe falling off in agricultural production—if no one inhabited and tilled the lands, then obviously there would be no crops. In addition, there would be greatly reduced revenues from taxation. The only apparent positive consequence of "The Great Flight" was its precluding of actual open rebellion by the peasants. Linda T. Darling states that exactly how many *reaya* (tax-paying peasants) abandoned their lands remains unknown. But the phenomenon clearly troubled Ottoman officials, who pursued remedial policies. They also realized, or should have, that peasants' flight "represented a protest against rural conditions of overtaxation, illegal impositions, and banditry…. As a protest, the threat of flight, which became a commonplace in tax-related petitions, was almost equivalent to flight itself," says Darling. Such protests threatened the very life or rule of the sultan, who was expected to provide satisfactory conditions for agricultural productivity—failure to do so could, and frequently did, result in deposition or assassination. (See also 1596–1610—CELALI REVOLTS.)

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1606–1607 ***Bolotnikov Rebellion*** (Russia), peasant rebellion,.primarily against the burden of com- pulsory labor services (corvée) that occurred during the short reign of Tsar Vasily (Vasily Shuysky) and the Time of Troubles. Led by Ivan Isaevich Bolotnikov, the uprising was "the biggest ever to occur in Russian history before modern times," on the basis of the numbers of men, the expanse of territory involved, and the serious threat it posed to the state, declares Henry Kamen. Chester S.L.Dunning describes the revolt as "the most powerful uprising in Russian history prior to the twentieth century." The corvée and the economic depression among the peasants to which it contributed, constituted the primary impetus for the peasants' backing of the rebellion. The effects of the severe famine of 1601–1603, which had forced many peasants into flight until they realized there was no place to flee to, exacerbated these conditions.

Russia then experienced a major struggle over control of the throne, resulting in civil war. Tsar Boris Godunov had been challenged by Dmitry, who succeeded him in 1605. But Dmitri alienated the Moscow

boyars, who assassinated him in May 1606, and Vasily Shuysky usurped the throne as Tsar Vasily. One of Dmitry's lieutenants and courtiers, Mikhail Molchanov, passed himself off as "Tsar Dimitri" (the "Pseudo Dimitri"), survivor of the assassination attempt, and challenged Shuysky's right to the throne. Bolotnikov, recently rescued from enslavement by the Turks, arrived at Dimitri's headquarters in Sambor, where Dimitri assigned him the role of commander in chief of his rebel army being organized at Putivl. Bolotnikov arrived in Putivl in July 1606; received command of an army of 12,000 from one of Dmitri's supreme commanders *(vovody),* Prince Grigory P. Shakhovskoy; and marched to relieve the siege of Kromy. Defeated there, he returned to Putivl to organize new rebel units. He returned to Kromy in August, this time with success. Rebel forces under another principal commander, Istoma Pashkov (also given his command by Prince Shakhovskoy), defeated Vasily's army at Elets. Following both victories the rebels harassed the retreating forces, further reducing their numbers and effectiveness, much to Vasily's chagrin. In the meantime, widespread opposition to Tsar Vasily had emerged in Muscovy, and boyar armies made preparations to march on Moscow— Bolotnikov's army of peasants would constitute the core of their forces.

Bolotnikov assumed the task of allying with the nobles while uniting the peasants with all the other estates. The rebels, mostly from the region southwest of Moscow, also had major support from the Cossacks of southern Russia. The rebel force converged on Moscow early in the autumn of 1606 in three divisions—the peasants under Bolotnikov, a mostly Cossack army from Astrakhan accompanied by the Cossack pretender "Tsarevich Peter," and a main army of nobles led by Pashkov—as "rebellion swept from the frontier through the central Volga region and into the heartland itself," in Dunning's words. The rebel armies reached Moscow in October 1606 and began laying siege to the city on October 28, with apparently good chances of success. Many Moscow residents fled the city and joined the rebels. Vasily's dire situation further deteriorated because of lost revenues, a circumstance that was aggravated when many tribes in west Siberia now rose in resistance "by menacing the town of Tobolsk and by withholding their tax payments," and in the far north "efforts to raise money and even to administer the oath of loyalty to Tsar Vasily were sometimes met with threats of violence," says Dunning. Cornered and vulnerable as Vasily appeared to be, for some reason the rebels delayed attacking.

And at this point, by some accounts, it began to be clear to the nobles that Bolotnikov intended a genuine social revolution which would overturn the relationship of noble to peasant, and, fearful of a full-scale peasant revolt, they deserted. Conflict had arisen between Bolotnikov and Pashkov, who had felt dishonored by Bolotnikov's occupation of "the most comfortable quarters" as commander. Pashkov betrayed the rebellion and joined Tsar Vasily. Defeated in an initial battle with Vasily's army, Bolotnikov was forced to withdraw. Vasily's forces trapped the rebels in a forest near Tula in the spring of 1607. A long siege followed. Promised mercy, Bolotnikov finally surrendered with his troops in October 1607. The mercy the rebel leader experienced was to be blinded and then drowned. The rebellion persisted along the Volga and then petered out with no enduring effects. The Bolotnikov Rebellion, although clearly and predominantly a political struggle to decide who should occupy the throne of Russia, had engaged the peasantry desiring major social and tax reforms. Consequently, it foreshadowed many Russian uprisings in subsequent centuries. (See also IVAN ISAEVICH BOLOTNIKOV; 1598–1613—TIME OF TROUBLES.)

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1610 *Great Contract* (England), plan devised by Robert Cecil, earl of Salisbury, to salvage the finances of James I that would have required taxes the Parliament objected to. Notoriously lavish in spending on his own personal pleasure, splendid court entertainments, and gen erous gifts and pensions for his favorites, James I had inherited a large debt when he succeeded Elizabeth I in 1603 that his own outlays proceeded to increase greatly. Cecil pursued a variety of expedients to enhance the king's annual revenues. For example, in 1604 he issued a new Book of Rates for customs duties that allowed a business consortium to collect the duties in exchange for an annual fee; and after the crown won a court suit against merchant John Bates for failure to pay the customs, Cecil again issued a new Book of Rates in 1608 that further increased the king's customs revenues. Cecil also increased the revenues from the crown lands and wardships, and through such endeavors he was able to reduce the royal debt. But Cecil realized that these were merely short-term expedients and that James needed a stable financial base which provided predictable, ongoing income. Consequently, Cecil contrived a plan in 1610 that became known as the Great Contract. The plan proposed that Parliament provide the king an annual grant of 200,000 pounds, and in return the king would surrender his feudal rights of wardship and purveyance. (These rights empowered the monarchy to requisition meat, grain, beer, and other foods and supplies at whatever prices the king's agents specified—usually below market value— as well as fishing and merchant vessels to provide transport for military expeditions.) Cecil's proposal generated lengthy and intense discussions in Parliament and among James's councillors. James finally decided against the Great Contract on the grounds that selling"the flower of his regality" would constitute prostitution. Parliament members, opposing both the size of the annual grant to the king and the principle of imposing regular taxation, also rejected the proposal. Cecil died in 1612, leaving the king's finances in the care of less capable men of James's choice, including Treasurer Thomas Howard, earl of Suffolk.

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1620 *Stock-and-Land Tax Conflict* (Sweden), opposition to a direct tax that the government initially imposed in 1620 to provide increased and dependable revenues. King Gustavus II Adolphus and his chancellor, Axel Oxenstierna, desired to institute a tax that met three requirements: it must be personal; it must be graduated according to capacity to pay; and it must produce a truly substantial enhancement to royal income. They believed the stockand-land tax *(boskapshjalp)* filled the bill. This new, direct tax was levied on the number of horses, oxen, cows, and other livestock owned, and on the number of acres planted with grains. Although originally the tax was limited to two years, in 1622 and subsequently the government extended it, even doubling the levy in 1624 and reimposing it in 1626 without the consent of the Estates. One significance of the tax was its being one of the first taxes to infringe upon the *fralse* system; initially it was assessed at half the levied rate for those under the fralse exemption, but from 1627 on, no exemptions were allowed. (Nobles continued exempt, but in permitting the tax on their peasants, they accepted reduced revenues for themselves.) In 1642 the tax was transformed into a fixed cash contribution. The stockand-land tax was so universal and burdensome that in 1631 even Oxenstierna admitted finding it objectionable.

Opposition to its assessment took a variety of forms. Peasants slaughtered their livestock to avoid paying the tax, and many engaged in evasions and fraudulent acts to escape it. The burden of the stock and land tax and other taxes instituted the 1620s generated nationwide resentment, so that nearly every year witnessed riots and mob tumult. Harvests declined, and many farms were abandoned. (See also 1280–FRALSE.)

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1622 ***Little Toll***(Sweden), tax so named to distinguish it from an earlier Great Toll on exports, that engendered widespread opposition. The Little Toll imposed an ad valorem duty on all "edible, perishable and consumable goods." Concomitantly, the government published edicts that established excises on brewing, slaughtered meat, and most types of provisions. The Little Toll evoked stubborn opposition that sometimes erupted into violence—in one case resulting in the death penalty. In 1626 the town of Reval adamantly refused to levy the tax. This strong opposition led Chancellor Axel Oxenstierna to advocate lax methods of collecting it in the smaller towns. Quite significantly, the Little Toll was the first tax to completely override the *fralse* exemption system—all paid, peasant, yeoman, and even nobleman. Despite the opposition, the tax, which was originally intended as a temporary measure, remained in effect until 1810. (See also 1280—FRALSE.)

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1624 ***Poitiers Riot*** (France), mob action in November 1624 that typified a common aspect of the period's tax revolts—attacks on the inns or houses where tax farmers stayed when they came to town to collect taxes. In this instance, on Sunday, November 25, a mob surrounded the home of the crown notary in Poitiers where tax farmers had set up an office for collection of the *aides* (sales taxes). Failing to break down the door, the mob smashed windows by firing pistols or hurling stones and sticks. They shouted obscenities and promised to kill the "robbers who were raising illegal taxes" and then to hurl their bodies into the river; they promised the same treatment for the notary for housing the tax farmers. Then the mob went to a local inn, where other tax collectors were staying, and threatened to torch the place. The besieged tax collectors cowered in fear until daybreak. A similar mob action occurred in Poitiers between June 10 and 26, 1663, when a mob attacked the inn where tax collectors were staying and menaced the landlord with threats to burn his inn to the ground. The landlord asked the tax collectors to leave, and they moved to another inn, where the mob again harassed them. This process repeated itself over the course of more than two weeks—the tax collectors moved to yet other inns, only to be found and vilified by the mob.

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1626 *Peasants' Uprising* (Austria), rebellion begun by peasants angered over constraints upon the practice of their Protestant faith and over taxation. Upper Austria, known as the Land ob der Enns, had been placed under Bavarian administration, which in 1624 had by decree prohibited the exercise of the Protestant faith and had begun to introduce Catholicism by force. These circumstances angered the nobles, who were Lutheran, and consequently they initiated the plotting of rebellion. But it was the peasants who began the rebellion, which erupted in May 1626 along the Danube River, under the leadership of Stefan Fadinger and Christoph Zeller. As the peasant rebellion spread, the disaffected nobles joined it, providing needed expertise in military tactics. In July 1626 the rebels sent a letter to Emperor Ferdinand II, himself a Catholic, detailing their grievances. First of their demands was the lifting of the prohibition on observing their Protestant faith; second was a condemnation of death duties and other taxes and labor services (corvée); their third and final protest was against the excessive behavior of soldiers. The rebellion and its purposes attained wide publicity throughout the German-speaking lands. The peasants themselves practiced their own form of publicity in the songs they sang while marching or resting, the most famous of which was their theme song of fifty-five stanzas, each of fourteen lines, the *Baurenlied* or *Fadingerlied,* which delineated their purposes and demands for revolutionary changes in the old order.

In pursuit of their demands the rebels waged a full-scale war upon the emperor's armies and laid siege to several cities, including Linz. During the siege of Linz the peasant leader Fadinger was killed, and a nobleman, Achaz Willinger, took his place—if that were quite possible, since Fadinger had provided the revolt's inspiration and would remain for centuries an Austrian folk hero. The rebellion suffered final defeat in the spring of 1627. Willinger and nine other rebel leaders were hanged on March 26; and, following the Easter celebration, twenty more rebels also executed. Willinger was the only one of the nobles involved in the rebellion to be hanged. Suppression of the rebellion resulted in the deaths of 12,000 peasants, with many more crippled or forced into exile. An imperial patent issued on May 20, 1627, provided two options to members of the ruling classes: conform to Catholicism within three months or accept exile. Most Austrians chose conformity, but many thousands emigrated.

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1626 *Catalonia Rebellion* (Spanish Kingdom), insurrection in Catalonia that began in 1626 and lasted until 1652, provoked by efforts of Philip IV's government to extend its taxation and administrative authority over the principality. Following Philip's accession to the Spanish throne in 1621, the count-duke of Olivares served as his chief minister, and was determined to effect greater unity among the kingdom's disparate

provinces. To this end, in 1626 he proposed a policy designated a Union of Arms that would entail assumption by the provinces of a larger share of the tax and mutual assistance burdens then largely shouldered by Castile. It was this policy that incited the Catalonia rebellion. Catalonia was an appanage of the crown of Aragon with a strong tradition of autonomy, as evidenced in the contractual restrictions upon royal authority spelled out in its constitution. Catalans firmly believed that the king was not the principality's sole ruler, but shared his power with Catalonia's three estates represented in its Cortes. The nobles and oligarchs of Barcelona, the provinces' major commercial and population center, staunchly defended these traditional privileges and prerogatives, which had provided the principality the benefits of low taxes and minimal royal interference. Consequently, when Philip IV tried to impose higher taxes in 1626, resistance quickly arose among Catalonia's residents and officials. In that year the Catalonia Cortes "refused to grant the king the financial contributions he required," in Perez Zagorin's words. It repeated the refusal in 1632. Thus matters stood.

Following 1635, however, with Spain embroiled in full-scale war against France on various fronts, the crown expected financial and military cooperation from Catalonia as a strategic frontier area under attack from France. It seemed reasonable to assume that the province would at least aid in its own military defense, now undertaken by troops from Castile. But the Catalans remained adamant, insisting on their independence. Olivares determined to bring the Catalans to heel and to compel their support of Spain's military and financial needs. The crown therefore stationed an army of 9000 in Catalonia during the winter of 1640, to subdue the Catalans while also repelling the French. The Catalans viewed this move as an attack on their liberties. Clashes between residents and the soldiers ensued, providing the catalyst for open rebellion. In May 1640 mobs of peasants and townsfolk attacked royal officials and wealthy citizens. Disorder swept the province. An urban mob supported by rural workers rioted in Barcelona, killing the provincial viceroy and collapsing the viceregal administration, thereby opening Catalonia to a state of anarchy.

Alarmed by the threat of plebeian insurrection, the members of Catalonia's Deputation—a standing committee of six delegates of the Cortes representing the clergy, nobility, and town estates—seized control of the rebel movement in the summer of 1640 under the leadership of their president, a priest named Pau Claris. Thus the Deputation assumed authority to displace that of both the viceroyalty and Madrid. The rebellion now had the support of all strata of Catalan society: nobles, bourgeoisie, clergy, plebeians, municipal and provincial officials. Olivares began plans to crush the rebellion. The rebels sought the support of France. In January 1641 the Deputation declared "Philip IV deposed as count of Barcelon…and placed Catalonia under the sovereignty of Louis XIII of France," Zagorin states. Probably worse still for the Spanish crown, Catalonia's ongoing resistance had provided the opportunity for Portugal, which had been incorporated into the Spanish kingdom in 1580 by Philip II, to sever itself from Madrid near the end of 1640.

As with Catalonia, even though Portugal had chafed under Spanish rule because of wars and lost overseas possessions, the immediate catalyst for seeking independence was Olivares's effort to impose the Union of Arms upon it. Resistance to the Union of Arms had already manifested itself in anti-tax riots in Evora and other towns during 1637. Portuguese of all strata, including the governing officials, restive under Spanish dominance, clearly evidenced their disaffection and desire for independence. The attainment of that goal offered itself, since the task of suppressing the Catalonia rebellion occupied Spanish troops there, precluding their advancing against Portugal. And so in December 1640, in fulfillment of a previously plotted scheme, a group of nobles in Lisbon proclaimed one of their number, the duke of Braganza, as King John IV of Portugal. By so doing, the nobles engendered broad public support while announcing that Portugal had seceded from union with Spain and restored its independence under its own crown.

Both the Catalonian and the Portuguese rebellions afforded France an opportunity to weaken the Spanish monarchy, and so France came to the support of both breakaway provinces. When an army from Castile attacked Barcelona in early 1641, a combined force of French and Catalans successfully defended the city. In 1642 the French pressed the advantage, winning several victories over the Spanish and capturing Perpignan. French sovereignty in Catalonia provided that nation expanded territory and extension of the war into one of Spain's own provinces, thereby aggravating Spain's military and financial burdens. The Catalans, however, discovered that they liked French sovereignty no more than they had Spanish sovereignty, and they evidenced signs of disaffection with France. Fortunately for the Catalans, the 1648–1653 Fronde of the Parlement diminished France's capacity to sustain its involvement in Catalonia. Nevertheless, in the ultimate peace treaty with Spain, France received cession of the counties of Rousillon and Cerdagne, acquired during the Catalonian rebellion.

The rebellions in Catalonia and Portugal had cost Olivares his post in 1643, when he was forced into retirement. As both rebellions dragged on, the Catalans, who had never professed a desire for actual independence, suffered the ravages of warfare on their own soil; a major outbreak of plague in 1650 exacerbated their distress, with an estimated 36,000 victims of the dread disease in Barcelona alone. Spanish forces laid siege to Barcelona for a year, and the city finally surrendered in October 1652. Philip IV granted Catalonia an amnesty that included his vow to respect the province's traditional liberties, and the rebellious province—minus Rousillon and Cerdagne—returned to allegiance with Spain. But Portugal proved recalcitrant, successfully resisted reconquest by Spain, and gained formally recognized independence in 1668. The Catalonia rebellion, instigated by resistance to taxation and royal dominion, had proven decidedly costly to the Spanish kingdom. (See also 1648–1653—FRONDE OF THE PARLEMENT.)

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1628 *Petition of Right* (England), declaration of the Parliament in 1628 restricting the king's authority to levy taxes. Under Charles I, who succeeded to the throne in 1625, the influence of George Villiers, duke of Buckingham, who had directed James I's regime, continued to determine policy; and Buckingham pursued unsuccessful military expeditions against both France and Spain. These expeditions involved imposts and other forms of taxation, billeting of troops, arbitrary imprisonments, and martial law not consented to by Parliament. Unable to raise additional funds through a proposed but abandoned excise on bread and beer or through ship money, to which the opposition proved overwhelming, Charles convened Parliament reluctantly—the Parliament he had convened in 1626 had impeached Buckingham, who was saved by the king's intervention. The session opened on March 17, 1628. The government's tax levies in particular aroused ire in the House of Commons as an abrogation of Parliament's perceived authority over taxation. One member after another spoke against taxes, asserting that no taxation was permissible without authorization by Parliament. The House of Commons as a whole then embraced the old principle that grievances must be redressed before Parliament granted any sources of funding. Sir Nathaniel Rich urged the members to create a petition, rather than a bill, to express their grievances and demands because the king could reject a bill after the session had ended and funds had already been provided for, but he must respond immediately to a petition.

On May 8, John Selden emerged from committee with the requested petition in his hand. Largely the work of Sir Edward Coke, the Petition of Right addressed the Parliament's objections in wording meant to restrain royal authority. On the issue of imposts, benevolences, and other forms of taxation to raise revenues, the Petition of Right stated: "That no man hereafter be compelled to make or yield any gift, loan, benevolence, tax or such-like charge, without common consent by Act of parliament; and that none be called to make answer, or take such oath, or give attendance, or be confined or otherwise molested or disquieted concerning the same, or for refusal thereof" (quoted in Pauline Gregg). The petition contained three other demands: that no soldiers or sailors could be billeted in households without the consent of the householders; that no one could be imprisoned without the cause being designated; and that martial law could not be used to punish ordinary offenses committed by soldiers or sailors.

Charles I and the duke of Buckingham quickly discerned that the petition imposed expanded statutory limits on royal authority. At first Charles decided to dissolve Parliament. Then he created five new peers to support him in the House of Lords, and he attempted to reserve for himself the sovereign power to use his own discretion in taking action during emergencies. But members of the House of Commons insisted that the king had no such "sovereign power" and forced the Lords, which was willing to grant this sovereignty, to accept instead that the king had no such prerogative. On June 2 the king sent an answer, declaring that the statutes should be executed so that his subjects would have no complaint of "Wrongs and Oppressions contrary to their Rights and Liberties; to the Preservation whereof he holds Himself in Conscience as well obliged as of His Prerogative."

The Commons reacted angrily. Beset by military defeats on the Continent, Charles subsequently assented to the Petition of Right as a private bill, and the Lords ordered it to be printed with this statement of assent. Consequently, on June 16 the Commons passed a bill granting the king new tax subsidies that would total 275,000 pounds. Londoners celebrated in the streets. The public and members of the Commons excoriated Buckingham, to the king's alarm; and the Commons resumed discussion of tonnage and poundage levies, claiming the king's assent to the Petition of Right acknowledged that such levies were illegal without Parliament's approval. To prevent its moving against Buckingham, Charles prorogued the Parliament on June 26 and ordered that the 1500 copies of the Petition of Right which had been printed be destroyed, to be replaced with a new printing of the petition bearing his first response that claimed his sovereign prerogative. On August 23 a disgruntled soldier stabbed Buckingham to death, depriving Charles of his most trusted friend and capable councillor. The struggle between Parliament and king over authority to tax would continue, along with other conflicts, eventuating in the Civil War and Charles's dethroning, imprisonment, trial, and execution. (See also 1634–1639—SHIP WRITS PROTEST.)

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1630 ***Cascaveoux Revolt*** (France), insurrection in the city of Aix-en-Provence lasting from September to December 1630 that was sparked by a threat that the government of Louis XIII planned to introduce *elus* into the province of Provence, of which Aix was the capital and site of the provincial Parlement. (*Elus* were royal officials who took control of assess ing and levying taxes out of the hands of local officials.)

Contributing factors to the unrest in Aix included poor harvests and an infestation of plague during the late 1620s, causing great suffering among the poorer people. Both factors had generated the arrival of many beggars, and guards were posted at the city's gates to exclude them. In addition, the people of the province felt burdened by the quartering of royal troops there, higher prices for salt (a royal monopoly), and the crown's creation of new offices without the consent of the provincial Estates General. Then in 1629, Louis XIII determined to assign *elus* to Provence, which would disrupt those privileges which helped spare the province from some of the royal tax burden. This move of course would also threaten the status and authority of the resident officials.

In mid-September of 1630 the crown sent to Aix an intendant whose duties the 25,000 residents assumed to include exaction of taxes. Bells summoned a crowd that sent the intendant fleeing for his life. The intendant blamed the rising on the city's elite, who in fact had joined with the *petit peuple* in common resistance—all agreed in their fierce opposition to stationing *elus* in the province and imposing greater tax burdens. The rebels formed a quasi party that took the name Cascaveoux—hence the name of the revolt—and identified themselves by wearing a white ribbon and a small bell. The president of the Parlement of Aix, Laurent Coriolis, became leader of the Cascaveoux; and, assisted by relatives and other *parlementaires,* he spurred their mass following of artisans and plebeians to attack anyone associated with the tax system and his property as well. The organizers distributed leaflets. The Cascaveoux burned portraits of Cardinal Richelieu, the king's chief councillor, in the streets and shouted slogans, primarily "Long live the king and away with *elus!*" or "*Elus,* traitors to the *pays*!"

The unscrupulous Coriolis, however, exploited the popular uprising to foster his personal vendetta against his rivals. The rebels began making threats against wealthy residents. In early November, although this was an urban insurrection, peasants from neighboring villages came into Aix to unite in rebellion with the city's residents. A night of rioting and sacking ensued that terrorized Aix's property owners. In consequence, civic authorities set up a bourgeois guard to enforce orderliness and the Parlement banned all assemblies, threatening death to violaters. The guards expelled vagabonds and other presumed dangerous people from the city. And a faction of Cascaveoux organized to oppose Coriolis's dominance and adopted their own identifying emblems. Disturbances occurred in December, but the rising faltered as support of the elite dwindled and military suppression took hold. The royal general, the prince of Conde, held 5500 troops near Aix as an ultimate threat to the rebels. Coriolis fled. (Later deprived of his office, he was sentenced to life in prison.)

With the end of the revolt, Louis XIII meted out minimal punishment. He exiled the Parlement temporarily and forbade some of its judges to fulfill their functions, summoning them to Paris. The king also denied Aix's right to elect consuls for several years and required the city to indemnify victims of the riots. Furthermore, Conde's troops took quarters in Aix and pillaged the city. Nevertheless, Louis canceled the stationing of *elus* in Aix—in return for payment of 1.5 million livres over a four-year period. The Cascaveoux revolt, then, effected negligible change, with the status quo ante, including Provence's privileges and customs, largely remaining intact. But at least the arrival of *elus* had been prevented for the time being.

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1630 *Lanturelu Rising* (France), a weeklong eruption in February 1630 in the city of Dijon— capital of the province of Burgundy, site of the provincial Parlement, and center of this major wine-producing region—as a consequence of a perceived threat of new taxes. Louis XIII issued a royal edict that suppressed the Estates General of Burgundy and mandated elections in the province. The effect of this edict, canceling Burgundy's fiscal privileges, aroused fears among the 20,000 Dijonnais that the crown intended to impose new taxes on the province—most feared of all was a tax on wine. Rumors spread through Dijon that the crown intended to install *elus* who would replace local officials in assuming authority over levying taxes.

Responding to these rumors, crowds of hundreds surged into the city's streets in protest. Local officials and elites signaled their support by doing nothing. The uprising centered in two of Dijon's seven parishes where vineyard workers and artisans resided. Supporters from the suburbs, inhabited by diverse poor elements, rushed into the city. Led by a winegrower hailed as King Machas, the rebels marched to assemble at the city hall, accompanied by the beat of drums and singing a popular song called "Lanturelu," which became the movement's name. The rebels voiced threats against fiscal officials, sacked houses, and burned portraits of Louis XIII and Cardinal Richelieu, the king's leading councillor.

The turmoil persisted over several days, until Dijon's magistrates became alarmed and ordered the bourgeois militia, previously uninvolved, to suppress the rising. In doing so the militia killed a dozen of the rebels—two others were executed later. Enraged by the dilatoriness of Dijon's magistrates, Louis XIII traveled to the city a few weeks after the revolt and upbraided them for failing in their duty to prevent insurrection. The king nevertheless inflicted no punishment on the civic corporation and abandoned the plan to install *elus* in Dijon. Although at the cost of fourteen dead, the Lanturelu rising can be judged to have effectively achieved its major goal.

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1631–1632 *Vizcaya Revolt* (Spain), rebellion sparked by the levying of a salt tax that began in Vizcaya on the Bay of Biscay and broadened into a widespread movement. The people of Spain had long borne the largest tax burden of the empire's several dominions. In 1616, for example, an official breakdown of revenues revealed that Castile provided 73 percent of imperial revenues; Portugal was the source of only 10 percent; the Netherlands, 9 percent; Naples, 5 percent; Aragon, 1 percent. The imperial ministry was well aware of the continuing discrepancies. A plague in Catalonia in 1630 and famine throughout Spain in the same year had further set the stage for social disruption, but the catalyst for the Vizcaya revolt was the attempted extension in 1631 of a salt tax to the region by Gaspar de Guzman, count-duke of Olivares, the chief minister of Philip IV. The revolt quickly became an effort to defend local laws *(fueros)* against the rule of Castile and a social protest against eco nomic inequities, with the locals demanding communal ownership of property in Vizcaya. Castilian intervention to suppress the revolt proved unnecessary, for the Basques themselves did the job. The duke of Ciudad Real led an armed force into Bilbao in April 1634 and arrested and executed six of the rebel leaders. The salt tax was abolished and the *fueros* were reaffirmed. The Vizcaya revolt against the salt tax constituted the first major regional rebellion against the policies of the Olivares ministry.

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1634–1639 *Ship Writs Protest* (England), widespread opposition to, and in some counties refusal to collect, taxes known as ship money, supposedly for defense. Except for certain levies, including extortionate taxes on Jews, tallages imposed on royal tenants, and aids for knighting his son or paying for the marriage of his eldest daughter, by virtue of statutes approved by Edward I and Edward II the king lacked authority to levy taxes without the consent of Parliament—a right reserved to Parliament that was confirmed and clarified by the Petition of Right. Levying ship money to support the navy had not fallen entirely into abeyance—James I succeeded in raising ship money, for example, without incurring opposition. (Counties and towns could pay the ship money tax in place of actually providing ships for the navy, as was done in prior eras.) Charles I also had levied such a tax in 1628, but serious opposition resulted, with Lord Northampton refusing to collect it in Warwickshire and the earl of Banbury, in Berkshire.

Charles I ruled without a Parliament from 1629 to 1640, which obliged his ministers to devise inventive methods of rasing revenues. In 1634 the king needed additional revenues, especially since he desired to build up the royal navy. The lawyer William Noy, who had become attorney general in October 1631, came up with the solution to the king's problem in the form of ship writs, first used by Elizabeth I but levied by her and subsequent monarchs strictly as war imposts payable only by port towns. Building a case on these precedents, Noy argued that although England was currently at peace with other nations, it seemed likely war would erupt with the Netherlands, then at war with Spain and France. In addition, the Barbary pirates' depredations against merchant ships, Noy maintained, posed a threat to English coastal towns. Noy also alluded to the Danegeld and other ship gelds of the Anglo-Saxon era in support of levying ship writs as a means of raising funds to bolster Britain's defenses. The government, fortified with this public argument in its favor, issued ship writs on October 20, 1634, to the maritime counties and towns. This initial levy evoked limited opposition. Some towns petitioned to have their proportions of the levy revised on the grounds that they were overestimated; and the citizens of London, obliged to pay a fifth of the entire issue, objected with claims of exemption and arguments formerly stated in opposition to tallages. The lord mayor was summoned before the King's Council in a contentious meeting that resulted in London's submission.

The initial ship writ, however, raised only a little over 104,000 pounds, and the King's Council advised imposing a second writ nationwide. Consequently, on August 18, 1635, another ship writ was issued that inland as well as coastal counties and towns had to pay— this time citing the precedent of the Anglo-Saxon ship gelds in support of raising funds for the navy. This extraparliamentary levy, to be exacted through the offices of the sheriffs of each county, was intended to raise over 208,000 pounds. The new ship writ generated opposition in both inland and coastal counties, partly as a matter of principle. At Bloxham in Oxfordshire the constables refused to assess the levy on the grounds that they "had no authority to assess or tax any man" and received no such authority from the warrants sent them by the government. Similar opposition occurred in Devonshire and other counties. As a result, in February 1636, Charles I asked the justices of the King's Bench and common pleas courts and the barons of the Exchequer to decide whether the king had legal authority to impose ship writs. They concluded that when "*the whole kingdom* is in danger," the king could legally impose such a tax for defense, and that he could be sole judge of when such a danger

existed and how to prevent or avoid it. Thus sanctioned, the king proceeded with the levies, issuing a third ship writ in August 1636 and a fourth in September 1637.

Opposition increased as each ship writ was issued. Both Robert Chambers, a London merchant and longtime opponent of imposts, and John Hampden, a member of Parliament from Buckinghamshire, tried to have the writs' legality tested in the courts. The Court of Exchequer made Hampden's suit a test case in November 1637. Confident because of the previous court judgment, Charles I made no effort to dispute Hampden before the court. The court found against Hampden and ordered him to pay his assessment. Subsequently, the government issued a fifth ship writ in 1638 and a sixth in November 1639. Finally, needing funds for a campaign in Scotland, Charles I summoned Parliament into session in April 1640; but when it seemed likely the members would balk at a tax, Charles dissolved the Parliament (since known as the Short Parliament). On the advice of the Great Council of Peers he summoned to consider his financial problems, Charles summoned Parliament again into session in November 1640. Known as the Long Parliament, it decided on the tonnage and poundage allotments for a short-term subsidy but then passed acts opposing the ship writs and "illegal impositions." The act relating to the ship writs declared them "illegal and void." It reviewed the court proceedings against Hampden and similar pending cases, and declared the proceedings and the judgment against Hampden illegal, invoking the Petition of Right and calling for its terms to be executed. The act declared "ship writs, and all and every the dependants on any of them, shall be deemed and adjudged…to be utterly void and disannulled." The Long Parliament, summoned ostensibly to resolve a tax issue, persisted in session to usher in the Great Rebellion that finally secured Parliament's paramountcy over the monarchy in the governance of Great Britain. Thus the ship writs protest formed one of the causes of the English Civil War and eventuated in a momentous and pivotal event in Britain's political history. (See also 991— DANEGELD RESISTANCE; JOHN HAMPDEN; 1628—PETITION OF RIGHT.)

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1635 ***Agen Rising*** (France), a brutal riot in the city of Agen in June 1635, during the reign of Louis XIII, instigated by widespread hatred of taxes, the gabelle (salt tax) in particular. The people's anger had been further exacerbated by royal troops' suppression of an earlier revolt in Bordeaux. Too few troops were quartered in Agen to control the rioters, who were about to kill an officer of the guard when he successfully pleaded for time to confess, then hastened into the church and out its rear door. The rioters seized him again, chopped off his hands, and dragged him by his legs through the streets while shouting "Vive le roi sans la gabelle!" One of the distinctive and striking features of the riot, Henry Kamen notes, was the prominent role played by women, who inflicted "ceremonial mutilation of the crudest sort." One woman plucked out the eyes of a dead man and put them in her handkerchief to take home. Another woman, later hanged for the act along with her innocent son, cut off one victim's genitals and fed them to a dog. Royal forces soon suppressed the riot and brought its perpetrators to justice.

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1635–1643 ***Saintonge/Angoumois Rebellions*** (France), peasant anti-tax uprisings in the castellanies of Saintonge and Angoumis that began in 1635 and extended into the spring of 1643, simultaneous with the Pardiac Revolts and of a similar nature—they inspired further revolts lasting into 1660. The significance of these uprisings lay in the fact that the rebels secured tax rebates as a result of their rebellion, thus allowing them to see their tax resistance efforts as a victory. This seeming victory, along with the added positives that the authorities declined to punish the rebels and that the gentry joined in defiance of the government, in turn influenced similar and numerous anti-tax uprisings throughout rural western France in which the peasant rebels appeared to achieve easy successes. For example, from May to November 1642, in the castelleny of Jonzac, eleven revolts were reported, and between May 1559 and October 1660, seven revolts occurred in the Coutras-Montguyon area. In some cases these revolts took a murderous bent—in Saint-Estephes, for example, on August 31, 1642, the rebels lynched excisemen, as they also did at Coutras on April 7, 1656. Frequently revolts in these remote areas escaped the attention of the authorities. But when the government intervened with military action, the results were invariably the same. Defeats of the peasant rebels at Montendre on March 28, 1643, in Limousin during March 1645, and in Montguyon during the autumn of 1660 effectively brought an end to the rebellions. (See also 1638—PARDIAC REVOLTS.)

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1636–1637 ***Croquants' Revolt*** (France), outbreak of rebellion in the southwest, in which the rebels were nicknamed Croquants after the Croquant rebels of 1593; it occurred in 1636–1637, with disturbances continuing to the end of the reign of Louis XIII in 1641. The 1636 rebels did not like or use the term Croquants, referring to themselves as "communes" or "rebel communities of Perigord." The king's minister, Cardinal Richelieu, had decided to involve France in the Thirty Years' War that had wracked Germany and Austria since 1618, and war of course meant increased taxation, with a new effort now to create a centralized tax system. Opposition and resentment to this effort quickly emerged. Croquants in Quercy arose in armed rebellion against the government's extension of the tax network through establishment of *elections* (fiscal subdivisions), but their rising quickly ended. Similarly, in 1628 there were riots against the creation of customs offices to collect taxes on wine, spirits, and salt shipped down the Charente and Sèvres rivers. But the most threatening uprisings emerged in 1635 and after, as France went to war with Spain. During the five years leading up to this conflict, taxes in France had tripled. From May to July 1635, rioting swept the nation's towns in response to imposition of a tax on low-grade wines to be paid by innkeepers, who passed the cost on to their clientele through increased prices. The riots began in Bordeaux on May 14

and crescendoed into a virtual "'epidemic' of rebellion." From then through nearly two decades thereafter the unrest persisted almost continuously.

A sudden eruption occurred in April 1636 in Angouleme; peace was quickly restored. But when a commissioner arrived to investigate on June 6, he found 4000 peasants, led by their parish priests, in the village of Blanzac, shouting that they were going to kill the tax collectors. Armed with harquebuses and pikes and led by fifers and fiddlers, the mob had arrested a surgeon from Bergerac, believing that he carried suspicious letters. They stripped him naked, cut off his arm, paraded him around the marketplace, and murdered him. Then they disbanded and went home. The commissioners requested that troops be sent. As a concession, the government abolished a tax on manufactured goods, but the peasants suffered most from levies on wine and petty dues. When the tax farmers arrived, bells summoned peasants from Angoulême's villages who threatened to cut off foods supplies and to burn the houses of the tax collectors—the peasants dispersed without carrying out their threats. The revolt spread to Saintonge, Aunis, Poitou, and Limousin in July and August. It died down in the winter and then spread still further as spring arrived, affecting perhaps a third of France.

Full-scale rebellion emerged at Perigord in 1637—it would continue into 1641. Again, taxes formed the basis for rebellion. Among several levies, the one that most directly ignited the rebellion was a special tax termed "rations for the army at Bayonne." Imposed by an ordinance issued by the governor of Guyenne on December 16, 1636, the tax comprised a wheat levy—the grain was to be collected with oversight by the provincial crown court judges, loaded into sacks, and sent to Dax and Mont-de-Marsan, sites of the storehouses for provisions for the army at Bayonne. The first shipment began in February 1637. Given the current market value of wheat, the levy proved especially burdensome for the peasantry. The province's various communities had to borrow wheat from granaries owned by merchants or charitable organizations and then reimburse them with revenues from taxes on themselves. This system resulted in a one-third increase in total taxes. Not surprisingly, restocking the storehouses proceeded slowly; consequently, in March the government issued a decree demanding collection of the grain arrears and rescinding tax rebates granted during the previous two years. Among the taxes reinstated by the decree were the tailles and the despised *droit alienes,* a surtax used to provide remuneration to the tax collectors. News and rumors concerning the taxes spread through Guyenne. By April two sergeants had to be deployed for collecting the taxes in Perigord. Their arrival goaded the residents into revolt—they lynched the sergeants on April 22.

The Perigord peasants chose as their leader Antoine du Puy de la Mothe de la Foret, a member of the gentry who issued a manifesto declaring that he was taking up arms not to oppose the king but to bring an end to extortionate taxes. With a well-disciplined army of 10,000, La Mothe occupied the town of Bergerac. He then appealed to other towns in Perigord to refuse to pay new taxes and duties on wine, and in fact to join a strike against payment of any taxes. La Mothe also announced that the district would not pay any taxes it had not agreed to. In May and June the rebels issued petitions to the king, justifying their rising and attributing it "first and foremost to the increase in taxation." They declared as their aims the reestablishment of justice and freedom; called for the surrender of anyone supporting the gabelle (salt tax); and summoned others to "go into action against the excisemen." The rebels in Bergerac forbade the export of sacks of wheat and casks of wine, and erected fortifications. In late May, persuaded by Baron de Madaillan, now one of the main leaders, the Croquants left a garrison in Bergerac and invaded Agenais, with Madaillan commanding the vanguard and La Mothe the main body of their army. Numerous market towns quickly capitulated to them.

On May 23 the king sent orders to the provincial governor, the duke of Epernon to suppress the revolt by any means possible; the aged Epernon enlisted the aid of his son, the duke of La Valette, who organized a force to march against the rebels and requested that commissioners be sent to try the rebels once he had

defeated them. About 3000 infantry and 400 cavalry commanded by La Valette arrived at the Croquants' outpost at La Sauvetat, commanded by Madaillan, the end of May; and on June 1, Whitsunday, La Valette formally called for the rebels' surrender. When the rebels rejected the call, La Valette attacked and drove off the Croquants after two hours of hand-to-hand combat that resulted in perhaps 1500 rebels and 800 of La Valette's force slain. The victors took only forty prisoners and torched twentyfive houses used by the rebels. Madaillan managed to escape and gathered the surviving Croquants—they joined La Mothe in defending Bergerac. They had 6000 men.

La Valette, hoping to avoid further bloodshed, sent an emissary to Bergerac to inquire about the Croquants' reasons for rebelling and their objectives. The rebel leaders responded that they desired only two things of the king: to exempt them from all special taxes and to grant them amnesty. Negotiations followed, with La Mothe representing the rebels; but La Valette had no authority to make promises or afford the rebels legal recognition. Frightened by news that cannons had been delivered to the royal army and that terrible reprisals would befall his men, and also quite aware of the weakness of the Croquants' force, La Mothe gave in. On June 6 he agreed to disband his army with La Valette's assurances that they would not be hunted down and that La Valette would personally appeal to the king for their pardon.

But at Bergerac a diehard rebel named Jean Magot denounced La Mothe as a traitor and offered to lead the rebels. He and his followers erected barricades in the citadel. La Mothe joined with his followers to defeat Magot and his men in an attack, killing Magot. With Magot dead, the Croquants dispersed quickly during the evening, and on June 7 the force led by La Valette entered Bergerac. Other insurrections at Cahors, Sainte-Foy, and Eymet were suppressed. Madaillan had escaped and assembled about 800 rebels, but his efforts to continue proved futile, and he threw himself on the mercy of a Quercy member of the gentry, who gave him asylum. About 6000 rebel troops from Quercy arose in July and August but, lacking support of the local gentry, they were defeated and dispersed at Figeac. There were also disorders in western France, where the peasants had refused to pay their taxes, and in central France, also resulting from tax resistance; but these were ineffectual. The major rebellion had been dispelled, although the authorities could collect no taxes for the remainder of the summer.

As unrest persisted, La Valette sent out letters urging punitive measures against the Croquants, if only to intimidate the peasants and discourage further risings. The victorious royal troops remained to garrison the towns that had supported the Croquants and must now pay the expenses of an army of occupation. Provincial officials brought numerous rebels to trial as examples and sent them to the gallows or to prison or to the galleys—only about a dozen rebels were executed. The officials justified the punishments on the grounds that the rebels continued to refuse to pay their taxes, abused the excisemen, and demonstrated "brazen insolence"—on these same grounds they subsequently argued in favor of granting the rebels an amnesty. A royal decree granting amnesty was officially issued on July 23; the government also granted tax rebates. Both Epernon and La Valette lost favor with Richelieu and the king. Although the rebellion failed, it effectively derailed the tax system for some time. Sporadic outbreaks of peasant resistance to the tax system continued from 1637 to 1648. For example, there was a major uprising in Rouergue during the summer and fall of 1643 in opposition to the taille; Richelieu's successor, Cardinal Mazarin, responded first with concessions, reducing estimates for the amount of the taille that would be collected, and then, after calm had returned, in December having fifty of the rebels rounded up and sent off to serve on the galleys. Since the peasant risings continued, however intermittently, the Croquants' rebellion most likely influenced the Fronde of the Parlement. The rebellion also constituted the most serious threat to the crown's authority until the Great Fear of July 1789—the prelude to the French Revolution. The Perigord uprising was "in fact, the largest peasant revolt in the whole of French history…and no other rising got nearer to achieving its

goals," concludes Le Roy Ladurie. (See also 1593— CROQUANTS; 1648–1653—FRONDE OF THE PARLEMENT; 1789–1802—FRENCH REVOLUTION.)

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1637 *Evora Riots* (Portugal), uprisings in Evora and other cities of Portugal against taxes. At the time Spain was at war with France and sliding toward collapse. The tax riots, a French invasion of Catalonia, and subsequent revolts in both Catalonia and Portugal in 1640 evidenced the failure of policies pushed by Philip IV's chief minister, Gaspar de Guzman, count-duke of Olivares.

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1638 *Pardiac Revolts* (France), series of anti-tax insurrections in the county of Pardiac in Gascony during the years 1638–1645. The county consisted of about fifty parishes, with Marciac serving as the county seat, and it belonged to the *election* (fiscal subdivision) of Auch for the purposes of taxation. During this six-year period the residents of Pardiac refused to pay their taxes. Their first uprising occurred in December 1638, when the Pardiac parishes assembled and freed from prison their consuls and fund-raisers, who had been incarcerated because the parishes had failed to pay their taxes. In May 1642 peasant bands of over 2000 from the Pardiac parishes attacked and dispersed military companies detached from the regiment of Roquelaure and sent to collect taxes in Pardiac. Probably the most spectacular of the many insurrections in Pardiac, however, occurred in Estempes. In July 1643, residents of Aignan had attacked and driven off a brigade of sixteen cavalrymen sent out to collect their taxes. When a second brigade was sent two months later, the residents of Estempes captured them—a sergeant, sixteen cavalrymen, and an official carrying writs for distraint from the local tax collector, meant to compel payment of taxes. The Estempes peasants held these eighteen men prisoner for three days and then, at the instigation of the local seigneur, massacred them. In reprisal the government had several peasants executed. The seigneur had fled; upon returning surreptitiously to his estates in February 1644, he provided decent burials for the executed peasants.

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1639–1643 ***Va-nu-Pieds Revolt*** (France), anti-tax rebellion in Normandy that menaced the ministry of Cardinal Richelieu. Economically devastated by the ravages of the plague, which had intensified after 1619 and finally terminated in 1639 with severe disruptions to agricultural and commercial endeavors, Normandy, among the most heavily taxed provinces in the nation, was nevertheless expected to provide almost one-fourth of the kingdom's tax revenues. After 1635 all taxes were imposed directly from Paris. Desperate to raise funds for the ongoing war with Spain, Richelieu turned to new or increased taxes as a solution, applying the principle of *solidite,* whereby residents of a parish were held mutually responsible for payment —those who did pay but refused to provide payment for their insolvent neighbors were subject to imprisonment, just as were those who did not pay. Collection was entrusted to tax farmers *(traitants),* whom the commoners held responsible for the burden of indirect taxes. The threat of new taxation and rumors about new taxes and an increased tax on salt (one of the province's major products) raised the ire of Normandy residents, who felt that they had been overburdened for years—their patience was now exhausted. The residents of Avranches in Lower Normandy initiated the revolt that took the name of Va-nu-Pieds (after the workers in the Avranches salt marshes, who labored barefoot).

The area of Avranches bordering the sea was exempt from the gabelle (salt tax), because salt was not a royal monopoly there and the residents earned their livelihood by collecting salt in the salt pans of the bay. During the spring of 1639 news spread among the residents that the government planned to prohibit the use of white salt and to impose the gabelle— meaning financial ruin for the residents. Fearful of this prospect the residents, xenophobic by tradition, suspected any outsider of being a revenue agent. On July 16, Charles de Poupinel, who had no connection with taxation, arrived in Avranches and was mobbed by the residents, who accused him of being a *gabeleur* (exciseman), beat him to death in the street, and then brutalized his body—women gouged out his eyes with spindles. He was secretively buried at night, but the people found his grave and placed an inscription on it warning that anyone who came to town to impose new taxes could expect the same fate.

Within a few weeks the rebellion spread throughout Lower Normandy, whose governor lacked sufficient forces to suppress the rebels. A peasant army recruited in the villages gathered in the countryside under the leadership of priests and gentry, the latter serving as officers. The rebels placed placards in the villages declaring their intent to rid the entire region of new taxes. The peasants claimed to be led by a mysterious chief named Jean Va-nuPieds (John Go-Barefoot) and adopted Va-nu-Pieds or just Nu-Pieds as their appellation. They also called themselves the Army of Sufferers and adopted as their motto "There was a man sent from God, whose name was John." By the end of the autumn the rebel army numbered about 20, 000. The rebels promised to abolish all taxes introduced since the reign of Henry IV (1589–1610) and appealed to all of Normandy to join them in revolt, encouraging members of every social class to participate.

They garnered early support in Rouen. The residents of Rouen were incensed over the government's levying of an increased duty on dyed fabrics and the appointment of controllers to visit the fabric manufactories, inspect pieces of material, and ascertain those persons who were liable for the new duty. Both the governor of Rouen and the governor of Normandy were absent with the troops fighting the Spaniards, leaving the city and the province without effective leadership. The clergy sided with the disgruntled residents of the city. Magistrates of the local Parlement resented creation of a *cour des aides* (a court having jurisdiction over taxes) at Caen and declared that imprisoning people for not paying the taille for their insolvent neighbors was unjust. The procurators, citing their own limited means and the magistrates' wealth, refused to pay taxes levied on their offices and determined to cease fulfilling their

duties rather than pay the taxes. The government nonetheless insisted that the province's collective responsibility for taxes must be enforced, imposing economic hardships and suffering on the people.

When the first official sent out to enforce the duty on dyed fabrics arrived in Rouen, a mob killed him in the square before the cathedral. Then for four days, August 20–23, 1639, mobs comprised of young men pillaged the houses belonging to tax farmers. The president of the Parlement requested the local gentry and bourgeois militia to quell the disturbances, but many of the bourgeoisie instead gathered to attack the men called to arms, chasing a captain into Saint-Ouen Church and killing him there. Any person associated with taxation became a target of the rebels. They attacked the home of the man charged with storing the gabelle receipts; he flung the bags of money due to the king into the home's well and privies before escaping. A shot fired by one rebel from the official's house killed a child; the death generated a call for an inquiry by the president of the Parlement, whose judges eventually managed to quell the uprising. But similar uprisings occurred at Bayeux, Caen, and other towns as the Va-nu-Pieds rebellion spread throughout Normandy.

Richelieu believed that levying of the gabelle and other taxes had been a misguided policy which generated hostility. He also acknowledged the dangers involved and forbade a military response as likely to incite further rebellion. The cardinal recommended trying to restore order in Normandy "by a mixture of dexterity and caution." Yet at the same time he insisted that the superintendents must collect the taxes even as he condemned the means of doing so, effectively creating a tense situation for the superintendents. Had a forceful leader of the Va-nu-Pieds come forward, the monarchy would have faced an extreme crisis—even civil war. Gradually calm returned to the towns of Normandy, but the Va-nuPieds continued to control the area of Avranches.

Continuing the crisis, the magistrates of the Rouen Parlement left the tax-farming offices that had been pillaged during the rioting in disrepair and professed that they could not provide officials to collect the new taxes, leaving that chore to the *cour des aides.* The magistrates also delayed dealing with the rebels, who had killed some twenty-eight persons. In response to the Parlement's foot-dragging, which certainly suggested sympathy for the Va-nu-Pieds, the King's Council decided to smash the rebellion. Fearing that their soldiers might commiserate with the rebels, the government assigned the task of repression to a Colonel Gassion, whose troops were foreigners. Gassion's force marched into Lower Normandy as a conquering army. They smashed the revolt in Caen, executing and quartering its leader and his comrades. They confronted the main force of the Va-nu-Pieds near Avranches, mauled and dispersed them, and occupied Avranches, where they looted homes, hanged a dozen insurgents, and condemned still others to the galleys. Suppression fell harshly upon Rouen, for a virtual viceroy was appointed to oversee Normandy and given power to punish rebels without trial.

Chancellor Pierre Seguier entered Gaillon with fresh troops near the end of December. There a deputation representing the aldermen and the magistrates of the Rouen Parlement came to offer their respects to Seguier —they were received coldly. The archbishop proposed to await Seguier kneeling at Rouen's gates, and to promise his people's obedience to the crown; but Seguier requested him to desist, in order to avoid an unseemly confrontation that might reflect badly on the king. On January 2, 1640, Seguier entered Rouen. On January 4 he announced the suspension of both the Parlement, to be replaced by a commission of counselors from the Parlement of Paris, and the town council, to be replaced by a commission of members chosen by Seguier. The chancellor also reimposed all the contested taxes. The tariff on dyed fabric would be backdated to June 7, 1639, the day the *cour des aides* registered the tax edict. In addition, Rouen residents must quarter Séguier's soldiers and provide their pay, and the city must pay an indemnity of over a million livres and compensate the tax farmers. A proclamation of January 8,1640, commanded the residents to disarm.

Thereafter Seguier traveled to Lower Normandy to meet with Gassion's force. Over a three-month period the chancellor saw to the executions of numerous rebels and passed judgment at Caen and Bayeux, including having the village of Cerance burned to the ground. In March he summoned the nobility to a meeting in Cotentin and upbraided them for supporting the rebels. Thus ended the Va-nu-Pieds revolt. The harshness of official policy in Normandy did not entirely quell the spirit of revolt, however, since a serious riot erupted in Moulins in the wake of Seguier's measures. But the challenge to the monarchy's authority had been defused for the time being at least.

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1640s *Excise Riots* (England), riots in the late 1640s in opposition to new excise taxes imposed to help defray the costs the Civil War. The riots broke out not only in London and Norwich but also in smaller cities. They apparently were aggravated by harvest failures that increased resentment over this indirect tax on basic commodities except bread.

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1643 *Excise and New Impost Protests* (England), resistance to excise taxes first imposed by a resolution and an ordinance, both approved by Parliament on March 28, 1643. Since Englishmen traditionally detested the very idea of excise taxes, Elizabeth I had been dissuaded from imposing a tax on beer because of the feared reaction, and subsequent monarchs had followed this precedent. But during the Civil War period and rule by Parliament, official reluctance to levy excise taxes gave way to the strong advocacy of John Pym, leader of Parliament; he introduced the excise tax, based on Dutch precedents, for the first time in English history, thus earning himself the epithet "the father of the excise." At Pym's urging, gradually expanding excises were initiated with the 1643 ordinance, which levied a tax on diverse articles of consumption, including beer, cider, perry (a fermented beverage made of pears), and strong waters. Other articles were added before the year ended. In 1644 meats, victuals, and salt were added to the list; and in July of that year came the further additions of alum, hops, saffron, starch, various silks and woven materials, Monmouth caps, hats of all types, and numerous other "commodities made or growing in England not formerly charged with excise." These excises were originally intended to be temporary, but ordinances of 1644, 1645, and 1646 continued the taxes with changes; and an ordinance passed August 28, 1647, established excises on all the items previously taxed except for meat and salt produced domestically. Administration of the excises

rested with an office in London and commissioners appointed by Parliament, complemented by suboffices and subcommissioners in other areas of England and in Wales. These officials had the authority to inspect and survey, to hear and decide all questions of offenses, to seize forfeited items, and to enforce the laws with penalties along with other powers. An ordinance of September 20,1649, granted them authority to use tax farmers to collect the excises. Such a heavy-handed system evoked resistance. Protesters attacked the administrative office in London. But once the excises became hidden within the prices of the articles, the public grew accustomed to them and accepted them.

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1643 *Tax Risings* (France), yearlong series of tax revolts that swept France during the first year of Louis XIV's reign. Louis succeeded to the throne in May 1643 following the death of his father, Louis XIII; since he was only five years old, the real power of the crown lay in the hands of his mother, Anne of Austria, daughter of Philip III of Spain, and the chief minister, Cardinal Mazarin. France was at war with the Habsburgs—including, of course, the Spanish monarch—and Mazarin and the new finance minister, Particelli d'Emery, levied multiple taxes in order to raise the revenues needed to prosecute the conflict. As always, war mandated new and increased taxes, which in turn provoked manifold tax revolts. Charles Tilly provides a partial list (only ten) of such risings for the year 1643 in France that includes several armed rebellions against the taille in Guyenne, Rouergue, and Tours and its region; other rebellions against the taille in Alencon, Gascony, and villages near Clermont; attacks on tax collectors in Caen, Bayeux, Vire, Mortagne, and other areas of Normandy, and in the *elections* of Conches and Bernay; and an insurrection in Tours involving attacks on the collectors of the wine tax.

In Anjou the parishes of Anger held an unauthorized assembly to protest the *subsistances* that provided supplies for military forces. In Languedoc the residents of Valence rose up and drove the tax collectors out of town, asserting that the Parlement of Toulouse had forbidden payment of the taille. A crowd in Toulouse itself assaulted and killed a tax collector. Near the Ile-de-France a mob of several thousand peasants attacked a troop of soldiers dispatched to enforce the collection of taxes. All of these instances revealed out rage against the crown's efforts to impose new or increased taxes. Several larger risings would follow.

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1645 *Cordoba Tax Resistance* (Spain), refusal by residents of Cordoba province in southern Spain to provide additional taxes during the latter years of the Thirty Years' War of 1618– 1648. King Philip IV's chief minister, Luis de Haro, visited several towns in Cordoba in 1645, seeking extra tax revenues to pay the

costs of the war; his mission failed totally because of rebellion in the province. In 1647 the outbreak of rebellion swept through other areas of southern Spain, with threatening uprisings in Lucena, Alacala la Real, Alhama, and elsewhere, with rioters protesting over taxes and bread prices. Rioters in Albunuelas del Valle, for example, attacked and wounded tax collectors.

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1645 ***Montpellier Revolt*** (France), uprising in the city of Montpellier early in the reign of Louis XIV, then only seven years old. The catalyst for the uprising was a soldier's killing of an old man by musket fire. A marked feature of the revolt was that women, ostensibly intent on protecting their children from famine, provided the leadership. The revolt quickly became an anti-tax rebellion supported by the local peasants.

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1647 ***Palermo Revolt*** (Sicily, Spanish Kingdom), major revolt arising from anger over famine and taxes during the reign of Philip IV as the Thirty Years' War approached its end. Although taxation was the people's main grievance, the revolt itself arose out of reaction to crop failures in 1646 and 1647 and consequent food shortages. The disastrous famine that afflicted the city in the spring of 1647 led the archbishop of Palermo to order the performance of public penance to atone for the people's sins. Apparently unconvinced of the efficacy of such penance, residents formed a procession in May, filed into the cathedral, and placed a pole crowned by a loaf of bread on the high altar. Members of the crowd shouted, "Long live the king and down with taxes and bad government"—a clear indication that the rebels, though exercised by taxes and famine, remained naively loyal to the king. Street mobs, led by an escaped convict named La Pilosa, torched the town hall, opened up the prisons, and destroyed the tax offices. The archbishop reacted by providing arms to his clergymen. As the Palermo revolt unfolded, bloody uprisings broke out in other areas of Sicily. The cry of the rebels in Catania was "Down with the food taxes and long live the king of Spain." Some Catania nobles nearly lost their lives; the mob carried sticks bearing the heads of their victims through the streets.

The local *maestranze* craftsmen's guilds helped to restore order in Palermo—the Spanish viceroy, Marquis de Velez, had fled the city. (Messina, itself afflicted with social unrest, offered him money and soldiers to quell the revolt.) A goldsmith named D'Alesi, who became the popular leader of the rebellious residents in August, secured the cooperation of nobles, the inquisitor, and local officials in effecting what he believed to be a necessary restoration of law and order. This leadership agreed, in principle at least, to some reforms, including lowering the food taxes and increasing the representation of the guilds in the city's governance. They persuaded the viceroy to return, because the revolt was petering out. All the while,

however, the city's upper classes had effectively seduced D'Alesi with flattery and feasting, until he had lost touch with the commoners of the popular movement. When quarrelsomeness among the rebels erupted into violence in August, government officials seized the initiative. They found D'Alesi hiding in a sewer, and killed and decapitated him. Then the inquisitor and other officials exhorted the rebels, now hopelessly divided, to turn on and kill their former leaders.

In September, Spanish troops arrived to suppress any lingering rebelliousness. The new viceroy, Cardinal Trivulzio, allowed the nobles to bring their mercenary bands into Palermo to garrison the city, in order undercut any dependence on the *maestranze.* "The tax system was also readjusted in favour of the patrician classes. Even the *maestranze* joined in requesting the restoration of the excise duties on food, because the suspension of interest payments on civic loans was causing unemployment," according to M.I.Finley et al. And so, as Finley and his coauthors conclude, despite the revolt's menacing violence, "The fundamental inertia and submissiveness of Sicilian society won through; and the established order was restored as if nothing had happened."

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1647–1648 ***Naples Revolt*** (Italy, Spanish Kingdom), anti-tax uprising in the city and kingdom of Naples during the reign of Philip IV of Spain. Fiscal problems plagued Naples—as they plagued Spain—because of the heavy tax impositions generated by the Thirty Years' War of 1618–1648. Over many years the war had drained off the resources of Spain's possessions in Italy to pay the cost of the military operations in Genoa, Milan, and Germany (the latter having been the central battleground of the war). Naples had supplied money, arms, and soldiers to an extent that caused the kingdom extreme economic difficulties. But for Naples the economic and tax problems had an added dimension, since the kingdom of Naples was largely in the control of tyrannical feudal lords, with the Spanish crown having only limited administrative authority. These lords had greatly benefited from aggressive tax evasion, claiming to own less property than they actually did, and thereby had increased the tax burden of the poor.

Into this mixture of fiscal strife and tax grievance the duke of Arcos, viceroy of Naples, hurled the bomb of new taxation in 1647. Public fury followed. A riot in the marketplace of Naples exploded into a full-scale revolt on July 7, 1647. The primary source of the rioters' anger was the gabelle (salt tax), but they also were enraged over a tax on fruit, a staple of the diet of the poor. The leader of the rioters, an illiterate fisherman named Tommaso Aniello (known as Masaniello), pointed to the gabelle as the main target of the uprising, declaring, "Now is the time to free ourselves from so many unbearable taxes on salt." According to Yves-Marie Berce, the rioters shouted *"Fuera Gabelle. Viva il re muora il malgoverno!"* (Down with the gabelle. Long live the king, death to evil government.) Masaniello's adviser, an eighty-six-year-old priest named Giulio Genoino, was the true power behind the popular leader and the formulator of the movement's policies. Masaniello himself lacked direction, leading the rioters in burning the homes of tax farmers and killing the movement's enemies while also forming an agreement with the viceroy and donning fine clothes. Since his behavior disappointed many of his followers, Masaniello's murder on July 16 did not derail the

revolt. Instead, the revolt spread throughout the entirety of southern Italy, with menacing risings in Puglia, Bari, Salerno, Ostium, and the Abruzzi.

Father Genoino's overriding purpose in pursuing the revolt was two-pronged: reducing the tax burden and restricting the excesses of the noble landowners. He was able to forge a temporary alliance with Viceroy Arcos, whose own intent was to strengthen royal authority within Naples by constricting the powers of the local nobles. The alliance's efficacy proved quite tenuous, however, for the Spanish government disapproved of negotiating with rebels and the rebels distrusted the authorities.

A Spanish fleet entered the Bay of Naples in October 1647 and disembarked a force of soldiers. The troops' attempt to regain control of the city failed utterly. With a new leader named Gennaro Annese, the rebels celebrated their victory over the Spanish troops and declared Naples a republic on October 24. To protect their new republic, the rebels formed a tentative alliance with France, one of the nations allied against Spain in the Thirty Years' War purposing to reduce Habsburg power. But the French hesitated to intervene in Naples, as they had done in Catalonia and Portugal when those provinces declared independence from Spain; and Spanish forces finally regained control of the kingdom in April 1648 as the war wound down. In the meantime, the Naples Revolt had bifurcated, with Annese firmly committing to the alliance with France while Genoino remained steadfastly loyal to the Spanish monarchy. Unfortunately for the priest, with Spain's recovery of control in Naples, he was arrested, transported to Spain, and confined in a prison at Málaga until his death. And so yet another anti-tax revolt that had expanded into a major rebellion and had most seriously challenged royal authority came to naught. (See also 1626—CATALONIA REBELLION.)

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Henry Kamen, *The Iron Century.* London: Weidenfeld and Nicolson, 1971.

1648 *Customs Protest* (Ottoman Empire), protest by English merchants against Ottoman cus- toms duties that employed a unique tactic. The two final resources for attaining redress of grievances or seeking justice in the Ottoman Empire involved, first, appealing to the Imperial Council; and, second, perhaps having failed with the Council, appealing directly to the sultan himself. Consequently, those holding grievances sent petitions or letters to the Council or the sultan in Constantinople or, if the matter were of sufficient import, they sent a spokesman or a delegation to appeal in person. Members of the Imperial Council regarded the resolution of grievances—that is, rendering justice—and providing security as their most important duties. According to Halil Inalcik, "Complaints usually concerned the heavy burden of taxation, abuses in the collection of taxes, or oppression by local authorities." If the complaint came to the sultan's attention, he might well seek to placate the people with a grand gesture of dispensing justice even against the needs or interests of the treasury. Consequently, both Muslims and Christians looked upon the sultan as the ultimate source of justice and mercy in the empire. The sultan's justice was also available to foreigners as a final recourse, as exemplified in the English customs protest of 1648. Desiring to complain directly to the sultan about an increase in the customs duties, but denied access to the sovereign by his viziers, the English returned to their ships in Constantinople's harbor. They hoisted burning pitch in copper buckets to the masts

of seven English ships so that the fires could be seen from the palace and attract the sultan's attention. The tactic succeeded. The sultan witnessed the fires and, apprised of the English merchants' desire to protest the customs duties, he dispatched his *cavus basi* (the head of the palace officials) to hear their complaint.

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1648 *Moscow Uprising* (Russia), popular protest against taxation, corrupt officials, and other grievances that turned violent and even threatened the safety of nineteen-year-old Tsar Alexis I. Concerned over the possibility of civil unrest and the public's hatred of the salt tax, Alexis's trusted tutor, brother-in-law, and chief minister, Boris Morozov, had decided to mitigate some of the government's burdensome domestic policies, especially fiscal measures. His efforts included repeal of the salt tax in December 1647; nonetheless, anger over the tax persisted among the general public. Morozov intended to pursue other changes, including a plan to protect townsmen who paid taxes from the competition of those who did not because they were ascribed to large landowners or monasteries. But before these further reforms could be effected, Alexis left Moscow on pilgrimage; and when he returned on June 1, 1648, a large crowd confronted him and presented a petition that expressed grievances over bloodsuckers and oppressors and demanded replacement of Leontii Pleshcheev, head of the Land Department that administered Moscow. Rather perplexed by this confrontation, Alexis promised the crowd satisfaction and rode into the Kremlin. Members of his entourage, however, attacked the crowd with whips, arousing opposition and stone-throwing that forced them inside the Kremlin. As the Tsaritsa Maria later approached in a carriage with Morozov, the accompanying *strel'tsy* guards, by Morozov's order, tried to disperse the crowd, which responded by attacking with sticks and stones; but Maria arrived safely inside the Kremlin. Protesters gathered at churches, posted handbills, and roamed Moscow's streets, voicing anger over food prices, taxes, unemployment, and corrupt officials.

As Alexis descended the Red Staircase on his way to church the following day, a crowd urged him to grant their petition and to free those arrested on the previous day—Alexis promised to investigate. After the church service a concerned Morozov ordered the Kremlin's gates closed once the tsar's procession had entered, but a mob of thousands surged through and followed Alexis to the palace, shouting their demands. Alexis conferred with the boyars invited to die with him; they decided to mobilize 6000 *strel'tsy* to clear the mob from the Kremlin. In the meantime, one boyar tried to placate the crowd, which seized him and demanded to see the tsar. Alexis finally appeared. He agreed to the mob's demand that the sixteen prisoners taken the day before be released. The crowd demanded that Pleshcheev be turned over, but Alexis insisted on having time to investigate the charges against Pleshcheev and, if warranted, have him tried. When the *strel'tsy* arrived, they pledged to protect Alexis but refused to shed blood in dispersing the crowd to aid the despised Pleshcheev and his arrogant Land Department officials. The beleaguered Alexis remonstrated with the crowd that this was a Friday fast day, when no blood should be shed, but he would have Pleshcheev publicly punished the next day.

In the meantime, some of Morozov's retainers scuffled with a group of *strel'tsy,* killing one of them. Failing to secure redress from Alexis, the dead man's companions raced off to Morozov's house, followed

by members of the crowd. They surged into the house and beat Morozov's steward to death, leaving his wife unharmed. The mob sacked the house, hurling furnishings, clothes, and coins out the windows. Then they hastened to Pleshcheev's house. They moved on to the home of Nazar Chistoi, former secretary of the Treasury Department, seized him as he returned home, struck his head with an axe while shouting "This is for the Salt tax," and finally stripped and murdered him. By the time they were done, the mob had destroyed seventy houses, many owned by boyars and merchants. The loyal *strel'tsy* units protected the homes of many officials against the mob and restored order at the Kremlin, clearing the grounds and securing the gates.

On the morning of June 3 the riotous crowd returned, gathering outside the Kremlin's gates. Protesters rang church bells to summon others, including taxpaying townsmen, servants, monks, and wayward *strel'tsy.* The enraged mob demanded the surrender of Pleshcheev and other officials. Fires broke out in several areas of Moscow and spread out, since the *strel'tsy* who comprised the city's fire brigade were occupied with the crowd, whose anger mounted as rumors spread that Morozov was responsible for the fires. Now assuming he had no other recourse, Alexis reluctantly relieved Morozov of office, replacing him with the boyar Prince lakov Cherkasskii; he also made other administrative changes. During the evening an escort detail brought the hated Pleshcheev to Red Square for execution. The mob seized Pleshcheev and beat him to death. Then they demanded Morozov's head. Determined to resist this demand, Alexis summoned the patriarch, appeared before the mob, kissed the golden cross held by the patriarch, and pleaded with the rioters to calm themselves and to spare Morozov's life. Somewhat quietened, the mob demanded Peter Trakhoniotov, presumed to be responsible for the salt tax, but the tsar explained that he was not in the Kremlin. (Eventually he was found and brought to Red Square for execution; the mob torched his remains.) Again the crowd shouted for Morozov, and Alexis suggested to the protesters that he be punished with exile. The mob's fury abated, however, spent by their torment of their executed foes' bodies, and loyal *strel'tsy,* along with units of gentry, entered the city. Calm slowly returned, although the protests spread to other provinces.

Pressured to effect reforms by petitions from merchants, gentry, and other groups, Alexis acceded to demands for Morozov's exile, and on June 12 sent him under guard to St. Cyril Monastery at Beloozero, 300 miles to the north. Alexis also publicly promised changes, such as lowering salt prices and ending monopolies. He acceded to the merchants' and gentry's petitions by calling an Assembly of the Land in July, which helped to restore quiet among the populace. By the end of August it was safe for Morozov to be conducted to his estate in Tver. And by the end of October he was back in Moscow to replace Cherkasskii, but not to resume his earlier power nor to command the *strel'tsy.* Although both petitioners and protesters in the streets never denounced Alexis himself, continuing to assert their loyalty to the tsar while excoriating his ministers, the violent uprising had forced Alexis literally to sacrifice his ministers and to replace them—the threat to the survival of the monarchy had been quite real. With the immediate crisis past (although protest continued to simmer) and the challenge to his government lessened, Alexis I could now focus on meeting the demands for reform emanating from throughout his realm. Fully intending to honor his promises of reform, Alexis nevertheless determined on securing the tsar's traditional autocracy.

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Alexis I.

1648–1653 ***Fronde of the Parlement*** (France), beginning phase of a series of civil wars in France, initiated as a tax revolt, during the years 1648–1653 that are collectively known as the Fronde. (The *fronde* is

the name of the sling used in a game that Parisian children played in the streets as an act of defiance against the authorities.) The overall Fronde was a challenge to the policies of Cardinal Richelieu, Louis XIII's chief minister from 1624 to 1642, and his successor Cardinal Mazarin, as well as an effort to curb the powers of the monarchy because Richelieu had circumscribed the influence of both the nobles and the *parlements.* (The *parlements* were courts of justice, the final courts of appeal, comprised of sections *[chambres]* whose magistrates reviewed different types of cases, enjoyed certain administrative powers, and had authority to register all laws before they became valid, which translated into power to obstruct governmental policies until any remonstrances of the magistrates against any law were addressed.)

Judges, along with tax collectors, held tax-exempt status; but the judges feared the prospect of a popular uprising by the peasants and artisans, their social inferiors, as a threat to their own lives and property. Many judges and other officials were rural landowners and thereby personally involved with the lives of the peasantry. Consequently, they were as concerned as the peasants over prospective increases in the taille (poll tax), the major direct tax that fell most heavily on the peasants. Louis XIII and his ministers, however, confronted presumptive military challenges that required funding. The monarchy faced two threats: one internal, from rebellious Huguenot nobles; the other external, from encirclement by forces of the Habsburg monarchies of Austria and Spain following their early victories in the Thirty Years' War (1618–1648). Under Richelieu's financial policies, taxes imposed to fund this ongoing conflict caused frequent tax revolts during the 1620s and 1630s. Finally, French responses to Austria's and Spain's challenge resulted in open warfare between France and the Habsburg monarchies beginning in 1635.

To pay the costs of full-scale war, the government had to tax the third estate (the commons) most heavily because its suppression of revolts by nobles had generated increased rebelliousness among the first estate (the clergy). The government therefore levied indirect taxes, *aides* (sales taxes) and gabelles (salt taxes) upon provinces or social groups that were previously exempt from taxation. The tax burden was compounded by interest rates charged by the tax farmers (*traitants* or *partisans*) for their loans to the monarch and by the tax farmers' harsh tactics in collecting. In addition, people of all statuses were obliged to fund quartering, supply, and monetary needs of the troops stationed about the country. For the peasants especially this compounded burden proved crushing; but it ignited hostility against the ministry, Richelieu in particular, among every social group in the nation. All of the provincial *parlements* opposed the taxes. Richelieu died in December 1642, to be succeeded by Cardinal Mazarin. Louis XIII died in May 1643, leaving the monarchy in control of his widow, Anne of Austria as regent, since Louis XIV would not become thirteen until September 1651. Anne, Mazarin, and finance minister Michel d'Emery pursued policies that exacerbated the conflict between monarchy and *parlements,* with resultant open rebellion—a series of tax revolts occurred from 1643 to 1648.

D'Emery responded harshly to tax opposition and protests, partly out of concern that if the *traitants* could not reimburse themselves through tax collections, they would refuse to lend money to the government. And so, with D'Emery's encouragement, the intendants, provincial commissioners in charge of tax assessments, cooperated with the *traitants,* used troops to enforce tax collections, and prevented local tax officials from interfering in either assessments or collections. In addition, D'Emery in 1645 turned over collection of the taille, the only remaining major tax remaining in control of the provincial *officiers,* to the tax farmers—thus alienating the *officiers.*

The *parlements* recognized that many taxes being imposed were not even registered with the courts for their verification. D'Emery used duplicitous interpretations of the laws to impose his levies, and he manipulated indirect levies. For example, his 1646–1647 tariff on Paris combined diverse taxes on wine and meat, and he argued that various temporary excises did not need court approval. But the Parlement of Paris, the original and initially the only *parlement,* feared that such taxes might become permanent. D'Emery further

antagonized the Parlement by threatening to discontinue the *paulette,* which allowed judicial and financial officials to bequeath their offices as they pleased in return for an annual fee. These and numerous other measures by D'Emery instigated the Parlement of Paris's judges to revolt.

The first fiscal proposal to incite the Parlement's major opposition, the *toise,* was an effort to tax owners of houses in Paris's faubourgs that had been built with disregard of a sixteenth-century law. The *toise* would be administered by lower courts, and appeals would be heard by the royal councils instead of the Parlement of Paris, which held appellate jurisdiction over taxes. Thus the tax and its administration posed a direct challenge to the Parlement's authority. But property owners, who stood to lose money, appealed to the Parlement rather than the royal councils. The monarchy, which stood to gain a revenue windfall, botched the maneuvering over the tax and thereby created an opportunity for the Parlement to assume the advantage. The final result was withdrawal of the proposed *toise.*

Still needing funds, D'Emery began collecting the *toise* three months later through the more authoritarian tactic of commissioners. Landowners and their tenants rioted. The chambers of the Parlement, brought together by the controversy despite their traditional quarrels, suspended the *toise* by an *arrêt* and ordered the arrest of the commissioners. Chancellor Seguier and Anne exacerbated the conflict by trying to divide the parliamentarians and, in Anne's case, openly insulting them, thus enraging the judges. The riots in the streets of Paris intensified. The Parlement closed ranks in opposition to Anne, moved toward an open break with the monarchy's authority, and encouraged the rioters in opposing the *toise.* Anne capitulated. At first she provided exemptions and other modifications to the tax; but as the opposition persisted, the tax was again suspended, to be revived once more in March 1645 and once again abandoned because of the public outcry. Anne took vengeance by having four radical Parlement judges, who wanted assurances from the regent that no future attempt would be made to impose a similar tax, exiled from Paris. Three were later released, and one died in prison as a martyr. Anne's victory in principle proved Pyrrhic. She would face ongoing confrontation with the Parlement and people as a combined opposition.

When D'Emery next tried to levy a tax on alienated royal domains, the Parlement attached conditions to the proposed legislation, including voluntary rather than compulsory payment. Although this time D'Emery outmaneuvered the judges, the public's opposition decided the issue, providing the victory that had eluded the Parlement. Again the royal ministry gave in. And so in 1646 D'Emery tried a third tack: a tariff that he contended was only a temporary tax, an *aide,* and therefore had only to be registered by the Cour des Aides of Paris rather than the Parlement of Paris. To D'Emery's surprise, the Cour des Aides initially rejected the tariff and then, at the end of 1646, ruled that it must be temporary only and that exemptions would apply to produce from the Paris bourgeoisie's country estates.

Then the Parlement, led by the conservative judges of the *grand chambre,* claimed that the tariff could not be levied without the parliamentarians' authorization. D'Emery countered in 1647 by trying to get through Parlement a series of fiscal measure that included the tariff in disguise. Merchants lobbied the judges and rioted in the streets. Parlement responded by reviewing and amending each separate measure, adding a clause that in future all permanent indirect taxes must be registered by the Parlement, and imposing a ceiling on the amended tariff that would provide less than half the revenue D'Emery had estimated—thus effectively vetoing the tariff D'Emery tried to revive the tariff in 1648, triggering more riots and more protests in the Parlement that ended in the tariff 's being suspended. Thus opposition from the Parlement of Paris and the Parisian public effectively gutted D'Emery's fiscal program. This failure created friction with the *traitants,* who limited their loans to the monarchy because the failed taxes limited their own revenues. An increasingly desperate D'Emery in January 1648 sought a way out by suspending the *paulette* and calling for a *lit de justice,* a special session of the Parlement in which the monarch could make known his sovereign will. (The *paulette* allowed judicial and financial officers to bequeath their offices at will for an annual fee.)

At the special session of the Parlement of Paris, held on January 15, 1648, Louis XIV, then only nine, accompanied by Anne, Mazarin, and and other ministers, made known his (that is, Anne's) will, obligating the judges to register several fiscal measures to which they strongly objected. Among these measures were the Paris tariff in disguised form, the sale of new offices in the provincial police districts, a tax on the alienated royal domains, and a fee on feudal properties acquired by nonnobles. Achieving such measures through a *lit de jus-tice* in itself antagonized the judges, who were further angered by the government's refusal to renew the *paulette* until the judges registered these fiscal measures that they perceived as noxious. Although the parliamentarians compromised in such a way as to appear deferential to royal absolutism, thereby avoiding a charge of treason, their opposition proved sufficient to render the fiscal measures unenforceable. That opposition also eventuated in the Fronde.

The Parlement of Paris launched the Fronde of the Parlement in May 1648, when the government levied a tax on the judicial officers of the Parlement. The Parlement refused to pay the tax, condemned the monarchy's revenue policies, and demanded constitutional reforms that would diminish the monarchy's power by granting the Parlement the right to debate and amend royal decrees. Between June 30 and July 12, the Parlement drew up twenty-seven articles of reform that included demands for tax reductions and Parlement's approval of all new taxes. The parliamentarians made clear that their foe was not the monarch or the regent, but Mazarin. At war with Spain, Mazarin's government acceded to many of these articles on July 31. But then came news of a victory over Spanish forces, and Mazarin had two outspoken members of the Parlement arrested on August 26. Riots by Parisians forced Mazarin to back down on August 28.

In January 1649 civil war erupted, and Paris was blockaded by troops. But the Parlement and its supporters, including the leaders of Paris and some nobles, refused to submit. The Parlement charged Cardinal Mazarin with usurping royal authority and, serving as the nation's high court, tried the cardinal for crimes against the state, finding him an "enemy of the king and the state" and sentencing him to exile from royal councils and the nation. Mazarin ignored the judgment. Uprisings in the provinces and the continuing war with Spain, combined with the Parlement of Paris's resistance, forced Mazarin to negotiate the Peace of Rueil, which awarded amnesty to the insurgents and accepted the Parlement's reform demands. The peace was ratified on April 1,1649. Thereafter, the Fronde degenerated into a conflict for power among the nobles, who resumed the civil war in January 1650. The military revolt collapsed in 1652. Opposition from the Parlement of Paris and provincial *parlements,* supported at various times by Paris's merchant guilds, artisans, and laborers, persisted well into the 1650s. Although ultimately the conflict was resolved, with at least outward calm restored to royal-official relations after 1661, the Fronde of the Parlement had constituted the "most wide-spread of all the rebellions in mid-seventeenthcentury Europe," in L. Lloyd Moote's judgment. It also comprised the single most significant challenge to the authority of the French monarchy prior to the French Revolution. (See also 1789–1802—FRENCH REVOLUTION.)

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1653 *Swiss Peasant War* (Switzerland), rising by the peasants of all the Swiss cantons that was precipitated by devaluation of coinage and was fueled by the peasants' opposition to both direct and indirect taxes. The



Cardinal Richelieu.

effects of the Thirty Years' War had touched Switzerland to a greater extent than seemed likely, since it was waged beyond the nation's borders; it had, however, instigated risings in 1641 and 1645. The 1645 rising in Zurich had resulted in the executions of six peasants. But the nation had also benefited from the war, which sent many German refugees into the country, increasing the demand for agricultural products and inflating prices. After the Peace of Westphalia brought an end to the war in 1648, however, the refugees returned to Germany, and prices of wine and other agricultural products plummeted. Consequently, beginning with Bern on December 8, 1652, city and canton officials devalued coinage, creating a nationwide crisis; peasants especially witnessed declines in the value of produce, wages, and savings. A wealthy Lucerne peasant named Johannes Emmenegger spearheaded initiation of the rebellion that followed. Among the other leaders was Christian Schibi, a former mercenary soldier who would command the Lucerne peasants during the rising. The various leaders met in the home of Caspar Unternahrer in December 1652 and drafted a petition to the Lucerne city council demanding several fiscal reforms, including revocation of the devaluation. Their demands were refused.

The peasant leaders thereafter met on January 26, 1653, in Entlebuch, where they pledged themselves to fight for freedom. They also drafted a protest song, known as the "Entlebucher Tellenlied," that evoked the name and cause of Switzerland's national hero, William Tell. It became the rebels' marching song. On March 16, under command of Schibi 3000 peasants, both Catholics and Protestants in their ranks, marched on Lucerne. The authorities effectively surrendered, agreeing in April to all of the rebels' demands except for revaluation of the coinage. Those demands included lowering the price of salt, revoking the *Trattengeld* (a tax on livestock), allowing free trade in livestock, and financing troops with authorities' funds rather than through direct taxes. Peasants in Solothurn and Basel achieved their ends without even a show of force. The Solothurn council agreed on April 3 to abolish the *Trattengeld* and to allow free trade in salt. The Basel council followed suit on April 9.

This stunning peasant triumph proved ephemeral, however. Sensing that their victory had been too easily attained, the peasants called a mass meeting in Sumiswald on April 23. At the meeting the rebels took an oath in the name of the Trinity to aid each other and to renew this vow every ten years. Bern and many of the districts of Lucerne, Solothurn, and Basel upheld this oath. The rebel camp, estimated to number 250,000 men, held two more mass meetings at Huttwil on April 30 and May 14. Then they pursued the offensive. Niklaus Leuenberger, among the original leaders and now supreme head of the peasants, led the main body of the rebel army of over 24,000. Although the rebels comprised huge numbers, by the third week of June 1653 they had experienced total defeat. The authorities had Schibi executed on July 9; Leuenberger, on September 6. What had appeared to be a successful rebellion speedily succumbed to disarray and suppression by government forces.

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1659 *Indigo Tax Evasion* (Guatemala), classic example of systemic tax evasion, in this case by seventeenth-century Guatemalan merchants. Although locust plagues destroyed the crops from 1659 to 1663 and again from 1683 to 1689, indigo was a major export from the Central American states to Mexico; fluctuating demand caused greatly varying prices for the dye from year to year. Tax records might reveal levels of

production and sales, but the Guatemalan merchants—"the richest and most powerful" in the state—controlled taxation until 1667, and so the levies were never collected. When the government assumed control of tax collection in 1667, Salvadoran indigo producers and Guatemalan merchants sold the dye to Church officials. Being exempt from taxation, the Church officials were able to offer the producers and merchants higher prices for the indigo and then, paying no taxes, to export it to Mexico or Spain. In addition to such outright evasion, the Guatemalan merchants also escaped taxes through bribery of officials and other tactics.

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1662 ***Kolomenskoe Protest*** (Russia), uprising against tax and other fiscal and monetary concerns that brought menacing protesters to Kolomenskoe, the tsar's estate and palace outside Moscow, sited a few miles from the Kremlin and overlooking the Moscow River. At the time Russia was at war with the Poles, the Ukrainians, and the Tatars, so that the government faced ongoing heavy expenditures for military needs. Consequently, the economy was wracked by high inflation—between November 1661 and March 1662, food prices had increased 70 percent—and taxation had kept pace, while at the same time the government issued cheap copper money without apparent restraint. The burden of inflation fell most heavily on urban tradesmen and artisans, notably in Moscow. In addition, many mer chants faced ruin as a result of the government's February 1662 expansion of crown monopolies to include tar, hemp, potash, sable, beef fat, and leather—grain, raw silk, caviar, and rhubarb already comprised crown monopolies.

Aware of the restive mood in Moscow, Tsar Alexis I sent his wife's father, the boyar Il'ia Miloslavkii, to confer with representatives of the townsmen, who blamed their grievances on the heavy taxes and the cheap money and demanded that the tsar summon an Assembly of the Land. Alexis refused to address either their grievances or their demand for the Assembly. Foreign observers in Moscow feared the outbreak of rebellion, but none occurred. On July 16 the tsar moved with his family to the palace at Kolomenskoe to escape the heat of summer in Moscow. Soon thereafter the anticipated rebellion came to him.

On the morning of July 25, a Friday, crowds assembled at the Lubianka prison, where protesters had posted notices critical of the government. Officials accompanied by an armed escort appeared and took down the notices, carrying them to the Kremlin. A courier then brought one of the notices to Kolomenskoe, but Alexis was attending church services. At the same time the Moscow crowd of protesters approached, climbing the hill to the palace and shouting for various officials to be turned over to them. Alexis, aware that he lacked a sufficient guard to protect those officials under immediate threat, sent them into hiding in Tsaritsa Maria's apartments. Then Alexis went outside and confronted the protesters—a seeming reenactment of the Moscow Uprising of 1648. The crowd demanded tax reductions and the surrender of several "traitorous" officials for punishment. Playing for time, Alexis took a conciliatory stance, promising justice following his return to Moscow and conferring with his council; but he insisted that at the moment he must return to hear end of the mass. Placated, the protesters began returning to Moscow.

Alexis used this respite to advantage, calling up regiments of guards from Moscow and elsewhere while dispatching the popular Prince Ivan Khovanskii to the city to restore order. Uproar raged in the city. The

rioters pillaged shops and houses. They went looking for Vasily Shorin, a tax farmer and one of the tsar's chief financial advisers. Failing to find him, they took his son hostage, setting off with him for Kolomenskoe. En route they met the returning crowd and convinced them to turn back, presenting the tsar with an enlarged mob of several thousand in this second march on his palace. They encountered Alexis on horseback, apparently set to return to Moscow but still lacking adequate protection against the mob.

The crowd asserted that Shorin was allied with the "traitor boyars," had fled to Poland, and was conspiring with Russia's enemies. They thrust forward Shorin's terrified son to confirm this accusation with a garbled tale. Knowing the tale to be false, Alexis again played for time, hoping for rescue by a regiment of troops. He asked Shorin's son some questions and recommended that he be taken into custody. The crowd grew increasingly impatient and demanded the immediate execution of the "traitor boyars" threatening to hunt them down if Alexis did not turn them over. Alexis promised the crowd satisfaction, but they demanded a guarantee. In response he swore an oath on the lives of his wife and children. Someone shouted indecencies about Tsaritsa Maria. The crowd jostled the tsar and grabbed for his coat.

At that perilous moment troops arrived on the scene from the rear. Alexis wheeled his horse and shouted, "Save me from these dogs!" Trapped between the advancing troops and the Moscow River, the protesters panicked in their efforts to flee. Over a hundred plunged into the river and drowned, others fell under the hooves of the soldiers' horses, many succumbed to the troops' swords, and some were arrested. Other regiments restored order in Moscow at the same time. Later in the day Alexis received a list of the arrested protesters; he immediately issued orders that "ten or twenty of those villains" be hanged. The following day eighteen men hung from gibbets along the main roads into Moscow. During the investigation that followed, Alexis visited the torture chambers to hear the interrogations and, on August 4 and 5, to mete out punishments for the arrested protesters. Some suffered lopped-off hands and others, ripped-out tongues; some were flogged—all had the first letter of the word for "rebel" branded on their left cheeks. The punishments evidenced the rage of the "gentle" tsar—most infuriated, perhaps, by the mob's slander of his wife, who was so distressed over the encounter that she needed a year to recover.

Some weeks later the government rescinded its measures increasing the number of crown monopolies, but increased duties on sales to foreign merchants, payable in silver; doubled the "musketeer tax," payable in grain; and imposed a levy of 20 percent on stocks and movables of urban residents. The government did, however, cease minting copper coins, and in June 1663 withdrew them from circulation, helping to tame inflation. But taxation continued necessary, especially to pay the musketeer guards who had saved Alexis's life—their lavish pay had proven a good insurance policy for the tsar. And a foreign observer noted that the Muscovites were "discontented with the new taxes." Murmurings of uprisings continued, obliging the government to remain on guard due to threats of sedition. (See also 1648—Moscow UPRISING.)

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1662 *Lustucru War* (France), rebellion by the peasants of the Boulonnais province surrounding Boulogne-sur-Mer protesting the loss of the city's tax exemption privileges. The Lustucru War, as it is known to history, took its name from a comic bumpkin figure of the time. "It was," states Charles Tilly, "one of the three or four largest rural revolts of the decade. Like the others, it began with the royal effort to impose new taxes."

Louis XIV had assumed personal control of the government of France after the death in 1661 of his chief minister, Cardinal Mazarin, and he set about trying to effect military conquests abroad. He had successfully concluded war with Spain through the Peace of the Pyrenees of 1659, but covering the costs of that war and of continuing or future conflicts required increased revenues. With the counsel of Jean Baptiste Colbert, who had in effect succeeded Mazarin although Louis retained the chief minister's power in his own control, the king decided "to raise some of the missing revenue by rescinding the fiscal privileges of a number of provinces, and imposing taxes that were already being collected elsewhere," says Tilly.

Among these provinces was the Boulonnais, which had been exempted from major taxes in exchange for maintaining a defensive military force. As the war with Spain had approached its end, however, Louis had levied "an ostensibly temporary special tax for the support of a local regiment," and the province's estates had acquiesced to making an annual payment of this tax until the war concluded (Tilly). The tax had been lifted following the treaty of 1659, but in May 1661 the royal council decreed "a new, special but permanent annual tax of 30,000 livres" (Tilly). The Boulonnais estates protested to no effect, and the new intendant of the province, Colbert de St. Pouenges (Colbert's cousin), tried to collect the tax. Local officials refused to cooperate with the intendant, as he reported on April 2, 1662. The resistance spread, alarming the military governor, the duke of Elbeuf, who wrongly blamed the bishop of Boulogne for fomenting the unrest. In June peasant bands organized in many Boulonnais villages, forming an irregular army that acquired a leader in the person of the sieur du Clivet. The peasants then rose in rebellion to demand "the preservation of their state of fiscal exemption because of their frontier position," in YvesMarie Berce's words. Their makeshift army, declares Tilly, "attacked tax-collectors, beat back the few troops who were on the scene, pillaged, then—at word that regular troops were on the way—retreated to the castle of Hucqueliers." Royal troops, accompanied by a commander and a hanging judge, wreaked vengeance upon the pitiful rebels, who surrendered after a barrage of cannon fire on July 11. The royal commander had four of the rebels hanged immediately, as a warning. Summary trials followed.

Colbert wrote to the judge that the revolt might inspire the king to abolish all of the province's extensive privileges. "'These people are exempt from the land-tax, excise taxes, salt-taxes, and generally all sorts of imposts,' Colbert declared. 'That is why it is important that you carry on your investigation and your trials in such a way as to make clear that the King would have every right to act on that thought'" (quoted by Tilly). The judge spared no effort, but could uncover no evidence proving the involvement of any provincial notables in the rebellion, except for one small landlord, so that commoners, mostly peasants, constituted the entire list of those charged. All but three who were considered leaders eventually had their death sentences commuted—one of the three died by hanging, and the other two experienced torturous destruction on the wheel. The judge condemned over 360 of the rebels to service as galley slaves. This harsh repression of the rebellion reached "a new ferocity," in Berce's judgment. Tilly concludes that it was simply "the characteristic closing of a seventeenth century peasant rebellion." The severity of the repression reflected the sense of secure governmental control that Louis XIV, with the collaboration of Colbert, had by this time achieved. (For the young Louis's early troubles with tax rebellion, see 1643—TAX RISINGS; 1648–1653—FRONDE OF THE PARLEMENT.)

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1663 *Chalosse Rising* (France), revolt in the Chalosse region against an increase in the gabelle (salt tax) early in the rule of Louis XIV. A lesser noble named Bernard d'Audijos led the rebels, whose uprising harked back to the Croquants and Va Nu-pieds outbreaks. Claude Pellot, the regional intendant, immediately suppressed the rising; he had several of the rebels executed and shipped many off to serve on galleys. The severe repression of the Chalosse rising and a similar revolt in Boulonnais in 1662, the first rising of Louis's reign, clearly revealed the new monarch's intent to apprise the French public that civil war would not be tolerated and that the government must be obeyed, especially since Louis held an ongoing horror of such events from his youthful years as dauphin during the tempestuous reign of his father, Louis XIII. (See also 1593—CROQUANTS; 1636–1637—CROQUANTS' REVOLT; 1639–1643—VA-NU PIEDS REVOLT; 1662—LUSTUCRU WAR.)

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1670 *Aubenas Revolt* (France), anti-tax uprising in the spring of 1670 that began in the town of Aubenas and spread into the countryside of Vivarais. Anti-tax sentiment had been exacerbated by agrarian economic depression. The hard times fed gossip among residents of Aubenas to the effect that the government planned to levy taxes of 1 sou per day on every farm laborer, 10 livres for the birth of a son, 5 livres for birth of a daughter, 3 livres on a new suit, 5 sous on a new hat or shirt, 3 sous on a pair of shoes, and 1 denier on a pound of bread.

As such rumors and their attendant anger spread, a tax collector named Casse, who had contracted to farm the taxes on hackmen and tavernkeepers, arrived in Aubenas and posted notices of his intent to collect these taxes. Angry women, supported by some laborers, spat upon and berated Casse, then accosted the notables of the town council. Several weeks of turmoil ensued. Many artisans—cobblers, coppersmiths, hatters—and some peasants joined the uprising. The local bourgeois, fearful that their homes might be pillaged, did not. The rebellion took on an aura of hostility toward the nobles, but there were no calls to action against the establishment beyond opposition to taxes. Curiously, the rebels overlooked the burdens of usury, rents, and the tithe that genuinely afflicted the peasants' well-being in their single-minded focus on taxes, many of which were mere phantasms evoked by rumor.

As the town dwellers' revolt spread, the peasants of the surrounding countryside joined the opposition to the tax farmers and the royal financiers. They marched on the home of Antoine du Roure, a well-off farmer, and commandeered him as their leader. The rebels pillaged Aubenas but were subsequently defeated by royal forces. Roure went to Versailles to throw himself on the mercy of the king, but was turned away. He decided to flee to Spain and implore the Spanish monarch's favor, but he was captured at Saint-Jean-Pied-de-Port. He died while being tortured on the wheel at Montpellier.

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1670s *Peasant Revolt* (France), large uprising of peasants in the vicinity of Bordeaux during the reign of Louis XIV. The rebellious peasants' target was the hated gabelle (salt tax), and their rising spread to ten provinces in the south and west of France. The Bordeaux uprising was among several anti-tax revolts that occurred in a seeming series in the 1660s and 1670s, during Louis XIV's reign. (See also 1663—CHALOSSE RISING; 1670—AUBENAS REVOLT; 1675—BONNETS ROUGES REVOLT.)

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1675—*Bonnets Rouges Revolt* (France), violent uprising in April 1675 in the Breton-speaking area of Brittany to protest an edict promulgated by Louis XIV in 1674 that imposed a stamp duty on all legal documents. Charles Tilly remarks that the Royal Council, led by Jean Baptiste Colbert, sought ways of raising revenues to provide military forces adequate for waging war with Spain, Lorraine, and the German Empire while simultaneously intimidating Great Britain and the Netherlands. "Colbert had recently tried a whole array of fiscal expedients," notes Tilly, "including the imposition of stamped paper for official transactions, the establishment of a profitable tobacco monopoly, and an inspection tax on pewterware. In Brittany, quite plausibly, word spread that a salt tax was next."

The revolt began in Brittany's towns but quickly spread through the rural areas of the province's lower region and the county of Cornouaille. Some 2000 peasants joined in the rebellion under the leadership of "parochial captains," who frequently wore red bonnets, so that the protest became known as the Bonnets Rouges revolt. From June to July especially, according to Tilly, the revolt in the countryside combined with a series of urban risings that later became known as the Revolte du Papier Timbre (Stamped Paper Revolt). The rebels roamed the countryside, menaced village residents, attacked chateaux, and torched the offices of tax farmers and court clerks. Unlike most tax revolts, the Bonnets Rouges rising "involved rural attacks on landlords and tithe collectors" (Tilly). Although the stamp duty was the rebels' primary target, they also protested seigneurial rights and compelled many estate officials to renounce these rights. Indeed, some of the local rebels, says Tilly, "were able to impose treaties involving such matters as abolition of corvées and feudal rents, limitation on legal and ecclesiastical fees, freedom to hunt on noble land, and abolition of the tithe; abbots, lords, and bourgeois signed on for fear of their lives. The rebel victories were brief, the repression terrible."

The governor of Brittany, Charles, duke of Chaulnes, requested and received reinforcements from the king. Then, with 6000 royal troops under his command, he marched to attack the rebels. Thoroughly

intimidated by the royal troops, the Breton rebels quickly succumbed, many falling to their knees and lamenting their transgressions. The duke of Chaulnes had fourteen rebels who refused to surrender hanged near Quimper; he also had some who still carried arms when captured put to death. On February 5, 1676, Louis XIV signed an amnesty pardoning all of Brittany except for about 100 ringleaders of the Bonnets Rouges revolt. Commenting on this outcome, François Bluche observes that by this time Louis XIV had a standard procedure for dealing with revolt—first, suppress it and execute some of the rebels; then pardon the remaining rebels. The procedure evidenced both the power of the state and the king's mercy in ways that were easy for everyone to interpret. Although quickly suppressed, the Bonnet Rouges Revolt remains noteworthy, Tilly observes, in that the rebels "did sound some of the standard themes of peasant rebellion, and did anticipate some of the issues which emerged as salient rural grievances during the [French] Revolution, twelve decades later." (See also 1789–1802—FRENCH REVOLUTION.)

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1676 ***Bacon's Rebellion*** (American Colonies, England), insurrection in the Virginia colony led by NATHANIEL BACON that many generations subsequently viewed as a democratic rebellion against a despotic governor and as a precursor of the American Revolution. Bacon's Rebellion arose out of a combination of factors, including the economic effects of the Navigation Acts (restricting colonial trade to British ships and colonial goods to distribution only within the British Empire), excessive taxes, high import duties, perceived favoritism in land and commercial grants, ruination of the tobacco crop by bad weather, and Indian raids. These factors were interrelated. For example, the Indian raids generated a greater demand for defense, thus requiring an enhanced militia or army that necessitated tax increases approved by the Virginia Assembly at the request of the governor, Lord George Berkeley, and the increased taxes in turn exacerbated the economic distress and even impoverishment caused by the lost tobacco crop. Bacon capitalized on the public disaffection resulting from these varied developments.

Appointing himself "Uncommissioned General of the Volunteers," a group of frontiersmen serving as a volunteer militia, Bacon issued a public "Appeal" on behalf of the "Volunteers" arguing that the task of taming the Indians should devolve upon volunteers because, present taxes being too heavy to bear, increased taxes to raise an army could not be paid, and so subduing the Indians should be left to a militia of volunteers. In fulfillment of this role, in May 1676 the "Volunteers," led by Bacon, slaughtered a group of Occaneechee Indians manning a fort on an island in the Roanoke River near present-day Clarksville. In response, Berkeley had Bacon, who was in fact the governor's cousin by marriage, declared a rebel subject to prosecution; but Bacon attained popular approval for his "victory" over the Indians that resulted in his and his lieutenant James Crewes's being elected as burgesses from Henrico County. The Assembly that convened in Jamestown on June 5, 1676, became known as "Bacon's Assembly" and the laws it passed, as "Bacon's Laws," since the legislators largely reflected and affirmed Bacon's views in pursuing reforms of presumed abuses blamed upon the Berkeley administration. On June 9, on his knees in the House of Burgesses, Bacon presented a written "confession" of his misdeeds to Governor Berkeley and received a pardon. Bacon

thereafter submitted a list of demands, including commissions for himself and for several of his cohort as officers to attack the Indians. After threatening to kill the governor and members of his council and of the Assembly, Bacon received his commission. The subsequent "Bacon's Laws" approved by the Assembly included twenty acts, three aimed against the Indians, others regulating colonial offices, one enabling freemen (not just landowners) to vote for burgesses, one that allowed debtors more time to pay debts and taxes to be paid in tobacco, and others concerning an assortment of issues.

On June 26, Bacon left Jamestown. On July 30 he issued his "Declaration of the People"—an indictment of the Berkeley administration for imposing "greate unjust taxes upon the Commanality," corrupting justice by appointing favored persons to high posts, monopolizing the beaver trade, and protecting the Indians and permitting their invasions. Bacon then revealed his true purpose in his "Manifesto," which made clear that his primary goal was extermination of the Indians, whether friendly or hostile. Bacon and his army of volunteers then pursued open rebellion against Berkeley and vicious attacks on the Indians. By the end of the year, however, Berkeley had regained control, especially as following Bacon's death from malaria on October 26, 1676, as the rebellion foundered under the inept leadership of Joseph Ingram, who succeeded Bacon as commander of the rebels. Charles II sent a royal commission to investigate Bacon's Rebellion and its causes; the two most commonly voiced grievances the commissioners heard from the "people" during their proceedings in February and March 1677 were complaints against the Indians and denunciations of various high taxes. The king pardoned the rebels, as did Berkeley, with the exception of some ringleaders. In the end, what had purported to be an insurrection demanding governmental and tax reforms had instead largely served to promote the interests of Nathaniel Bacon, and consequently resulted in the wanton destruction and plunder of Indian life and property. (See also 1764–1775—AMERICAN REVOLUTION.)

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1683 *Repartimiento Protest* (Guatemala), successful opposition to changes in the system of *repartimiento*—in this case a system of tribute (a form of tax) entailing forced labor by Indians on the haciendas. Concerned to increase agricultural profits, the president of the *audiencia* (royal tribunal) at Santiago de Guatemala tried to improve enforcement and efficiency of the system through an enhanced number of *corregidores* (district administrative and judicial officials) under the president's jurisdiction. The crown assumed control of this effort, dividing the valley into three regions, one under a *corregidor* and the other two under *alcaldes mayores* (a different title but with the same authority as *corregidors*). When this new system was imposed in 1683, rebellion ensued, especially in areas where colonists had made accommodations with the Indians or allowed free Indian labor. Indians and Creoles rose against the change and won, with control over the valley reverting to the city of Santiago.

This Indian and Creole victory led directly to rebellion against another change in taxation. In 1688, Pedro Enríquez, the local official *(oidor)* in charge of collecting the *alcabala* (sales tax), doubled the assessed value of the indigo being taxed from 2 to 4 reales per pound, thus hoping to double his receipts. Santiago merchants refused to pay the increased tax and appealed the new assessments to the Council of the Indies in Spain. Enríquez retaliated by impounding all stores of indigo until a decision was made in Spain, a lengthy

procedure sometimes requiring years. The impoundment was illegal—the usual tactic being to secure a bond—and the merchants and other residents of Santiago reacted with rage, threatening to halt all commerce if Enríquez's decision prevailed. The local Spanish bishop sided with the protesters. An attempt to assassinate Enríquez resulted in the death of his servant. The Spanish crown finally upheld the position of Santiago's Creole merchants and residents, and ordered Enríquez arrested for disturbing the colony's peace. This and other attempts to challenge the power of the Guatemalan elite over tax or labor issues generated increasing controversy among the bishop, the *oidores,* and the *audiencia* of the colony that eventuated in a virtual civil war by 1700.

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1689 *Hearth Tax (Hearth Money) Repeal* (England), elimination of the hearth tax in re- sponse to petitions and appeals. Since revenues had proved inadequate to support the crown appropriately following the Restoration, the Parliament granted Charles II a house tax in 1662. The tax replicated a French tax and imposed a levy of 2 shillings for every hearth or stove in every dwelling house except for cottages. Known as hearth money or chimney money, the hearth tax was extremely unpopular, especially because it burdened poorer classes who had previously escaped the subsidies levies; and it proved difficult to collect until turned over to tax farmers in late 1665. The harshness and rigor with which the farmers pressed collection of the tax increased public opposition to it, as did the inspection visits of the despised collectors known as "chimney men" or "chimney lookers" that the citizens regarded as invasions of their homes. In many cases local magistrates abetted those who objected to paying the tax; Lord Culpeper, governor of the Isle of Wight, set an example of resistance by imprisoning an official who requested permission to inspect the hearths at Carisbrooke Castle. Nevertheless, the tax farmers improved the efficiency of collection, so that by the end of 1666 receipts had significantly increased—but so had resistance, which now took the form of riots. Frequently supported by the gentry, these riots sometimes involved entire communities, and they spread throughout the country during the winter and spring of 1666.

Despite the widespread opposition to the tax, it continued to be collected through the reign of James II. But when William III came to the throne following the Glorious Revolution of 1688, he fulfilled an ostensible commitment to reduce taxation by accepting repeal of the hearth tax. Pressured by public petitions against the tax and counseled by the House of Commons that the hearth tax could not be improved through revisions and that reducing it would not diminish its unpopularity, William agreed to the tax's total repeal. The statute repealing the tax was one of only three to put into effect proposals found among the twenty-eight heads or articles (many later excised) in the original Declaration of Rights, approved by the House of Commons on February 8, 1689—the other two statutes granted toleration to Protestant Dissenters and provided for revision of the coronation oath.

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EIGHTEENTH CENTURY

1700 ***Camisard Revolt*** (France), rebellion that began in the summer of 1700 in the Vivarais and was characterized by prophetic and visionary Huguenot religious fervor but also involved strong opposition to taxes. The revolt spread quickly into the Cévennes and BasLanguedoc areas under the impetus of "convulsionaries" and prophetesses, supposedly possessed of the Holy Spirit, whose visions, marked by tremors and prophecies, inspired the rebels. Obsessed with sin and apocalyptic views, the rebellion transformed into warfare, with vicious attacks on Roman Catholic churches and priests. Although marked by religious zeal and the prophetic, the Camisard revolt also had an economic basis—hatred of a new poll tax levied during the region's current impoverishment. For example, on June 17, 1703, an observer named Montreval wrote a prediction of a "general movement" overtaking the Vivarais and noted that the "extremely agitated" people in several areas of the Vivarais "have refused to pay the capitation." Throughout the province of Languedoc during that year 70 percent of the installment of the poll tax remained unpaid.

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1703 ***Rakoczi's Insurrection*** (Hungary, Austrian Empire), rebellion led by Ferenc Rakoczi II, prince of Transylvania, arising out of the perceived oppressions, including extortionate taxation, of Leopold I, king of Bohemia and Hungary and Holy Roman Emperor. Prince Rakoczi began planning the insurrection in 1700; he had allied himself with the rebel Miklos Bercsenyi, who became his close friend and general of the insurrectionist army. The prince first tried to establish ties with the government of Louis XIV, enemy of the Habsburg monarchy, but his correspondence was intercepted in Vienna, resulting in Rakoczi's imprisonment. Rakoczi escaped, fled to Poland, and made his way to Hungary in 1703 to launch and lead the insurrection. His hopes of success rested upon support from Louis XIV, the Very Christian King, whose government was by then deeply involved in the War of the Spanish Succession (1701–1714) and whose interests would therefore be served by a rebellion against the Habsburgs. Louis XIV granted Rakoczi an annual subsidy until 1708 but avoided an open alliance and military support. The prince recognized for a certainty that he could expect no French military aid following the duke of Marlborough's victory at the Battle of Blenheim in 1704.

Although himself a noble and strongly committed to the nobility's paramountcy, Rakoczi realized that he needed the support of the peasant soldiers to provide a united military effort involving 70,000 troops. His lure to the peasants included exemption from both state and seigneurial taxes and a promise that following conclusion of the war they would receive "*haiduk* freedoms," which certainly would not set well with the wealthy landowners (the Haiduk were Magyar Sobliers). One of the prince's own serfs, Tamis Esze, a future brigadier in the insurrectionist army, responded to the lure by bringing the first peasant troops to join Rakoczi's force. The peasant troops were known as *kurucs;* their aristocratic counterparts, as *labancs.* At the peak of its achievements in 1707–1708, The *kuruc* army held most of the nation; but it was then trounced by an imperial army commanded by General Siegbert Heiste, and tens of thousands of the peasant troops deserted. After the French defeat at Malplaquet in 1709, Louis XIV made it clear that he would make peace with the Habsburgs, so that Rakoczi could expect no help from the French—nor from Peter I of Russia, whose aid the prince had sought unsuccessfully. Although his insurrection's doom was sealed, the prince fought on until 1711. Leopold's elder son succeeded to the imperial throne in 1705 as Joseph I. Desiring peace with the Hungarians, he "granted the rebels total amnesty, restitution of their confiscated property, religious peace, respect for the Constitution and the safeguard of tax exemptions formerly achieved: in short, he balanced the interests of everyone at all levels," says Miklos Molnar. His insurrection ended by the abandonment of his allies and the exhaustion of his forces, Rakoczi went into exile and was well received at Versailles. In this case of yet another failed revolt, at least the tax relief granted to the insurgents survived their acceptance of defeat.

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1712 ***Mosquito Coast Rebellion*** (Central America), uprising by the Sambos and Mosquitos in 1712 that resulted partly from the burden of the tribute (tax) system. Chiapan Indians were under increasing pressure to provide both labor and tribute, and their disgruntlement was aggravated by a bishop's seizing of valuables from Chiapan *cofradias* (Indian confraternities). This unrest resulted in a rebellion by the Sambos and Mosquitos, who menaced mulatto, Indian, and Spanish populations along the Mosquito Coast from Honduras to Costa Rica—the largest revolt of indigenous peoples since the conquest of Central America.

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1713 ***Tax Rejection*** (Sweden), rejection by the estates of a new tax proposed by the govern- ment of King Karl XII, who had succeeded to the throne in 1697, at the age of fifteen, upon the death of his father, Karl XI. Sweden had been at peace since 1679, but that changed in 1699, when a war with Russia (already at war with Turkey) commenced, involving as well hostilities between Sweden and the forces of Poland and Saxony. Although Karl and his troops knocked Poland out of the war in 1703 and Saxony in 1706, the struggle against the forces of Peter I the Great persisted, until the Russians crushed the Swedes in battle near Poltava in 1709. Peter's forces followed up this victory by forcing Sweden out of its Baltic territories. Although an effort to abduct Karl sponsored by Sultan Ahmed III failed in January 1713, the incident sent Karl into exile for twenty-two months in Moldavia. These war ventures, as always, had proved costly. Consequently, the king's council convened the *riksdag* in 1713 to discuss taxation. The council also introduced a new levy, "a percentage tax on assets in money and property (which the king's subjects had to disclose). This tax was rejected by the estates, who devised a scheme for raising revenue through the old taxation system," states David Kirby. Even though Karl insisted upon maintaining the new proposed system of taxation, the king's council "was nevertheless forced to go along with the estates' proposals." Perhaps emboldened by this victory, the *riksdag* estates pressured the council to make peace with Russia, demanding in January 1714 that immediate peace talks, conducted through neutral mediators, begin. Karl returned at the end of 1714 to recover control of the government from the council, which he thereafter ignored.

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1717 ***Fukuyama Rising*** (Japan), peasant tax rebellion that was the first rising to involve all of the Fukuyama fief. The Abe family of Ise had gained rule of the fief in 1710, "repeatedly taxing peasants beyond their physical limit" observes Herbert P.Bix. Consequently, in December 1717 hundreds of peasants —armed with scythes, wooden swords, and other implements and wearing ritual *ikki* (armed rising) outfits made of straw matting— marched on the fief castle at Fukuyama to present their demands concerning the

oppressiveness of both the taxes and the tax-collecting methods. Even though their rising was poorly organized and of brief duration, the peasants succeeded in getting most of their fifteen tax demands accepted.

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1726–1727 *Sanchu Ikki* (Japan), major and bloody uprising involving most of Mimasaka in the Tsuyama fief, with peasants demanding reductions of the rice tribute. (Herbert P. Bix defines *ikki* as full-scale peasant risings "involving significant numbers of armed people.") During the Tokugawa regime (1603–1867) the feudal dictatorship centered in Edo (now Tokyo), headquarters of the shogun who controlled the military government *(bakufu).* His fief lords *(daiymo)* and intendants determined Japan's political and social structures, including administration of lands, down to the village level—a system termed the *bakuhan* state by current Japanese historians. In the last decades of the seventeenth century and the early decades of the eighteenth, this feudal system experienced degeneration due to economic development and social conflicts. The class system itself evidenced significant change. Previously, two distinct groups had marked the system: the samurai, who formed part of the ruling class that decided what conditions would prevail with subordinate classes; and the peasants, whom the samurai exploited through corvée, rice tribute, and other forms of taxation. But the economic development of the early 1700s diminished samurai status while shifting some power to rural and urban merchants, wealthier peasants, and artisans. These changes and other circumstances, including crop failures that reduced rice tribute collections, had negative consequences for the *bakuhan* treasury, resulting in fiscal crises that prodded the regime to institute so-called reforms, beginning in 1721 and continuing for three decades, that "intensified the exploitation of peasants, effected reductions in samurai stipends, and forced various loans upon the merchant class," according to Bix, who notes that throughout the entire Tokugawa era "the entire edifice of feudal class domination" rested upon the rice tribute *(nengu).*

Explaining these reforms requires further historic context. During the seventeenth century the peasantry of Tsuyama was characterized by a rigid stratification of statuses based largely upon landholdings evaluated by the number of *koku* (equivalent to about five American bushels) of grain the lands produced. Assessments defined these *koku* levels, and the various liabilities for rice tribute and other taxes levied on the peasants were based on them—productivity, then, determined tax burdens. By the end of the century the rice tribute in Tsuyama appeared truly overwhelming—on average nearly 70 percent of total harvests. This tax burden, combined with the development of merchant trading activities and social stratification, imperiled the economic viability of many peasants. They now sold grain, lumber, bamboo, charcoal, oil, and other commodities directly to merchants, which, combined with excessive tribute and status that prevented their participation in this market, effectively destroyed the poorer peasants, many of whom succumbed to indebtedness to new merchant moneylenders. These merchants also undermined the social system by making tax loans to the peasants, a factor in reducing still more landholding peasants to impoverishment. Many could no longer pay their taxes and lost their lands and properties to confiscation or faced expulsion from their villages. Such circumstances, here greatly simplified, led to the Sanchu Ikki. In 1726 peasants

from eighty-seven villages in the Tsuyama fief petitioned the *bakuhan* financial administrator, expressing their grievances over excessive taxation and property confiscations.

Although the tribute had actually declined to about 60 percent by this time for most of Tsuyama's districts, in some the tax reached 76 percent. In addition to paying this basic rice tribute, states Bix, "Tsuyama's peasants were also forced to pay levies *(komononari)* on products from the seas, rivers, and mountains and enterprise taxes *(unjokin),* which were tributes levied on forges, wine brewing, forestry work, and water transport." In 1726, by terms of the "Kyoho reforms "abrupt and substantial increases occurred in the enterprise taxes on mountain products, forestry work, and iron mining. Desiring to increase the tax base, the *bakufu* instituted the Kyoho reforms primarily as a means to restore small-scale farms. Thus one of the reforms banned the forfeiture of lands, regardless of the landowners' debts. The reforms also attempted to increase the price of rice, which had declined, initially by cornering the market in tribute rice and by removing restrictions on rice used for making wine. In addition, the reforms undertook to raise the levels of rice tribute levies by adopting an assessment system based on average past assessments over defined periods of years—allowing an increase in the tribute rate at the end of each period—while also restricting discounts for fields damaged by bad weather. "This particular reform, which had already been adopted by some private fiefs, did succeed eventually in increasing the exploitation of peasants on *bakufu* lands," notes Bix.

As if these measures were not sufficiently onerous, fief official Kubo Shmbei arrived in Tsuyama to supervise his own version of Kyoho reforms, including his own tax policy. Concerned that uncertainties over a leadership succession in the fief's government, resulting from the approaching death of the governing Matsudaira fief family heir, Matsudaira Asagoro, might prevent future collection of the rice tribute, Kubo in the fall of 1726 ordered peasants to accelerate their fall work schedule in order to pay the tribute by October 15, forbade the sowing of wheat, and imposed a 4 percent increase in taxation. This tax order and the oppressiveness of its fulfillment provided the catalyst for the Sanchu Ikki. The growing tax burden had already roused peasants' hatred of the tax administrators and other village officials, from whom they felt estranged—a hatred that extended to many merchants, especially those who made interest-bearing tax loans. Their rising now appeared inevitable.

Matsudaira Asagoro died on November 11, 1726, having never visited the fief and leaving no heir to assume governance of Tsuyama. Word of his death reached the peasants of Tsuyama on November 17. Rumors flew. The peasants expected that the fief would be confiscated and the warehouse stores of tribute rice sold by anxious officials preparing to flee. Another rumor spread that all debts and loans in the fief would be canceled. At the same time, Bix observes, Kubo became the target of bitter recriminations "for his harsh tax orders," and his rural tax administrators, "for their mercilessly strict implementation of them." Adding kindling to the tensions, peasants discovered that hated local headmen in at least two places—at Nishihara and Kuse—attempted to seize warehoused rice and ship it downriver for their own purposes. Although peasants thwarted these attempts, they nevertheless roused outrage. They appealed to officials at Kuse to terminate the 4 percent tax increase, and when this appeal failed, they organized for revolt. They disseminated circulars summoning peasants to demonstrate.

By the beginning of December massive groups of peasants in Tsuyama's seven western districts had organized as quasi-military units. They struck against the fief by seizing and caching hundreds of bales of rice from Kuse warehouses, depriving district headmen and their deputies of power, and destroying the houses and seizing the property of at least three wealthy merchants—this last action in defiance of their leaders. In response, the fief government at Tsuyama castle (site of the fief lord and his officials) sent two intendants to Kuse to attempt to pacify the rebellious peasants. On December 6 the peasants met near Kuse with the intendants and presented their grievances. First among these was the 4 percent increase in the rice

tribute and the demand that it be paid within the year. They demanded rescinding of the tax increase and, since they had already delivered 86 percent of the rice tribute, cancellation of the remaining 14 percent due. They also demanded the dismissal of local headmen and other officials, cancellation of outstanding rice tax loans, and exemption from taxes on soy beans and forestry work. The two parties negotiated for four days. The intendants then agreed to the peasants' demands, promised to ensure fulfillment of the agreement, and on December 11 returned to Tsuyama castle. With this agreement in hand, the peasants of the western districts temporarily returned to tranquil pursuits.

But on December 12 peasants from five eastern districts held a rally to march on the Tsuyama castle. Other intendants went forth to hear their demands. On December 13 the peasants of the eastern district, more affluent than their western counterparts, presented similar but more detailed demands. They protested taxes on forest work, wheat, soybeans, and rice; and they demanded the dismissal of local headmen and their deputies, to be replaced by "honest officials"—that is, local officials chosen by local peasants. The intendants responded with assurances that the tax increases would be rescinded and the peasants' appeal would be heard at Tsuyama castle. Quiet returned to the eastern districts. Then the peasants of the central districts rebelled and destroyed property. The pattern of negotiation repeated itself, and by December 19 the central districts again exhibited quiescence.

On December 22 the four intendants involved issued a formal response to the eastern peasants rescinding the 4 percent tax increase as requested, but refusing to return overpaid rice or to suspend collection of forestry and enterprise taxes; furthermore, they remained silent regarding dismissal of district headmen and their deputies. Nevertheless, to this point the peasant rebels had achieved at least three significant goals, although much more to the benefit of the wealthier than the poorer peasants. First of all, the government dismissed Kubo from office early in December and placed him under house arrest—in April 1727 he would be expelled from the Tsuyama fief. Further, the peasants had forced the rescinding of the 4 percent tax increase and, assuming other conditions the intendants agreed to were fulfilled, had obliged the fief to accept a reduction in tax revenues of 20 percent compared to normal levels. Finally, the peasants had forced the fief to abandon the system of employing intermediaries—with the headmen and their deputies dismissed from office, the peasants had actually gained some degree of self-rule. But their rising was not yet over.

At the very time that the intendants were issuing their formal response, the poorer peasants of the western districts of Sanchu renewed the rising by attacking the homes of head men and their deputies in the villages of Tomi and Meki. They demanded that excess rice tributes be returned to them and that village account books be relinquished. Again, two intendants rushed to the region and, to placate the rebels, distributed to them tickets supposedly redeemable for 1800 bales of rice. When news of this concession reached nearby villages, peasants there began demanding rice bills or tickets for conversion into real rice. Urged on by leaders such as Tokuemon, who urged them to act quickly, before the rice tickets became voided and they lost the chance to convert them into rice, the peasants moved to attain this conversion and to weaken feudal rule in the fief. Tokuemon led them in attacking the district headmen in Hijiya and Mitsue and seizing over 300 bales of rice. Then thousands of peasants organized into groups led by Tokuemon and others swarmed over Sanchu, attacking district and village headmen and their deputies. By the beginning of 1727 many of the district headmen had fled to Tsuyama castle town, leaving the government bereft of its control structure in the fief. The rebels also attacked oil, woodwork, and rice exchange merchants and warehouse officials, as well as other merchants.

As 1727 began, then, the eastern and central districts had returned to normal, while full-scale rebellion marked the three Sanchu districts. During the early days of 1727 officials at the Tsuyama castle deliberated the appropriate response. Those arguing for a swift military intervention and severe punishments won. On January 6 seventy samurai led by Miki and Yamada, two of the intendants involved in the earlier

negotiations, marched out of the castle and headed for Kuse, where they would establish their staging base. The final military force numbered over 350 samurai, some with cannons. They smashed the peasants, perhaps as many as eighty being massacred, and brought back six "ringleaders" to the Tsuyama castle. The victors forced the defeated peasants to sing oaths swearing they would never again disobey fief officials. These oaths were sealed by the former local officials, now returned to power. On January 30 the peasant leaders were executed. Tokuemon thus entered the ranks of the *gimin* (righteous people), who sacrifice themselves for the benefit of their communities. The lords of Tsuyama castle entirely restored their system of control in Tsuyama fief through their own headmen and deputies, and over the next two decades they exacted from the Tsuyama peasantry the same high levels of rice tribute and taxation as before the rising. Although the Sanchu Ikki had early on, and most remarkably, actually attained some of its most important goals, in the end little or nothing changed—the repetitiously common outcome of peasants' revolts.

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1729 *Piche Settlement* (Guatemala), smuggling operation that was a major means of avoid- ing taxes in Central America during the eighteenth century. During the first half of the century, miners in Honduras and other colonies shipped their silver and other metals to Guatemala to be stamped and sent on to Mexico, a process that was costly in taxes and bribes. To avert these costs, the Guatemalan silver workers used such subterfuges as converting illegal, unstamped minerals into high-quality religious articles for shipment to Mexico and Spain. Clergymen and officials in Honduras, Nicaragua, and Costa Rica gained notoriety for their smuggling of metals. Peruvian smugglers in 1703 tried to transport 349,000 untaxed pesos from the Pacific through Costa Rica for delivery to the English. English smugglers on the Caribbean coast exchanged untaxed silver for clothing. This exchange proved so profitable that in 1729 the smugglers created a permanent settlement in Guatemala under the leadership of William Piche (Pitt) as a base for their operations.

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1733 *Excise Bill Riots* (Great Britain), uprisings against suggested taxes contained in the Excise Bill submitted to Parliament in 1733 by Robert Walpole, chancellor of the Exchequer and historically regarded as England's first prime minister. The Excise Bill proposed excises to be imposed on tobacco and wine that, together with the salt duty already in place, would have allowed a reduction in direct taxes, especially the inequitable land tax (Walpole wished to placate the landowning classes, who abhorred the land tax, in order to gain their loyalty to the throne and his Whig government). Walpole supported liberalized trade policies and expressed the desire to make London a free port and, "by consequence, the market of the world," as among his motives in proposing the Excise Bill, arguing that excises were simply duties paid on consumption (use) by retail traders rather than duties paid on imports. He also anticipated that the proposal would give fiscal relief, and thus appeal to Virginia planters and London tobacco merchants. It also would help to reduce smuggling and fraud in the collection of customs duties through gradual elimination of duties

on tobacco and wine because excises were levied on internal consumption rather than on imports. But the public was not impressed by such arguments—least of all the merchants of the City of London, the capital's autonomous commercial center—and the ensuing controversy proved the worst crisis Walpole faced prior to the very end of his long ministry (1730–1742). The only major group that would offer Walpole support was the Virginia tobacco growers; the Virginia Council and House of Burgesses sent John Randolph to London to promote the bill on their behalf.

As soon as rumors of the proposal emerged in 1732, merchants in the City began to organize, meeting at the Swan Tavern in Cornhill in December to instruct the four City members of Parliament to oppose any extension of excise levies and to form a committee to monitor developments. Bristol, Leicester, and other cities instructed their parliamentarians similarly. Opponents whipped up popular opposition through newspaper and journal articles and pamphlets, contending that the new excises hid the intent to impose a system of general taxation on all the necessaries of life; that excise officers would be loosed upon the public for searches that menaced people's privacy; that liberty would be destroyed, Parliament superseded, and the monarchy rendered absolute. Publications such as *Mist's Weekly Journal* and *The Craftsman* denounced the proposed excise as an especial burden on both the merchants and the poor, already overburdened with excises on candles, soap, coal, leather, and salt (reinstated in 1732). Mist's railed against the brutalities of excisemen, contending that the excise would destroy the liberty of every Englishman, whose home would be invaded, whose wife and daughters would be violated, and whose status would be reduced to that of a Frenchman—the outcome would be popery and slavery. Cartoons lampooned Walpole, and the slogan "Excise, Wooden Shoes [a reference to the French], and No Jury" appeared ubiquitously. High among the opponents' motivations was antici pation of the general elections to be held in 1734—in short, political campaigning marked their efforts.

Petitions against the Excise Bill poured into the House of Commons. Aiding the opposition's campaign were varied scandals within the highest ranks of the Whig party. Enemies of Walpole among the peers warned Queen Caroline that Walpole must be dismissed or public rage would weaken the throne. Although the queen disregarded the plea, Walpole resigned, but only as a formality, while trying to quell the opposition and arming himself with information to support his proposal. The opposition persisted. Lord Mayor of London John Barber convened the Court of Common Council, which in February 1733 officially instructed the City's members of Parliament to oppose the excise, greatly strengthening parliamentary opposition. Agitators against the bill included such Whig defectors as William Pulteney and Samuel Sandys, discontented courtiers hungry for office and status, Tories, and Jacobites. Soldiers strongly objected that the excise would increase the price of tobacco. Thus, before the Excise Bill had even been introduced, the opposition was broad and well organized.

Riots against the Excise Bill erupted in Oxford. Walpole's opponents incited mobs to invade the House of Commons. Walpole, refusing to be intimidated, rejected the riots as expressions of public sentiment, referring to the protestors and their inciters as "sturdy beggars"—a statement that generated anger and indignation. When Walpole reported to George II, who supported the excises as a means of reducing the land tax and conciliating landowners while increasing income from the Civil List by reducing smuggling, he found the king ready to lead his guards in battle against the rioters, an effort Walpole dissuaded him from pursuing. But the public agitation, which came to represent the position of the great mass of the voters, rendered the excises unsupportable and uncollectible, forcing Walpole, concerned that he would lose the vote in the Lords and at best achieve a slender victory in the Commons, to withdraw the Excise Bill from consideration by Parliament. He had simply concluded, as he told his colleagues over supper, "This dance it will no further go," conceding that "the clamour and the spirit that has been raised makes it necessary to give way." When Walpole addressed the Commons on April 11, 1733, and announced that consideration of

the bill would be postponed until June 12, when Parliament would not be in session, and thus in effect withdrew the bill, an uncontrollable mob packed the Court of Requests. Consequently, following his address, Walpole was forced to escape the mob by covering his head with his cloak and fleeing through the lobby of the Commons shouting, "Liberty, Liberty, no Excise," while accompanied by bodyguards—his son Edward, and his friends the Earl of Islay, John Hervey, and General Charles Churchill—who smuggled him into Alice's Coffee-house.

News of the bill's withdrawal set off public celebrations in London, Bristol, Liverpool, Oxford, and other cities. Rioters in London burned Walpole and Queen Caroline in effigy, built bonfires, set off fireworks, and raised a tumult throughout the night. The following day Walpole warned the Commons that the rioters must be condemned because they threatened Parliament's ability to govern. As a result the House of Commons unanimously voted to condemn the riots and directed members from the City to take their resolution to the Lord Mayor. The tumult thereafter subsided. But the public clamor had evidenced long-standing opposition to excise taxes that would make their enactment and enforcement most difficult for decades to come. Walpole had suffered humiliation, and his government was permanently weakened; his opponents had garnered encouragement for the general election of 1734, which proved exceptionally bitter in consequence of the Excise Bill turmoil and was marred by violent riots in many towns, although Walpole's administration survived; and parliamentary support of the court had been eroded. The City also had demonstrated its clout, which would prove forceful again in 1734 and following years; London, where formerly Walpole had many allies among City Whigs and merchants, joined the permanent opposition to his ministry.

A contemporary historian of Walpole's ministry asserted, "Never, in the Memory of Man, was the Nation so alarm'd at the Design of a Minister, as in the Case of the projected *Excise* on Wine and Tobacco in 1733." The resulting crisis, wrote Paul Langford, inflicted "one of the most shattering defeats ever suffered by a minister of the crown at the bar of public opinion." The prime minister's humbling experience tempered Walpole's already marginal support of reform and persuaded him thereafter simply to pursue power for its own sake. When it was suggested in the Commons that he might resurrect the excise proposals, Walpole responded, "I, for my own part, can assure this House, I am not so mad as ever again to engage in any thing that looks like an excise." And he kept his word. His statement, of course, acknowledged his loss of maneuvering room—he had no choice but to keep his word. Any hope of introducing excise legislation in Parliament would remain dead for at least a half century.

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1736 *Gin Act Protests* (Great Britain), protests ostensibly in opposition to a parliamentary act increasing the duty on gin. Although the overt protests were directed against other targets, their common origin apparently was the Gin Act, whose intent was to restrict consumption of spirits, especially gin. By 1735 there were 7000 shops, licensed and unlicensed, in the Middlesex area of London alone that offered gin and brandy—their enticement read, "drunk for a penny, dead drunk for twopence, and straw for nothing." Between 1727

and 1735 the annual consumption of spirits had increased from 3.5 million gallons to 5.5 million with the growth in the number of gin shops providing quick and easy access to drink.

In February 1736 the Middlesex justices, concerned over drunkenness among journeymen, apprentices, and servants in particular because of the plethora of gin shops, petitioned the Parliament to restrict excessive sales of spirits. In March, Parliament responded with the Gin Act, whose provisions were to take effect on June 24. By the terms of this act any retailer in possession of "Spiritous Liquors" would pay a duty of 20 shillings per gallon on the spirits, and all inns, alehouses, or other shops providing spirits would pay 50 pounds per year for a license to do so. Although the actual application of the act's provisions was postponed until Michaelmas (September 29), George Rude surmises from contemporary documents that its terms contributed to riots that erupted in Whitechapel, Shoreditch, and Spitalfields in July. The immediate catalyst for the rioting in Shoreditch and Spitalfields, however, was the replacement of English workmen involved in constructing the new church of St. Leonard's with lower-paid Irish workmen. The immediate target of these riots, which broke out on July 26 and involved perhaps 2000 protesters, was the Irish residents, and in the course of the rioting several of their houses in the two areas were damaged by the mob. During the riots in Shoreditch, members of the mob shouted against "putting Down Gin"—a denunciation of the Gin Act. Local militia restored order after several days, but the protesters secured a promise from the superintendent of the church work that the Irishmen would be dismissed and the Englishmen reinstated.

In the wake of this uproar, rumors circulated among the ale houses and gin shops that Sir Robert Walpole and Master of the Rolls Sir Joseph Jekyll, who both had served on the committee that drafted the Gin Act (of which Jekyll was a prime promoter), were targeted for assassination on or before Michaelmas, when the act went into effect. In addition, during September the government received reports that disturbances would be generated through distributions of free gin on the night before Michaelmas. Opponents of the Gin Act promoted this effort in letters, some of which were passed on to Walpole. Reports also circulated that a mock burial of "Mother Gin" on the south bank of the Thames, followed by riots by a mob armed with broomsticks. A concerned government called out the Horse Guards to protect Whitehall and sent sixty soldiers to guard Jekyll's house in Chancery Lane. Although the alarm turned out to be misplaced, the opposition to the Gin Act's provisions nevertheless proved quite fundamental; but it took the major form of evasion. Certainly the Gin Act, despite the imposition of thousands of fines and penalties, failed of its intent —by 1743 the consumption of spirits had risen to 8 million gallons. A second act was passed in 1743, and a third in 1751, that finally brought excessive consumption under some control.

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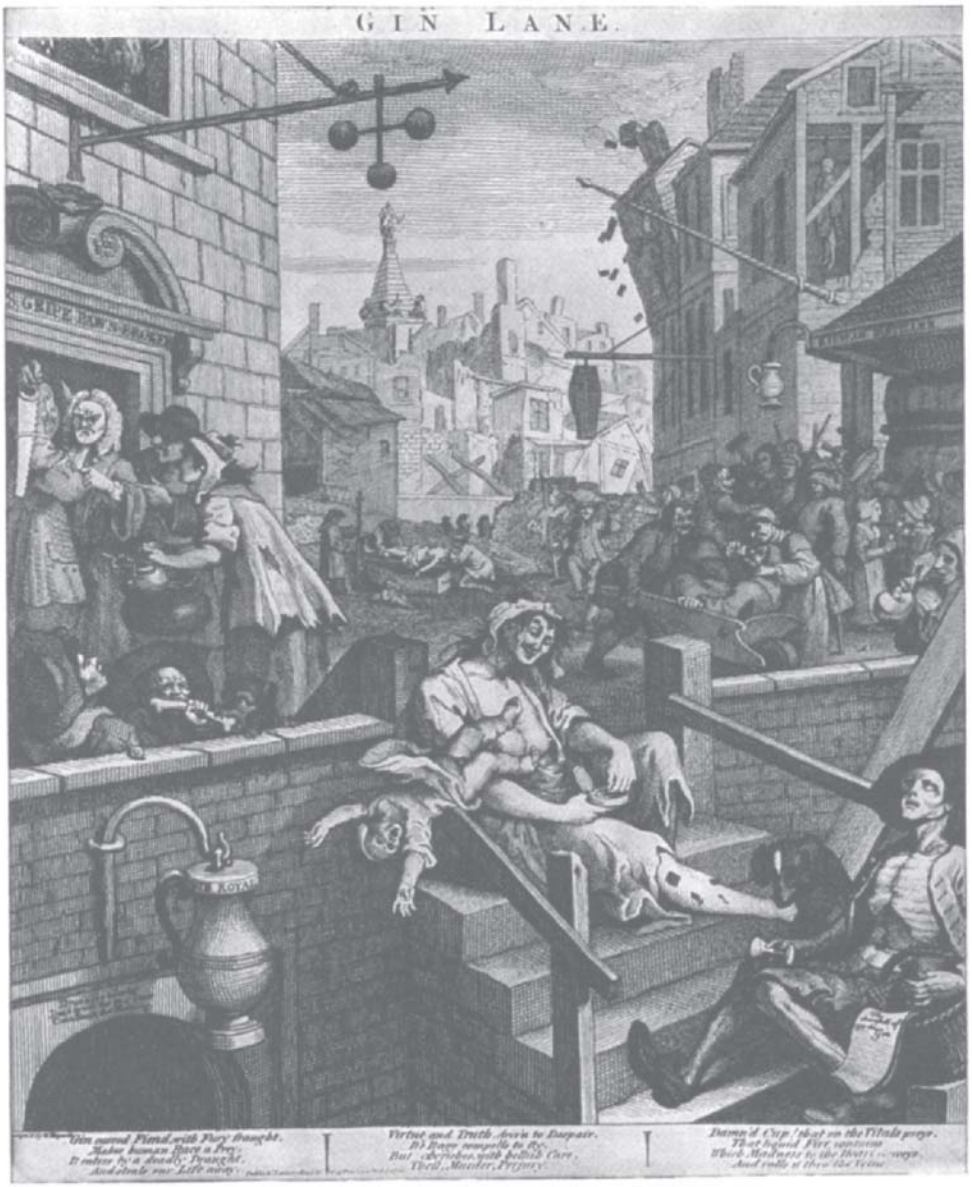
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1736 *Porteous Riots* (Great Britain), riots to aid smugglers condemned to death or transporta- tion for attacking an excise officer in Fife, Scotland. Three smugglers, intent on robbing the Fife exciseman, failed in the attempt and were arrested. Two of the smugglers were sentenced to death and the other was to be transported. One of the two condemned to death managed to escape with the help of sympathizers, whose numbers were sufficiently great that the Edinburgh city guard, commanded by Captain John Porteous, was deployed to prevent the crowds from aiding the second smuggler, a man named Wilson. A disturbance occurred following Wilson's hanging. The crowd harassed Porteous's men, who fired on the mob and killed



Sir Robert Walpole.

six of them. Porteous himself allegedly joined in the shooting, and he was tried and sentenced to death. Queen Caroline, acting on behalf of the king, who was in Hanover, granted Porteous a stay of execution, thereby enraging residents of Edinburgh. On the night of September 7, 1736, an armed mob of about 4000 stormed into the prison, seized Porteous, and hanged him from a signpost in the street. The perpetrators of this deed reputedly were men in high positions who were well known among the local populace; but despite the government's offer of a reward, no one was ever convicted. These events clearly revealed the sentiments of Edinburgh residents, including their dislike of excise officers, and soured relations between Robert Walpole's ministry and the Scots.



"Gin Lane" by William Hogarth.

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1739 *Iwaki Daira Rising* (Japan), peasant tax rebellion in Iwaki Daira notable for its rare suc- cess. The fief administration for seven years had levied a tax of "1 *ryo* 3 *bu* on every 100 *koku* of rice" (a *koku* equaling about five American bushels). According to Hugh Borton, some 84,000 peasants rampaged in protest of the tax, "wrecked the homes of officials, challenged the warriors of the castle to come out and presented such a solid front that all their demands had to be conceded."

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1749 *Aizu Rising* (Japan), peasants' tax revolt in Aizu in the fief of Matsudaira Narisada dur- ing a time of economic hardship aggravated by crop failures. The rising merits notice, attests Hugh Borton, "not so much for its size nor for the promise made to farmers that their taxes would be halved, but for the extreme penalties inflicted." Two of the *kori bugyo* (officials in charge of administering the district whose greed and corruption frequently provided the cause for such uprisings) received the penalty of house arrest—for fifty and thirty days, respectively. Authorities tied up three peasants and exposed them to the elements on the outskirts of Aizu and later crucified them. Two peasants were burned at the stake, and three were beheaded. A total of 229 others suffered punishments ranging from a three-day exposure to imprisonment to permanent exile.

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1749–1751 *Vingtieme Opposition* (France), successful opposition by the *parlements* and the clergy to a tax increase proposed by Machault d'Arnouville, then controller general for Louis XV. D'Arnouville attempted to impose a new *vingtieme,* a tax of one-twentieth, on incomes. This move was obdurately opposed by the *parlements,* which represented the interests of the nobility and other members of the privileged classes. The *parlements* had been held in check by Louis XIV, but following his death in 1715 they had reasserted themselves as advocates for the nobles, and therefore as a counter to the king—a successful effort perhaps as a consequence of Louis XV's being only five at the time of his succession. The magistrates of the various city *parlements* opposed any effort to reform the fiscal system that entailed or even implied a sacrifice by the aristocracy of their immunity from paying taxes. In the case of the new *vingtieme* the *parlements'* opposition, supported by the clergy and partisans of both at the court, proved fatal to the proposed tax. A similar proposal in 1763 by the controller general, the count of Bertin, met the same fate, resulting in his dismissal from office.

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1752 *Fukuyama Rising* (Japan), the second of a series of eighteenth-century uprisings by the peasants of the Fukuyama fief against the tax policies of the ruling Abe family. In this case the peasants' grievance centered on a huge rise in enterprise taxes on cotton in the wake of several years of poor crops and famine. Better organized than the 1717 Fukuyama rising, this one lasted a week and was noteworthy for resurrecting the medieval custom of ringing temple bells as a signal that mobilization for a protest had begun. (See also 1717-FUKUYAMA RISING.)

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1761 *Canek Revolt* (Yucatan) an uprising against Spanish rule in Cisteil that was in part a protest against taxes. Between 1000 and 1500 Mayan Indians rebelled under the leadership of a wandering prophet known as Jacinto Canek, for whom the rising is named. Canek's real name was José Jacinto Uc de los Santos, but he assumed the royal Itza surname of Canek. Spanish officials reported that Canek roused the Maya to rebel against Spanish tyranny, a corrupt Catholic priesthood, burdensome taxes and tributes, and floggings and jailings inflicted on the Indians. Confined to Cisteil, the revolt was suppressed by Spanish troops within a few weeks. Canek was captured, executed in public, and dismembered before he died. The governor viewed the Canek revolt as part of a larger plot among Mayan servants and hacienda peons to expel the Spaniards from Yucatan. Following suppression of the revolt, Spanish authorities—fearful that a widespread conspiracy supported through a network of informal meetings of Indian community leaders lay behind the uprising—issued a decree that prohibited Indian officials from collecting taxes in areas outside of their own communities in order to restrict their contacts with each other. Instead, treasury officials appointed special collectors of taxes from widely dispersed Indians to take over this task.

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1761–1763 *Ueda Horeki Rising* (Japan), well-organized and prolonged peasant uprising, instigated mostly by excessive tax levies, in Shinano Ueda, a fief to the north of Tsuyama included the fertile granary of the

Shioda Plain plus mountain areas on both sides of the Chikuma River. In 1706 a new fief lord (daimyo) of the Matsudaira lineage, with retainers comprising over 250 households, took control of the fief to rule over 50,000 peasants. Under the previous daimyo of the Sengoku family, the fief had experienced financial difficulties, and the peasants' corvée and tax burdens had increased. The new daimyo, Matsudaira Tadachika, addressed the fief's financial difficulties with measures affecting both the samurai and the peasants, including an increase in the rice tribute. The heavy tax burden persisted through the 1728–1749 reign of his successor, Matsudaira Tadazane, renowned for his profligacy. It was Tadazane's successor, Ignokami Tadayori of the Matsudaira family, whose reign (1749–1783) set in motion the events leading to the Ueda rising. Under Tadayori, antagonism between the fief administration and the rural countryside, and between town merchants and peasants, intensified.

Although the peasants developed the fiefs paper industry, the wholesale merchants of Ueda castle town (site of the fief government) gained control of it as a monopoly and prohibited the peasants from selling paper to anyone but the monopoly. Aggravating this circumstance, states Herbert P.Bix, "The fief then participated in securing their new source of income by means of an enterprise tax on paper *(kamisuki unjokin),* which peasants were required to pay in cash. Part of what they received from the paper wholesale merchants went to the authorities in new taxes." These new taxes, says Bix, "made the town itself a symbol of cruel exploitation by privileged merchants and samurai officials." (Over 1200 samurai lived within the confines of the castle.) These developments contributed to an increasingly negative view of Lord Tadayori among the peasants. A further source of the growing hostility between peasants and officialdom emerged in villages throughout the Ueda fief, where the poorer peasants tried to resist the tax burden by undermining the powers of the village headmen and the despised district tax officials through a variety of tactics. The Ueda peasants also found sustenance for their resistance in recollections of earlier protests and risings against their feudal rulers, according to Bix.

The final catalyst for rebellion inhered in the drought, famine, and falling rice prices that characterized this time, which Japan's ruling Tokugawa military government *(bakufu)* termed, presumably without intended irony, *horeki* (era of affluence). During this *horeki* period, subjects of the Tokugawa struggled under the burden of "eight major categories of taxes," the most burdensome for the peasants being the rice tribute *(nengu),* the crushing effects of which were exacerbated by numerous enterprise taxes on everything from fishing to gathering mushrooms that deprived the peasants of part of their surplus rice (that is, the percentage of the rice crop remaining after their paying the tribute). In addition, by order of Tadayori the Ueda villages had to supply peasants for servant services (a corvée) to the samurai at the Ueda castle and, since Tadayori had reduced the samurai stipends, a tax to support these servants (known as *debito*) as well. Now in 1760, as if totally oblivious to the peasants' hardships, the fief samurai dealt the final blow, threatening the suffering peasants' very survival by imposing a large tax increase—a tactic that had repeatedly instigated peasant risings in the past. Through a complex and devious formula for its calculation and cash conversion, officials increased the rice tribute by almost 50 percent, obliging peasants to sell more rice at lower prices in order to raise the cash for their tribute payments. This "sudden, morally unjustifiable increase in taxes led directly to the 1761 uprising," says Bix. And the increase occurred at a time of drought and reduced crop yields, circumstances that the authorities were supposed to respond to with tribute reductions.

In May 1761, as the drought continued, Tadayori left the fief to pursue his duties and pleasures at Edo (now Tokyo), the Tokugawa capital. He left behind a populace of famished, angry peasants and a body of samurai retainers demoralized by their reduced stipends. The peasants, with support from some poorer village headmen also struggling for survival, began organizing mass protests. In September an annual field inspection *(kemi),* a practice abandoned twenty years earlier but now revived as a means of increasing the

rice, tribute, followed by the peasants' marketing of their tribute rice, added momentum to the protest movement. A peasant named Hanbei and an assistant headman named Asanojo, both from the village of Ogami in the Urano district, toured the district's villages, exhorting peasants to rise; and Urano residents prepared to march on Ueda castle. First the Shioda district, then the Koizumi district, and finally the entire fief joined Urano for the prospective march. Bix declares that after nearly a year of planning, "with the lighting of signal fires in Ogami village early on the night of December 11, 1761, Ueda's first mass uprising erupted."

Hanbei and Asanojo, along with the headmen from the Urano villages of Tazawa, Muramatsu, Togo, and Koshido, mobilized the entire fief by means of signal fires and messengers. By dawn on December 12, thousands of villagers swarmed the Chikuna River plain to make the half-hour march toward Ueda castle town. As they approached the castle, Okabe Karobei and Hisamatsu Shume, the councillors left in charge by Tadayori, exerted efforts to defend the castle while assuming—correctly, as it turned out—that the peasants intended to halt at the main gate and there present their demands. Near nightfall, after hours of tumult at the gate, Okabe finally came riding out, escorted by thirty samurai, to receive the peasants' written demands. The protesters presented twenty-eight demands. Eleven of these concerned the rice tribute; three, the reduction of corvée services related to the rice tribute; four, the various enterprise taxes; the rest, political reforms at the village level. Okabe promised to present the peasants' demands to Tadayori and plead for their approval; he urged the protesters to be calm. Later that evening thousands more peasants arrived, swelling the crowd to perhaps 30,000. Okabe rode out again; invited the peasants to follow him to Omiya Shrine, where he sipped sake with some of the 4000 who joined him; told the crowd he was going to Edo on their behalf; and set forth. Placated by Okabe's display of benevolence, the crowd dispersed. But over the next two days they destroyed houses in Unno and other villages.

While retainers in Ueda castle sent messages to the villages pleading for calm and an end to the pillaging, Okabe and Hisamatsu arrived at Edo on December 16 and presented a full report of the rising to Tadayori. On December 20 a messenger sent by Tadayori arrived in Ueda with the lord's orders to suspend district rice tribute officials, some village head men, intendants, and district magistrates at least temporarily. Thus the peasants were led to believe that new officials would be provisionally appointed. Okabe and Hisamatsu also returned. Okabe met with several hundred representatives of the village peasants in his garden on December 26. He delivered a partial fulfillment of their demands, including the abandonment of advance cash payments and the refunding of payments already made; but he announced that the great majority of the demands would require further study. The peasants dispersed. Poorer peasants resumed sporadic violent protests. Declining to use force to suppress the protests, the fief officials agreed on the need to make more concessions to the peasants. Okabe sent a circular notice to village officials and peasant representatives ordering them to attend a meeting at the main gate of the castle on January 9, 1762. As the time of the meeting approached, radical peasants attacked unpopular headmen, tribute officials, and merchants, and posted lampoons of fief officials on gates and walls.

At the January 9 meeting Okabe read a document, with accompanying explanations, declaring that only partial satisfaction could be offered in response to the peasants' demands to reduce the rice tribute and the corvée services, and that their demands concerning the enterprise taxes could be addressed only after further investigation. The pronouncement insisted that the fief officials would "handle all matters justly," and urged the peasant representatives to return to their villages to report on this pronouncement and to confer with their fellows. They did so. During February most of Ueda's eighty-two villages submitted written agreements to the castle that bound them in feudal submission and requested mercy from the authorities.

These agreements followed upon a program of repression, however, for the fief government had launched an offensive; on January 19 Okabe sent to the Urano district a military force of 138 men. The soldiers

arrested eight peasant leaders in Ogami and Togo and brought them to the Ueda castle, where they endured brutal torture before confessing. Mass arrests of peasants throughout Ueda followed. Hoping to restore the government's total sovereignty, fief authorities ordered the villagers to hold regular meetings until late March of 1763; during these meetings officials reinforced a servile acceptance of their feudal authority. Fief officials faulted for the rising were placed under house arrest and later pardoned; peasants suffered various punishments, including execution, exile, house arrest, and manacling. Some amelioration of the peasants' hardship occurred in May 1762 when heavy rains ended the drought that had afflicted their crops. But the military government *(bakufu)* in Edo launched a program of repression against the peasants, on one hand assuring them of their right to appeal for redress of grievances while also promising execution of the ringleaders of armed risings that sought such redress. Hanbei and Asanojo were executed on March 2, 1763. The subdued peasants returned to cultivating their fields. Okabe died of illness at the end of December 1763, aged only thirty-one.

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1762 *War of the Strilars* (Norway), peasants' rebellion against a war tax levied in preparation for a threatened Russo-Danish war occasioned by Tsar Peter III's claims to SchleswigHolstein. The uprising began in southern Norway and continued for three years.

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1763 *Cider Act Protests* (Great Britain), uprisings against a law of 1763 imposing an excise tax on cider and perry (an alcoholic beverage made by fermenting pear juice). The British government, attempting to increase tax revenues in 1763 to help pay the debts incurred during the Seven Years' War, turned to increasing excises on wine and vinegar, which proved acceptable, but also proposed a new excise on cider and perry. At the time these alcoholic beverages were mostly limited to in-home production in the so-called Ciderland counties of Cornwall, Devon, Gloucester, Hereford, Somerset, and Worcester rather than produced and consumed nationally. Previously, excises had been imposed only on beer, wine, and other beverages that were sold for consumption, exempting the cider and perry producers. With the Cider Bill, however, the government proposed not only a tax on home-produced beverages, but also authority for local excise officers to visit and inspect homes in order to enforce the tax—a perceived violation of English liberties.

William Pitt spoke against the bill in the House of Commons as a law that would create a menacing precedent of allowing excise officers into private homes—he invoked Sir Edward Coke's dictum that "a man's house is his castle." Others joined him in opposition, which was strong in both the Commons and the

Lords. With the support of Secretary of State George Grenville and Lord of the Treasury Lord Frederick North, however, the bill secured passage in the Commons. In the Lords the bill's principal opponent Philip Yorke, earl of Hardwicke, argued that it extended the excise laws to inappropriate products and also constituted in effect an added land tax imposed on the cider counties. The prime minister, John Stuart, earl of Bute, of course supported the bill in the Lords, where for the first time with regard to a money bill a division occurred when it was proposed the bill be committed—revealing the strong sentiment against the tax.

Once enacted, the cider tax generated widespread protests reminiscent of the Excise Bill Riots thirty years earlier. The violence and scope of the protests forced Lord Bute to resign, ending his unpopular ministry—or so Lord Bute later asserted—on April 8, 1763. The Scottish Lord Bute was frequently lampooned in the press, and he dared not appear on the streets without bodyguards; mobs hung jackboots (a pun on his name) from gallows or burned them as acts of contempt. Contemporary caricatures depicting the Cider Act protests showed an angry mob burning in effigy a Scotsman hanging from a gallows, with a huge worn boot burning in a fire into which a man throws an excised cider barrel—the caption read "the Roasted Exciseman, or Jack Boot's Exit."

Given this outcome, it is perhaps ironic that the cider tax raised only 75,000 pounds per year. A much greater irony followed, however. During the debates on the bill, Grenville had referred to Pitt's opposition and asked, "Why does he not tell us where we can go, if not to this source?" In response, Pitt hummed the tune of "Gentle Shepherd, Tell Me Where," earning Grenville the epithet "the Gentle Shepherd." But the source to which "the Gentle Shepherd" turned for imposing new taxation was the American colonies, first with the Stamp Act and thereafter with other taxes that eventuated in the American Revolution and Great Britain's loss of her North American holdings south of Canada. (See also 1733– EXCISE BILL RIOTS: 1764–1775—AMERICAN REVOLUTION; 1765—STAMP ACT CRISIS AND STAMP ACT CONGRESS.)

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1763 *Bourbon Fiscal Reform Resistance* (Guatemala), opposition to a series of fiscal reforms the ministry of Charles III, the Bourbon king of Spain from 1759 to 1788, instituted in order to wrench the Guatemalan fiscal system from the merchants who had been in control of it since the time of the earlier Habsburg regime. The fiscal system of the Habsburgs in the Spanish colonies of Central America still obtained, sixty-three years after the Bourbons secured the throne, and Charles III's ministry determined to reform it. The reforms generated resistance, especially from the Guatemalan merchants. The major reform effort began in 1763 with a response to the corrupt tax system perpetuated by the merchants. At the time the main source of tax revenues was tribute paid by the Indians, an abused and antiquated system. The visitador Agustin de Guiraola, sent from Mexico in 1763, hoped to rectify the abuse by ending the system of tax farming and replacing it with a new tax collection administration directed by Francisco de Valdes, whose first act was to double the *alcabala* (sales tax) and the *barlovento* (a tax originally intended for support of the Caribbean fleet) to 6 percent. He also levied the *alcabala* on goods that had never been taxed, while adding new import and export duties. Guatemala City merchants sent to the crown a series of complaints about the effects



of the changes, urging a return to the old tax system. Desiring to proceed moderately in making reforms, the crown agreed with the merchants and returned the *alcabala* and *barlovento* taxes to their previous levels.

A similar response greeted the crown's 1765 creation of a government monopoly on licensing production and purchases and sales of tobacco, while simultaneously imposing the *alcabala* on resales of goods. Turmoil and resistance ensued. The tension was exacerbated when the crown, in October 1766, revoked the monopoly the Guatemalan *cabildo* (council) held over the production and sales of *aguardiente* (a popular liquor) and replaced it with a royal administration. These tax reforms generated widespread opposition that forced the chief enforcer of the reforms to flee Central America. Increases in taxes and tobacco costs angered the general public, loss of the right to sell tobacco and *aguardiente* angered the shopkeepers, the tobacco monopoly hurt small farmers, and merchants raged over loss of control of both the tax system and the profitable *aguardiente* monopoly to the government. Guatemalan artisans sent a petition protesting the

crown's policy of "taking from each individual what is his, by means of monopolies, customs duties, and taxes." A full-scale general rebellion threatened in Guatemala City. To defuse the threat, the Guatemalan president suspended the collection of the *alcabala* on resales and had grain distributed in the poor sections of the city; at the end of December he wrote to the king expressing his fear of a "popular uprising." The rebellion never occurred, since royal measures quelled the public anger, but the tax reforms and royal control of the fiscal system had effectively been achieved. Responses to Charles III's fiscal reform efforts took similar threatening forms in other Spanish colonies. (See also 1774—COCHABAMBA CUSTOMHOUSE RIOT; 1780—AREQUIPA REBELLION; 1781—COMUNERO REBELLION.)

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1764–1765 *Tenma Sodo* (Japan), peasants' tax rebellion notable for targeting Japan's *bakufu* (military government) itself rather than just the government of a single fief. Two catalysts provoked the rising. First, the *bakufu* levied a large monetary tax on the villages of the Kanto Plain as a means of raising funds to pay for entertaining a Korean delegation visiting Shogun Ieharu in Edo (now Tokyo) in the spring of 1764. Second, the *bakufu* imposed special corvées on 195 villages sited within forty kilometers of the Nakasendo, the second most important road in Japan carrying the traffic of official couriers and private merchants. According to Hugh Borton, the most onerous of these corvees was the *sukego,* a levy of horses and men to provide courier and other services on the Nakasendo that had in creased from 50 men in 1730 to over 300 men per 100 *koku* income per village (a *koku* equals about five bushels).

In response to these acts, thousands of leaflets appeared in the northern area of Musashi province in December 1764 that circulated to villages and post stations along the Nakasendo, urging peasants "to protest the *bakufu's* latest tax actions," says Herbert P.Bix. "From all along the highway peasants flocked to join. The demonstration took shape and moved toward Edo, with peasants bearing flags inscribed with their village names." The village contingents from Musashi held poles bearing long strips of paper that were knotted at the top and symbolized the god of purification, Bonten (Brahma-Deva), in an apparent effort to evoke religious authority to foster unity among the peasants. On January 6, 1765, chiefs representing 110 villages in Musashi province met and selected three representatives to go to Edo and present the peasants' "petition of grievances directly to the *bakufu* accountant magistrate." Soon after, the *bakufu* responded by executing some of the peasant leaders and imprisoning and torturing 381 of the rising's participants.

Although it ended in failure, the Tenma disturbance, observes Bix, remains historically noteworthy for at least three reasons. First of all, it was huge in both numbers and geographical area involved. The rising embraced parts of the four provinces of Kozuke (now Gumma), Shimotsuke (now Tochigi), Shinano (now Nagano), and Musashi (now a part of Saitama, Kanagawa, and Tokyo; and over 200,000 peasants, porters, and day laborers participated. Second, the rising targeted the "*bakufu's* transportation and courier service policy. That guaranteed from the outset a broad-based alliance of all tax-affected villages," declares Bix, who notes that the real target of the rank and file among the rebels was the *sukego* corvée quotas of horses and men imposed on them to provide unpaid courier and transport services and the village merchants and

officials who exploited this system. Consequently, says Bix, "no sooner had all the villages been fully mobilized around the single issue of transportation corvées than the poorest peasants turned their wrath against the ruling hierarchy in the villages through which they passed." As a result, they provoked the enmity of the village elites who, joined by Buddhist and Shinto priests who served the government's purposes, helped to sabotage the peasants' unity and derail their uprising.

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1764–1775 ***American Revolution*** (American Colonies, Great Britain), series of revolts that preceded the first of the great modern revolutions, whose ultimate goal became the independence of Great Britain's thirteen American colonies south of Canada but whose primary impetus was an ongoing tax rebellion. The American Revolution of 1775–1783 traces directly to the Seven Years' War of 1756–1763 (known in North America as the French and Indian War), which in effect decided the future of North America. On the European continent the war pitted Frederick the Great of Prussia against a coalition of Austrian, French, and Russian forces, with Frederick emerging victorious. But the war was also a global struggle between Great Britain and France involving Europe, India, North America, and the Atlantic Ocean and the Mediterranean Sea. This larger struggle actually began with a skirmish in Pennsylvania that signaled the conflict over whether the British or the French would control the upper Ohio valley. Great Britain's final victory, secured by the Treaty of Paris, gave that nation control not only of the Ohio valley but also of Canada—in effect, all of eastern North America. But the triumph also generated the source of American rebellion.

For Great Britain had incurred a huge debt in funding the war, and that debt would have to be paid from revenues raised through the imposition of new taxes. Preoccupation with this debt and raising revenues to pay it off influenced nearly every policy of the British government from 1763 to 1776. By contrast, the American colonists, considering protection of the colonies to be a clear responsibility of the British government, viewed the debt with indifference and taxes largely with contempt—they had, for example, over the years consistently circumvented customs duties through crafty evasions, bribing of corrupt officials, and persistent smuggling. Then in February 1764 the British ministry hit the colonists with the Revenue Act of 1764, popularly labeled the Sugar Act by Americans, intended to raise revenues for defending the colonies. It actually reduced by half the customs tax on imported molasses but promised strict enforcement (with new measures to eliminate smuggling and corruption, tightened inspections, and trials of violators in admiralty courts rather than the lenient colonial courts), and also imposed new tariffs on coffee, wine, iron, and other products while enumerating colonial products, such as lumber, that could now be exported only to Great Britain. Since the British government had never before imposed direct taxes on the colonists, on the principle that to do so would violate their rights because they lacked representation in Parliament, the Sugar Act represented a departure—Parliament now assumed the power to levy taxes on the American colonists.

Americans, afflicted with an economic depression following the war, reacted swiftly and irately. For example, the outspoken opponent James Otis, supported by Samuel Adams and the Boston Town Meeting, denounced the Sugar Act as a violation of the colonists' rights because it imposed a tax without their

consent or their representation in Parliament. Other opponents emphasized the act's potentially negative effects on American commerce. These protests constituted a portent.

And that portent reached fruition following Parliament's approval of the Stamp Act in March 1765. This act required American colonists to purchase an official stamped paper as a tax on virtually every type of document, including legal forms, licenses, newspapers and other printed materials, diplomas, even playing cards. Although Americans were to serve as tax masters (collectors), violators of the act's requirements would be tried in admiralty courts rather than by juries of their peers. From the stamp taxes the British government expected to raise 60,000 pounds annually to defray the costs of defending the colonies; however, despite warnings delivered in London by American agents of colonial legislatures, including Benjamin Franklin, the ministry did not expect the reaction that followed. Since the act's provisions affected virtually every American, the protesters represented every spectrum of the society, and organized resistance emerged in every colony. The widespread disaffection was exacerbated by provisions of the Quartering Act that had taken effect in March, requiring the colonies to house and feed British troops, although not in private homes.

In late May a rump session of the Virginia House of Burgesses, inspired by Patrick Henry's speeches, approved a series of five Resolves to protest the Stamp Act. Most signifi cantly, one of the Virginia Resolves stated that only the Virginia assembly, not the British Parliament, had the right to impose taxes on Virginians—this principle received wide approval in all the other colonies, where copies of the Resolves circulated. Then in June the Massachusetts legislature responded to the tax controversy by issuing an appeal to all the colonies to send delegates to a Stamp Act Congress. In the meantime, in many cities, especially in New England, violent riots erupted in protest of the Stamp Act. In Boston, for example, protesters aroused by the Sons of Liberty attacked and pillaged the homes of the lieutenant governor and the stamp master, hanging the latter in effigy from a tree that became known as the Liberty Tree. Intimidated tax masters in most of the colonies abandoned their appointments and duties to collect the taxes. The Stamp Act Congress convened in New York throughout October, attended by twenty-seven delegates. Georgia, North Carolina, and Virginia, where the royal governors prohibited the legislatures from selecting delegates, were not represented, nor was New Hampshire, which confirmed agreement with the congress's decisions in advance. The congress approved petitions and resolutions to King George III that recognized the right of king and Parliament to govern the colonies and to regulate their commerce while asserting that taxes could be imposed on the colonists only with their consent. The congress set a precedent for concerted action and cooperation among the previously disunited colonies. Nearly a thousand American merchants added to the pressure on the British ministry by signing nonimportation agreements to boycott purchases of British goods, causing British merchants to suffer financial losses and, as a result, to petition the government to repeal the Stamp Act. The government repealed the act in March 1766. At the same time, however, Parliament enacted the Declaratory Act, declaring the colonies "subordinate" and claiming for Parliament the right to pass any law it desired "to bind the colonies and people of *America*" Consequently, the question of taxation without representation or consent remained an open issue.

In June 1767, Parliament enacted the so-called Townshend Acts, named for the current chancellor of the Exchequer, which established new duties on such popular American imports from Britain as paint pigments, glass, lead, paper, and tea, with the proceeds to be used for paying the salaries of royal officials in the colonies. This time the colonists reacted with moderation by restoring the former nonimportation policy and encouraging colonial manufacturers to produce the needed items; by 1769 imports of British goods declined by nearly half. Included in the Townshend Acts was the creation of a Board of Customs Commissioners headquartered in the colonies—Boston became the headquarters site. Furthermore, new vice admiralty courts would be set up in Halifax, Boston, Philadelphia, and Charleston for processing violators of the new

customs taxes. The customs commissioners would prove overbearing and harassing; and the new courts, operating without juries, unsympathetic to American defendants.

In a widely distributed response to the Townshend Acts, *Letters from a Farmer in Pennsylvania,* John Dickinson argued, among other points, that the new duties violated Americans' constitutional rights as British citizens. This view was well received throughout the colonies, and Benjamin Franklin sponsored publication of Dickinson's writings in England. In Massachusetts, opponents of the Townshend duties initially influenced the legislature in January 1768 to send a request to the secretary of state in charge of colonial policy to have the Townshend Acts repealed. In February, James Otis and Samuel Adams persuaded the Massachusetts House to approve a circular letter drafted by Adams that would be sent to every other colonial legislature, appealing for cooperation and unity among the colonies. This letter also restated the colonists' constitutional rights, confirmed the impossibility of obtaining the colonies' representation in Parliament, and, although conceding Parliament's supreme legislative authority, noted that Parliament derived its authority from the British constitution and was therefore subject to constitutional restrictions in enacting legislation. The letter forthrightly asserted that it was the House delegates' "humble opinion, which they express with the greatest deference to the wisdom of the Parliament, that the acts made there imposing duties on the people of this province, with the sole and express purpose of raising a revenue, are infringements of their natural and constitutional rights; because, as they are not represented in the British Parliament, His Majesty's Commons in Britain, by those acts, grant their property without their consent." In March, the Virginia House of Burgesses responded strongly to this letter in approving protests to the king and Parliament that insisted the Burgesses held equal status to Parliament. In May the burgesses issued a sharply worded circular letter of their own that advocated joint measures among the colonies against British policies that tended to "enslave them."

Ensuing events in Boston and London edged the controversy toward violence. The new customs commissioners in Boston determined to enforce customs procedures rigidly and to eliminate smuggling. After John Hancock had customs officials ejected from one of his ships—an act the attorney general declared legal—the commissioners decided to make an example of Hancock. In June they had the British man-of-war *Romney* seize his sloop *Liberty* despite the opposition of a Sons of Liberty mob assembled at the wharf. The frustrated mob attacked and beat the comptroller and a customs collector who were supervising confiscation of the *Liberty,* then hunted down and pummeled other customs officials. The next day terrified customs officials and their families took refuge on the *Romney.* Governor Francis Bernard's efforts to defuse the situation failed totally, and within a week the Sons of Liberty controlled Boston. Carrying out orders of his superiors, Bernard demanded that the Massachusetts House rescind the circular letter —a demand the legislators rejected by a 92–17 vote—and then dissolved the legislature. Outraged by the circular letter despite its moderate wording, the ministry in London had meanwhile decided to quarter troops in Boston as a standing army. The ships carrying the troops anchored in Boston Harbor at the end of September, and on October 1 the troops disembarked and established quarters in the city. Responses to these developments within the other colonies helped to solidify American opposition to the Townshend Acts and to endorse the sentiments of the circular letter, and in Boston the harshness of the troops' occupation generated increasing resentment.

Governor Bernard, accepting that the situation in Boston was hopeless, set sail for England on August 1, 1769, leaving American-born Lieutenant Governor Thomas Hutchinson in charge. In mid-January 1770, after soldiers chopped down Boston's liberty pole as a taunt to the Sons of Liberty, a battle ensued between citizens and soldiers that left one American dead and many others wounded. In early March brawls erupted following citizen-soldier confrontations. And on the snowy night of March 5 the tensions culminated in a fatal riot as a mob menaced British troops near the customhouse on King Street. The troops fired on the

mob, wounding eight and killing five (including two who later died of their wounds). The next day mobs roamed the streets. Hutchinson had the soldiers involved in the Boston Massacre, as the event was quickly dubbed, confined to jail to await trial, and the remaining occupation force was removed from the city to Castle William in the harbor. Surprisingly, in the following days and weeks calm returned to Boston; and at their trial in the autumn the soldiers, defended by John Adams, won acquittal, except for two convicted of manslaughter but released. The lesson Americans gleaned from the Boston Massacre was that further appeals and petitions to the British government for redress of their grievances would prove futile.

Nevertheless, in April 1770, Parliament repealed the Townshend duties, except for the duty on tea (thus sustaining Parliament's right to tax the colonies). American patriots boycotted British tea, but most colonists accepted the duty and consumed legal tea. In March a new ministry had come to power headed by Lord (Frederick) North, whose tendency was to ignore the colonies, and for nearly three years thereafter no explosive confrontations occurred. The relative quiet proved deceptive. Coming to the aid of the financially troubled East India Company, which held 17 million pounds of tea in storage, the North ministry secured Parliament's passage in May 1773 of the Tea Act. It allowed the East India Company to export its warehoused tea directly to the American colonies, thus circumventing the standard distribution system of selling goods first to British wholesalers who then resold them to American retailers. In addition, the company's tea would be exempt from the regular export duties and subject only to the reduced tax on tea remaining from the Townshend duties, so that the tea would be even cheaper than smuggled Dutch tea and yet return an enormous profit to the company. Only American merchants of proven loyalty to the crown would be allowed to sell the company's tea. These stipulations enraged American radicals and merchants, who understood that this act signified Parliament's ability to grant control of any segment of American commerce to any company it chose. Captains of American ships in London refused to transport the tea, so it was loaded on British ships. Radicals led by the Sons of Liberty intimidated consignees in Charleston, New York, and Philadelphia into relinquishing control of the tea, either leaving it in storage or having it returned to England.

But in Boston the consignees resisted the radicals' pressure and awaited arrival of three ships bearing East India Company tea in Boston Harbor in late November and early December 1773. Aroused by the Sons of Liberty and Samuel Adams, mobs roamed Boston's streets, determined to prevent unloading of the ships, while Governor Hutchinson insisted they would be unloaded, the taxes would be collected, and the law would be enforced. The first ship to arrive, the *Dartmouth,* on December 16 reached the end of the twenty-day period during which the duty had to be paid because the owner had been refused clearance to return to England but could not unload his cargo. Hutchinson planned to seize the tea for nonpayment of the duty, but on the night of the 16th the Sons of Liberty moved first, instigating an event subsequently known as the Boston Tea Party. About fifty men, costumed as Indians and their faces darkened, boarded all three of the tea ships, lugged the tea chests on deck, smashed them open, and hurled them into the waters of Boston Harbor as crowds along the wharf cheered.

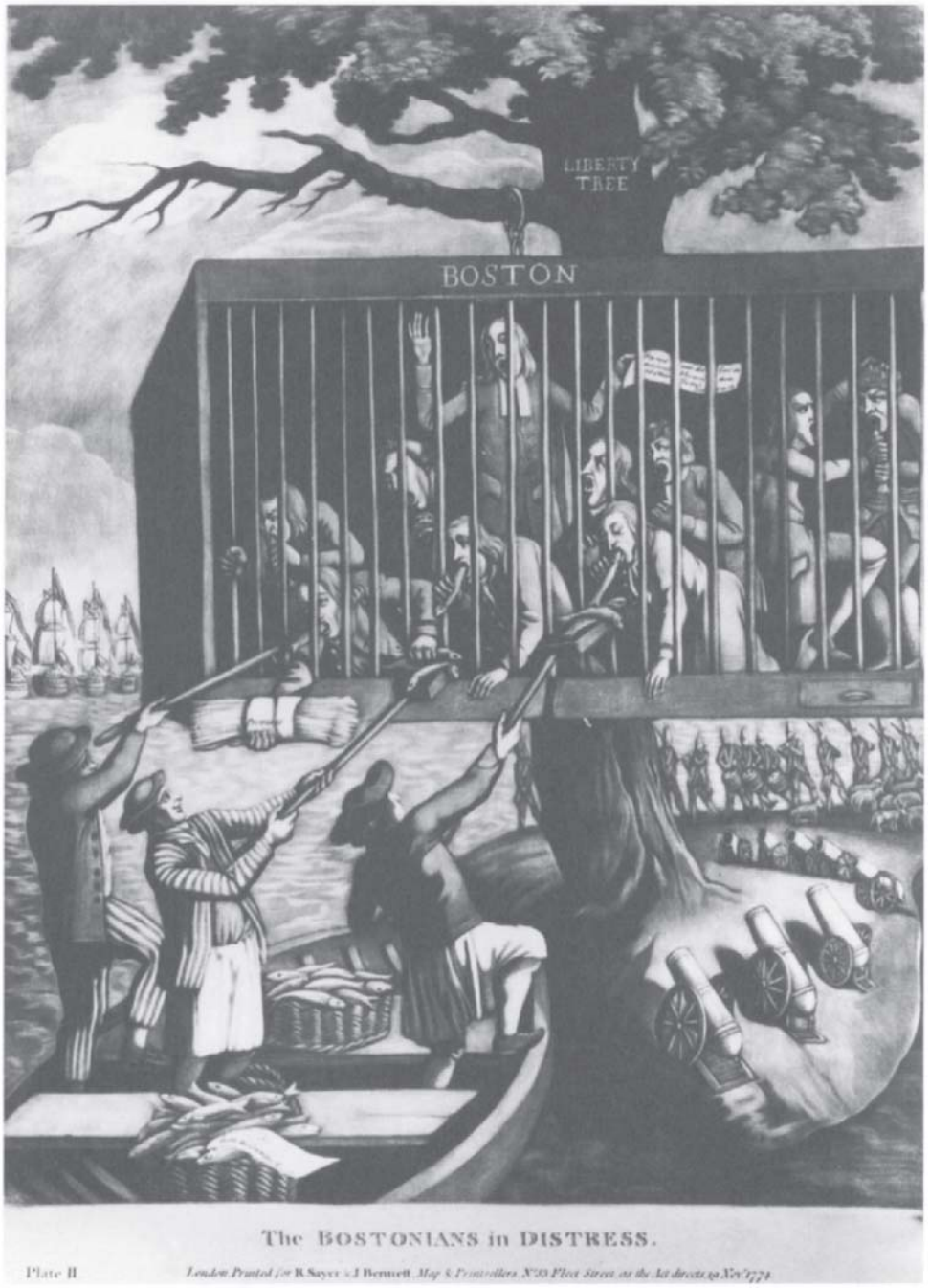
When news of the Boston Tea Party reached London in January 1774, politicians and populace alike expressed outrage and fury. They viewed destruction of the tea as a clear challenge to the supremacy of king and Parliament in controlling colonial affairs. Parliament decided that the Americans must be subjugated. Lord North proposed a program of legislation to this end in March 1774, and Parliament enacted a series of laws that the American colonists designated the "Intolerable Acts." Three Coercion Acts began the series. The first of these, the Boston Port Act, closed Boston Harbor to all commerce except for a few coastal ships bearing food and fuel, until the city's citizens paid the East India Company for the destroyed tea. The Massachusetts Regulatory Act altered the colony's royal charter—an unprecedented action—increasing the powers of the royal governor, who could now appoint or remove most civil officials; banning town

meetings; allowing the House of the legislature still to be elected but mandating that the Council be appointed by the crown; and empowering sheriffs, not freeholders, to select juries. In addition, the Imperial Administration of Justice Act stated that any royal official accused of a capital crime would be sent either to England or to another colony for trial.

In June, Parliament passed two more acts. The new Quartering Act revised terms of the 1765 and 1766 acts to allow billeting of troops in private homes. And the Quebec Act, although actually intended to conciliate Quebec's French residents, expanded the boundaries of Quebec province to include all the inland territory extending to the Ohio and Mississippi rivers, thereby eliminating Americans' claims in the West; accepted French as an official language of the province in addition to English; restored French civil law; permitted Roman Catholics to hold office; and officially recognized the Roman Catholic faith—regarded as an affront by American Protestants. Perhaps signaling Parliament's intentions to subjugate the colonists, General Thomas Gage arrived in Boston in mid-May to assume the post of governor. Although a group of Boston merchants offered to pay the East India Company for the destroyed tea, the local radicals mobilized the town meeting to reject payment and to call on all the colonies to cease trading with Great Britain. In response, other colonies proposed holding a meeting of representatives from all the colonies and began to select delegates.

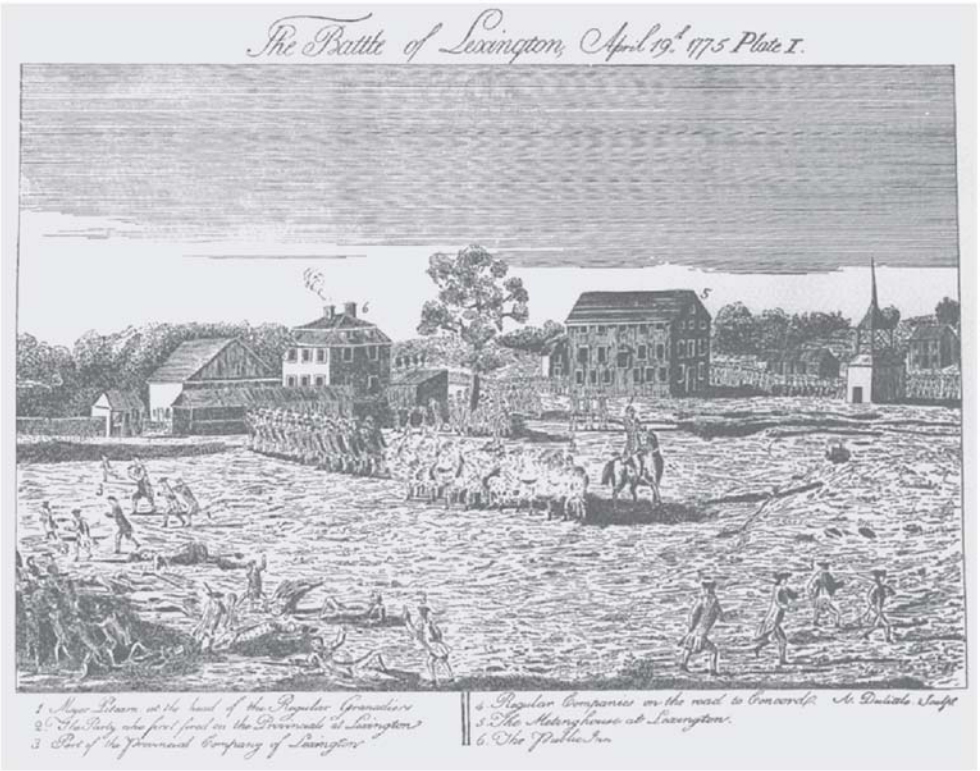
The Continental Congress convened in Philadelphia on September 5, 1774, with delegates from each colony but Georgia, where residents feared the denial of troops for protection during a Creek Indian uprising. The delegates concluded an agreement that Americans' rights derived from nature, the British constitution, and the various colonial charters. They also agreed that all importation of goods manufactured in Britain or Ireland should cease effective December 1, 1774. These agreements on principles made possible the Congress's two major achievements. First was the Declaration of Resolves, approved on October l4, which expressed objections to the Intolerable Acts and outlined the American colonists' rights. The first resolve declared that the colonists "are entitled to life, liberty, and property, and they have never ceded to any sovereign power whatever a right to dispose of either without their consent." The fourth resolve insisted that, since the colonists were not and could not be represented in Parliament, "they are entitled to a free and exclusive power of legislation in their several provincial legislatures, where their right of representation can alone be preserved, in all cases of taxation and internal polity…. But, from the necessity of the case and a regard to the mutual interest of both countries, we cheerfully consent to the operation of such acts of the British Parliament as are bona fide, restrained to the regulation of our external commerce…excluding every idea of taxation, internal or external, for raising revenue on the subjects in America without their consent." These declarations made abundantly clear that among the colonists' primary objectives was assuring that no form of taxation be imposed upon them without their express consent or their representation in the legislative body that enacted the taxes.

As a means of pressuring the British government to recognize the colonists' rights, the Congress adopted a second measure, creation of the Continental Association, whose purpose was to eliminate importation of British goods and exportation of American goods to Great Britain—to be enforced by local committees formed in every county, city, and town. The congress also drafted petitions to King George III and to the people of Great Britain, America, and Quebec—but not to Parliament, since doing so might be construed as admitting Parliament's authority. The delegates dissolved the Congress on October 26 after agreeing to reconvene on May 10, 1775, if subsequent events made it necessary. While the Congress was completing its work, General Gage preemptively adjourned the Massachusetts legislature, causing the representatives to reconvene as the Provincial Congress, which established a Committee of Safety headed by John Hancock and voted to recruit a militia of 12,000 men and to purchase guns and ammunition. Their decisions proved a harbinger of the outbreak of the Revolutionary War in April 1775, with the opening volleys fired at



"The Bostonians in Distress." *Courtesy of the National Archives and Records Administration.*

Lexington and Concord, where the bloody deaths of rebels and redcoats alike forced the issue and sealed the outcome. After these deaths and the siege of Boston that followed, there could be no turning back: for



"The Battle of Lexington." *Courtesy of Anne S.K.Brown Military Collection, Brown University Library.*

Americans the future now portended either independence or subjugation.

The Revolutionary War emerged in response to many issues and conflicts, but absolutely crucial to its genesis were the American colonists' protests against taxes as an infringement of their rights. This central issue and the significant principles involved had been clearly defined in James Otis's publication *The Rights of the British Colonies Asserted and Proved,* opposing the Revenue Act of 1764 (the Sugar Act). Otis declared:

> I can see no reason to doubt but that the imposition of taxes, whether on trade, or on land, or houses, or ships, on real or personal, fixed or floating property, in the colonies is absolutely irreconcilable with the rights of the colonists as British subjects and as men. I say men, for in a state of nature no man can take my property from me without my consent; if he does he deprives me of my liberty and makes me a slave. If such a proceeding is a breach of the law of nature, no law of society can make it just. The very act of taxing exercised over those who are not represented appears to me to be depriving them of one of their most essential rights as freemen, and if continued seems to be in effect an entire disfranchisement of every civil right. For what one civil right is worth a rush after a man's property is subject to be taken from him at pleasure without his consent? If a man is not his own assessor in person or by deputy, his liberty is gone or lies entirely at the mercy of others.

Embedded in this statement of principle—an explicit opposition to taxation that the colonists consistently voiced throughout the duration of their conflict with Great Britain—lies a virtual summation of the ideas that underlay the causes of the American Revolution. (See also 1765—STAMP ACT CRISIS AND STAMP ACT CONGRESS; 1773–1774— BOSTON TEA PARTY.)

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1765 *Rebellion of the Barrios* (Ecuador), lengthy insurrection in Quito, the capital city, gener- ated by the presumed threat of additional taxation. The effort of the Spanish viceroy of New Granada, Pedro Messia de la Cerda, to reform Quito's administration of excise taxes was the immediate catalyst for the rebellion. In response to the viceroy's plans, on May 22, 1765, a crowd attacked and ransacked the headquarters of the royal sales tax administration and the distillery where *aguardiente* (a form of brandy) was produced. But that was only the beginning.

Eager to enhance revenues for support of the garrison at Cartegena de Indias, the viceroyalty of New Grenada's principal port and coastal fortress, and to reform administration of the tax system, Messia de la Cerda examined Quito's fiscal affairs and learned that pervasive tax evasion coupled with tax farmers' retaining a sizable part of the revenues after collecting them, weakened the treasury's viability. For example, only about a third of the expected taxes due from the *aguardiente* monopoly and the *alcabalas* showed up in the city's revenues.

Consequently, Messia de la Cerda ordered that administration of collecting these taxes in both the city and its provinces be taken away from the private tax farmers and turned over to management by royal officials. The viceroy placed Juan Diaz de Herrera in charge of this fiscal reform, first to be effected in Popayán and thereafter in Quito. When Diaz de Herrera reached Quito and began work in late October 1764, however, he encountered strong opposition that spread among all social clases. Reform of the *aguardiente* monopoly spurred the initial opposition—from Quito's Creole patricians, some of whose leaders had family ties to sugarcane growers who supplied cane for the *aguardiente* distillers. In November clergy leaders joined in, calling for the convening of a *cabildo abierto* (open town council) to discuss the fiscal reform, thus strengthening the hand of the opponents. Finally, the ministers of the city's governing *audiencia* (high court) created road blocks that impeded reform while undermining the royal colonial government's authority in ways that would promote the coming rebellion.

When convened in December 1764, the *cabildo abierto* received numerous petitions opposing the fiscal reforms that mostly invoked the poverty and misery of Quito residents and the *audiencia's* economic problems as causes for questioning the imposition of the reforms. A leader of the opposition, Francisco de Borja, in presenting the first petition, questioned the viceroy's intentions in trying to bring the *aguardiente* monopoly under royal control, asserting that this move was tantamount to imposing a new tax because its purpose was to increase revenues. Borja also pleaded the province's poverty and denounced the monopoly's encouragement of immorality through drunkenness and related vices. The economic argument roused the support of the landowners and cane producers, who argued that the monopoly would destroy the province's

agriculture, and of the merchants, who protested that the tax reorganization would further aggravate a shortage of specie stemming from Quito's declining textile exports. The moral argument enrolled the support of the clergy. Another leader and one of the members *(oidores)* of the *audiencia,* Luis de Santa Cruz, argued that the viceroy's plan was unjust in taxing landowners regardless of their ability to pay, entailed the problem of taxing ecclesiastical property, and engendered the risk of inciting the plebeians to rebel violently—a prophetic view.

The petitions were sent to Bogota for Messia de la Cerda's consideration, but the viceroy decided to hold fast to his plan. The Quito opposition appeared to have lessened, especially since there was no response to Diaz de Herrera's opening of the *aguardiente* monopoly and its distillery on March 1, 1765. Encouraged by this apparent success, Dìaz de Herrera set in place a reform of the administration of the sales tax in May. On May 15 he announced a new system for assessing and collecting the sales tax; on May 21 he announced penalties for evading the tax; he had his subordinates begin registering plots of land for taxation—they levied a tax of 4 pesos per *solar,* even for unusable lands. They also began levying the *alcabala* tax in areas that were previously exempt; they imposed a tax on foods for clerics that had been formerly regarded as gifts; and they taxed Indians who came to the city market on salt, vegetables, and other items, confiscating their goods if they refused to pay. These moves aroused the plebeians.

At about 8 PM on May 22 a riot erupted in Quito, with church bells drawing residents from the barrios into assembly at the Plaza of Santa Barbara. The crowd attacked the royal excise office and the *aguardiente* distillery. A modest official show of force by representatives of the *audiencia* proved ineffectual. The rioters broke into the excise office, emptied its stores of *aguardiente* in the streets, and trashed the building, including the sales tax records. Jesuit clerics intervened, promising the rioters a general pardon if they disbanded. The crowd demanded assurances of this pledge, which Romualdo Navarro, a member of the *audiencia* who estimated the crowd at 8000 (out of a Quito populace of 30,000), including patricians and other classes, came to the plaza to provide. The rioters dispersed after threatening that failure to fulfill this pledge would cost Navarro and his colleagues their lives and property. Clergy toured the barrios to restore calm, but the residents demanded both a general pardon and abandonment of the viceroy's tax plan. With artillery standing by, the local bishop and Navarro faced a huge crowd called to the city's main square, the Plaza Mayor, and announced a general pardon and suspension of both the *aguardiente* monopoly and the new *alcabala* administration. But when the crowd heard that these moves had to be approved by the viceroy, they dispersed in disgruntlement.

Aware of the inflammatory possibilities, the *audiencia* decided on a cautious approach— canceling street patrols and suspending the new excise. Diaz de Herrera and his subordinates stayed out of sight. Even so the barrios evidenced restiveness. They erupted again on May 29, with crowds threatening to stone or torch the houses of officials. Clerics again interceded to dispel the tensions. Residents of the barrios, despite their restiveness, continued to support policing patrols to control crime and enforce law and order. Nevertheless, riots and protests occurred in individual barrios during June. Behind the scenes the residents became radicalized. The public celebrations of the major festival St. John's Day (June 24) provided a context for a rumored uprising uniting all the barrios. European Spaniards and prominent Creoles gathered at the *audencia* palace, but when no uprising materialized, most of them returned to their homes.

Among those remaining, however, were an aggressive group of European Spaniards, spurred on by the *corregidor* Sanchez Osorio, who determined to send an armed patrol into the barrio of San Sebastian. Led by Sanchez, the patrol tried to make arrests as they approached the barrio; they encountered resistance, and at about 10 PM they opened fire on a crowd, killing two. Violent rebellion ensued. Ignited by anti-Spanish emotions that had been spreading among the barrio residents, the crowds forced Sanchez's men into retreat, seized and pillaged the home of a Cadiz merchant but allowed his wife and child to go free, and surged into

the Plaza Mayor. The huge mob, many of them armed with stones, lances, or firearms, besieged the *audiencia* palace, suffering many deaths but wounding several of the defenders in repeated assaults that lasted until 4 AM. As dawn neared, other rioters resumed the attack, killing two of the defenders. Rebels swarmed throughout Quito, their ranks swelling with reinforcements arriving from nearby villages.

A lull in the fighting followed this *noche de San Juan* during the day. But the 150 defenders of the *audiencia* palace, although thus far successful, found their position now untenable. Negotiations attempted by clerics failed. Hundreds of rural Indians joined the rebels, who now controlled the city's entrances and aqueducts, and thus its food and water supplies. The defenders of the palace and Quito officials sought sanctuary in churches, monasteries, and convents, and gave control of the funds in the royal treasury to the Jesuits. As night fell on June 25, the rebels spilled into the city center and celebrated their victory. Stoked by anti-European and anti-government feelings and the antagonism of the poor toward the wealthy, this victory added death and insurrection to the May riot to form a genuine rebellion with significant effects.

In control of Quito, the rebels seized the *audiencia's* firearms and cannons and moved them to the barrios for their protection. On June 27 they forced the *audiencia* members to order the European Spaniards expelled from the city within a week and to grant a general pardon to the insurrectionists, still in open rebellion. On June 28, from a balcony of the *audiencia* palace before a crowd of thousands, the president of the *audiencia* shouted, "Long live the king" to an enthusiastic response from the rebels, whose loyalty to the crown continued; another *audiencia* member announced the general pardon; and the bishop conferred absolution on the rebels, who then peacefully dispersed. For the next two months the rebels, not the colonial government, held effective control of the city.

The *audiencia* enlisted the help of Creole patricians and clerics to function as deputies throughout the city. They persuaded residents of the barrios to return the stolen weapons to officers of the crown, which occurred in the Plaza Mayor on July 4, when the *audiencia's* general pardon was also reiterated. But the *audiencia's* control of the situation remained tentative as restiveness persisted and threatened further open rebellion. The plebeians registered their defiance by refusing to pay taxes and by acts of lawlessness. In August, treasury officials, unable to find tax farmers, suspended the *alcabala* in rural areas and reported great difficulty in collecting any taxes. Persuaded by the plebeians, the Indians in outlying areas refused to pay tributes, and so in Quito, Latacunga, and Ambato the tax system broke down. In Riobamba supporters of the barrio plebeians attacked a tax official exiled there from Quito. Since riots had occurred in May and June in Ibarra, Otavalo, and Cuenca against the *aguardiente* monopoly and the *alcabala* in the aftermath of the barrio eruptions, officials now feared that the rebellion might spread; but the actual rebellion remained confined to Quito.

In December, Rubio de Arevalo retired as president of the *audiencia* and was succeeded by Luis de Santa Cruz, who was able to negotiate with leaders of the barrios and to solidify support among the Creole patricians. By early 1766 further fears of rebellion faded. Although some flash points remained, the *audiencia* and the Creole patricians managed to maintain general quiessence. On September 1, 1766, a military expedition entered the city to a warm reception. The military commander took control, formed a battalion of Europeans to prevent another plebeian uprising, and over time purged ministers from the *audiencia.* On February 14, 1767, the *aguardiente* monopoly was restored without opposition. One of the "longest, largest, and most formidable urban insurrections of eighteenthcentury Spanish America" had been subdued. Without "precedent or parallel," the "rebellion of the barrios" was the first major uprising against the eighteenth-century Caroline reforms. The first urban uprising against the colonial government during the final fifty years of Bourbon rule in America, the rebellion to some extent foreshadowed the revolts of the Comuneros in New Granada and of Tupac Amaru in Peru. (See also 1780–1781— TUPAC AMARU REVOLUTION AND 1781—COMUNERO REBELLION.)

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1765 ***Stamp Act Crisis and Stamp Act Congress*** (American Colonies, Great Britain), major tax protest and the first assemblage of representatives from most of Great Britain's thirteen American colonies, brought together for the purpose of devising a common, united response against the taxes imposed by the Stamp Act that Parliament approved in 1765. George Grenville, who became chancellor of the Exchequer and the king's first minister in April 1763, had begun drafting an American Stamp Act that same year as a means of raising revenues to pay for the costs of maintaining troops in the colonies and to help reduce burdensome debts incurred during the recently concluded Seven Years' War (known as the French and Indian War in North America). Great Britain had expended enormous sums in the successful effort to protect the colonies during the war, successfully concluded with the Treaty of Paris by which the French ceded control of North America to the British. Consequently, the British government quite understandably felt that the Americans should help pay the costs of the war and of their own continuing defense.

In August 1764, the Earl of Halifax, then secretary for the Southern Department, which had jurisdiction over the colonies, sent notices to the colonial governors announcing that a stamp act was in process and requesting lists of "all instruments made use of in public transactions, law proceedings, grants, conveyances, securities, etc.," as a basis for drawing up a preliminary schedule of levies in the event that Parliament decided to approve the legislation. The proposed legislation and schedule were not, however, conveyed to the colonial assemblies through normal channels by the Grenville government, thereby forestalling potential objections from the colonists. The Virginia House of Burgesses in 1715, and the Assembly of Massachusetts in 1732, had made quite clear the colonial legislatures' objections to taxes imposed by Parliament, so that none had been imposed up to this time. Passage of a stamp act would, then, in the view of Thomas Whately, a treasury secretary who was assigned to draft the legislation, establish "the Right of Parliament to lay an internal Tax upon the Colonies."

The colonies understood full well the great significance of such a legislative departure. Agents of the colonies in London made every effort to derail the tax before it became law. They soon learned, however, that Grenville harbored no intent to change course and that an offer he had ostensibly made in 1764 to allow the colonies to tax themselves for the needed revenues was merely a subterfuge. The bill was introduced in Parliament on February 13, 1765. Refusing to hear any petitions from the colonies, the Parliament and King George III had approved the Stamp Act—a sprawling law of sixty-three sections—by March 22. Its provisions were to take effect on November 1, 1765. The act imposed on the colonies for the very first time a direct, internal tax.

By the act's provisions, duties of various levels would be collected for printed matter of virtually every conceivable sort, including petitions, bills of lading, declarations, licenses, commissions, official appointments, probates of wills, warrants, deed registers, pamphlets, playing cards, advertisements, almanacs, and newspapers. The duties would be collected by appointed commissioners, who in turn could select officers to help them in this endeavor wherever necessary. Most galling to merchants involved in overseas trading was the act's provision that all vessels leaving North American ports must have clearance

forms and bills of lading drawn up on stamped paper before departing. Colonials charged with felonies for forgery, counterfeiting documents, or otherwise trying to evade the duties could be tried in any court, including the Court of Admiralty—an extension of the Admiralty's authority that alarmed the colonists, some of whom, of course, were engaged in smuggling.

When news of the act and its provisions reached the colonies, protest immediately ensued, initially in the form of pamphlets and eventually in riots. A defiant Virginia House of Burgesses passed a set of five resolutions, introduced for discussion by Patrick Henry; the fifth resolution declared that their assembly "have the only and sole executive Right and Power to lay Taxes and impositions upon the Inhabitants of this Colony," which certainly constituted a challenge to Parliament's authority. Although conservatives in the House of Burgesses managed to get this fifth resolution rescinded, it was nevertheless printed in the newspapers. Soon copies of all of the Virginia Resolves, as they were known, were circulating in all the colonies. By the end of 1765 the lower houses of legislatures in eight colonies had approved resolutions opposing the Stamp Act and rejecting Parliament's right to tax the colonies.

On June 8, 1765, the Massachusetts House of Representatives sent a circular letter to the legislatures of the other twelve colonies proposing that the colonies send representatives to a congress to meet at New York in October. Nine of the colonies would do so, and in the aftermath of the congress Hew Hampshire would officially approve its proceedings. The royal governors of Virginia, North Carolina, and Georgia refused to allow those colonies' assemblies to convene and thereby prevented their participation. Before the Stamp Act Congress convened, riots against the act erupted in several cities.

The first and probably most violent of these riots occurred in Boston, scene of the most rebellious emerging opposition to the crown and Parliament. The uprising was presumably plotted by a group that called themselves the Loyal Nine, who soon came to be known as the Sons of Liberty. They enlisted Boston's organized mob, headed by a cobbler named Ebenezer MacIntosh, for the task. On the morning of August 14 they had an effigy of Andrew Oliver, who was Lieutenant Governor Thomas Hutchinson's brother-in-law and would profit from the new taxes as a commissioned stamp distributor, hanging from a tree. They threatened the life of anyone attempting to remove the effigy. At dusk the mob took down the effigy and paraded with it past the Town House, where Governor Francis Bernard and his council were meeting to discuss the situation, and from there marched to a new building Oliver had built at the docks. Labeling the building the "Stamp Office," they tore it down. They moved on to Oliver's house, where they beheaded his effigy and broke windows. Then they proceeded to Fort Hill, where they symbolically "stamped" on Oliver's effigy before burning it in a bonfire. Returning to Oliver's house, the mob smashed through the barricaded doors, shouted their intent to kill him, and, learning that he had fled, trashed his furniture. When Hutchinson and the sheriff appeared to attempt to quell the mob, they pelted the two with bricks and stones. The next day a delegation came to Oliver and urged him to resign his commission; he agreed to do so as soon as it arrived from England.

The Boston mob returned to action on the evening of August 26. One group went to the house of Charles Paxton, marshal of the Vice Admiralty Court; but upon learning that Paxton was only a renter, they accepted the owner's offer of imbibing a barrel of punch at a nearby tavern. Thus fortified, the mob marched on the home of William Story, deputy registrar of the Vice Admiralty court. Finding Story gone, they trashed his home's contents and hauled his court records outside, where they set them afire. Meanwhile, a second group of rioters moved against the house of Benjamin Hallowell, comptroller of customs, where they smashed windows, doors, and furniture and consumed the contents of his wine cellar. Finally the mob attacked Hutchinson's house. Hutchinson had been determined to confront the mob but was persuaded by his daughter to flee—had he stayed, he would surely have been killed. Here the mob did a thorough job. They destroyed or stole every movable item, battered the walls, ripped off the cupola and

roof, and seemed intent on razing the house to the ground when daybreak finally discouraged them. Although no one was ever punished for these transgressions, the Loyal Nine and others realized that the mob had gone too far this time and that future efforts must be tamed.

The Boston riots nevertheless served as example for the other colonies. The mobs in other cities targeted those who were being commissioned to distribute the stamped papers and their friends. Rioting, intimidation, and coercion succeeded in persuading virtually every commissioned tax collector in every colony to resign his commission—most feared for their lives if they accepted their posts. Tax collectors in Newport, New York, New Hampshire, Philadelphia, Maryland, Charleston, Connecticut, Georgia, and North Carolina felt adequately persuaded to resign their commissions. During November and following months, from Virginia to Rhode Island, to Philadelphia, to Maryland and the Carolinas, officials issued clearances for merchant ships to leave their harbors without stamped orders indicating stamp taxes had been paid. They believed they had no other choice. And so the ports were opened in clear defiance of the Stamp Act. Opening the courts without stamps proved more difficult. Rhode Island, New Hampshire, Maryland, and Delaware managed to circumvent the Stamp Act and keep their courts open.

Developments in Great Britain, even before the riots, served the tax opponents' purposes. Had Grenville's government continued, some strenuous effort at enforcing the Stamp Act probably would have occurred. But rather ironically Grenville had lost favor with George III and been forced out of office on July 10, 1765. The successor ministry, headed by Lord Rockingham, proved quite unstable. News of the riots in America reached England in October, evoking comments about treason and rebellion and solidifying Parliament's determination to uphold the Stamp Act upon being reconvened in mid-December. Merchants in London and other cities, however, expressed grave concern about the harmful economic effects of the new taxes, which threatened, as the London merchants stated, to totally "annihilate" the North American trade. It was on these economic grounds, carefully avoiding a challenge to Parliament's authority to tax, that the merchants came to Rockingham's support in petitioning Parliament to repeal the Stamp Act.

When the Parliament opened on January 14, 1766, the opposition took the floor. William Pitt supported rescinding the act on the grounds that although Parliament indeed had the right to legislate, it did not have the right to tax the Americans, who were unrepresented in the Parliament. To the chagrin of the government, Pitt also praised the Americans for their riotous opposition to the Stamp Act, declaring, "I rejoice that America has resisted." Pitt asserted that while Great Britain had "sovereign and supreme" authority over the colonies, "this kingdom has no right to lay a tax upon the colonies," and "that the Stamp Act be repealed absolutely, totally, and immediately." Petitions from merchants in all parts of Great Britain arrived at Parliament throughout January 1766.

In the meantime, representatives from the nine colonies attending the Stamp Act Congress had convened at the City Hall in New York on October 7, 1765, for their first official meeting following a preliminary session that began on September 30 before all the delegates had arrived. The delegates' discussions would continue through most of October. Among the delegates were John Dickinson, James Otis, Caesar Rodney, Christopher Gadsden, and John Rutledge. Like the rioters in the streets, these men, despite their quarrel with the-British ministry over the new taxes, vigorously professed their loyalty to the king—some would later become revolutionary leaders, but for now they had no intent whatsoever of pursuing American independence. During their deliberations, on October 22 the *Edward* arrived in New York Harbor with stamped paper to be used in New York and Connecticut. The local Sons of Liberty incited noisy protests and posted placards bearing threats to injure anyone who attempted to use or distribute the paper; to protect the paper from the mob, it was stored in City Hall. The delegates to the congress daily confronted such stormy opposition to the Stamp Act.

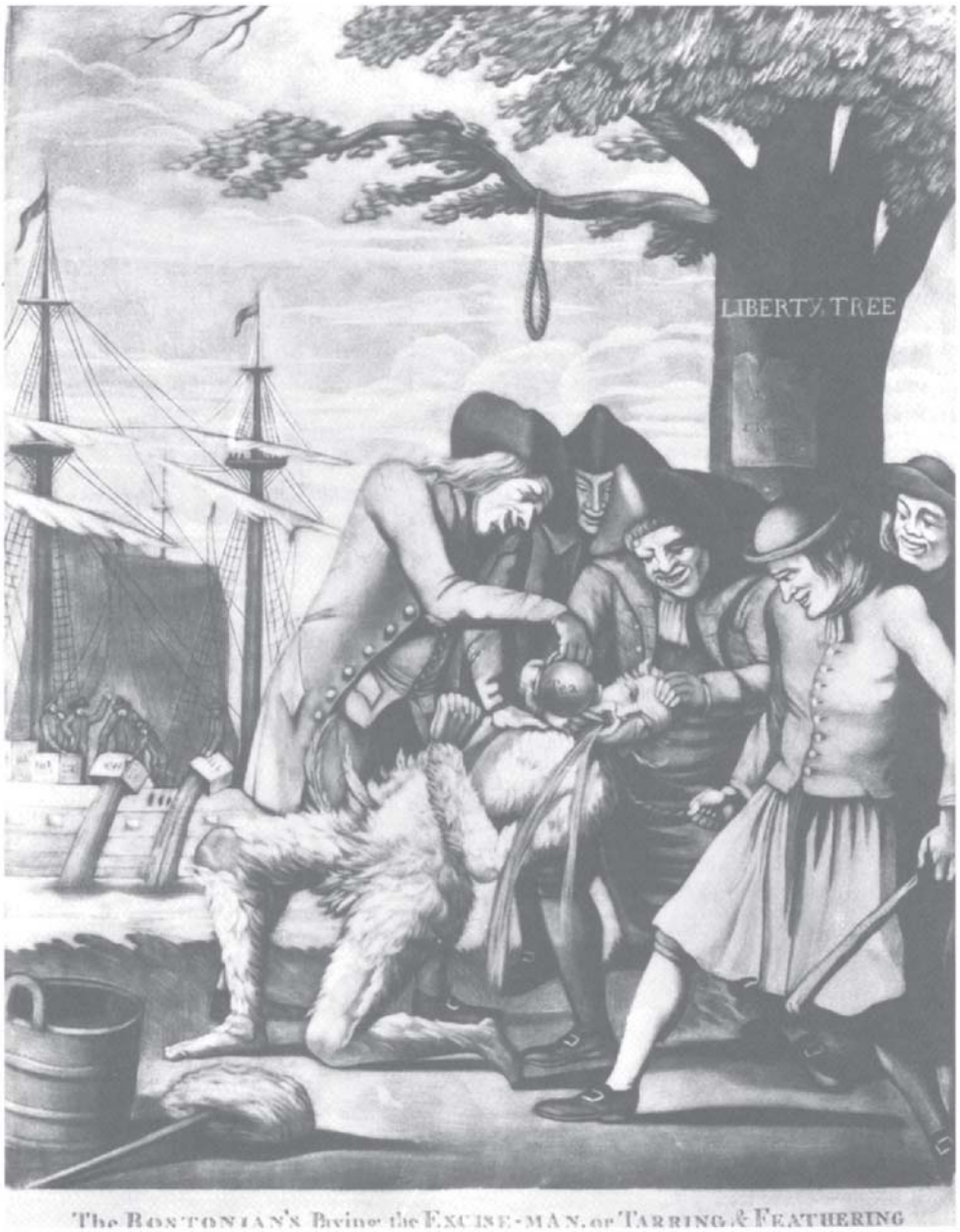
No one kept a detailed journal of the congress's seventeen sessions or of the many informal meetings over dinner, but fragmentary journal entries have survived. Presumably the delegates discussed the impact of the Stamp Act as well as that of the earlier Sugar Act and Currency Act. According to a letter Caesar Rodney sent to his brother, they decided to draft a Declaration of Rights, asserting their rights and privileges as British subjects and colonists while attesting their loyalty to the crown and Parliament. The bases for their deliberations probably comprised the resolves that the assemblies of Virginia, Maryland, Rhode Island, Pennsylvania, and other colonies had approved prior to the congress. The delegates discussed the extent of Parliament's authority, the rights of Englishmen not to be taxed without being represented in Parliament, and the prospect of the colonies' being represented in Parliament. These discussions informed the declarations and petitions the congress would adopt, although the delegates decided that representation in Parliament was impracticable because of the distance, the expense, and the overwhelming majority the British parliamentarians would retain. The delegates prepared a Declaration of Rights and three conciliatory petitions to be sent to George III, the House of Lords, and the House of Commons. They assembled for a final meeting on October 25, signed the petitions, and adjourned.

The Declaration of Rights that the delegates to the Stamp Act Congress drafted was largely intended to influence opinion in the colonies. It clearly reflected the sentiments of a majority of the delegates, and it comprised a statement of principles that would serve as the philosophic underpinning for the colonists' subsequent protests against taxation. The declaration began with a statement of allegiance to the crown and of "due Subordination to that August Body the Parliament of Great Britain." Among its thirteen resolutions the following constituted the heart of its future service as a guideline for the colonists' thinking:

> 2d That his Majestys liege Subjects in these Colonies are intituld to all the Inherent Rights and liberties of his Natural Bornd Subjects, within the Kingdom of Great Britain.
>
> 3d That it is inseperably essential to the Freedom of a People, and the Undoubted Right of Englishmen, that no Taxes be imposed on them, but with their own Consent, given personally or by their Representatives.
>
> 4th That the People of these Colonies are not and from their local Circumstances cannot be Represented in the House of Commons in Great Britain.
>
> 5th That the only Representatives of the People of these Colonies are persons chosen therein, by themselves & that no Taxes ever have been or can be constitutionally imposed on them but by their respective Legislatures.

No evidence exists that a copy of this declaration was ever sent to Great Britain, but copiesof the petitions were shipped the very week of the congress's conclusion to Massachusetts'representative in London for presentation to the king and the Parliament. For reasons ofsafety separate sets of the copies were sent on two ships—one of them was the *Edward.*

Finally, in late February 1766 the ministry introduced a bill to repeal the Stamp Act, and it passed by a vote of 276 to 168. On March 4 the House of Commons passed two acts to accompany repeal that received approval of the House of Lords and the king on March 17. One of these bills, the Declaratory Act, preserved Parliament's right to legislate, declaring the colonies "subordinate" to Parliament and asserting Parliament's possession of the power to approve any law "to bind the colonies and people of *America*" in all cases whatsoever. The enormous significance of this phrase registered with total clarity among the American protesters as soon as news of Parliament's actions and copies of the acts reached the colonies. The Americans' riots against the stamp taxes and menacing of commissioned tax collectors, the convening of the Stamp Act Congress and the resolutions it approved, and Parliament's passage of the Declaratory Act



"Bostonians Paying the Excise Man." *Courtesy of the National Archives and Records Administration.*

signified that even though the Stamp Act had been repealed to the satisfaction of both colonials and British merchants, a far worse crisis was likely to follow in future years. That crisis, of course, eventuated in the American Revolution.

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1765 *Strilekrigen* (Norway), anti-tax uprising by small farmers and fishermen living and working near to Bergen. Denmark experienced a financial crisis in 1762, and in response the government of Frederick V significantly increased taxation, doubling direct taxes throughout the kingdom. In Norway the means used both to calculate and to collect the increased taxes generated hardship and discontent, especially among the small farmers and fishermen along the province's west coast. A crowd of these disgruntled farmers and fishermen assembled in Bergen in March 1765 to protest against the taxes to the governor of the province. When their protest proved ineffectual, the crowd rioted. The government dispatched troops to suppress the riot and punished the crowd's ringleaders. In addition, the government enforced payment of the taxes. Although readily suppressed, the Strilekrigen constituted the most serious threat to the government's authority during the era of the absolute monarchy. Concerned by the uprising, the government responded by sending more capable civil servants to administer Norway.

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1765–1771 *Regulators* (American Colonies, Great Britain), insurrectionist movement opposing taxation in the colony of North Carolina in the aftermath of the Stamp Act protests. The insurrection itself began with Hermon Husbands, a member of the Society of Friends (Quakers), who in 1765 refused to pay his tax arrears. When confronted at his farm by the sheriff of Orange County, in the west central region of the colony, Husbands asserted that he would pay the taxes only if assured the money would go directly to the county treasurer; and he added a protest against the tax rate, dishonest county officials, and exorbitant court fees. Husbands's resistance spread throughout Orange and adjacent counties as others adopted his stance. This growing resistance to paying taxes inspired the creation of the Regulators.

With Husbands's encouragement, the Regulators came into existence in Orange County in 1766. Although Husbands never formally joined the Regulators, he wrote numerous petitions, resolutions, and "advertisements" as the group's foremost advocate throughout its existence. Supporting Husbands's rhetorical efforts, Rednap Howell, a schoolteacher from New Jersey, penned many ballads and verses that excoriated the perceived venality of Governor William Tryon; Edmund Fanning, an assemblyman and a judge of the Superior Court; King George III; and the established English settlers in the wealthier eastern region of the colony, who disparaged the westerners as uncouth troublemakers.

The Regulators' major targets were the poll tax and the sheriffs, freeholders appointed by the governor to collect taxes who frequently held collected taxes instead of giving them to county treasurers, while also using the tax collection system to cheat farmers out of their lands. Courts were another target because court clerks could assess heavy costs against poor farmers brought before the courts for not paying their debts—if a farmer could not pay the court costs, a clerk could force him into two months' labor to cover the court costs and lawyer's and sheriff 's fees, in addition to selling off his livestock to pay his debts. The Regulators hoped to redress such abuses by meeting with government officials at Maddock's Mill in October 1767 and by obtaining official consent to review tax records for "regulation"—both proved futile hopes.

In the spring of 1768 the North Carolina Assembly added grist to the Regulators' mill by passing a law stipulating that if taxpayers did not pay their prior year's tax assessment at the county seat in January or February, sheriffs could exact a large fee for coming to their homes to collect the taxes—in effect adding a tax to the tax already perceived as intolerable. The Assembly further angered the malcontent farmers by approving a sizable appropriation to build a mansion at New Bern, the colony's capital, for Governor Tryon. An outraged Husbands called for a meeting of Regulators at Sandy Creek that drew up a declaration of demands addressed to the governor and other officials. The declaration stated the attendees' agreement to form an association that would meet for "*regulating* public grievances and abuses of power" and asserted:

> (1) We will pay no more taxes until we are satisfied that they are agreeable to law, and applied to the purposes therein mentioned, unless we can not help it, or are forced; (2) We will pay no officer any more fees than the law allows, unless we are obliged to do it, and then to show our dislike and bear open testimony against it; (3) We will attend all our meetings…as best we can; (4) We will contribute to collections for defraying necessary expenses attending the work; (5) In case of differences of judgment we will submit to the judgment of the majority of the body.

Pursuing these objectives, the Regulators in April requested the sheriff of Orange County to provide a list of recent tax payments and a statement of his office's disbursements as a condition for their paying taxes—the sheriff did not respond. One of his deputies, however, seized the mare, saddle, and bridle of a Regulator in payment of a judgment, which was a legal act. But when the Regulators learned that the deputy had sold the seized property to another official for a mere 4 dollars, they went into action. Seventy Regulators rode into Hillsboro; paid the judgment; took the horse and returned it to its owner; accosted the sheriff, denouncing him for not submitting the requested tax list and tying him up; and shot holes in the roof of Edmund Fanning's house as they rode out of town.

Fanning was not only a judge and an assemblyman, but also a colonel and commander of the Orange County militia. Considering the Regulators' actions an insurrection, Fanning, who was attending superior court at Halifax, ordered Lieutenant Colonel John Gray to mobilize the militia and sent a report on the Regulators' raid to Governor Tryon that falsely accused the Regulators of swearing not to pay any taxes and to kill tax collectors, among other charges. Only about a hundred militiamen responded to the mobilization order, with most of them choosing to pay a fine rather than join a campaign against the Regulators. A clergyman negotiated a meeting between Gray and the Regulators scheduled for May 11, which incited Fanning to send another report to Tryon accusing the Regulators of planning to surround Hillsboro on May 3 and torch the town. Tryon and his council responded by declaring the Regulators insurrectionists and sending a proclamation demanding their dispersal to be posted at Hillsboro. Meeting on April 30, the Regulators chose twelve men to represent them at the May 11 meeting, with the assignment of procuring the tax lists and a copy of the fees permitted under law. They also circulated a petition to submit to the governor that garnered 400 signatures.

Now Fanning further roiled the pot. With a posse of twenty-seven men he headed for Sandy Creek, where he had Husbands and William Butler, a leader of the raid on Hillsboro, arrested and charged with inciting rebellion. They were arraigned and told they would be hanged immediately. Terrified, Husbands sent for Fanning and, in exchange for his release, pledged to avoid assembling with groups and to tell others not to object to sheriffs' fees and to accept taxes as lawful. Butler stood firm. But Fanning backed down and freed both men when he learned that 700 Regulators and their sympathizers, apprised of Husbands's and Butler's incarceration, were en route to Hillsboro to rescue them. The governor's secretary met the Regulator force on the outskirts of Hillsboro with a message that if they would petition the governor, he would provide them protection and redress in exchange for their dispersal—the Regulators quickly agreed.

Husbands, Howell, Butler, and other leaders of the Regulators drew up a petition to respond to the governor's offer. The final draft of the petition reflected a compromise between one faction wanting to pursue redress through threats of violence and another fearful of government reprisals against their lives or property. The petition requested a pardon of past acts "contrary to the King's peace and Government" while detailing twenty charges of extortion against the Orange County sheriff, his deputies, the court clerk, and the registrar. But the governor denounced the petitioners, stating that his secretary had no authority to pledge that the governor would consider a petition, that the Regulators' meetings constituted treason, and that Fanning and the militia merited praise.

Complicating events, a group of farmers in Anson County, after securing the counsel and support of the Regulators, appeared in the county courthouse in April 1768 to petition the justices to hear their complaints of extortion by the sheriff and other officials; they were refused a hearing. They assembled outside, agreed on action, reentered the courthouse, flogged the county clerk, and warned the justices not to ignore their grievances while driving them from the bench. The farmers left a signed resolution declaring that they would not pay taxes to the sheriff, would seize any property confiscated for nonpayment of debts, and would raise funds to pay the costs of lawsuits resulting from their actions.

Governor Tryon ordered Colonel Samuel Spencer to mobilize the Anson County militia and arrest the ringleaders of the raid on the courthouse. He also traveled to Hillsboro, hoping to persuade the malcontents to pay their taxes and cease hostile acts, promising to dismiss the militia if the Regulators would raise bond for Husbands and Butler, who were to be tried on the charge of incitement to riot, and would make no attempt to rescue the defendants. But the Regulators denied any plan for a rescue while refusing to provide bond—Tryon's promises no longer inspired confidence. The governor toured adjacent counties and returned to Hillsboro on September 21 with an increased militia force of 1461 men, among them numerous generals and other commissioned officers. They faced a group of 3700 poorly equipped farmers assembled half a mile from town. The farmers asked for terms of surrender and were obliged to swear loyalty to the government and to pay their taxes. Tryon granted an amnesty to all but thirteen of the Regulators and, in early October, dispersed the militia. When the court convened, Tryon dropped the charges against Husbands, Butler, and the thirteen leaders who had been exempted from the amnesty. A jury cleared Fanning of charges of malfeasance in a trial so farcical that, instead of defusing the conflict, it intensified the Regulators' and other farmers' antagonism.

The Regulators determined on the political tactic of electing members of the Assembly, which the governor dissolved in 1769, and elected several of their number, including Husbands, in the March 1770 election. But Regulators at Hillsboro, impatient with political maneuvering, decided on petitioning the Superior Court, which convened there on September 22, as scores of Regulators assembled in the town. James Hunter presented their petition, which Justice Richard Henderson said the court would hear on September 24.

When the court reconvened on the 24th, the Regulators accused the justices of intending not to submit their petition to the grand jury, and demanded that a new and impartial jury be empaneled under threat of "public disorder." Henderson delayed. The Regulators gathered outside, armed themselves with switches and sticks, and attacked lawyers and officials attempting to enter the courthouse. Then they burst into the courtroom, determined to attack Fanning, who managed to escape their wrath and was allowed to go home after promising to surrender to the Regulators the following day. The frightened Henderson dismissed the court and fled from Hillsboro, as did several other officials. The Regulators invaded and trashed Fanning's house, salvaging his liquor supply. The next day they occupied the court and passed their own judgments on the cases on its docket. The following day Fanning surrendered; threatened with hanging, he was released on condition of leaving town, and made his way straight to the governor.

Governor Tryon ordered mobilization of the militias in the western counties to assess their loyalty as Husbands audaciously and sarcastically carried on the confrontation in the Assembly, but at the cost of losing support. The Assembly majority moved to impeach Husbands, finding him guilty of libel against Justice Maurice Moore of the Superior Court, of false testimony before the Committee on Grievances regarding Fanning, and of seditious threats to incite the Regulators to intimidate the Assembly if he were arrested. These charges served to attain Husbands's ouster, and also nudged the Assembly to request that the colonial chief justice have him arrested. Charged with treason, Husbands spent six weeks in jail before the grand jury refused to indict him. He was released as a large group of Regulators marched on the capital; they turned back, but with increased resentment over Husbands's long incarceration.

The lower house of the Assembly passed a new riot act ("the Bloody Act") on December 31, 1771, to be in force for one year, imposing outlaw status on anyone who ignored a court summons for sixty days (meaning that person could be killed with impunity) and authorizing the attorney to try riot cases in any court he chose. On the day they passed the law, legislators received word that the Regulators were assembling 200 miles away at Cross Creek for a march on New Bern. Frightened by the news, the lower house on January 2, 1771, passed several bills incorporating many of the reforms the farmers of western North Carolina advocated.

Governor Tryon decided to fight. He raised a militia to march on Hillsboro and arrest leaders of the Regulators under terms of the new riot act. He and a militia force of 151 officers and 917 men arrived in Hillsboro on May 9, 1771. A second group of militia (236 men and 48 officers) under General Hugh Waddell that was to join Tryon's force had turned back under threat from a superior force of Regulators near Salisbury. Receiving word of Waddell's retreat, Tryon left two companies behind in Hillsboro and set out on May 12 to rescue him. On May 14 Tryon's force of 1200 reached the Alamance River. After a two-day rest, they formed in battle lines and prepared to attack a force of 2000 Regulators encamped five miles distant. Lacking artillery, leadership, and knowledge of military tactics, and with only about half their number under arms, the Regulators expected to negotiate, and sent a petition to Tryon on May 15 requesting that he hear their grievances. Moving toward the rebel force, Tryon responded on May 16 with the demand that the Regulators put down their arms, surrender their leaders, submit to the law, and trust in the "mercy of Government." Among the Regulators' leaders only Husbands seems to have comprehended that bloodshed impended—fearing he would be hanged if captured by Tryon, he galloped off to seek refuge in Maryland.

An artillery volley fired over their heads frightened off all but about 300 of the Regulators. These 300 attacked, dodging behind trees and rocks; seized two cannons from a column under Fanning's command; and turned the cannons on the militia, but then were forced to retreat. Tryon raised a white flag and had his drums beat a signal to parley, but to no avail. The uncomprehending Regulators, outnumbered four to one, continued firing. After half an hour Tryon led a charge by his mounted troops, with the militiamen driving

on behind them. At first the Regulators—Butler, Howell, and Hunter among them— retreated slowly. Then they broke and fled into a woods.

The Battle of Alamance Creek ended with nine "loyalists" killed and sixty-one wounded; nine Regulators killed and an unknown number wounded. Of the fifteen men taken prisoner by Tryon's militia, one was executed on the spot because Fanning insisted the man had participated in trashing Fanning's house. Six prisoners, found guilty of treason in a trial at Hillsboro on June 18, were hanged on June 19. Six others eventually received pardons from the king at Tryon's request. All the other Regulators, except for Husbands, received pardons after taking an oath of allegiance—6000 altogether in Anson, Mecklenburg, Orange, and Rowan counties. (Husbands would be pardoned following the American Revolution.) Tryon, now the target of increased animosity, immediately received the governorship of New York that had earlier been promised him by the British ministry.

Although some historians have contended that the Regulators' insurrection presaged the American Revolution and that the Battle of Alamance Creek foretold the Revolution's early battles, it was not the opening skirmish of that much larger and more momentous rebellion. The enemy was not the crown of Great Britain, but local officeholders. The issue was not taxes levied by the British ministry but local taxes collected by extortionist local officials. Nevertheless, the insurrection of the Regulators afforded some insight into the earthshaking events that would follow only four years after their suppression. It provided a precedent for armed resistance to government authority. And the hour-long Battle of Almanance Creek revealed that a vastly outnumbered, untrained, and leaderless group of "citizen soldiers" might hold its own against well-trained and well-armed troops.

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1767—*Guanajuato Riot* (Mexico), popular uprising of July 1, 1767, in the city of Guanajuato in response to anticipated new taxes. Economic circumstances of the area's miners had badly deteriorated, exacerbated by efforts to phase out the *partido,* a system by which miners were allowed to keep some of the ore they mined as an enhancement of their pay. In addition, the Spanish Visitor General, Jose de Galvez had alienated the people through his harsh treatment of rebellious demonstrators; and he had tightened the system of tribute collection and the collection of excise duties on locally produced liquors. A new census conducted in late June was the final catalyst for the riot, since the Guanajuato residents saw the census as preliminary to imposing new taxes—at a time when Galvez had recently established the tobacco monopoly, one of his most infamous devices for raising revenues. The riot's intensity caused the city councillors to warn the viceroy on July 9 that a militia force must be brought into Guanajuato as the only means of guaranteeing maintenance of law and order. Taking a census aroused distrust and opposition in many locales in other nations for the same reason—people presumed it to be a forerunner of new taxes.

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1767 *Silesia Revolt* (Austrian Monarchy), a peasants' revolt against the *Robot* (compulsory labor service, corvée) during the reign of Emperor Joseph II. This revolt and others precipitated, or at least preceded, Joseph II's agrarian reforms. In 1771 the government issued the first of the *Robot patents,* which instituted "a standard form of service." This patent applied only to Silesia.

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1770 *Fukuyama Rising* (Japan), third in a series of tax rebellions in the Fukuyama fief during the eighteenth century. In 1769 a fourth Abe family lord, Masatomo, had acceded to rule of the fief. In the rising of the next year the peasants presented Masatomo with a number of demands revealing that commodity production had grown greatly. The peasants had nineteen demands of the lord, including reductions of enterprise taxes on cotton and of tenant rents, and the deferral of loan payments. Masatomo, well aware that his retainers' economic circumstances had also declined, chose to resist. He granted a hearing and accepted some of the demands but refused to reduce rents or to dismiss village headmen and their assistants. In 1772, Masatomo took advantage of his judicial right to punish peasants for their destruction of property during the 1770 rising and for their loan delinquencies by ordering the execution of the rising's leaders. (See also 1717—FUKUYAMA RISING; 1752— FUKUYAMA RISING.)

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1773 *Palermo Revolt* (Sicily, Italy), rebellion in the city of Palermo against the tax policies and new taxes of the viceroy, the marquis of Fogliani. The viceroy had attacked the city's immunity or exemption from some types of fiscal levies and also challenged other privileges that residents enjoyed, including *donativi* (donations) for the Parliament, thereby arousing concern among parliamentarians. In 1770, when Fogliani "also imposed new taxes on luxuries—windows, balconies, wine and the consumption of snow for cooling drinks— there was an outcry," according to M.I. Finley et al. Most Sicilians refused to pay the taxes, and

protesters ripped down the posted notices of the new levies. On top of these seeming outrages, the harvest failed in 1773, the final catalyst for eruption of the popular uprising in Palermo.

Many nobles reacted to the uprising by fleeing to their rural villas, thereby ironically only exacerbating the uproar by causing increased unemployment and antagonism between classes. The viceroy's Swiss guard, provoked by rioters, opened fire, which further inflamed the protesters, many of whom broke into the prisons, burned police files, and freed some prisoners. The rebels finally surrounded the viceroy's palace, shouting, "Long live the King and out with the Viceroy!" Mercifully refusing to order his troops to fire on the rebels, Fogliani surrendered. The consuls of the guards escorted him to the harbor and put him on a ship to Messina, where he found a warm welcome and received many gifts.

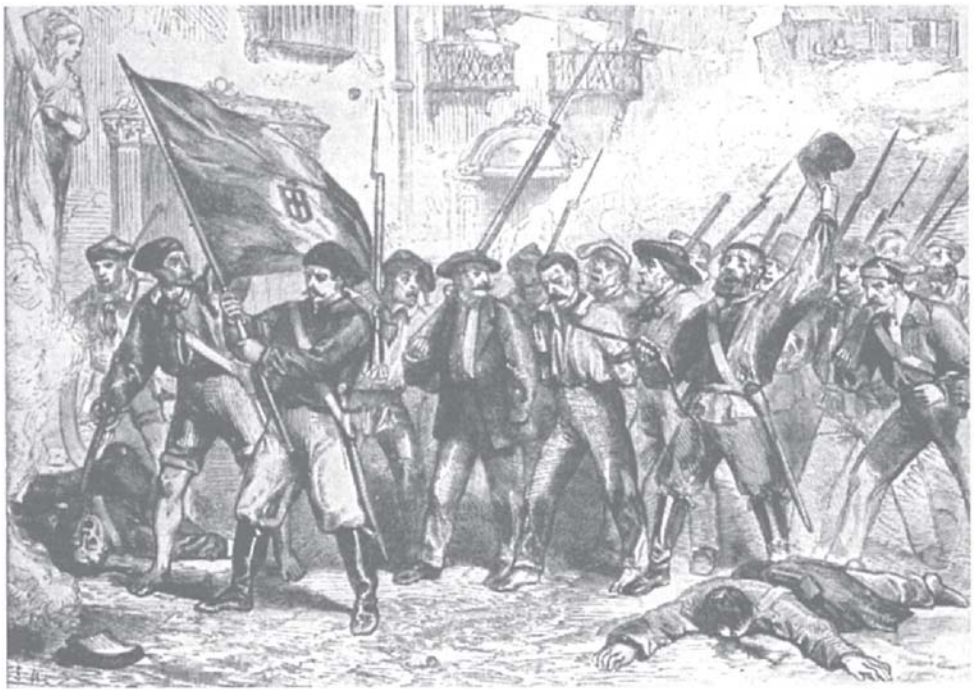
In Palermo the *maestranze* (guilds) came to the rescue, disarming the rebels, positioning cannons in the streets to restore order, and assuming the role of policemen and magistrates. The guildsmen rejected the army's help and prevented the archbishop from bringing the police back into the city. They reorganized the supply and distribution of foods and slowly restored the government's control of rural areas to ensure satisfactory food supplies. In addition, the guildsmen made a gesture of social reform, sending proclamations to the republic's villages that encouraged peasants to apply for land parcels on the basis of a law that had provided nationalization of Jesuit properties. Although a state of emergency persisted in Palermo, the aristocrats representing the Neapolitan government finally reestablished their authority and relieved the *maestranze* of their police powers. Some 5000 troops assumed control of the forts and confiscated a hundred cannons belonging to city officials. Palermo magnates mostly accepted the restored authority, as they themselves returned to power. Humiliated by the *maestranze* interlude, the magnates desired revenge against the guildsmen but found their capabilities diminished by their indebtedness to the government. King Ferdinand III of Sicily (Ferdinand IV of Naples) and his ministers determined that Sicily required government intervention to prevent the recurrence of rebellion, especially one involving both town and peasant rebels, and to improve the system of food distribution and alleviate class antagonisms.

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1773–1774 *Boston Tea Party* (Massachusetts Colony, Great Britain), tax protest renowned in Amer- ican history and popular myth that ushered in the American Revolution. For about three years there had been a relatively quiet interlude in the movement toward revolution in the American colonies, with commerce and other activities returned to normal, including consumption of tea on which duties had been paid. But in Boston the pursuit of rebellion had persisted beneath the surface through the efforts of Sam Adams and the local Sons of Liberty; and by the late summer of 1773 popular opposition to Thomas Hutchinson, royal governor of Massachusetts, had swelled. The catalyst for a new crisis, however, once again emerged from Parliament. It took the form of the Tea Act of 1773, approved by Parliament in May, which was intended to salvage the economic fortunes of the East India Company.

The British East India Company had for many years held a monopoly on trade between India and the other nations of the Empire, resulting in munificent profits. It had recently, however, suffered financial distress from the effects of military expenditures and increasing corruption and inefficiency. American merchants' smuggling of Dutch tea and nonimportation boycotts, implemented as protests to British tax



Palermo Revolt.

policies, also had taken their toll; as a result the company had in storage in English warehouses 17 million pounds of tea not earning a penny. To alleviate this circumstance, Lord North's ministry gained Parliament's approval of the Tea Act, which permitted the East India Company to export this warehoused tea directly to the American colonies instead of following the standard procedure of selling to English wholesalers who would then resell the tea (or other goods) to American retail merchants. The act also exempted the company from the normal export duties, requiring payment only of the reduced tax on tea that continued under the Townshend Duties. The company's tea, then, could be marketed in the American colonies at a lower price than smuggled Dutch tea while still returning a handsome profit. In addition, the act permitted distribution of this tea only by American merchants of proven loyalty to the crown.

The Tea Act's provisions, especially the emphasis on distribution by loyalist merchants, enraged American merchants and radicals, who saw the act as signifying that Parliament could now award monopoly control of any segment of American commerce to whatever company it chose. Consequently, captains of American ships scheduled to leave London refused to transport the tea—it would be shipped solely in English vessels. The American colonists, who had been content for over two years to consume tea on which they paid duties, along with cheaper smuggled Dutch tea, now perceived a renewed challenge. The issue was not price or excise duties. The issue was once again whether Parliament had the right to tax the colonists when the Americans remained unrepresented in Parliament. This issue festered through September and subsequent months following newspaper publication of the Tea Act's provisions and led Americans, especially radicals with revolutionary intentions, to conclude that the intent of the North ministry and of Parliament was to enslave them. Philadelphia set the protest tone. A mass meeting there on October 16 concluded that anyone who imported the East India Company's tea was "an enemy to this country," and sent

out a committee to pressure the merchant consignees designated to sell the tea. Similar tactics occurred in New York and Charleston, and in all three cities the consignees gave up their control of the tea and its sale. The Boston consignees, despite intense pressure by the Sons of Liberty, quite surprisingly withstood the radicals' intimidations and remained committed to distributing the tea. And so the East India Company loaded three ships with tea chests bound for Boston and expected to arrive there in late November or early December.

First to arrive in Boston Harbor was the *Dartmouth,* which anchored on November 28. The ship's owner, Francis Rotch, had twenty days to pay the duties on its cargo, which comprised more than just tea and which he wanted unloaded. Harangued by Sam Adams, crowds roamed the city's streets, intent on preventing the tea's unloading, while Hutchinson publicly insisted it would be unloaded and the taxes collected. Mass meetings of 5000 people assembled at Old South Meeting House on November 29 and 30. The radicals in charge drafted resolutions to be sent to the tea consignees, demanding that the tea be returned to England. Backed by Governor Hutchinson, the consignees refused to comply. They placed guards aboard the *Dartmouth,* tied up at Griffin's Wharf. The Boston Committee of Correspondence sent appeals for support throughout New England. Another mass meeting held on December 14 obliged Rotch, accompanied by ten protesters, to visit Customs and request clearance for the *Dartmouth's* return voyage. He was denied clearance. On December 16, with the twenty-day limit expiring, Hutchinson refused to issue Rotch a pass to sail by Castle William in the harbor but offered him naval protection, which the ship owner rejected. The governor planned to seize the tea because the duty had not been paid.

Rotch reported the results of his failed efforts to the meeting at Old South Meeting House at about 6 PM on December 16. Surmising after discussions that Rotch would not return the tea and might unload it if so required by the authorities, the meeting responded with a war whoop to Sam Adams's announcement—apparently bearing a coded message—that nothing further could be done. The crowd streamed from the meeting house and headed to Griffin's Wharf, where the *Eleanor* and the *Beaver,* both also laden with tea, had joined the *Dartmouth* at anchor. About fifty men, garbed as Indians and with darkened faces, boarded all three ships. They hauled the tea chests above decks, smashed them open, and hurled tea and chests into Boston Harbor as the crowd on shore cheered. Their brewing of "saltwater tea" concluded, the "Indians" left the ships unharmed and slipped ashore to disappear into anonymity. The tea and chests bobbed in the harbor's waters all night, some floating as far as Dorchester Neck. The Boston Tea Party had destroyed 90, 000 pounds of tea valued at 10,000 pounds.

The value of the tea proved the least of the Boston Tea Party's final costs, however. Hutchinson's official report on the incident, preceded a week earlier by news reports, arrived in London on January 27, 1774. Eyewitnesses to the tea party, including Rotch, arrived soon after and responded to government questioning. Once the full story was known, both the politicians and the general public reacted with outrage and wrath. The tea's destruction appeared as a distinct challenge to the authority of crown and Parliament. George III asserted that the Americans must be either totally mastered or left entirely alone. Parliament determined on subjugating the colonials. The North ministry's first response entailed humiliating Benjamin Franklin, agent for Massachusetts in London, who was summoned before the Privy Council on January 29 for a meeting that ostensibly would consider the colony's petition to have Hutchinson and Lieutenant Governor Andrew Oliver removed from office. At this meeting Franklin stood impassively for an hour as the solicitor general reviled him. No mention of the colony's petition occurred, and Franklin left without responding. But the scorn heaped upon him registered a clear message.

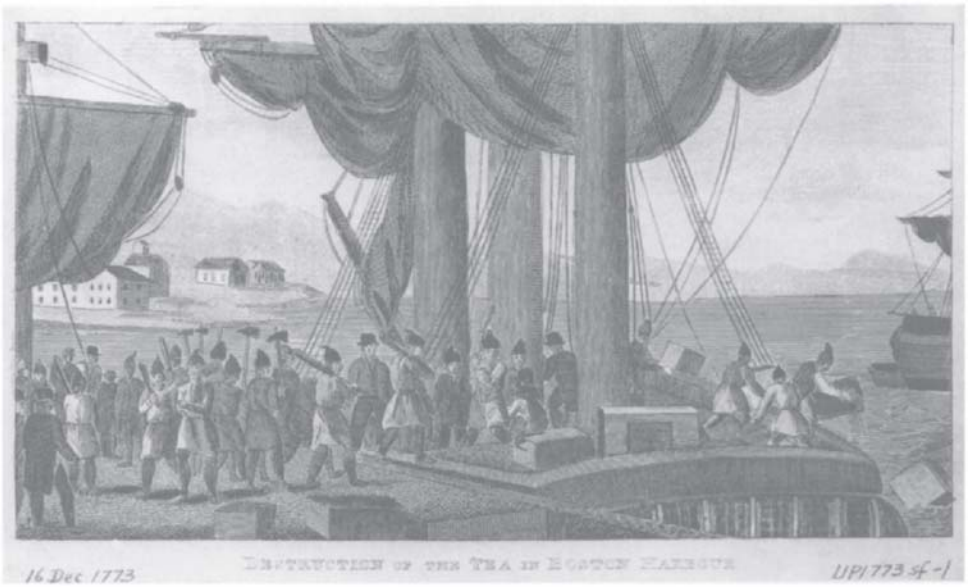
That message was further refined in the North ministry's legislative response, presented to Parliament on March 14. At the top of the ministry's proposals was closing Boston Harbor and removing the provincial government's offices to another town. In approving the ministry's proposals, Parliament passed several laws that came to be known in the American colonies as the Intolerable Acts. The three Coercion Acts, to

take effect on June 15, initiated the legislation. The first of these, the Boston Port Act, closed Boston Harbor to all commerce until the city's residents paid the East India Company for the destroyed tea. The Massachusetts Regulatory Act (or Massachusetts Government Act) took the unprecedented step of revising the colony's charter, giving the royal governor enhanced powers to appoint or remove most civil officials; forbidding town meetings; allowing the crown to appoint the Council, while continuing to permit election of representatives to the House of the colony's legislature; and empowering sheriffs rather than freeholders to select juries. The third act, entitled the Impartial Administration of Justice Act, specified that any royal official accused of a capital crime would be tried either in England or in another colony.

Then in June, Parliament approved two acts that the American colonists would perceive as punitive. The new Quartering Act, a revision of acts passed in 1765 and 1766, permitted the billeting of troops in private family homes. And the Quebec Act, although not connected with these four punitive acts and intended to mollify the French residents of Quebec, expanded Quebec's provincial boundaries to include all the inland territory extending to the Ohio and Mississippi rivers, which effectively terminated the land claims of American colonists residing south of Canada. In addition, the act recognized French as well as English as an official language in Quebec, restored French civil law in the province, granted Roman Catholics the right to hold office, and bestowed official recognition of the Roman Catholic faith—American Protestants considered this latter provision an especial affront.

In an apparent effort to reinforce the crown's authority in Massachusetts, General Thomas Gage arrived in Boston in mid-May to assume the post of royal governor. Whatever the appearance of his appointment, many Massachusetts colonists quietly accepted Gage as governor and acquiesced in the fulfillment of the Intolerable Acts. A group of Boston merchants even went so far as to offer payment to the East India Company for the destroyed tea, in order to meet the demands outlined in the Boston Port Act. Boston's radicals, however, responded with resistance. In a town meeting they called for rejecting payment for the tea and for the other colonies to cease all trade with Great Britain. The other colonies responded to an appeal issued in May by Rhode Island to send representative to a meeting of all the colonies. They selected delegates who convened in Philadelphia on September 5, 1774, for the first Continental Congress. Only Georgia, reluctant for fear of losing troop protection during a Creek Indian uprising, decided against sending delegates.

The delegates to the Continental Congress included men who would soon become involved not only in defiance of the crown but also in open rebellion. Sam Adams and his cousin John Adams served as representatives of Massachusetts; George Washington, Peyton Randolph, and Richard Henry Lee, of Virginia; Silas Deane, of Connecticut; John Jay, of New York; John Dickinson and Joseph Galloway, of Pennsylvania; and Christopher Gadsden, Edward Rutledge, and John Rutledge, of South Carolina. The delegates approved a Declaration of Resolves that cited the law of nature, the British constitution, and the colonial charters as the foundation of the American colonists' rights. The declaration condemned the Intolerable Acts and the illegality of imposing taxes and standing armies on the colonists without their consent. The Continental Congress approved a policy of neither importing British goods nor exporting American goods to Great Britain, and created the Continental Association to enforce this policy—the embargo on East India Company tea would begin immediately; that on all other British goods, on December 1, 1774. Finally, the delegates drafted a petition to George III and the people of Great Britain, America, and Quebec—but none to Parliament, since that might be construed as an admission of Parliament's authority. With their work completed, the delegates dissolved the Continental Congress on October 26, agreeing to reconvene on May 10, 1775, if events warranted. They had set the stage for the seemingly inexorable movement toward open political rebellion. What had begun as a tax protest would within months become the American Revolution. (See also 1764–1775—AMERICAN REVOLUTION.)



Boston Tea Party. *Courtesy of Anne S.K. Brown Military Collection, Brown University Library.*

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1773–1775 ***Pugachev Revolt*** (Russia), Cossack and peasant uprising known to the Russians as Pugachevshchina, which began as a political revolution but, for many of its adherents, constituted a rebellion for tax relief. The revolt began in the autumn of 1773, when Yemelyan Pugachev, "fugitive Cossack from the Don," while addressing a group of Yaik (Ural) Cossacks near Yaitsk (Uralsk) in eastern Russia, declared himself "Tsar Peter III" the murdered husband of Empress Catherine II (Catherine the Great), who had consented to Peter's murder. Pugachev of course claimed to have survived the attempted murder. Given a pledge of loyalty by a group of local Cossacks, Pugachev as self-proclaimed tsar presented them a "decree" that awarded the Yaik Cossacks lands, pastures, fishing and grazing rights, military supplies, pay, and grain in return for their military services. These were traditional privileges of the Yaik Cossacks of which they had been deprived. About 100 armed Cossacks joined Pugachev and rode toward Yaitsk, joined by others on the way; finding Yaitsk's defenses too strong, they headed for Orenburg, the provincial capital, to which they laid siege. Pugachev had a force of 2500 men with several cannons by October, and he defeated a force sent to relieve the siege, thereby adding to his appeal—which was further enhanced by the dissemination of manifestos promising freedom and tax relief to the peasants.

Pugachev established winter quarters at Berda, and by Christmas he had assembled 15,000 men (eventually 25,000) with eighty-six cannons, plus perhaps 40,000 rebels operating in nearby areas.

Frightened by his military successes and by the rebels' killing of nobles and their families and burning of their estates, the government sent a military force against Pugachev. He suffered crushing defeats at Tatishchev and Kargal, and escaped with some followers into the Urals and the hills of Bashkiria in the spring of 1774. A few hundred Cossacks, 5000 Bashkir warriors, and 4000 factory peasants joined him. The peasants were mostly attracted by a Pugachev manifesto that promised "freedom without any demands for soul [poll] tax and other duties or recruiting levies." Pugachev's force reached the Kama River in mid-June after capturing the fort at Asa. Now with 20,000 men, Pugachev neared Kazan, defeated a cavalry force, and entered the city. But a small government force defeated the rebels, and the Bashkir warriors dispersed to their home region.

Pugachev headed toward the Volga and central Russia. He issued other manifestos, promising freedom of religion, free use of lands and natural resources, and total abolition of the poll tax and serf duties paid in cash *(obrok),* forced labor *(barshchina),* or in-kind services. Peasants, deeply angered by increased taxes to pay the costs of wars with Poland and Turkey as well as greater *barshchina* duties, found hope in these promises. Pugachev was greeted enthusiastically as he proceeded. He reached Saratov in August with 10, 000 men, although only 2000 had adequate arms, and just 13 cannons. At Salnikov government troops finally caught up with him, killing 2000 of his men and wounding or imprisoning another 800. Pugachev again managed to escape, recrossing the Volga with about 400 men. But his following slowly dissipated, and Pugachev was captured. Confined in a cage, the tsar pretender was taken to Moscow and there broken on the wheel. Executioners beheaded him and dismembered his body before the Kremlin on January 1, 1775. Some 10,000 rebels perished in the Pugachev Revolt's military engagements, and probably another 20,000 were executed as participants in the rebellion. Slight improvements occurred in factory work conditions in the rebellion's aftermath, but overall the rural peasants (serfs) achieved no benefits.

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1774 ***Cochabamba Customhouse Riot*** (Bolivia), an anti-tax uprising in Spanish colonial New Granada. Following 1770 the government of Charles III gradually put in place a new program of fiscal measures in New Granada that was intended to stimulate growth in the colony's internal market and thereby to generate increased revenues for the royal government. One of the fiscal measures was an increase in the *alcabala* (sales tax) from 2 to 4 percent that was officially established on March 30, 1772. Over the following year, however, many provincial officials neglected collecting the increased tax. To assure direct and consistent tax collections, the government set up customhouses *(aduanas)* that replaced the system of tax farming previously used. The Cochabamba customhouse began operations in 1774 in Arque and Tapacari.

On August 2, 1774, rioting erupted in Cochabamba to protest the recently established *aduana* and the new system of tax collection. During the night merchants removed their goods from the *aduana* and brought them to a convent to prevent their being damaged or destroyed. Indians and local artisans representing guilds also protested against the *alcabala.* Indians had been exempt from the sales tax, but that exemption no longer applied to the goods they made, nor was it entirely clear whether the crops they raised on their lands remained exempt. The local procurator later stated that the riot was caused by "the new tax laws to be

enforced, charging the guilds of *tocuyeros* [cloth makers], tailors, shoemakers, blacksmiths, soapmakers with *alcabala* tax, which had only recently also been imposed on wheat and corn, commodities produced by the local hacendados." Inquiries that followed the protest largely focused on whether potatoes, chili, corn flour, and other products of the Indians that had been exempted now must be subject to the sales tax. The Cochabamba riot foreshadowed the riot against the new customs house in Arequipa, Peru, in January 1780, the uprising by Indians and mestizos against the La Paz customhouse in March 1780, and similar later developments leading up to the Comunero Rebellion. (See also 1780— AREQUIPA REBELLION; 1781—COMUNERO REBELLION.)

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1775 *Peasants' Rebellion* (Bohemia, Austrian Monarchy, Holy Roman Empire), uprising by Bohemian peasants against the *Robot* (compulsory labor) imposed by their landlords. It occurred during a period when Holy Roman Emperor Joseph II had been advocating reform of the *Urbaria,* the regulations governing peasants' labor services and lords' rights. The process of reform had been slow, however, marked by government indecision and lords' resistance. Despite favoring changes to the *Urbaria,* Joseph balked at suggestions for full-scale reform promoted by his coregent of the Austrian Monarchy and mother, Maria Theresa, who, although virtually alone in her view, argued for the total abolition of serfdom. The Bohemian peasants' view manifested itself in their rising, as they refused to perform labor services and sacked lords' mansions.

Following the rising, Joseph pressed for a new *Urbarium* for all of Bohemia that included "a standardized reduction in the *Robot*" The emperor stated that this proposed reduction would be a first step toward the total abolition of forced labor. To win over the nobility, Joseph argued that under his proposed *Urbarium* landlords would receive more revenues through increased rents and could sell more estate wines and beers to peasants, whose incomes would also increase. But Joseph also claimed that he could not decree abolition of the *Robot because* it was "can essential element in our constitution.'" Although the foreign minister, Count Wenzel Anton von Kaunitz, opposed Joseph's proposal on the grounds that it would appear to reward rebellion, Joseph's effort succeeded. The new *Urbarium,* issued August 13, 1775, comprised eighty pages and divided peasants into eleven classes, prescribing the obligations of each class but with the proviso that no peasant would be worse off than formerly and that all duties and rights would be published and enforced. The lords, of course, implemented the *Urbarium* in a variety of ways that compromised or complicated its enforcement, yet the majority of Bohemian peasants experienced substantial relief. For example, in Hradec the peasants had previously been obliged to provide 347 days of *Robot* per hectare; in the years following issuance of the new *Urbarium,* they served only 144 days.

The *Urbarium,* then, was a significant piece of legislation. Its terms did work hardship on some landlords, leading to a proposal to obtain a loan in Belgium to assist them, and also generated conflict within Joseph's government. Empress Maria Theresa used the *Urbarium* as a catalyst for setting an example for landlords through an experiment with two former Jesuit estates that she had the right to dispose of—she had these demesne lands sold to the peasants. The empress later extended this scheme to other royal

properties. Maria Theresa also continued to agitate for complete abolition of both the *Robot* and serfdom. In an effort to placate continuing discontent in Bohemia, Joseph's government reaffirmed the *Urbarium* in 1777. Joseph, who appears to have been deterred from acting by concerns over tax revenues, had secretly advocated humbling the nobility and allowing the peasants freedom and property ownership. Finally, in 1781, soon after his mother's death, he "abolished most of the restrictions on the individual liberty of the serfs." Subsequently, Joseph also attempted to commute the *Robot* into cash payments and to eliminate the tax privileges that Hungarian nobles enjoyed. The 1775 Bohemian peasants rising thus eventuated in a substantial amelioration of the peasants' lot.

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1776 *Koyasan Revolt* (Japan), peasants' uprising against exorbitant taxes levied by the Bud- dhist priests of the Koyasan Temple in Kii. As Hugh Borton points out, this rising was among a very few—this one being "the most important"—during the Tokugawa period (1603–1868, which witnessed thousands of uprisings), whose target was the priesthood rather than the governing samurai class or the lord of a fief. In this instance it was the priests, not the political rulers, who imposed excessive taxes. The Koyasan was home to the Shingon sect, with a comparatively wealthy fief producing 21,000 *koku* (about five American bushels) of rice annually. Poor administrative policies, however, plagued the fief's peasants during the late seventeenth and the eighteenth centuries and instigated uprisings in 1692 and 1719. The latter rising had damaged both the prestige and the finances of the Buddhist priests of Koyasan, and they attempted to restore their financial vitality by prodding the peasants to open and cultivate new fields, "only to have them abandon the old ones," notes Borton.

And so in 1776 the priests hired a man named Okamoto to conduct a new survey of the fields, employing false measurements in order to increase their income from 7500 *koku* to 8500 *koku.* The peasants protested this measure in the spring; some 4000 rioted, attacking and destroying Okamoto's house as well as thirty-eight storehouses and other structures. This rising apparently did not deter the Buddhist priests from imposing taxes, however. The Koyasan Temple priests, declares Borton, "proved to be even harsher rulers than the most unscrupulous *daimyo* [fief lord], inflicting taxes of 80% to even 93%." Furthermore, there was an added tax for the support of the *bakufu* (the Japanese military government centered in Edo). In response to these extortionate tax levels, in the late summer, when ostensibly assembled to worship and seek protection for themselves and their children during a measles epidemic, over 12,000 peasants marched upon the temple to demand reduction in their taxes. The priests reacted by summoning troops from a neighboring fief to protect themselves and their temple.

Two months later peasant representatives sent to Koyasan Temple to negotiate a cancellation of the order to cultivate new fields and a reduction of their tax burden to the 69 percent level that had prevailed in earlier years were imprisoned. Again the peasants rebelled, this time succeeding in obtaining both the release of their representatives and reduced tax levels. The temple priests, desiring to protect their reputation, sent two representatives to Edo to explain what had happened. But in the spring of 1777 the three overseers of shrines and temples summoned to Edo six leaders of the Koyasan peasants, seventeen student priests, nine travelers, and fifteen novices to conduct an inquiry about the uprising. The inquiry resulted in the sentencing

of four peasant leaders to execution. (Since three of these had died in prison, only one suffered the sentence.) Among the Koyasan fief's fiftysix villages, fifteen peasant landowners lost the privilege of wearing a sword and were further dishonored be being deprived of their names; 250 headmen and their assistants and 3000 peasants received fines. Headmen and peasants who had not participated in the rising received rewards and praise—a means of reenforcing the system of fief rule. While the inquiry thus placed full responsibility for the rising on the peasants, the Koyasan priests nevertheless lost still more prestige for having allowed the peasant rising to continue for nearly a year.

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1780 *Arequipa Rebellion* (Peru), a violent uprising in the city of Arequipa in response to "fiscal reforms" instituted by the Spanish Visitor General José Antonio de Areche beginning in mid-1777. By royal decree of July 6, 1776 the *alcabala* (sales tax) was increased from 4 percent to 6 percent, and Areche was dispatched to the viceroyalty of Peru to ensure implementation of the increase. The new rate was first imposed in mid-1777 at the Lima *aduana* (customhouse), where one of its earliest victims was Jose Gabriel Condorcanqui, Tupac Amaru II. From at least the end of 1778 the new tax was also in force at Arequipa; and new taxes of 12.5 percent on *aguardiente* (brandy) were also in place there in 1777. Under existing regulations from 1773, hacendados and merchants were given a year's grace for making good on their *alcabala* payments; and many exemptions had been granted not only to these two groups but to numerous others as well. Additionally, those who had not received exemption might effect the same end through bribing the collectors.

But in 1779 a new administrator, Juan Bautista Pando, and his lieutenant Pedro de la Torre arrived in the Arequipa area determined to end such liberal and graft-ridden practices. Pando's imperious tactics as he began his work in the outlying villages evoked resistance that might have been avoided through a more tolerant approach. His behavior in the provinces convinced residents of Arequipa that he intended to impose taxes mercilessly on everyone in the city. Consequently, a pasquinade (lampoon) of Pando that threatened violence if the *aduana* were established in the city was posted on the cathedral doors on December 31, 1779. The immediate consequences of Pando's policies became manifest. The Indians, who had been exempt from the *alcabala* and in exchange supplied the city residents with produce, handicrafts, and fuels, now saw their exemption revoked by Pando. Indians who brought produce to the market had not only to pay the sales tax but also to endure mistreatment by Pando and his staff. Consequently, most of the Indians ceased bringing merchandise to market or else raised their prices, either depriving retailers of goods or obliging them to pay higher prices that they then passed on to their customers. Foods simply became unavailable, affecting every household in the city. All the residents, of whatever economic status, suffered from the new policies, but especially the Indians, who at the *aduana* were subjected to contempt, bigotry, confiscation of goods, and intimidation by Pedro de la Torre, who also treated mestizos, *cholos* (mixed white and Indian), and other castes similarly. In addition, merchants, hacendados, and other patricians lost their exemptions from paying the sales tax; and Pando revoked the hacendados' one-year grace period. The hacendados also suffered under the burden of the new tax on *aguardiente,* since Arequipa was the major producer of wine in the viceroyalty—now they paid not only property taxes but also an additional 12.5 percent tax on their wine

production. With these costs passed on, tavern owners were forced to charge more for drinks. Finally, the imposition of the fifth (quint) tax affected the livelihoods of gold and silver miners and traders in these metals, increasing the costs of vessels and other items for the clergy.

In short, Pando's arrogant, officious, and overzealous fulfillment of his duty offended everyone. And so everyone feared that Pando planned new forms of taxation on homes, occupations, shops, and various other targets. Under Areche's instructions, he did plan to put in place a broader system of tributes that would affect many more groups than the Indians who customarily paid these levies. Concerned that his own interests were at stake, the city *corregidor* (administrator), Balthasar de Samatnat, tried but failed to restrain Pando, thus opening a breach between them—the failure of the effort became public knowledge on January 12.

Pasquinades had in the meantime become more frequent and widespread. The *cholo* and *zambos* (mixed black and Indian) castes had decided that revolt would follow imposition of the broader tribute. And at least one patrician leader, Domingo Benavides, had advocated revolt among the hacendados. Bands of masked horsemen had been roaming the streets, but Pando refused to compromise. As a final warning, on January 13 a mob of over 500 stormed the *aduana,* banged on the doors, hurled stones and mud at the guards, and then withdrew. Sematnat inspected the damage on January 14 and called a *cabildo abierto* (council) that demanded lifting of the levies until petitions could be made in Lima but also promised to protect the *aduana.* The same day Pando appeared to agree to this proposal when meeting with representatives of the *cabildo abierto,* but he continued to collect the taxes. That night a horseman rode up to the *aduana* and whistled. A rocket was fired, and hundreds—perhaps thousands—of armed men swarmed forward to the attack. They looted and destroyed the *aduana* while Pando and members of his staff escaped out the back; De la Torre suffered a lance thrust through his face—the only official to be injured.

On January 15, Sematnat formally revoked imposition of the new taxes and allowed hacendados to retrieve confiscated property (the rioters had left it intact) from the *aduana* without paying even the former excise levy. Menacing crowds gathered in Cayma and other nearby villages. Class and other antagonisms erupted into full-scale rioting in Arequipa, with Sematnat himself targeted for killing; but he had taken refuge in a monastery. The rioters looted Sematnat's house, seizing sixty-seven rifles, and set it on fire. Then the rioters attacked the jail, breaking down its doors and releasing the prisoners, who joined the riot. Near dawn the rioters' leader ordered dispersal. The mob reconvened on the night of January 16 to assault the provincial treasury, members of the *corregidor's* circle, and other patricians as well as their homes. City residents took refuge in the monasteries.

Sematnat called up the militia, but the mestizo and *cholo* troops refused to intervene, leaving the *corregidor* dependent on patrician members of army units in the city. In three waves, beginning at 10 PM, Indians, mestizos, and members of other castes from the countryside—armed with lances, sticks, and slings—attacked the city, the primary wave moving from the Pampa of Miraflores on this eve of the feast day of their patron saint. Poor residents of Arequipa joined them in battle. They drove back a company of cavalry forming the city's first line of defense and fell upon two companies of troops and volunteers left unarmed by Sematnat, but a company of nobles raced into the melee to save the city. After four hours of mostly hand-to-hand combat, the last wave of the rebels dispersed. Now holding the upper hand, two patrician militia companies launched an early morning punitive expedition, burning and looting houses and huts in the Pampa of Miraflores and taking prisoners. They hung five bodies in the Plaza de Armas as a warning on January 17, and the next day they hanged six of their prisoners.

The rebellion appears to have assumed a life of its own over the four days. Initially led by patricians, including Diego Benavides, and militia members, it evolved on January 16 into a rebellion by disaffected Indians, *cholos,* and mestizos, joined by caste members of the Tiabaya militia and then by urban caste

members residing in Arequipa, including women. Although the rebellion quickly faltered and succumbed to repression, it had revealed a clear fragility of Spanish power in the Americas, especially if challenged by an alliance among the classes. The Arequipa Rebellion, along with numerous similar uprisings in Huaraz, Cerro de Pasco, and La Paz, formed a prelude to the Tupac Amaru Revolution. In fact, anecdotal evidence suggests that José Gabriel Tupac Amaru himself and his nephew Simon Noguera were in Arequipa when the rebellion began. Not surprisingly, many historians view the Arequipa Rebellion as a precursor of the Spanish-American War of Independence. (See also TUPAC AMARU; 1780–1781—TUPAC AMARU REVOLUTION.)

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1780 *Katarista Rebellion* (Bolivia), an uprising against Spanish authority in the colony of New Granada that began with demands for reform in the collection of taxes. In 1777, Blas Bernal, cacique (governor) of the Indian town of Macha and friend of the local *corregidor* (administrative official), Nicolas Usarinqui, whipped Tomas Katari and imprisoned him for a month. To retaliate, Katari and his friend Isidro Acho went to see the treasury officials in Potosí in early February 1778 and accused Bernal of maintaining two tax lists in order to steal some 487 pesos in Indian tributes collected in Macha; Katari also claimed to be the legal cacique of Macha by right of inheritance. The treasury official in charge drafted a recommendation to Usarinqui to have Katari and Acho collect the tributes instead of Bernal, and gave the Indians a copy of this dispatch, as well as another copy for approval of the judges of the *audiencia* in La Plata near Buenos Aires. Katari showed the dispatch to Usarinqui and later to his successor Joaquin Alos—both ignored it. Alos responded by imprisoning Katari and Acho. The protector of the Indians at Potosí learned of this misdeed and persuaded Alos to free the two Indians and allow them to perform their duties as collectors of tributes. Although he freed them, Alos refused to let them collect tributes. Katari complained to the protector in April, and Alos insisted that the two Indians post bonds, which they did. But Alos remained intransigent, threatening the Indians with imprisonment or banishment.

And so Tomas Katari, with Isidro's son Tomas Acho, traveled 600 miles to Buenos Aires to request justice from the viceroy. After hearing his argument on December 4, 1778, the viceroy ordered his installation as cacique and sent a dispatch to this effect to the *audiencia* in February 1779. Although delays occurred in officially carrying out this measure, Katari claimed authority under the viceroy's order and assumed Bernal's duties, appointing Marcos Mamani as collector. Perceiving a threat to his authority, Alos removed the Potosi treasury officials, added soldiers to his force, and, on May 18, arrested Katari, Acho, and four other Indians, who were placed in Bernal's custody. Learning of the arrests, Indians arrived at Bernal's home the next day to demand release of the captives, but Bernal had fled. The Indians freed the captives.

Alos sent complaints from Bernal and others to the *audiencia* of La Plata and, on June 12, ordered Katari's arrest. Katari was imprisoned at Potosi for nearly four months. While he was being transferred by order of Alos, who feared the Indians would liberate him, they did just that. Katari traveled to La Plata to

present his case, but he was again arrested on June 10, 1780. In retaliation the Indians persecuted Bernal, who fled and was reported dead. The Indians found him and turned him over to Alos, hoping to gain Katari's release. Failing that, the Indians seized and beheaded Bernal. In consequence, the *audiencia* of La Plata ordered that Katari be sent to Potosi to face charges of rebellion. As the collection of tributes fell due on St. Bartholomew's Day (August 24, 1780) aroused Indians demanded Katari's release and a reduction in the tribute tax. Alos, holding Katari in prison at Pocoata, refused.

On August 25 a crowd of hostile Indians entered Pocoata and confronted Alos and his troops. Battered by stones and greatly outnumbered, the Spaniards fled at Alos's order; but the Indians captured Alos in flight. During the melee some twenty-eight of the corregidor's party were killed; Tomas Katari claimed 300 Indians died. Peace negotiations began the next day, while the Indian insurgents holding Alos entered Macha unopposed. As a result of the negotiations and intervention by priests, Tomas Katari was freed, and he in turn had Alos freed. The *corregidor* and his lieutenant Luis Nunez received no punishment but were sent to La Plata. Choosing his successor proved problematic.

The freed Tomas Katari, resuming the role of cacique, declared a reduction in the tribute, the *repartos* (forced sales of goods to Indians), and the *mita* (forced Indian labor); he eliminated other taxes entirely. He also sent a report to the viceroy and the king outlining the Indians' grievances, blaming the recent turmoil on Alos, requesting a pardon for the Indian insurgents, and complaining that the *audiencia* had not answered his petitions. In addition, Katari began a secret correspondence with Tupac Amaru—he apparently intended to join Tupac Amaru after the Peruvian leader captured La Plata. Fulfilling earlier orders from Alos, however, the La Plata militia colonel, Manuel Villarroel, arrested Tomas Katari and turned him over to the chief justice, Juan Antonio Acuna. Accompanied by Villarroel and several soldiers, Acuna set out for La Plata with his prisoner on January 15, 1781. At a steep hilltop near Quilaquila they encountered a troop of Indians who had come to free Katari. Villarroel apparently pushed Tomas Katari off the hilltop to his death. The Indian troop stoned the Spaniards, killing Acuna and others.

Tomas's brother Damaso assumed leadership of the rebellion. He and another brother, Nicolas, both enraged over Tomas's death, now invited the support of Indians in the neighboring provinces, who responded in huge numbers. Swelled by this influx, the Kataristas attacked Villarroel, killed him, and pillaged and burned his house. They then withdrew to Macha, from which the Katari brothers summoned Indians from distant provinces to join them. The Kataristas seized Governor Pascual Chura in church and murdered him. Armed with wooden weapons and knives, the Kataristas marched out of Macha to Pintatora, Moromoro, and other towns, where they recruited more Indians and menaced Spanish residents. Obeying the initial orders of Tupac Amaru, the Kataristas killed *corregidores* and Spaniards as they marched across the countryside. Another revolutionary, Simon Castillo, joined the rebellion, leading his Indians against San Pedro de Buenavista, where they laid siege to the town and then massacred about 1000 persons, including priests, who had sought sanctuary in the church. Similar bloody deeds occurred in Caracoto, Oruro, Sicasica, and other towns, generating cries for retribution.

On February 20, 1781, on the hills of Punilla, about ten miles from La Plata, the army of 7000 Indians led by Damaso and Nicolas Katari met defeat. Damaso fled to Oruro, where he continued the rebellion, calling forth more Indians to join the cause. At the end of March a Spanish battalion led by Colonel Jose de Reseguin arrived in the region and began suppressing the rebellion. In Pocoata the Indians, who had not participated in the rebellion and were now wearied of the turmoil, desirous of pardon, and informed that a bounty of 2000 pesos had been placed on each of the Katari brothers, seized Damaso and other rebels—Nicolas escaped capture—and imprisoned them. After being questioned and tortured, Damaso was hanged and quartered on April 17 in La Plata. The Pocoata Indians later found Nicolas hiding near Clarichari and seized him on April 1.

After receiving the bounty for the Kataris, the Pocoata Indians also found and captured Simon Castillo and other rebels and brought them to La Plata on April 25. Nicolas and Simon were hanged there with other rebels on May 7, bringing to an end the Katarista Rebellion and the Kataristas' involvement with Tupac Amaru in the Great Rebellion of 1780–1783. But the rebellion itself continued sporadically, with periodic new uprisings in the region surrounding Chayanta, eventually spreading throughout the region from the frontiers of Cuzco to Tucuman. The Great Rebellion, originating largely in disgruntlement over various tax levies, comprised the "greatest Indian revolt in the Americas." Although the Spaniards triumphed through superior military capability and suppressed the rebellion brutally, the alarm engendered by the Indian uprising led to numerous reforms and a new colonial officialdom instituted by the government of Charles III in response. (See also TUPAC AMARU; 1780–1781—TUPAC AMARU REVOLUTION) .

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1780 *La Paz Uprising* (Bolivia), protest by Indians severely disgruntled by repressive taxes. A royal tax measure of July 26, 1776, affecting this city of 20,000 and other areas in Spanish New Granada immediately evinced Indian petitions for its rescinding. When the petitions failed, the Indians rebelled. Their grievance arose in particular from the city merchants' demand that the Indians pay a 6 percent *alcabala* (sales tax) on yerba mate, coca, salted mutton, flannel, and other coarse cloth. The rebellion initially took the form of lampoons posted in the city. The first of these appeared on February 2,1780, on the door of the customhouse; it depicted the *corregidor* (district administrator) and treasury officials hanging from gallows. On March 12 groups of masked men, threatening to burn the parish church of Santa Barbara if they were not obeyed, forced the sextons to ring the church's bells to summon rebels. Two thousand people assembled, sending the frightened *corregidor* and treasury officials into hiding. The following day many rebels from the provinces of Pacajes and Sicasica had gathered on the heights above La Paz, intent upon destroying the customhouse.

Another lampoon threatened the *corregidor* with death if the customhouse remained. He summoned the city *cabildo* (council) on March 15 to review the situation. As the councilmen met, more lampoons appeared; alarmed, they sent a crier through the streets of La Paz to announce that the customhouse was being closed and the *alcabala* lowered to 4 percent. Informed of the councilmen's actions, Visitor General José Antonio de Areches, sent to New Granada by Charles III to improve the colony's fiscal system and tax revenues, objected that the councilmen had no right to rescind a royal law. Areche had the customshouse reopened to administer taxes, reinstated the 6 percent sales tax, and ordered punishments for anyone who disturbed the peace. Realizing that their efforts had gained them nothing, the insurrectionist Indians, who had learned of Jose Gabriel Tupac Amaru's movement, decided to join the Tupac Amaru Revolution. The La Paz tax uprising, then, eventuated in a broadening of the Tupac Amaru Revolution that, together with the Katarista rebellion led by Tomas Katari, constituted the Great Rebellion, and subsequently to the two great sieges of La Paz launched by that rebellion. (See also 1780—KATARISTA REBELLION; TUPAC AMARU; 1780–1781—TUPAC AMARU REVOLUTION.)

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1780–1781 ***Tupac Amaru Revolution*** (Peru), a major rebellion fomented in part by taxation and centered under the leadership of Tupac Amaru (Jose Gabriel Condorcanqui, Tupac Amaru II) that, coincident with the Katarista Rebellion in Chayanta province (now Bolivia), comprised the Great Rebellion. Tupac Amaru was a descendant of the sixteenth-century Inca martyr Tupac Amaru and assumed his name, claiming recognition from the Spaniards as legal heir to Inca royalty. The Spaniards granted him this recognition, awarding him the title Marques de Aropesa that Phillip II had bestowed on the Inca royal line. Rejecting this title along with wealth and honors offered by the Spaniards and his education by Jesuits, Tupac Amaru chose instead to emphasize his Indian identity.

After centuries of harsh Spanish rule the Indians suffered under pervasive oppression. Under the *mita* system of forced labor they were compelled to work in mines and factories; many were virtually enslaved in personal service to hacendados (owners of large estates). All paid tributes (taxes) to the *corregidores,* the provincial administrators and judges. The *corregidores* also held monopolies on trade in their districts and therefore could deny Indians opportunities to pursue trades, force them into their employ, and forgo remitting paid tributes to the government. *Corregidores* also obliged Indians to buy inferior or unneeded merchandise at arbitrary prices that drove the Indians into indebtedness, with their debt payments to be paid at the same time as their tribute taxes. If an Indian's taxes or debts were not paid, regardless of the reason, the *corregidor* could confiscate the Indian's property, imprison him, raze his home, and even force his wife into prostitution. In addition, customs officials exploited the Indians, taxing everything possible and doubling customs rates the Indians had to pay. Against these and other forms of oppression the Indians had no recourse.

Finally informed of the corruption within the treasury, courts, and public administration of Peru, Charles III sent Jose Antonio de Areche as visitor general to correct the situation. With powers nearly equal to a viceroy's, Areche had the mandate to eradicate dishonesty in the collection of revenues, set up a just tax system with punctual collection, and ensure that the laws were enforced. Viceroy Manuel Guirior perceived Areche as a challenger to his own authority, feigned cooperation, and then turned against Areche when the visitor general began to enforce laws and impose treasury reforms that affected Guirior's dependents and friends. Areche also received blame for a royal measure that increased the *alcabala* (sales tax) from 4 to 6 percent. Areche's complaints to the king resulted in the viceroy's recall and appointment of a replacement. But Areche's tax measures and his harsh methods of collecting the *alcabala,* now imposed on the Indians who had previously been exempt, created more hardship for Indians and other natives—Areche included men of mixed blood on the new tax registers. Although greater revenues flowed into the royal treasury in 1778 and 1779, the natives chafed under the increased burden; many would later attribute the forthcoming rebellion to this oppressive taxation. For leaders among the Indians, mestizos, and Creoles, rebellion now seemed the likely option.

During the late 1770s in Lima, Tupac Amaru had petitioned both for recognition as a royal descendant and for reforms that would relieve the burdens of the *mita* system and taxation afflicting the Indians. His appeals for tax relief proving unsuccessful, Tupac Amaru apparently embraced rebellion through

involvement in revolts in Maras and Urubamba. Spurred to more aggressive action by Indian discontent and perhaps by possible rivalry for leadership of the Indians from Tomas Katari's rebellion in Chayanta (Bolivia), Tupac Amaru chose to pursue a full-scale rebellion and assembled a poorly armed force of Indians and peasants (known as *tupamaristas* for their leader). Proclaiming loyalty to the king, he launched the rebellion in Cuzco on November 4, 1780, the feast day of Charles III—the enemy was not the king but his corrupt officials in Peru, especially the local *corregidor,* Antonio de Arriaga. The *tupamaristas* arrested and tried Arriaga, then hanged him on November 10. Following the execution, Tupac Amaru spoke, promising to abolish the mita, the *alcabala,* and other taxes in order to free the people from oppression. Although declaring his loyalty to the king, he also asserted his intent to kill tyrannical *corregidores* and appealed for the Indians' armed support of these efforts. The crowd hailed him as "Liberator of the Country." With the Indians' pledges of support and obedience, Tupac Amaru organized his force and began to acquire arms.

Claiming that he acted on the king's authority to eliminate his evil representatives in Peru, Tupac Amaru moved into the Vilcamayo valley with a force reputed to number 6000. In a proclamation of November 16 he appealed for support from mestizos and Creoles, promising to resolve their grievances with the Spanish; and he offered freedom to slaves. On November 18 near Sangara the army of Tupac Amaru crushed a Spanish militia force, thus belying the myth of Spanish military invincibility; but during their encounter the Indians destroyed the local church, into which the militiamen had retreated, along with some local Spanish and Indian women and the priests—576 died in the fire that leveled the church. Tupac Amaru's victory engendered fear in Cuzco and earned the Inca leader excommunication by Bishop Moscoso. (Some priests supported Tupac Amaru, but most sided with the Spanish cause.) The day following the battle the *tupamaristas* moved toward Tungasuca, successfully invading several provinces. On December 10 they crossed into the viceroyalty of the Rio de la Plata.

Then on December 20 the *tupamamistas* did an about-face and began a march back to Cuzco to lay siege to the city. Tupac Amaru now reportedly had 40,000 men, but they were poorly armed and undisciplined. The siege began on December 28. Tupac Amaru sent letters to the secular and church leaders in the city, professing his aim to be eliminating the Indians' grievances, but he threatened that if Cuzco resisted him, he would kill the residents, although not priests and women, and burn the city. The first of several well-armed military units reached the city on January 1, 1781, raising the city's defensive force to 12,000. On January 8 a bloody, two-day battle ensued on the city's outskirts. Two days later the defeated *tupamaristas* withdrew. The rebellion became centered in Tinta, which Tupac Amaru fortified, and at Alto Peru near Lake Titicaca. Areche and Inspector General Jose de Del Valle arrived in Cuzco with a large force on February 23. Tupac Amaru sent Areche and the clergy of Cuzco a long letter welcoming the visitor general's return, outlining the Indians' grievances, praising the king, and blaming the rebellion on the wickedness of the *corregidores.* Areche refused to negotiate with Tupac Amaru, requested the rebel's surrender, and promised brutal consequences in a harsh response that Del Valle protested made both surrender and peace impossible.

The viceroy of La Plata sent a military expedition from Buenos Aires to aid in suppressing Tupac Amaru. And on March 9, Del Valle set out with an army of over 2700 men, with six cannons to advance, in a hazardous march across the mountains to the east of the Vilcamayo valley to find and defeat Tupac Amaru's force. They came upon the *tupamaristas,* a force of 7000 Indians, encamped on a height near Tinta. Del Valle sent word to two other columns of troops to join him. On April 4 their reconnaissance indicated that Tupac Amaru's camp was impregnable but that his supplies were nearly depleted. Desperate for provisions, Tupac Amaru launched a surprise assault on April 5 shortly after midnight. The Spaniards, many awakened from sleep, grabbed their weapons, attacked the *tupamaristas,* captured their cannons and munitions, and sent Tupac Amaru into flight, leaving many dead and all his force's baggage and equipment on the battlefield.

The pursuing Spaniards captured Tupac Amaru's wife, two sons, and five other members of his family fleeing from Tinta toward La Paz. Tupac Amaru was seized at Langui. Del Valle brought the prisoners to Cuzco on April 14. Charged with numerous crimes, Tupac Amaru was tried. His sentence, delivered on May 15, was to witness the execution of his family and his captains, after which his tongue would be cut out and he would be tied to four horses that would pull him apart. His body parts would be placed on the hill at Picchu; his severed head would be sent to Tinta to rest at the gallows for three days and thereafter be placed on a post at the town's entrance. The sentence was executed on May 18. Tupac Amaru's brother, Diego Tupac Amaru, assumed leadership of the rebellion, which descended into a holocaust of bloodshed, with the Indians inflicting vengeful brutality on Spaniards and their sympathizers.

The Indians successfully laid siege to Puno and forced the Spaniards to abandon the town, harassed and murdered by the Indians as they withdrew. Now having control of the Lake Titicaca region, Diego Tupac Amaru set up his headquarters at Azangaro, which became the center for directing the course of the revolution. Led by Andres Tupac Amaru, the Indians laid siege to Sarato, where many Spaniards had taken refuge. On August 4, 1781, they unleashed water stored behind a dam on Ancoma Mountain that swept away the town's earthworks. The Indian warriors rushed in and killed 10,000 inhabitants— everyone but the clergy. Despite such triumphs the revolution began to falter, especially after the lifting of the Kataristas' siege of La Paz, as Spanish military expeditions sent out to quell the rebels slowly regained control. Through a show of force and offers of pardons the Spaniards gained the upper hand, and by October 1781 the continuing rebellion under Diego Tupac Amaru had reached its end. In December the Inca leader agreed to peace terms with the Spaniards, with guarantees of a full pardon from the viceroy.

On January 26, 1782, Diego Tupac Amaru, accompanied by Bishop Moscoso and fifty armed Indians, entered the Spaniards' camp at Sicuani and surrendered to Del Valle. He expressed repentance for his transgressions, pledged fidelity to the king, agreed to help pacify the remaining rebel Indians, and received pardon and the removal of his excommunication. Diego lived peaceably in Sicuani. But during the spring rumors of Inca plots circulated, alarming the viceroy, and in April, Diego Tupac Amaru was arrested, as were members of his family. Accused of deceit, concealing arms and funds, and other charges for which no evidence existed, the Inca leader was sentenced to death in July. On July 19, 1783, he was forced to watch as his mother, her tongue cut out, was hanged, quartered, and burned in the plaza. Then he was tortured with hot tongs that tore his flesh, and finally he was executed. Other Tupac Amaru family members were arrested and exiled.

Since the Tupac Amaru Revolution, the final Inca uprising against the Spaniards, set off deep alarm within the monarchy, it did result in some benefits for the Indians. During the revolt they received exemption from paying tribute for one year and from obligatory purchases of goods from the *corregidores.* Viceroy Augustin de Jauregui advocated fair treatment, equal justice, and amelioration of labor for the Indians; consequently, the *mita* system was modified to require that Indians work only in the mines or in cultivating fields. Now only one-seventh of the Indian residents of any area could be obliged to work in the mines and for no more than six months. Thus Indians could now work in agriculture, cattle raising, road building, and other endeavors that served the general welfare.

In addition, Juaregui's successor, Teodor de Croix, in 1785 established the intendant system of governance in Peru and Chile, eliminating the detested *corregidores.* In Peru he created eight intendancies headed by intendants (governors) that were divided into fiftyseven districts *(partidos)* with subdelegates. The intendants were charged with improving conditions for the Indians by promoting peace and prosperity, assuring proper administration of justice, and prohibiting tyranny by local officials. Most especially, they were to ensure that no dishonesties occurred in the preparation of tax lists or the collection of tributes, and that municipal fiscal systems remained free from abuses. In 1787 Croix instituted one of Tupac Amaru's

expressed goals: an *audencia* in Cuzco that served as a court of appeals for the Indians. Croix also had authority to institute free trade (free for Spain, that is), which he greatly supported and which proved an economic boon for Peru, resulting in increased exports, imports, and revenues and a balanced budget. Thus the Tupac Amaru Revolution, although ultimately suppressed and dispersed, achieved at least some of its major goals. (See also 1780—KATARISTA REBELLION; TUPAC AMARU.)

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1781 *Comunero Rebellion* (Colombia), an anti-tax uprising that began in March 1781 in re- sponse to the introduction of new government regulations for sales and other taxes introduced by the visitor general sent to New Granada (as the Spanish colony was then known) by the government of Spain. Having the authority of a viceroy, the visitor general, Juan Francisco Gutierrez de Pineres, arrived in the capital, Bogota, in January 1778 with the mandate to quickly reorganize the local government, the fiscal system, and whatever else needed reform in order to revitalize the Spanish royal government in New Granada. His primary directive in pursuing this task, as his orders from Charles III stated, was to adopt any means necessary to augment royal revenues from the colony—but through cutting costs or other means, not through imposing new taxes.

Gutierrez de Pineres's first step was to purge Creoles from the councils and treasury administrations, along with interlocking families that controlled the treasuries, and to replace them with Spaniards in order to reduce local influence and to solidify royal control of these governmental agencies. Then the visitor general turned to reform of the fiscal system, focusing first on the *estancos* (state monopolies), especially those controlling tobacco and *aguardiente* (a brandy made from sugarcane). Tobacco, for example, was illegally grown and sold at both wholesale and retail levels in disregard of royal regulations. Gutierrez set up regional administrative agencies under the direction of a central office for all of the *estancos* to increase both efficiency and revenues. Discovering that bureaucratic laxity and other abuses extended to all areas of tax collection, he reorganized not just the *estancos* but the entire royal Exchequer.

The thrust of this reorganization included reducing the number of taxes while reviving those which had fallen into disuse and rigorously enforcing levies on production and consumption—in particular the *alcabala,* the sales tax on all transactions, including raw materials, consumer goods, chattel goods, and real and personal property—except those few specifically exempted by law. Gutierrez discovered that imposition of the *alcabala* on sales of many items had been allowed to lapse and that official price lists used to calculate estimates of these duties were outdated. Consequently, he reviewed and revised the *alcabala* system, ended some accreted exemptions, and separated out the old armada de Barlovento tax (introduced in 1641 to raise revenue for the Windward Island fleet defending the Caribbean) that had become subsumed under the *alcabala*', he also established a central administration in Bogota along with regional offices for collecting these taxes.

Although separating the armada de Barlovento from the *alcabala* did not constitute imposing a new tax, that was precisely the impression created, for the public regarded revival of the former tax as a new tax, while at the same time the visitor general's reforms of the *alcabala* had the effect of increasing the existing sales tax by 2 percent. In addition, sales taxes would now be payable on a fixed schedule, based on local prices, and more efficiently administered—and would include many items that by local custom or inertia had become exempted. Fiscal agents would now issue certificates proving that taxes on merchandise had been paid. These various reforms were all in place in 1780, along with increases in the prices of tobacco and *aguardiente* that Gutierrez imposed under royal authority. Furthermore, to help pay the costs of war with England, the Spanish crown in August of that same year imposed a *donativo,* a forced loan that amounted to a temporary capitation tax on every adult male except slaves and the impoverished. Although much of Gutierrez's program to reform the *alcabala* simply revived and revised processes employed earlier, the public perceived the whole program as new, and reacted with resentment and anger. The new rules for growing, processing, and selling tobacco harmed peasant farmers, especially since authorities destroyed crops grown in areas where cultivating tobacco was prohibited. And consumers now paid higher prices for tobacco and *aguardiente,* which, along with the higher sales taxes, increased the costs of all basic goods. Even Antonio Caballero y Gongora, the archbishop of Bogota who would become viceroy of New Granada in 1782, deplored the effects, saying of the inhabitants, "As they are bled white to pay today's taxes, they have no blood left to pay tomorrow's."

Rebellion ensued. Demonstrations against the visitor general's policies erupted throughout the region of Socorro. When the new sales tax regulations were announced in the town of Socorro on March 16, 1781, some 2000 people assembled for the weekly market rioted—their primary target, the armada de Barlovento. Subsequently, riots occurred in the parishes of Simacota and Pinchote and the town of San Gil, where small farmers chafed under restrictions or prohibitions on tobacco cultivation. A second, larger riot occurred in Socorro on March 30, the market day, in protest against the sales tax, the *aguardiente* and tobacco monopolies, and the certificates verifying tax payments. Crowds gathered elsewhere in the region during April for market days or Sunday masses demonstrated spontaneously against tax administration agencies in many villages; in some villages, bands of armed men confronted tax commissioners. The protesters mostly avoided violent attacks on persons or property, except for pillaging the offices of *estancos* and confiscating their stores of tobacco and *aguardiente* and selling them. On April 16, Easter Monday, a third major riot erupted in the town of Socorro involving 6000 protesters whose rage sent the town's *alcaldes* (local officials) and two excise collectors into flight. This riot also pushed the rebellion into a new phase, with members of the town's Creole patriciate becoming leaders of the "comun" and the drafting of a statement of grievances—the Comunero Rebellion had begun.

To form a united front for the protests, the Comuneros, led by Francisco Berbeo, organized a "Supreme Council of War," comprised of "captains-general" from the rebellious villages. The council functioned as a government for these villages and sent representatives to other areas, seeking their involvement. Both peasant and patrician resisters united with the Comuneros under the slogan "Long live the King, and death to bad government," and involvement of the Creole patricians brought increased credibility. The resistance movement spread across the province of Tunja and, with a united leadership, mounted an organized threat to the authority of the royal ministers. Since the viceroy was in Cartagena organizing the colony's forces against a potential attack by the British, only the guard of the viceroy's palace remained to protect the colonial government. Using armed force against the rebels therefore failed. In fact, on May 8 at Puente Real, the Comuneros surrounded a military expedition sent to crush the resistance, forced the soldiers' surrender, and confiscated their arms and money—a humiliation for the government that enhanced the rebel cause.

By the end of May 1781 the Comuneros had assembled over 15,000 people, including Indians who had joined the movement, near Zipaquira for a march on Bogota. Unprepared for an attack, royal officials in the capital sent a commission to Zipaquira to negotiate with the Comuneros in an effort to forestall their march on the city. Anticipating possible official recognition, the leaders of the Comuneros drafted a *plan de capitulaciones* outlining the rebels' demands in thirty-five clauses. These included expelling Gutierrez, abolishing the *estancos,* terminating the armada de Barlovento, abolishing receipts that proved payment of taxes on traded goods, ending the tobacco monopoly and freeing farmers to cultivate the crop, suspending the *donativo,* returning *aguardiente* prices to earlier levels, halving the tribute Indians and free blacks were obliged to pay, and restoring the *alcabala* to its previous state by reducing it from 4 to 2 percent—in effect a return to the status quo before the visitor general's arrival. The document also contained demands for political reforms. The final clause stated the rebels' "principal object"—"to free ourselves from the Barlovento charges and other taxes imposed by the Regent Visitor general."

Under the threat of attack on Bogota by military expeditions commanded by Berbeo and Jose Antonio Galan, the royal commissioners publicly accepted the Comuneros' terms, effectively without exception. But privately they renounced the agreement with the rebels, even though it was attested by their own oaths and consecrated by a service conducted by the archbishop. Content with their seeming victory, the Comuneros disbanded and returned to their homes. Royal troops returned from Cartagena; the Comuneros' leadership fragmented; and the royal administration slowly regained control despite periodic, widespread riots that continued until the end of 1781. The government granted a general pardon to those who had participated in the rebellion while crushing any remaining pockets of resistance. Thus restored to power, the government in March 1782 renounced the agreement and concessions the commission had publicly accepted the previous year.

Gutierrez returned to Bogota in February 1782 and resurrected his program, although in altered and eventually reduced form. He lost power to the archbishop, Antonio Caballero y Gongora, who was appointed viceroy, and to others in the New Granada government who did not wish to risk another rebellion; he was recalled to Spain in late 1783. The ascendant government of New Granada, under a new viceroy, reinstated collection of some of the taxes Gutierrez had imposed, although in ameliorated form and administration. In August 1782 the armada de Barlovento was abolished, and the *alcabala* was reduced to 2 percent for the interior provinces; the prices of tobacco and *aguardiente* also were reduced. During the remainder of the 1780s, however, the royal treasury in New Granada faced declining revenues and debt. Not until 1795 was it able to claim it had raised sufficient revenues and could return a surplus to Spain, but the demands of renewed war with England in 1796 prevented sending the surplus to the Spanish court.

Although the long-term outcome of the Comunero Rebellion proved negligible, the rebellion itself entailed "the greatest challenge to Spanish government in Colombian territory since the accession of the Bourbon dynasty in 1700." At its height the Comunero Rebellion gathered a force of perhaps 20,000 that constituted such a threat to the royal authorities that they felt obliged to accept the rebels' demands and, consequently, a humiliating, if only temporary, overturning of Charles III's policies. In size, duration, and distribution the rebellion had no parallel in the history of colonial New Granada. Although not in itself an independence movement in any respect but a protest against changes in local fiscal policies and politics, the Comunero Rebellion's occurrence coincident with the Tupac Amaru Revolution in Peru portended an eventual serious and widespread opposition to Spanish rule in South America. (See also TUPAC AMARU; 1780–1781—TUPAC AMARU REBELLION.)

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1781 ***Silk Tax Rising*** (Japan), uprising by peasants of the Kozuke and Musashi provinces against a silk tax that effectively destroyed their ability to market silk or silk products. The two provinces were famed for the quality of their silk thread. Three Kozuke men, two of whom were village or district officials and the third a wholesaler, devised a scheme that would allow them to profit from bribery and gouging in the silk trade—a plan to establish silk taxes in Kozuke and Musashi. The three proposed their plan to Tanuma Mototsuga and appealed for his approval. Tonuma had held the post of *roju* (chief councillor) in Japan's military government *(bakufu)* at the Edo capital castle and controlled the government's finances. Known to be unscrupulous, he exchanged favors for bribes and burdened the peasantry with heavy taxation in order to enhance government revenues, according to Hugh Borton. Tanuma approved the silk tax plan.

The peasants sold their silk at the markets in Takasaki, where the daimyo (fief lord) of Mito and that of Kaga came to make large purchases of silk bolts, putting into the peasants' hands money that they cherished because it spared their having to borrow from the wealthy. The tax bureaus established in the late summer of 1781would undermine this peasant benefit. The bureaus were mandated "to collect 2 *bu* 5 *rin* for one roll of silk fabric and 5 *bu* for 100 *momme* of silk thread, from all buyers, and silk without the official seal was to be confiscated," Borton states. Consequently, when the peasants brought their silk to the Takasaki market for sale, their usual buyers from Edo, Kyoto, Osaka, and Nagoya did not show up, and the market closed. The head officials ordered the market to conduct business with local people, but the peasants remained unable to sell their silk.

When their complaints to officials went unaddressed, the peasants rioted, smashing and pillaging over fifty houses, including those of the three men who had successfully requested Tanuma's approval of the silk tax plan. Some 10,000 peasants from over fifty villages participated in the rising, and on the following night about 2000 more marched on the Takasaki castle. The commander of the garrison at Maebashi led his troops against the rebels, but as they approached within half a mile, the rebels disappeared. That very day, however, the *bakufu* dispatched orders "stopping all tax bureaus and silk taxes in all villages of the private and public domains. Shortly all the villages learned of this command, and having won their cause, were quiet again "says Borton. They may have won, but the peasants of course faced repercussions. An investigation followed, resulting in death sentences for four of the peasant leaders, and all the village heads and leaders of the participating groups received reprimands. But at least their rising had prevented the flow of any silk tax revenues into the hands of Tanuma.

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1782 ***Carriage Tax Revolt*** (Sicily), refusal by many of the nobles of Palermo to pay a tax on carriages levied by the Marquis Domenico Caracciolo, the new Neapolitan viceroy of Sicily. The viceroy determined upon curtailing the feudalistic privileges still enjoyed by the Sicilian nobility. For example, he declared private armies illegal and had nobles arrested for such acts as intimidating local officials or suborning witnesses. Because of such policies the Sicilian nobles attempted to thwart the viceroy in whatever ways possible. An economist, Caracciolo intended to derive more revenue from Sicily and make taxation more equitable. Tentatively approaching the enactment of progressive taxes, the viceroy "introduced an annual impost on carriages in order to pay for paving the streets of Palermo" note M.I. Finley et al. When some nobles rejected paying the tax, "the Viceroy sent the bailiffs into the palaces to seize the best carriages and sell them."

That accomplished, Caracciolo took up his favorite project, levying a land tax. Such a levy, however, required an authoritative assessment of land values, "and both barons and ecclesiastics in the 1782 parliament formally objected to having one" (Finley et al.). Regarding the Parliament as obstructionist, arbitrary, and despotic, Caracciolo tried to circumvent their opposition. Finding a sufficient number of lawyers in the House who might desire the viceroy's preferment, in possible disregard of the House's aristocratic leadership, Caracciolo offered a petition with the lawyers' aid. Defying the wishes of the two upper Houses of the Parliament, the viceroy persuaded these agreeable lawyers representing the Sicilian towns "to petition that the privileged classes should at least have their lands properly surveyed and subjected to tax" (Finley et al.). Unwilling to compromise as previous viceroys had, Caracciolo found himself in critical confrontation with Parliament, which he intended to see reformed. But his opponents still held a trump card. King Ferdinand III's chief minister at Naples was a Sicilian aristocrat named Sambuca. The prince of Trabia, head of the House, wrote to Sambuca with an appeal to liberate the Sicilians "'from a slavery worse than that of the people of Israel in Babylon'" (quoted in Finley et al.). Pressured by Sambuca, the king decided to place Caracciolo's petition on the back burner, obliging the viceroy to turn his attention to policies not related to the tax system.

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1783 ***Pennsylvania Whiskey Excise Protests*** (United States), opposition to and riots against collection of an excise tax on whiskey approved by the Pennsylvania legislature in 1783. Opposition to the excise erupted swiftly. Residents of Westmoreland County voiced this opposition in 1790 in a "Petition of Inhabitants of Westmoreland," which declared that the excise tax was the only act approved by the state legislature since the American Revolution to generate "general disapprobation [and] universal abhorrence and detestation" among frontier residents. In advocating repeal of the act, the Westmoreland petitioners conceded that in part their opposition to the excise stemmed from local residents' habitual imbibing of "spiritous liquors" while arguing that the use of spirits was vital to the region's agriculture because, as laborers were scarce in the area, the free use of alcoholic beverages was what secured the farm labor force—workmen demanded daily liquor rations or they would leave. Hence the need for the distilleries, little of whose product was sold commercially but rather went to the laborers or to bartering for grain, milk, or cattle. Consequently, little

cash was available to pay a tax, a notable difference between the economy of the West and that of the East, the petitioners explained.

Theirs at least was a reasoned appeal. In Washington County the opponents took a different tack. In April 1783, when the locals heard that Pennsylvania excise officer William Graham had appeared to collect the tax in the state's three southwestern counties, they decided to intimidate and humiliate him. Disguised as Beelzebub, one man visited Graham at his lodging during the night and declared that Graham would be presented to a legion of devils waiting outside to torment him. Graham managed to escape. The following day, however, he was accosted by a menacing mob in blackface disguise. Graham drew his pistols but held fire, fearing that those who survived his shooting would kill him. Members of the mob grabbed his guns and smashed them into pieces. They seized and shredded his official documents. When they ordered Graham to stomp the paper and gun pieces into the muddy road and then to curse himself, his commission, and the politicians who appointed him, the frightened Graham complied. Then members of the mob trimmed the hair from one side of Graham's head, braided the other side mockingly, cut a hole in his hat, and shoved the braid through the hole. After heaping ignominy on him, the mob dressed his horse to disfigure it, and paraded Graham repeatedly through the three counties, forcing him to visit the stills he would have taxed. At each stop the mob indulged in whiskey and forced Graham to participate. Thus Graham's tormentors, including the distillers, affirmed their commitment to "liberty and no excise." Although their actions challenged the authority of the state government, none of the mob was ever identified or charged. But the widespread resistance to the whiskey excise tax finally persuaded the state to repeal the tax before the decade had ended. The western Pennsylvanians' petitions, refusal to pay, and attacks on collectors in opposing the state whiskey excise comprised a forerunner to the Whiskey Rebellion of 1794. (See also 1764–1775—AMERICAN REVOLUTION; 1794—WHISKEY REBELLION.)

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1784 ***Horia and Closca Revolt*** (Transylvania, Austrian Monarchy), a brutal peasant uprising against the system of serfdom that was partly fueled by anti-tax anger. Two developments coalesced to provide the catalyst for the rebellion. In early 1784 the Habsburg regime ordered a conscription program in the monarchy's villages to garner troops for its border guard regiments, and the peasants of the Maros River area believed the accompanying rumor that anyone who enlisted would obtain freedom from serfdom. When they discovered the truth, their discontent intensified, erupting into violence in October 1784. This violence served the purposes of a peasant named Vasile Nicola and his main aides, Ion Closca and George Crisan, who had been planning a general revolt. (Nicola was known as Horia because of his skillful dancing of the hora, and the uprising is known as the Horia and Closca Revolt.) Both Horia and Closca had been dispatched to Vienna several times by peasant communities to present grievances to emperor Joseph II; Horia claimed that on his last trip, in 1784, he had a private audience with the emperor and that he was pursuing rebellion in the emperor's name.

The extent of the peasants' discontent is attested by the rebellion's rapid spread, with some 20,000 to 30, 000 Romanians, Hungarians, and Saxons soon involved, according to Jerome Blum. The rebels sacked and torched over 230 manor houses and brutalized their designated enemies—"landowners, stewards,

government officials, money-lenders, priests, and townsmen." Horia and the other leaders issued a list of demands calling for "the abolition of the nobility, the distribution by the emperor of the lands of the nobles among the peasants, equal taxation for all, and the conversion of the nobility, who were predominantly Hungarian Calvinists, to the Greek Orthodox faith," says Blum. The latter demand alienated the rebel Hungarian peasants, resulting in ethnic and religious outbreaks of fighting among the rebels. By year's end the emperor's troops had suppressed the rebellion. Betrayed and captured in hiding on December 27, Horia and Closca were tortured to death on the rack; Crisan, seized a few days after his comrades, committed suicide in prison. The bodies of all three were sundered, and the pieces were nailed to the gates of four towns to serve as a warning to other prospective rebels. Joseph II commuted to prison terms the death sentences imposed on thirty-seven of the others who had joined the revolt. The ruling order endured.

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1784 ***Nobles' Tax Opposition*** (Austrian Empire), strong resistance to a program of reforms that Joseph II, Habsburg king of Bohemia and Hungary and Holy Roman Emperor, tried to institute, including taxation of nobles. In 1784 the imperial government conducted house censuses and a cadastral survey of the ownership, value, and extent of district lands—a move that any wary populace viewed as preliminary to raising taxes or levying new taxes. The nobility perceived the surveys as clear evidence of the intent to tax their landholdings. Sure enough, a royal decree of 1789 mandated introduction of "a unitary tax on land belonging both to peasants and to the nobility, set at 12.22 per cent of revenues," states Miklos Molnar. The peasants, although by imperial decree no longer required to provide labor service (corvée or *Robot*) to their lords, were required to pay "an additional 17.25 per cent dues to their landlords." Since in 1785 the king had abolished the county system whereby local self-rule controlled by the nobility had allowed the county diets (the dietines) to implement or to undermine imperial laws and decrees, the nobles were now left with no means of subverting the new tax. Their staunch opposition proved sufficient, however, for the king depended upon the aristocracy to support his authority. Confronted with the nobles' opposition, Joseph backed down. In fact, on his deathbed in January 1790, Joseph withdrew all of his decrees except those which had benefited the peasants, and his 1781 Edict of Tolerance that had fostered religious freedom for all faiths.

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1786 ***Shays's Rebellion*** (United States), a violent reaction to ongoing economic distress caused by heavy taxation in Massachusetts following the American Revolution. The state had amassed a huge burden of debt from the Revolution; and, in its determination to retire this debt while maintaining a sound currency, the

legislature (General Court) imposed taxes amounting to nearly 1.9 million pounds between 1780 and 1786. The major share of this burden fell upon the state's farmers—by some estimates amounting to about one-third of the average farmer's income. Many foreclosures resulted, leaving the prisons crowded with farmers and others of moderate means who could not pay their taxes and debts. Farmers petitioned the General Court to address the problem through legislation postponing debt repayments and issuing more and cheaper paper money, but to no avail.

In response, a convention of malcontented protestors convened at Worcester on August 15, 1786, to voice their grievances; a similar group met at Hatfield a week later. Ironically, their grievances reflected the concepts underlying the protests against British taxation that had led to the American Revolution. Encouraged by these meetings, a mob prevented the session of the Court of Common Pleas and General Sessions of the Peace at Northampton on August 29 in order to obstruct the collection of taxes and debts, and other mobs repeated this tactic in Worcester, Middlesex, and Berkshire counties in September as the same court moved to these sites. Then on September 26 about 1000 insurgents led by Daniel Shays gathered at Springfield to prevent a session there of the state Supreme Court and thus preclude its issuing of indictments against the insurgents. In order to protect both the court and the national arsenal at Springfield, Major General William Shepard called up the militia and volunteers, and armed them with weapons from the arsenal. The court was able to convene for three days.

Now the federal government of the Confederation tried to enlist recruits to put down Shays's Rebellion, but failed for lack of funds; in fact, the Congress was essentially powerless to interfere, legally or militarily. Private individuals finally had to provide the funds needed. And so in January 1787, Governor James Bowdoin raised a militia of 4400 men under the command of Major General Benjamin Lincoln to suppress the rebels. While Lincoln's force mustered at Worcester, Shays intended to capture the arsenal at Springfield, but on January 25 his men were driven off by Major General Shepard's men, whose shots killed four of the rebels and sent the rest into flight. Lincoln pursued Shays's force to Petersham, where on February 4 he captured 150 prisoners and routed the remainder. The remnants of Shays's force gathered in Berkshire County. But a league had been formed in the county to assist the government in putting down the rebellion, and its force captured eighty-four of the rebels at West Stockbridge. In a subsequent skirmish at Sheffield on February 27, the militia killed two of the rebels and wounded thirty, while suffering two dead and one wounded, bringing the insurrection to an end.

Shays and another leader of the rebellion, Eli Parsons, escaped into Vermont. Fourteen of their cohorts were brought to trial before the Supreme Court in the spring of 1787, found guilty of treason, and sentenced to death. After being held in effect as hostages to ensure that their fellow insurgents who had escaped judgment would remain quiescent, the fourteen received pardons in September. Shays and Parsons petitioned for pardons in February 1788, and the legislature granted them pardons in June 1789.

Although it might seem a minor event in retrospect, as it did to some observers (including Thomas Jefferson) at the time, Shays's Rebellion—and the public's response to it throughout the states—provided a major impetus toward approval of the U.S. Constitution and a stronger national government. The need to remedy Congress's disturbing ineffectuality under the Articles of Confederation had once again been demonstrated. In Massachusetts the public responded to the rebellion with increased loyalty to the commonwealth. And the state, where rejection of the Constitution had previously been regarded as likely, favored ratification by a slim majority in February 1788. During the years following investiture of the new government under the Constitution, Massachusetts proved strongly supportive of the Federalists and their advocacy of a powerful national government. Thus a rebellion that had challenged one state's power to impose taxes witnessed a spreading public sentiment supporting nationalism and shared interests among all the states. (See also SHAYS, DANIEL.)



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1786–1787 ***Lofthuus's Revolt*** (Norway), peasant rising that arose out of several grievances, including excess taxation, and spread throughout southeastern Norway. The farmers, fishermen, and foresters who inhabited Norway's rural regions were struggling with the effects of crop failures and also were aggrieved by the Danish monopoly on the sale of grain, the high prices charged for imported wheat, and wealthy merchants' purchases of forests at bargain prices. Their incipient protest movement found its leadership in Christian Lofthuus, formerly a prosperous farmer who had fallen on hard times because of business failures suffered during the American Revolution.

Lofthuus traveled to Copenhagen in June 1786 to present a private petition to Christian VII, king of Denmark. Crown Prince Frederick personally received Lofthuus and inquired whether the petitioner represented others besides himself. This reception encouraged Lofthuus, who returned home and began to solicit support among the peasants for a collective petition to present to the king. This new petition requested termination of the Danish monopoly on grain sales, reduction of the sizable number of taxes

peasants were obliged to pay, restrictions on the fees and fines (largely taxes by another name) imposed by bailiffs, and the appointment of Norwegian natives as administrators in Norway.

Lofthuus found widespread support for this petition among the peasants, causing alarm among local officials. Since collective petitions had been outlawed in 1765, the officials tried to arrest Lofthuus, but his peasant supporters prevented them from doing so. Instead they forced the intendant to grant Lofthuus and thirty others a permit to travel to Copenhagen to present their petition to the king. They arrived in Denmark to discover that their permit had been countermanded, and so they returned to Norway to garner more support. At the same time, however, the government had established a commission in Copenhagen to review the peasants' grievances. The commission eventually concluded in 1787 that the grievances were justified. The government ordered that the grievances be redressed and the local officials in Norway be punished. But the government also issued a warrant for Lofthuus's arrest. He was captured, and received a life sentence; incarcerated in Akershus fortress, he died there in 1797. Nevertheless, Lofthuus's revolt, marked by peaceful petitioning, had attained amazing success, since most of the peasants' grievances were redressed by 1795 under the strong impetus that Crown Prince Frederick promoted.

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1786–1787 ***Tenmei Rising*** (Japan), rebellion in the Fukuyama feifdom whose causes were largely political but whose immediate catalyst involved exorbitant tax levies. During the decade and more leading up to the rebellion, Masatomo, the fourth Abe family lord to rule the fief, essentially left the governance of the fief in the hands of councillors while he pursued power in Edo (now Tokyo) in service to Shogun Icharu. In 1774, Masatomo received appointment to the inner office of chamberlain. In 1776 he became probationary magistrate for shrines and temples; and in 1778, full magistrate for shrines and temples. As Masatomo fulfilled these capacities, the tax burden in Fukuyama increased as his retainers' stipends in the fief decreased. So in 1781, Masatomo ordered that the fief administration should launch a program of financial rebuilding. Over the next five years Masatomo's uncle and senior councillor, Ando Motome, was the senior official in charge of reforms in the fief; but the official under him who maintained direct contacts with villages and rural towns, and therefore was perceived by villagers as the person responsible for those reforms, was the retainer Endo Benzo, rapidly raised to high office by Masatomo.

Protected by his own faction at the Fukuyama fief castle, Benzo made decisions on his own and also pursued profits for himself—and so he served both Masatomo and Benzo. In pursuit of financial reform, states Herbert P.Bix, Motome and Benzo concluded bargains with three elements of the merchant strata: powerful Osaka grain brokers, merchants in favored positions in the towns and districts neighboring Fukuyama castle town, and wealthy merchants residing in the fief's district towns. With the support of these merchants the two councillors were enabled to issue new silver notes for the fief. Then in 1784 they gained complete control over the fief 's currency by having inspectors interdict the use of silver notes from other fiefs. Finally, in August 1785 the two councillors established a Cotton Office that regulated shipments of illegal raw cotton to other fiefs. These policies angered peasants and small merchants involved in cotton production and trade with other fiefs— Benzo became the target of their enmity.

During 1786, Japan suffered from falling grain production and rising prices, mostly brought about by severe weather, including torrential rains and flooding in the western Bingo region. In the midst of this difficult situation Benzo committed a calamitous error. He not only mandated increased taxes but also ordered peasants to pay their rice tributes early—not just once but on thirteen different occasions. Normally peasants made their advanced tribute payments in July and submitted an initial cash payment in mid-August; under Benzo's orders these due dates were moved to late February and mid-March, a change that obliged peasants either to accept punishments for being in arrears or to assume more debt. In March 1786 the fief administration also levied a "congratulation rice" tax—a payment of rice for presentation to Lord Masatomo in honor of his being appointed to higher office in the military government *(bakufu)*. Other additional tax levies ensued in May, July, August, and October; further increases occurred as the end of the year approached, with payment periods ranging from one to ten days and interest surcharges levied on any unpaid balance.

Not surprisingly, these extortionate tax levies, combined with draconian collecting tactics during harsh economic circumstances, incited the peasants to rebellion. On the night of December 15, as temple bells rang and bamboo horns blared in the Shinaji and Ashida western districts of the fief, the peasants rose in wrath against Benzo's taxes, attacking the properties owned by village headmen and merchants. The officials at Fukuyama castle attempted to placate the rebels by sending out groups of samurai to meet with them and promise that their grievances would be delivered to Masatomo in Edo; the officials also promised to have millet allotments sent to the villages. The peasants presented their demands, including that Benzo be turned over to them, and returned to their villages to await a response from Masatomo. The officials' reports and the petitions detailing the peasants' thirty demands reached Masatomo in Edo at the end of December. On January 7, 1787, Masatomo dispatched a letter to his inspectors in response to the petitions in which he rejected the peasants' demands, implied that merchant creditors had instigated the rebellion, disclaimed any personal responsibility for whatever orders had generated the peasants' problems, attempted to defend Banzo, and decried the peasants as selfish for protesting Benzo's tax levies.

Masatomo's response, indicating his ignorance of the true situation in Fukuyama fief, instigated a second phase in the Tenmei rising. On January 16 the fief officials sent notices to the villages rejecting the peasants' demands and thus reneging on any earlier promises of tax relief. On January 26 temple bells again called the peasants forth; thousands swarmed to rallying sites to renew their tax rebellion. The councillors at Fukuyama castle dispatched over 1200 samurai to quell the rising, but the far larger numbers of peasants armed with rocks defeated them. Through February an apparent standoff prevailed. But the peasants plotted tactics, with about 2000 meeting on February 6 on the border with the neighboring Okayama fief for discussions. They decided to challenge the command structure in Fukuyama by sending 600 men, at peril of their lives, into Okayama ostensibly to petition Lord Ikeda but actually to provoke intervention by the *bakufu.* Although met and turned back by Okayama soldiers, the delegation's border crossing severely pressured Masamoto and provoked a shift in his thinking. The peasants' tactic obliged Masatomo to deal with them and address their grievances, to assuage Ikeda's concerns over the border crossing, and to act with such resolution as to favorably impress his *bakufu* colleagues with his abilities. He decided to sacrifice Benzo. In a February 18 letter to his inspectors, Masatomo acknowledged Benzo's responsibility and ordered his removal from office and confinement in his home.

The peasant rebels, however, remained obdurate. They demanded that Benzo be punished, that captured peasants be released, that no reprisals befall the rebels, and that officials respond to their demands with concessions. Masatomo recognized that he needed to defuse the peasants' resistance with further actions or risk his own viability as fief lord. Consequently, Endo Benzo not only faced removal from office and house arrest, but on February 28 he was imprisoned in solitary confinement. Furthermore, the elder fief

councillors, responding to Masatomo's shift in thinking, removed thirteen village headmen and assistant headmen from office and reprimanded some district officials and their assistants. Finally, the elders granted twenty of the peasants' thirty demands, returned excess rice tribute payments to the villages, and made an effort to rectify the administrative abuses of the village officials. They also made some minor concessions concerning rice loans and unpaid tax arrears. These concessions revealed the fief officials' recognition that they would need to accept lessening of their ability to impose taxes, but they held fast to their commercial interests—for example, they refused to abolish the Cotton Office. And over the long haul poorer peasants lost out because the officials refused to intervene in the regulation of tenant rents, thereby setting the stage for an ongoing increase in tenancy.

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1787–1788 ***Revolte Nobiliare*** (France), a rebellion by the nobility, or "aristocratic revolt," against tax proposals by Controller General Charles Alexandre de Calonne. Burdened with deficits estimated at 112 million livres (nearly a fourth of total state revenues) by Calonne, France confronted bankruptcy following the American Revolution. To address this crisis, Calonne proposed reductions in government expenditures, expansion of the stamp duty levied on papers and documents, and substitution of a new land tax for the *vingtieme,* a tax on landed property that many landowners successfully evaded. Most controversial of these proposals was the latter, since it entailed a tax on annual production of lands that would be paid by every landowner and would be collected by local assemblies of landowners representing the three estates.

Recognizing that presenting these proposals to the Parlement of Paris, which had become standard procedure, would ignite shrill opposition and probably certain defeat in that body, Louis XVI and Calonne decided instead to present them to a specially convened Assembly of Notables representing all the estates (nobles, clergy, and bourgeiosie)—such an assembly had not been convened for 160 years. But their tactic proved fruitless, since both liberal and reactionary nobles and other elements in the assembly successfully opposed Calonne's proposals. In consequence, Calonne was dismissed from office and replaced by Archbishop Lomenie de Brienne of Toulouse. Lomenie revised some of the proposals, notably those related to the land tax, and resubmitted them to the Assembly of Notables, who again rejected them. He dismissed the assembly and submitted the proposals to the Parlement of Paris, where a similar coalition of opponents chastened the government and demanded convening of the Estates General, which had not met since 1614. Lomenie rejected the demand, exiled the rebellious Paris magistrates to Troyes, and promulgated the taxes through his own decree.

The culmination of the *revolte nobiliaire* ensued. The provincial *parlements* joined with nobles and clergy in opposing Lomenie de Brienne and the crown. The *parlements* refused to accept the tax proposals, compelling Lomenie to compromise and revoke the stamp duty and the land tax; in exchange he extended the *vingtieme,* accepted another loan, and reinstated the Parlement of Paris. He also promised to convene the Estates General in 1792. But negotiations between the opposed forces collapsed. The government exiled the duke of Orleans and two other magistrates, and surrounded the law courts with troops to counter the Parlement's resistance. Chretien Francois de Lamoignon, keeper of the seals, suspended the Parlement of Paris and all the provincial *parlements,* expecting to organize new courts of justice in their places. These

actions ignited full-scale rebellion nationwide that involved not only nobles and clergy but also townsmen, bourgeoisie, and peasants raging against ministerial "despotism." Rioting occurred in Bordeaux, Dijon, Grenoble, Paris, Rennes, Rouen, and Toulouse. Louis XVI's government capitulated, even promising to convene the Estates General in May 1789. Jacques Necker replaced Lomenie de Brienne. Lamoignon canceled his proposals for the judiciary. Subsequently, the various Parlements were recalled into session. The *revolte nobiliare* had triumphed. Quite clearly the revolt formed a prelude for the French Revolution. For now the nobility was ascendant over the king, but come the real revolution, the commoners would displace both king and nobles. (See also 1789–1802—FRENCH REVOLUTION.)

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1788–1789 *Minas Gerais Conspiracy* (Brazil), movement known as the Inconfidencia Mineira and intended to attain the independence of the Minas Gerais territory from Portugal that was organized by a group of conspirators who planned to launch a full-scale rebellion arising out of a popular protest against a tax increase. Several of the conspirators were ardent admirers of the American Revolution, from which they took their inspiration. They saw a comparable situation, in that the American Revolution derived from, as they saw it, "the great duties that were imposed" on the Americans by the British. The core of six or seven activist conspirators included military officers, a doctor, a wealthy landowner, a major contractor, and a canon; many merchants and other prominent men supported them either overtly or in the background. Many were disgruntled over economic decline in the territory that they expected to be aggravated by the Portuguese minister of colonies' demands for the immediate collection of debts and the levying of a special tax. The conspirators anticipated that in mid-February 1789 the colonial government would impose a *derrama* (per capita tax) that would generate widespread public hostility, which the conspirators could exploit to instigate a popular uprising. They regarded the Dragoons, with whom two of the conspirators served, as the key to the rebellion's initial success.

One Dragoon conspirator, the *alferes* (ensign) Joaquim Jose da Silva Xavier, would provoke a riot in Vila Rica when the *derrama* was announced—he would be supported by small groups of the conspirators who had assembled in the town. Meanwhile, another conspirator, Francisco de Paula Freire de Andrade, the commandant of the Dragoons, would arrest and execute the territorial governor, Viscount Barbacena, and then return to lead the Dragoons into Vila Rica. There Freire de Andrade would ask the crowd of protesters what they wanted. Silva Xavier would hold aloft the governor's severed head and shout that the people wanted liberty. The conspirators would then proclaim a republic while their armed cohorts rode out to guard the land routes into the town from Rio de Janeiro and Sao Paulo.

The entire scheme depended on the day and time when imposition of the *derrama* was to be publicly announced. Unfortunately for the conspirators, the announcement never occurred. Not only did Barbacena not impose the *derrama,* but he also sent a letter dated March 14 to the municipal council of Vila Rica informing the councilmen that the tax was suspended by his own initiative. Apparently the governor decided that economic circumstances in Minas Gerais recommended against the *derrama,* which would have resulted in hardships and greater indebtedness for the residents. The governor also apparently did not know of the conspiracy before making this decision, but he learned of it on March 15 from the testimony of a

defector. When the suspension of the *derrama* was announced, many of the Minas Gerais conspirators, especially those who had remained in the background, withdrew from involvement in the independence movement. In May troops arrested many of the activists and transported them to Rio de Janeiro for questioning. Several were eventually tried and sentenced to death. Of them only Silva Xavier was executed, in 1792, later earning him stature as a Brazilian hero. The conspiracy whose success might have challenged Portugal's rule in Brazil came to naught.

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1789–1802 ***French Revolution*** (France), the second great revolution in Western civilization during the eighteenth century (the American Revolution being the first), extending from 1789 to 1802, whose origins lay to a large extent in discontent over taxes. A number of factors complicated the revolution—the presumed absolute sovereignty of the monarchy, the many privileges of the nobility, the political power of the Roman Catholic Church, the serious burdens on national finances of war debts from France's involvement in the American Revolution and of expenditures for the royal court, the price of bread—but taxes ranked high among them and affected the perception of each. Part of the problem with taxes lay in the political division of France into districts with different customs, laws, weights and measures, and taxes—in fact, no law of the national government applied uniformly throughout France. Thus taxes in the northern and central districts of the nation were notoriously more burdensome than those in the southern and peripheral districts. Taxpayers in Paris paid more per head than any other persons in Europe; and the French people as a whole, in proportion to their wealth, were more heavily taxed than the people of any other nation in Europe, including Great Britain.

The taille, the major royal form of direct taxation, was levied on persons in the central districts but on land in the peripherical areas like Languedoc. The hated gabelle, the tax on salt, occurred at six different rates according to area; and six districts, including Brittany, were exempt from the tax. This tax mishmash was further complicated by internal customs barriers—between provinces, at entrances to towns, and on rivers—with excises, tolls, and tariffs of vastly and bewilderingly varying levels. In addition, peasants lost 10–15 percent of their gross product of grains and other commodities to taxes; another 8 percent on average in required tithes to the Church that were intended to support parish clergy but often were appropriated by monasteries or noble priests or lay persons; and productive farming days given up for the corvée, in effect a tax in the form of forced labor to build or maintain roads—even though Louis XVI began to commute the corvée, the costs for doing so shifted to the peasants' tax bill. A further burden was added for many in the form of rents owed to lords for the use of "feudal" lands they might no longer actually own—these rents also varied greatly from district to district. Finally, the inequity of this mishmash garnered further complexity through the exemptions granted the nobility, including most of the gabelle, duties on transfers of feudal property, and the taille. Exemption from paying the taille was widely viewed as the quintessential privilege of the nobility, who were also exempted from the gabelle and the corvée. The peasants, by contrast, were subject to every tax, including the tithes supporting local clergy. As a consequence, Francois

Furet contends, France's social and political crisis of the time originated chiefly in "the crucial question of taxation, which aroused the interests and passions of all: each man's place in society, and each man's conception of that place were simultaneously at stake."

A main catalyst for the disaffection leading to actual revolution was the widespread perception among townspeople and bourgeois rentiers by the mid-1780s that the court's expenditures were bankrupting the nation. Under the financial administration of Charles Alexandre de Calonne and his ministry, not only was the state borrowing money to support the court at Versailles, but the king was spending tens of millions of livres to write off numerous bankruptcies among the nobility. "In a kingdom where, ultimately, everything depended upon agricultural wealth and taxes levied on land, court nobles and the King— in short, the state— were increasingly living beyond their means" wrote Furet. Antiaristocratic sentiments solidified. By the summer of 1786 the debt had reached 250 million livres, the deficit exceeded 100 million, and half of the next year's anticipated revenues had been spent in advance. At this critical juncture Calonne proposed, and Louis XVI accepted, a plan to improve finances comprised of replacing the *vingtieme* (a tax on landed property introduced in 1749 and reintroduced in subsequent years, most recently 1782, especially abhorred by the nobility) with a tax on all lands, proportional to income and with no exemptions; reduction in the tailles; simplification of the gabelle; and gradual elimination of state debts through the transfer of royal domains. Additional measures included freeing the grain trade and abolishing internal customs. Finally, Calonne's proposal called for a system of consultative assemblies made up of representatives elected by suffrage based on property ownerships qualifications rather than the traditional representation by social orders. Calonne persuaded the king to begin with calling an Assembly of Notables, appointed by the crown, in an effort to guarantee an assembly amenable to the government's views. Louis XVI announced his intention to do so on December 29, 1786—thus unwittingly setting in motion events leading to revolution.

Nobles, owners of estates, and bishops of course comprised a major part of the Assembly of Notables, along with magistrates and other officials—all handpicked. Their convening signaled that the monarchy had accepted the concept of consultation, a clear compromise of the king's absolute sovereignty. But Calonne's tactic misfired. To his dismay, Calonne learned that, prodded by Parisian opinion, the assembly refused to submit to his and the king's will by opposing the single and proportional tax on lands, thus serving their own interests while placating public opinion. The clergy members of the assembly especially opposed the land tax proposal, since Church lands were then exempt from taxation. Calonne became the scapegoat for the state's financial mismanagement and was forced from office, to be replaced by Marie Antoinette's candidate, the archbishop of Touleouse, Lomenie de Brienne. Lomenie adopted such liberal measures as recognizing the civil status of Protestants, thereby displeasing the Roman Catholic clergy. He persuaded Louis XVI to abjure the principle of a centralized administration, and he adopted Calonne's idea of establishing provincial assemblies composed of representatives of the three estates (clergy, nobles, and bourgeoisie, with representation of the last doubled in size). These assemblies were intended to complement, and eventually replace, the provincial administrators known as intendants. Thus governmental administration shifted from the court at Versailles to the provincial assemblies, influenced by public opinion and *parlements*—in effect, a revolution preceding the revolution.

Still faced with financial crisis, Lomenie resubmitted Calonne's proposed land tax and an increased stamp charge. The Assembly of Notables, however, opposed to the land tax, insisted they lacked a mandate to enact such proposals. Their position, inspired by a final effort to regain control of the government, instigated the call for assembling the Estates General, which would presumptively carry such a mandate—a call supported by all sectors of the society as a means of ending the absolutism of the monarchy. Following dismissal of the Assembly of Notables, in July 1787 the Parlement of Paris demanded the assembling of the Estates General as the only body empowered to approve new taxes. The Parlement agreed to the government's

further borrowing on condition that the Estates General be convened. Other *parlements* fell in line, supporting convening the Estates General to vote on taxes as well the principles of the right of registration and the liberties and rights of both individuals and corporate bodies. Louis XVI responded in 1788 by "decapitating" the *parlements* and sending troops to surround the Parlement of Paris, which resisted the pressure for thirty hours before acceding. But control of events had already passed from the king.

Supported by public opinion, including local clergy and nobles, the magistrates of the provincial *parlements* rushed to the support of the Parlement of Paris. Violent uprisings occurred in Bearn, Brittany, and the Dauphine, areas of long-standing hostility to the crown. In Provence, residents refused to pay tithes or taxes. In Rennes the nobles immediately supported the *parlement,* and on May 9, 1788, they joined with students and barristers in a demonstration; the following day the demonstrators stoned the king's representatives, who took refuge in the governor's palace. When the provincial commander of the province exiled the protesting *parlement* in Grenoble, citizens from the town and nearby mountains assembled on June 7 and hurled roof tiles at the commander's soldiers—their violence forced the *parlements'* reinstatement. The protests generated creation of a "central committee" that at the end of July convoked the Provincial Estates, which voted to support the position that the "three orders of the province shall not grant taxes…until their representatives have discussed the matter in the Estates General of the realm" (William Doyle, *Origins*…).

Overwhelmed by the *parlements* and the public's agitation, Louis XVI capitulated and, on August 8, accepted the convening of the Estates General for May 1, 1789. State payments were suspended on August 15, and Lomenie was dismissed from office on August 24, to be replaced by the popular Jacques Necker. In addition, anticipating the convening of the Estates General, the leaders of the Third Estate, evidencing a detestation for the aristocracy but with the support of liberal aristocrats, demanded and received a doubling of the Third Estate's representation in the Estates General—an indication that the aristocracy was already defeated. Further exacerbating the looming crisis for the monarchy, floods in 1787, followed by a drought and hailstorms in the summer of 1788, caused a catastrophically reduced grain harvest, and the price of bread soared while city dwellers faced job losses and reduced incomes. Violent riots swept the nation as peasants and workers raided grain stores, interrupted transport of grain, and threatened lords claiming dues payments and intendants, the symbols of taxation. The rioting unified the Third Estate in opposing seigneurial privilege and tax assessments and in propounding political reform. Their agenda included ending the despotism of the monarchy, creating a liberal constitution with a controlled monarchy, and ensuring such rights for individuals as liberty, property, religious and intellectual toleration, and required voting on tax issues by periodic meetings. In many areas during the spring of 1789 people suffering from the economic hardship ceased paying rents, feudal dues, and taxes—a tax revolt that spread nationwide.

When the Estates General convened in May 1789, the deputies of the Third Estate rechristened their estate as the Commons (Communes). In June they invited deputies of the two other estates to join in verifying the credentials of "all the representatives of the nation." With the advocacy of Abbe Sieyes and Count Honore de Mirabeau, the clergy and many of the nobles united with the Commons, and the deputies declared themselves the National Constituent Assembly. This new name signified the end of the ancien regime, a society based on distinct orders, and creation of a new political force (the National Assembly itself) independent from the king. The act ushered in the Revolution. Suddenly alarmed by what they had done, clerical and noble deputies hastened to the king and urged him to resist. Necker counseled Louis XVI to command the initiative, convene a royal sitting of the Estates, and tell the deputies what he would and would not accept. Preliminary to convening this royal sitting, royal officials on June 20 closed the doors to the hall of the Menus Plaisirs, where the National Assembly had been meeting, so the deputies reconvened at the tennis court. There they adopted the famous Tennis Court Oath: "Never to separate, and to meet

wherever circumstances demand, until the constitution of the kingdom is established and affirmed on solid foundations."

On June 23, with Louis XVI in attendance, an official presented to the deputies a declaration of the king's views, accepting taxes and loans approved by the Estates General, individual and press liberties, and decentralization of the administration. While recommending that aristocrats accept fiscal equality, the declaration said nothing about creating equality of eligibility for holding offices and rejected voting by individuals for anything related to the Estates. Thus the king acceded to those reforms approved by the nobles but spurned equal rights. Once the king left the assemblage, the deputies voiced their solidarity and determination to proceed with their resolutions while asserting the inviolability of the deputies. Mirabeau expressed their rallying cry: "We shall not leave our places save at bayonet point." On June 27 the king capitulated, enjoining both the nobles and the clergy to join with the Third Estate—the National Assembly became a fait accompli. The absolute monarchy expired. The king, however, agreed to concentrate troops around Paris, heightening tensions.

In Paris, agitation and revolutionary fervor intensified. The royal administration lost control over the troops stationed near Paris and Versailles, whose sentiments favored the revolutionaries. On June 30 a Paris mob opened the gates of the Abbey at Saint-Germaindes-Pres to free soldiers imprisoned there for indiscipline. Other troops, summoned to reinforce the Paris garrison, began to arrive; and the city poised on the brink of insurrection. On July 11 the king dismissed Necker to create a new administration—an act perceived by the public as tantamount to declaring bankruptcy and preparing a counterrevolution. On the afternoon of July 12 the Parisians rioted, joined by troops of the palace guards, and took control of the city. On July 13 the rioters destroyed the tollgates, customs house walls, and gatehouse, hated symbols of the Farm General's tax collecting syndicate that would not be rebuilt in the Revolution's aftermath. The "permanent committee" ordered that the city be illuminated during the night of July 13–14, and members of the new citizens' militia called the National Guard patrolled the streets.

As dawn broke on July 14, the Paris mob seized control of the Hotel des Invalides and 32,000 muskets stored there. Intent on securing more weapons, the mob surged toward the Bastille, the despised eight-towered prison, whose destruction would symbolize the triumph of the revolution. Amid a bloody shootout, the mob turned the cannon captured at the Hotel des Invalides on the prison's balustrades, and the governor surrendered the prison in midafternoon. The mob of shopkeepers, rentiers, artisans, and journeymen dragged the governor to the Hotel de Ville, and at the Place de Greve killed him and the chief magistrate of the city, decapitating them and mounting their heads on pikes to parade through the city streets to the Palais Royal. Although further bloodshed would follow, the revolutionary impetus had already achieved its main goal. On July 15, Louis XVI effectively abdicated, announcing the recall of Necker and the disbanding of the troops; and on July 17 he left Versailles to enter Paris; accept the authority of the new mayor, John Sylvain Bailly, and the commander of the National Guard, the Marquis de Lafayette; and, at the Hotel de Ville to don the red and blue municipal cockade—soon, with Lafayette's addition of white as a symbol of old France, to become the tricolor of the Revolution's flag. Other cities and towns throughout France followed in Paris's wake. Armed peasants in several provinces, alarmed into the "Great Fear" by threats to the grain harvest and marauding brigands supposedly hired by aristocrats, arose preemptively to attack chateaux and abbeys and to burn the deeds of their serfdom; they also refused to pay tithes and dues. Aristocrats at Versailles abandoned the king and queen and fled across the Rhine.

Doubtless the most enduring of the National Assembly's acts was approval of the Declaration of the Rights of Man and the Citizen on August 26. The deputies had believed from their first meeting that they had been elected to the Assembly to generate a constitution for France. They perceived the Declaration as a preface to this future constitution. It contained seventeen articles, the first few asserting that sovereignty rests with the



The plundering of the king's cellar, Paris, 10th August, 1793 [i.e. 1792]. *Library of Congress.*

nation, not with the king or any other individual; that all citizens are equal before the law and were born free and equal in their rights, constituting an end to privilege enjoyed by the aristocracy. Article VI maintained that appointments to public positions should be open to all citizens according to their abilities. Other articles condemned arbitrary arrest and imprisonment and the presumption of guilt before trial and judgment; public officials not being accountable for their actions; and insecurity of property. Article XI supported freedom of thought as among mankind's most precious rights, but one that might be violated in ways the law must define. Article XIII specified that all future taxes would be "apportioned equally among all citizens according to their capacity to pay."

These events of 1789 marked only the beginning conflagration of the French Revolution, of course. Its flames would burn through successive years, bringing the Jacobin Republic of 1791–1794; the execution of Louis XVI and Marie Antoinette in January 1793; a civil war; the horrors of the brief Reign of Terror (1793–1794); the Thermidorian Republic of 1794–1799; and finally the ascendancy of Napoleon in 1799–1815. Francois Furet and others argue that the flames of the Revolution did not entirely burn out until the Third Republic of 1870–1880. But 1789 generated the achievement of major revolutionary goals as its impetus unfolded, among them liberating the French from both debts and taxes. New taxes, both direct and indirect, would eventually be instituted, of course, since the successive governments needed revenues to meet military and other needs; but the dismaying and hated tax apparatus that afflicted France during the previous decades had been shattered.

Following the 1789 uprisings, citizens simply stopped paying taxes, and they threatened officials who tried to collect them, in many areas sacking their houses. Both citizens and National Assembly deputies detested indirect taxes, with the deputies believing that only direct taxes on net surplus revenues would cause no harm to the economy. During 1790 and 1791 all *aides,* traites, *octrois,* and numerous other local taxes on commerce and consumption, including the monopolies on tobacco and salt, were abolished. The National Assembly replaced the former direct taxes (taille, capitation, and *vingtiemes*) with three new direct taxes—a tax on land, a tax on movable goods, and a tax on commercial profits. The deputies granted no privileges or exemptions, with citizens expected to pay in accord with their financial capacities. Considering that these taxes fairly met the demands for equitableness voiced in 1789, the deputies assumed citizens would gladly pay, and therefore established no system or mechanism for sanctions or constraints to oblige them to do so. This policy, of course, would prove quite mistaken. (See also 1787–1788—REVOLTE NOBILIARE.)

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1790 *Decree Repeal Uprising* (Austria), peasant revolt in early 1790 against the repeal of a decree issued by Emperor Joseph II on February 10, 1789, that "had converted peasant dues and services into a money rental…" according to Jerome Blum. The repeal issued from Leopold II, who succeeded his brother Joseph II as emperor in February 1790, following Joseph's death. Unrest occurred in many areas of the Austrian Monarchy. In Bohemia it took the form of peasants' refusal to perform their labor service *(Robot).* The government had anticipated the unrest and dealt with it quickly. Officials punished rebel leaders by conscripting them into the army. In response, rebellious peasants armed with clubs attacked manor houses. The army brought the uprising under control by the end of the summer. Any peasant unrest in these years created unease among the established order in the European monarchies, of course, because of the ongoing French Revolution.

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1790 *Fishermen's Revolt* (Japan), rebellion by fishermen centering in Fukuyama on Hokkaido that was an unusual rising because their primary goal was exemption from taxation. The fishermen here had risen at least once before, in 1768, in opposition to the fiefs monopolization of buying their salted fish and shipping it to Osaka and Nagasaki. The fishermen's circumstances in 1790 had worsened, and they may have been inspired by a revolt of the Ainu on Hokkaido that had occurred the previous summer. Now their great

concern focused on the supply of fish, which had become very sparse and upon which the local residents were totally dependent for their livelihoods. They blamed the scarcity of the fish on contractors who had been using nets to haul in large catches from which they extracted oil. About 2000 fishermen rebelled, "demanding the prohibition of the use of the nets and their own exemption from taxation," Hugh Borton states. Although Matsumae Michihiro, the fief lord (daimyo) of Fukuyama, desired to scold the fishermen in person, other officials persuaded priests to serve as intermediaries. "The demands of the fishermen were accepted so they quickly withdrew" Borton observes. A month later, however, following an investigation, seventeen of the rebellious fishermen received punishments of either imprisonment or restrictions on their movements while being paroled.

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1790 ***Saxony Peasants' Revolt*** (Electorate of Saxony, Germany), uprising against seignorial fines and other exactions as well as privileges that erupted following harsh winters, drought, and poor harvests in 1789 and 1790 that inflicted hardship on village peasants. Some seigniors, acknowledging that available pasturage had been reduced by the harsh weather, allowed peasants access to land usually reserved to the seigniors for grazing their animals; but many actually increased their own flocks and thereby restricted pasturage still more. Furthermore, game animals protected by the seigniors' hunting monopoly damaged the peasants' crops. These aggravations ignited the rising that began August 3, 1790. Once in motion, the revolt expanded its demands, with the peasants targeting compulsory labor *(Robot),* restrictions on the numbers of animals they were allowed to own, and judicial officers who reputedly confiscated fines levied in the manorial courts. The rebels refused to perform their *Robot* obligations and to appear in manorial courts; they also drove the lords' sheep out of their fields.

The rebellion spread rapidly, encompassing "over 5.000 square kilometers in central Saxony" according to Jerome Blum. Its effects paralyzed the government of the region. Some of the peasants involved reportedly had been forced into joining the rebellion though threats of beating or house burnings. "Demands now surfaced among the rebels for the end of all obligations to the seignior, and for the return of land and fees the seigniors had taken from them…. The rebels invaded manor houses and compelled lords to renounce their claims to dues and services, they freed peasant youths who were compulsory laborers, and they sometimes destroyed the manorial documents that recorded their obligations" says Blum. The rebels also widely believed the rumor that the elector of Saxony, Frederick Augustus III (known as Frederick the Just), supported the revolt—a rumor belied by the outcome. The government of Saxony suppressed the rebellion by early September, although not brutally, "with no amelioration in the condition and status of the peasantry," Blum concludes. None of the rebels was put to death, but 158 were imprisoned and some were pilloried. The aristocracy of Saxony, already anxious over events of the French Revolution, found the uprising unsettling despite its quick suppression. Some easing of their anxiety followed the promise of military support from Frederick William II of Prussia and the proposal of Emperor Leopold II of Austria that Austria and Prussia agree to support the elector in the event of any future "'symptom of a democratic spirit in Saxony.'"

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1793 *White Lotus Rebellion* (China), long-term peasant revolt created by the White Lotus Society in response to widespread corruption marking the late years of Emperor Ch'ienlung's reign (1735–1796) that resulted in oppressive tax levies on the peasants. During the first forty years of his long reign, Ch'ien-lung presided over a prosperous society, with agriculture, commerce, and the arts all flourishing; but after 1775, when he fell under the influence of a completely unscrupulous Manchu general of a Banners military unit named Ho-shen, corruption, self-indulgence, and extravagance characterized the empire's governance and court. Both Ho-shen and Ch'ien-lung held power until the emperor's death in 1799, even though Ch'ien-lung had officially resigned in 1796. To sustain the court's corruption and extravagances, Ho-shen exacted taxes and other levies from the peasants, who intermittently rose against such perceived oppression. Ho-shen and his cohorts purposefully dragged out their military campaigns against the peasants in order to exaggerate the expenditures involved and thereby enrich themselves. They also massacred peasants, reporting the acts as victories. These injustices revived the involvement of the White Lotus Society *(Pai-lien chiao),* a secret Buddhist confraternity of peasants founded in the twelfth century. Members of the White Lotus were dedicated to worship of the Buddha Amitabha, practiced vegetarianism, and refused to pay taxes. The society had directed peasant rebellions during the 1620s, when the Ming Dynasty reigned. The White Lotus Rebellion initiated in 1793 effectively resisted the government's military efforts against it until Ho-shen's fall from power in 1799. And even though the government's efforts to quell the movement gained in effectiveness thereafter, the rebellion continued until 1803.

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1794 *Pazvantoglu Rebellion* (Bulgaria, Ottoman Empire), revolt led by the feudal lord Osman Pazvantoglu that succeeded through attaining broad support by promising huge tax benefits to peasants but eventuated in the peasants themselves rebelling. The roots of Pazvantoglu's rebellion may trace to Bulgaria's Kurdzhali banditry movement. The Kurdzhali, armed bands that roamed Bulgaria during the years 1792–1815, consisted of mutinous janissaries from the sultan's infantry, town officials, dispossessed Turkish soldiers, and small-time feudal lords who opposed the reforms introduced by Sultan Selim III, beginning in 1791, that were intended to reestablish the authority of the central government and to reinvigorate the economy. The Kurdzhali were an ostensible target of the reforms, since the central government was powerless to impede their plundering and terrorizing of the countryside. They sometimes seized possession of villages and demanded that the residents give up all their possessions—those who refused found themselves roasting

between two fires or bound with red-hot chains. In an effort to combat the Kurdzhali, branded "revolutionaries" by the sultan, the central government authorized for the first time the arming of Bulgarian and Serbian Christians, previously forbidden to own weapons. Actually reactionaries rather than revolutionaries, the Kurdzhali arose out of the old janissary military's opposition to the sultan's reforms, an opposition that also commanded at least tacit approval from some mullahs and other reactionary segments of the Turkish populace.

The major impetus for Selim III's reforms, however, derived from the empire's treasury being imperiled because corrupt local officials misappropriated taxes for which they were responsible and also collected extra taxes for themselves from an already overburdened populace—through such tactics effectively making themselves independent of the central government. Consequently, the initial reforms included increasing old taxes and imposing new taxes on spirits, coffee, tobacco, silk, and other commodities. With these additional taxes in place, the government set about reforming the corrupted spahi system. (The spahi were cavalrymen in the Turkish army who provided military service in return for incomes allotted to them from estates.) Here the intent was to rid the service of all who were not genuine spahi and to re-create the service as a regular army modeled after Western armies through training by French instructors. The government also proposed to reorganize the provincial administrations, restrict the powers of the vizier, and create a council controlled by the sultan in place of the Divan (the vizier's council), which had become the tool of the janissaries. Like the Kurdzhali, Osman Pazvantoglu professed opposition to these reforms proposed by Selim III.

Pazvantoglu's father, a pasha at Vidin, had been suspected of organizing an insurrection against the sultan, for which he was executed. Pazvantoglu redeemed this family history to some extent through military service in the Ottoman war against Austria in 1789; for this service he was awarded part of his father's lands that had been confiscated and the responsibility for collecting certain taxes in the Vidin and Svishtov regions. But he chose another path about 1792. He assembled a band of outlaws and began pillaging the countryside. Exploiting the widespread opposition to Selim III's reforms, Pazvantoglu organized a revolt; in 1794 he captured Vidin, establishing himself there as an independent ruler. He won broad support for his rebellion through an array of promises, notably pledging to free Bulgaria's peasantry from all government taxes. The Kurdzhali, of course, appeared as natural allies of Pazvantoglu's rebellion, and he gathered them to his cause with promises of land and plunder. Although these promises were indeed fulfilled, the pledge of tax relief to the Bulgar peasants remained unredeemed. Realizing that they had been duped, the peasants reacted with one of the most classic forms of tax rebellion: they fled their villages, some crossing the Danube River into Romania; others, finding refuge in the mountains. Consequently, declares Mercia MacDermott, all of northern Bulgaria stretching "from Vidin to Turnovo became a wasteland. This was, in the end, to prove the undoing of Pazvantoglu."

Until that eventual fall, however, Pazvantoglu reigned as true lord in Vidin, even indulging himself in the effort to conduct an independent foreign policy. He entered into negotiations with the French *Directory* concerning joint actions against the Ottoman central government; and, MacDermott remarks, he proposed to Tsar Alexander I that "he, Osman, should become a Russian subject!" Although the sultan dispatched armies to attack Paznantoglu at various times, he avoided confronting them by remaining in the fortress at Vidin, recently rehabilitated and modernized by Polish engineers. The sultan's armies faltered in their efforts against the rebel leader because the region's depopulated countryside afforded them no prospect of forage or provisioning. In addition, the Ottoman central government became distracted by the French invasion of Egypt. After 1800, however, Pazvantoglu's control began to slip, as local feudal lords registered the fact that the peasants' abandonment of their lands had brought a halt to agricultural production, terminating export trade on the Danube and bringing economic disaster. The lords' estates lost value without peasants to till the lands and also fell prey to possession by Pazvantoglu's henchmen. Thus opposition to

Pazvantoglu arose. Forced to cease giving lands to the Kurdzhali and even to disband them, he found himself protected only by his own original core of followers. Defeated by the feudal lords of Kladovo in 1805, Pazvantoglu retired to Vidin and died there in 1807. In the year of Pazvantoglu's death the mutinous janissaries who had opposed Selim III's reforms, with the support of reactionary religious leaders, fulfilled their own rebellion by forcing the sultan from his throne and assassinating him.

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1794 *Whiskey Rebellion* (United States), full-scale resistance to a federal excise tax on spiritous liquors during the summer of 1794 by farmers involved in whiskey distilling in western Pennsylvania that spread to other frontier areas. At the time rural western Pennsylvania was the site of perhaps 25 percent of the nation's whiskey distilleries, as farmers in the region turned much of their grain into liquor to avoid paying high transportation costs for shipping grain elsewhere; their product was so important to the region that it even served as a medium of exchange. Consequently, protesting farmers avoided paying the excise tax on liquor instituted by the new American government in 1791 that was meant to help pay off the national debt of the states and ostensibly to defray the military costs of the Indian war on the frontier, although most of the larger distilling operations complied. The frontiersmen petitioned the federal government in 1790 and 1791 to reject the proposed excise on whiskey distilling as a menace to both their personal liberty and their local economies, but to no avail. Secretary of the Treasury Alexander Hamilton responded to the Pennsylvanians' complaints against the excise tax by asserting that the farmers probably drank too much anyhow, and could reduce the tax burden by drinking less—remarks that hardly pleased the complainants.

On July 27, 1791 opponents of the tax met in Redstone-Old Fort (Brownsville) in southwestern Pennsylvania to discuss how to proceed in opposing the excise, which they argued evidenced the influence over the central government of wealthy eastern merchants who speculated in western lands and public securities—"moneyed-men." Conceding that they did not constitute a representative assembly, the attendees at the Redstone meeting called on the counties to elect representatives for an assembly, which gathered at Pittsburgh on September 7, 1791. The delegates resolved that the excise tax unjustly discouraged agriculture (raising the grain used for distilling), burdened westerners in particular, and discriminated against the "poorer class."

Hamilton regarded both meetings, although peaceable efforts to redress grievances, as subversive and implicit with the threat of secession. In the meantime violent protest paralleled these peaceful efforts—for example, on September 11 in Washington County a mob of sixteen men disguised in women's clothes attacked and tarred and feathered an excise tax collector. Through the fall and winter of 1791 and into the summer of 1792, efforts to enforce collection of the tax in western Pennsylvania ceased. In Kentucky not a cent was collected—the excise there was effectively dead on arrival. Similar results occurred in northwestern Virginia and in North Carolina. Refusal to pay and violence met the tax collectors in South Carolina. Although the resistance to the excise tax had thus spread across the western frontier, the federal government ultimately decided to make western Pennsylvania the focus of reprisal. Hamilton at first advocated armed repression in North Carolina, but President George Washington preferred less drastic steps, hoping to persuade the governor to handle the crisis. By September 1792, Hamilton had changed his

mind and now advocated sending troops into western Pennsylvania because conditions for a successful military operation there were better and suppressing the Pennsylvania protesters would restore the federal government's authority and convince other areas to accept it. By the end of 1792 no inspector or collector of the whiskey excise would risk operating in Kentucky, North Carolina, or western Virginia. But the regional supervisor for collecting the tax in western Pennsylvania, John Neville, a committed Federalist, proved tenacious and persistent in pursuing his duty. As a member of the state assembly he had opposed the tax when it was enacted in 1791, but assumption of his supervisory post sealed his commitment to collecting the tax while also arousing his neighbors' disdain. In the midst of hostility Neville and his collectors pursued their work, although not on the western Pennsylvania frontier.

In the summer of 1794, as federal marshall David Lenox, Neville, and other lawmen traveled the frontier, issuing summonses to appear in court in Philadelphia to farmers who had refused to pay the excise, the Pennsylvania farmers-distillers openly rioted in opposition to the tax. They intimidated tax collectors, disrupted court proceedings, and overpowered law enforcement officials. On July 15, Lenox and Neville served a summons near Bower Hill on a farmer named William Miller, who angrily refused to accept it on the grounds that paying the excise would destroy him financially, and an armed mob came to his support, forcing the lawmen's withdrawal. At the same time the Mingo Creek militia, responding to Washington's call for Indian fighters, assembled; but hearing of the Miller affair, they decided to capture Lenox and learn the truth. At daybreak on July 16 armed militiamen surrounded Neville's garrisoned house in Bower Hill, where they assumed Lenox had gone. Confronting them, Neville ordered the men to withdraw and fired on them, killing Oliver Miller. The militiamen opened fire, and Neville summoned his slaves to gather and open fire. With several wounded, the militia withdrew.

Soldiers from Fort Pitt arrived to protect Neville. When the militiamen reappeared on July 17 to demand Neville's resignation and surrender, a battle ensued in which the militia's leader, James McFarlane, an admired hero of the American Revolution, was killed. The militia torched the house and outbuildings, forcing the soldiers to surrender. During the evening the militiamen captured Lenox, who managed to escape and flee by boat to Pittsburgh. Angered by the death of McFarlane, the militiamen, joined by other rebels, agreed to meet at Mingo Creek meetinghouse on July 23 to lay plans. Although punctuated by rabid discourse, the meeting arrived at a calm decision advocated by moderates to meet again on August 14. Meanwhile, residents of Pittsburgh anticipated a rebel attack after a group of radicals led by David Bradford, unpersuaded by the July 23 meeting, intercepted the Pittsburgh-to-Philadelphia post and assembled on August 1 to plot destruction of Pittsburgh as a site of commercial wealth symbolizing the oppressor. But the 7000 rebels, most of them extremely poor, who assembled on August 1 feared the guns of Fort Fayette, lost their nerve, and dispersed to engage in sporadic marauding. Organized rebellion had effectively died out, although violent riots continued to erupt not only in western Pennsylvania but also in Virginia, Kentucky, and Ohio. On August 4, Supreme Court Justice James Wilson officially confirmed that a state of rebellion existed in western Pennsylvania.

An alarmed President Washington saw the rebels' aggressive defiance as a serious threat to the authority of the federal government, and on August 7 he issued a proclamation stating that the Pennsylvanians' behavior constituted an insurrection; he ordered the "rebels" to return to their homes. The government also obtained a ruling from Justice Wilson that declared federal marshals and courts lacked the power to thwart the rebellion, allowing Washington the legal grounds, also supported by the Constitution, for requesting that the governors of Maryland, New Jersey, Pennsylvania, and Virginia provide militia to suppress the rebels. As a result, in September some 12,950 militiamen assembled in Harrisburg, Pennsylvania, to march against the rebels under Washington's own leadership (essentially a larger contingent of troops than he had ever commanded during the Revolutionary War). After arriving at the Carlisle staging area on October 4,

Washington led the troops, derisively called the "Watermelon Army" by their opponents, until October 20, when he placed General Henry "Light Horse Harry" Lee in command and returned to Philadelphia. Hamilton remained with the troops for the duration of their expedition. The rebels were intimidated by this show of force, although as the army approached the mountains, they encountered liberty poles and widespread disaffection. David Bradford and his fellow leaders, along with perhaps 2000 of the rebels, simply disappeared into the wilderness beyond the army's reach, so that no leading rebels could be found to serve as scapegoats.

After rounding up about 150 frontiersmen on November 13 and interrogating them, Hamilton and Lee learned that the behavior of the moderate rebels had been grossly misrepresented. Hamilton and Lee were left with only twenty rebels to bring back as prisoners. On November 19 the main body of the army began the trek home; the rest followed on November 25 with the prisoners, who were taken to Philadelphia, paraded through the streets, and charged with treason. Two of them were convicted but then pardoned by Washington; the other eighteen were acquitted. From that time on, there was no problem in collecting the excise tax on liquors, but hostility toward the federal government persisted and grew in the frontier regions, where residents saw the conflict as a struggle for liberty on the very same principles that had inspired the American Revolution. This hostility formed a contributing factor in creation of the Republican party that would bring Thomas Jefferson to the presidency. The whisky excise tax was repealed along with other excise taxes in 1801 at the behest of President Jefferson, who opposed such taxes as benefiting northeastern commercial interests at the expense of farmers in the West and South.

Although superficially the Whiskey Rebellion may appear inconsequential, its repercussions were most significant. For one thing, it was one of the events that solidified the authority of the federal government over the states and fractious groups of citizens, helping to validate the United States as a viable independent nation with a commanding central government. In addition, the rebellion had partisan political consequences. It was at least partly instigated by libertarian political interests; and these interests, in many cases devoted to radical republicanism and activism that included advocating major governmental changes, were deemed a threat to the principles of federalism that Washington and Hamilton wished to institute. It has even been suggested, apparently without foundation, that through a variety of stratagems Hamilton maneuvered the Pennsylvania farmers into rebellion in order to discredit elements of the Democratic-Republican movement as treasonous.

In any event, the suppression of the Whiskey Rebellion effectively accomplished that end, as the Democratic-Republican societies went into eclipse after 1795. It certainly appears a major irony of American history that the Washington administration perceived the Whiskey Rebellion as treasonous, since the founding of the United States government was, after all, arguably the culmination of a massive rebellion —the American Revolution with Washington as commander in chief—whose incipient manifestations erupted as tax revolts. Certainly the whiskey rebels argued that they stood for the same opposition to internal and indirect taxation that had eventuated in the American Revolution. Their opposition to the whiskey excise also revealed the nature and depth of conflicts between localism and federalism, between frontier and urban ideologies, and between the political and economic interests of poor farmers of the western frontier and wealthy merchants of the eastern seaboard—ongoing conflicts that would influence American political and social developments well into the twentieth century.



"Alexander Hamilton at the end of the Whiskey Rebellion."

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1795 *Denbigh Protest* (Wales), uprising on April 1, 1795, generated by discontent over large increases in the price for corn, high taxes, and a law requiring Denbighshire to raise seventy-five men for the Royal Navy. A mob of 400 to 500, armed with bludgeons, gathered in Denbigh to await the monthly meeting of the local magistrates. When one official arrived, he thought it best to try explaining to the mob the provisions of the Navy Act, but the mob ignored him because their major interest was taxes. Their leader, a small farmer from Aerden named John Jones, pleaded their cause, claiming that Lord Camden had declared in the House of Lords in 1775 or 1776 "that no Briton be taxed without the consent of the people." The crowd was also incensed over balloting to fill vacancies in the militia. And so when the magistrates arrived, the protesters held them in the Crown Inn, forced them to sign an agreement that they would do their best to prevent further balloting for the militia, and made them provide money to the mob for food and payment for the time they had lost in rioting.

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1799 *Fries's Rebellion* (United States), tax revolt in Pennsylvania in 1798–1799 whose name derives from the leader of the rebels, John Fries. In the summer of 1798, with the United States having been involved for two years in diplomatic conflict with France, including the naval Quasi War, over French attacks on American shipping that led to the explosive XYZ Affair of April 1798, the Federalist-dominated Congress approved the Alien and Sedition Laws and levied taxes of $2 million, about two-thirds of which would derive from direct taxes on dwelling houses, lands, and slaves. The Sedition Act itself, approved on July 14, defined the nature of sedition and assessed fines and a prison sentence for conviction. During the 1790s the federal government had relied on imposts, tonnage duties, and excise taxes on liquor and salt to provide for the costs of government and other expenditures; but the quarrel with France required direct taxes to fund augmentation of the Navy, Marines Corps, and Army in anticipation of actual war. The first tax the Fifth Congress approved was the stamp tax, a surprising levy, considering the legacy of the 1765 Stamp Act Crisis. But even more exceptional was the direct tax, or house tax, representing the first attempt by the federal government to levy a tax directly on the people—an unavoidable tax on property at that. And prior to approving the Direct Tax Act, the Congress passed an act providing for assessment of lands, dwelling houses, and slaves.

Pennsylvania's share of the taxation amounted to $237,000. Since Pennsylvania had very few slaves, the tax was assessed on land and dwelling houses, whose valuations for tax purposes were determined by the numbers and dimensions of their windows. The methods employed in collecting the tax resembled a perceived inquisition, arousing strong opposition among German-American residents, many of whom refused to pay the tax. The Pennsylvania Germans retained an especial attachment to the ideals of republicanism and liberty following their involvement in the American Revolution, and they were offended that Quaker and Moravian pacifists who had refused involvement in the revolution, and whom they therefore regarded as "Tories," received the assignment to collect the new taxes. Resistance to the taxation spread among German-American landholders in Bucks, Berks, and other counties near Philadelphia, as much on the grounds of defending liberty against the encroachments of taxation as in opposition to taxes per se. Groups like the Krumrein family in Northampton and *Kirchenleute* as a whole (German Lutheran and Reformed "church people") in various counties in the Lehigh Valley made clear the nature of their opposition by erecting liberty poles. Tax resisters in Northampton and Bucks counties publicly opposed the tax laws and refused to let officials assess their properties. The resisters considered the new taxes unconstitutional. Their nonviolent opposition continued through the winter of 1798–1799, as they convened public assemblies and drafted petitions requesting Congress to repeal the direct tax.

As the previously uncoordinated opposition began to organize and present a more united and more effective resistance movement in January 1799, a more critical situation confronted government officials. In several townships of Northampton, for example, landowners who had individually confronted tax assessors and even threatened armed resistance now assembled to coordinate their opposition, voice their support of "Liberty," and pledge their mutual determination to prevent officials from assessing their properties. In the townships of Northampton County, especially, resistance to the tax hardened. There the tax protesters, many convinced that the house tax law was a sham being used to line the assessors' pockets, intimidated some assessors into resigning their commissions or refusing to perform their duties out of fear for the consequences. When convinced that the law was in fact real, they tempered their threats of armed opposition and violence and returned to petitioning. In Bucks County the fact that Quakers were conducting the assess ments incensed the tax opponents and strengthened their resolve. In pursuing their efforts to prevent assessments, they found a solid leader in John Fries of Lower Milford. A Pennsylvanian of Welsh descent, a Revolutionary War veteran, and an itinerant auctioneer well acquainted with the German

residents of southeastern Pennsylvania, Fries assumed leadership of the opposition in Bucks and Montgomery counties along with Conrad Marks, another veteran of the Revolutionary War, and organized an armed band of about sixty men. Fries's little army marched about the region, intimidated tax assessors and collectors, and exhorted residents to resist paying the tax.

The rebellion that assumed Fries's name followed a confrontation between tax resisters and assessors led by John Chapman in Lower Milford during mid- February, when Fries was out of town auctioneering and therefore unable to calm the waters. Chapman gave up and left town, brimming with both anger and determination. In the meantime, responding to the resistance in Northampton, a federal judge issued warrants for the arrest of several of that county's residents. A federal marshal from Philadelphia named William Nichols rode out to the county and made the arrests during the last week of February; he joined forces with Jacob Eyerle, the frustrated Northampton commissioner of tax valuation and collection, to make other arrests in Lehigh Township on March 3, with the prisoners taken to Bethlehem and deposited under guard at the Sun Inn. Word of these arrests spread rapidly among the *Kirchenleute,* alerting potential targets of the marshal, but more arrests followed.

At the same time Chapman and his assistants returned to Lower Milford and commenced assessing properties in Bucks County—this time without interference. When Fries discovered the assessments were proceeding, in violation of the residents' pledge, he warned the assessors to desist. They ignored him. The next day Fries rounded up twenty of his militia to march to Quakertown and gather more men in order to ensure that the assessments ceased. Rural residents cheered them as they marched by. Fries gathered a hundred men and marched them to a local tavern, where some overimbibed (but not the teetotaling Fries). Anxious over the previous day's warnings, Chapman and his three assistants decided to vacate the township. All made good their escape except one named Foulke, whom the crowd surrounded and menaced. Fries interceded and insisted that no harm come to Foulke, who followed Fries into Roberts' tavern, where he endured the angry complaints of the assembled militiamen. Later, at an evening meeting Fries and some of his men agreed to march on Bethlehem and come to the aid of their imprisoned Northampton neighbors. Nichols got warning that an attempt to rescue his prisoners at the Sun Inn would occur, and he deputized fifteen men as a posse comitatus to guard the prisoners.

The following morning, March 7, Fries and his men set out for Bethlehem. Nichols sent four deputies to intercept one rebel force approaching from Northampton via the Lehigh toll bridge, to try to dissuade them from attacking—they agreed to send a delegation to Nichols to request peaceful release of some prisoners, for which they promised to provide bail—they wanted the men tried in their own county, not in Philadelphia. As this delegation proceeded to the Sun Inn to negotiate, Fries and his Bucks County militia arrived at the toll bridge to join the Northamptoners—the combined force totaled about 130 men, half armed, half on foot, half on horses. Fries paid the toll for all; they crossed the bridge and proceeded into Bethlehem. They encountered the deputies, the delegation, and two freed prisoners returning. The deputies urged Fries and his troop to turn back, but he refused, although promising to inflict no harm if none came to him and his men. Fries and thirty of his men entered the Sun Inn, confronted Nichols and his deputies, agreed to disarm, and began to negotiate. Fries offered to post bail if the prisoners could be tried in "their own courts, and by their own people"; but Nichols persistently rejected the offer as the hours proceeded. Fries's militia, which could easily have overcome Nichols and his deputies to rescue the prisoners by force, remained peaceful. As the afternoon passed, however, Fries's militiamen grew restless, and some began to advocate violence. Fries decided on a final effort and reentered the tavern with armed men admonished not to fire unless fired upon; Nichols released the prisoners to placate the crowd and protect his deputies' lives. But the marshal refused to accept Fries's offer of bail, choosing instead to report that the prisoners had been stolen. Aware of what this portended, Fries left the tavern with the prisoners, and everybody dispersed.

Thus ended Fries's Rebellion. Fries and his GermanAmerican cohort returned to their lives and labors, anticipating no serious reprisal since they believed they had operated within the law.

But the Federalists perceived the rebellion otherwise. Arriving in Philadelphia on March 10, Nichols reported that a violent armed force had stolen the prisoners—he made no mention of Fries's repeated offer to post bail. An outraged President John Adams issued a proclamation on March 12 demanding that the "insurgents" of Bucks, Montgomery, and Northampton counties cease their "treasonable proceedings" by March 18. Of course, the "insurgents" had already desisted from any effort at rebellion, and the Lehigh valley had returned to peaceableness. Acting on authority of the Eventual Army Act, which Congress had approved on March 2, giving the president final authority to augment the army by calling up state militias in case of war or domestic rebellion, Adams ordered Secretary of War James McHenry to use Pennsylvania's militia, with the cooperation of Governor Thomas Mifflin, to suppress the rebellion. McHenry commissioned William MacPherson as a brigadier general and commander, and began the effort with Mifflin to organize an expedition. MacPherson traveled alone to the Lehigh valley and reported that all was peaceful. Nevertheless, the MacPherson expedition—consisting of 500 regulars and thousands of militiamen from Pennsylvania, Maryland, New York, New Jersey, and Delaware—began the march from Philadelphia on April 4.

Warned that troops were coming to arrest him, Fries anticipated that Nichols and some deputies would appear; he declared that he would submit peacefully to arrest and went about his business, conducting an auction in Rockhill township on April 6. The arrival of a small army astounded him and the assembled crowd. When the cavalrymen drew their swords and aimed their rifles, Fries feared for his life and fled into a woods. Quickly hunted down and captured, Fries appeared at Quakertown for examination by a judge and was sent under guard to Philadelphia, where he was jailed to await a grand jury hearing. During the next two weeks the troops served warrants on 120 people, all of whom peacefully submitted to arrest or payment of bail—thirty-one were taken prisoner. On April 12 the grand jury issued a bill of indictment charging Fries with treason; on subsequent days the jury indicted ninety-one others on felony, misdemeanor, and other charges. Fries and two of his cohort were tried twice for treason and sentenced to be hanged—the overbearing Samuel Chase served as judge in the second trial. President John Adams pardoned the defendants in April 1800, and the rebels as a whole received a general amnesty issued May 21,1800.

The pardons offended Alexander Hamilton, who had devised the house tax, and his Federalist allies, who saw the rebels as a threat to the republic and potential instigators of civil war. These hard-core Federalists now viewed Adams as a menace and deserted him, causing the Federalist party to lose the 1800 election to the Republicans led by Thomas Jefferson. In Pennsylvania in the fall of 1799 the Republican candidate for governor easily won election, overwhelmingly supported by German-Americans outraged over the military expedition into the Lehigh valley. For the next forty years Pennsylvania politicians invoked Fries's Rebellion to elect German-Americans to local, state, and national offices, in the early years as Republicans and later as Democrats.

Another consequence of Fries's Rebellion, also known as the Home Tax Rebellion or the Hot-Water Rebellion (homeowners reportedly threw hot water on tax assessors to drive them away from their homes), was its role as a contributing factor in the impeachment of Samuel Chase. A noted jurist from Maryland, Chase had been a staunch opponent of the Stamp Act, a delegate to the Continental Congress, and a signer of the Declaration of Independence. He became an associate justice of the United States Supreme Court in 1796 but continued his political endeavors as a rigorous supporter of Federalism. His arbitrary and arrogant conduct at the second trial of John Fries and his codefendants, which forced their defense lawyers from the courtroom, as well as later transgressions in the 1800 sedition trial of James Thompson Callender and a political harangue to a grand jury in Baltimore in 1803, outraged Republicans and formed the basis of his

impeachment by the House of Representatives in 1804–1805. But the partisan effort ended in Chase's acquittal, and he continued to serve on the Supreme Court until his death in June 1811. Clearly, Fries's Rebellion, although overlooked in most histories, had significant consequences. It also constituted the last major American rising against taxation in the eighteenth century. Unlike its recent precedent in Pennsylvania, the 1794 Whiskey Rebellion, Fries's Rebellion remains noteworthy for its nonviolence—no blood was shed and no one suffered physical injuries. (See also FRIES, JOHN; 1765—STAMP ACT CRISIS AND STAMP ACT CONGRESS; 1794—WHISKEY REBELLION.)

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NINETEENTH CENTURY

1800 ***St. Clears Tax Riot*** (Wales, Great Britain), protest at St. Clears in Carmarthenshire against the tax commissioners. British taxation increased enormously during the Napoleonic Wars in order to pay the ongoing costs of waging war against the French—the burden became greater even than that incurred during World War I. Taxes on farmers reputedly increased fivefold, and assessed taxes trebled. The tax increases and the methods of collecting them proved highly unpopular, and efforts to evade payment to tax commissioners were widespread and frequent. Violence sometimes erupted. At St. Clears in January 1800, a crowd of protesters interrupted a meeting at which residents were appealing the land and assessed taxes before the tax commissioners. The protesters held the commissioners as prisoners in a house for several hours before finally releasing them.

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1802 ***Parliament's Expunging Tax Rolls*** (Great Britain), extraordinary act of the Parliament ordering that the tax commissioners' records of the income tax approved in 1799 be destroyed following repeal of the tax in May 1802. Burdened with expenditures for the French Revolutionary War that generated deficits and a menacing national debt, Prime Minister William Pitt (the Younger) in December 1798 proposed a graduated income tax of one-twentieth to one-tenth on incomes over 60 pounds per year. It would be the first income tax as such in English history, although the land tax entailed a levy on incomes from rents. This new tax would also mark a historically significant shift in the principle of taxation, from imposing taxes on expenditures to imposing taxes on income. When Pitt's proposal was rumored in public, the idea of a tax on income was described as "a daring innovation in English finance."

Pitt carefully maneuvered the income tax bill to passage in Parliament on January 9, 1799, helped by wartime patriotism that countermanded objections. Deep-seated resistance to and resentment of the war income tax nevertheless proved strong and enduring, with many expressing alarm over the commissioners' and surveyors' invasive powers to investigate, the perceived subversion of liberties, and the presumed monarchical prying into private affairs. Pitt well understood these objections by both public and Parliament. The Treaty of Amiens ended the war in March 1802, and in May 1802, with Pitt having been succeeded more than a year earlier by Henry Addington, the war income tax was repealed and Parliament issued its order that all of the commissioners' records be destroyed—a clear indication of the tax's unpopularity.

Parliament's orders specified that the records held by the Commissioner for the Affairs of the Taxes be cut into small pieces and taken to a paper mill, where they were to be fed into a mash tub and reduced to pulp while the commissioner watched. Although it was believed that all the detailed records from the years 1799 to 1802 were thus destroyed, in fact duplicates of the parish returns for the land tax and the assessed taxes had been deposited, by stipulation of the war income tax legislation, with the King's Remembrancer in the Court of the Exchequer, where they were preserved.

Reintroduced during the Napoleonic Wars, the income tax was again repealed as soon as those wars ended. Not until 1842, in the administration of Robert Peel, would it be successfully reinstated, to prevail into the present. The only parliamentary parallel of the 1802 repeal and destruction of records occurred with the ship-money or ship writs protest. (See also 1634–1639—SHIP WRITS PROTEST; 1816—COMMONS ABOLITION OF THE INCOME TAX.)

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1802–1807 ***Zempoala Tax Resistance*** (Mexico), ongoing resistance to taxes in the districts of Zempoala and Otumba that generated government reactions in 1802 and 1807. Since 1780, several villages in the districts had been centers of unrest against the pulque tax on alcohol that the residents used for their personal consumption. As a result the royal customs administrator headquartered in Apam complained to the government in February 1802 that the Indians inhabiting the Zempoala district reacted to the tax with unruliness and disobedience, including violent resistance. And in Tulancingo the subdelegate imprisoned the Indian governor and officials because they refused to pay an extra tax for repairs to the parish church. Such incidents revealed ongoing unrest in the Spanish colonies. (See also 1780—KATARISTA REBELLION; 1780–1781—TUPAC AMARU REVOLUTION; 1781—COMUNERO REBELLION.)

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1806 ***Llannon Riot*** (Wales, Great Britain), an anti-tax uprising in Llannon in the county of Cardigan in 1806. There was long-simmering resentment against the onerous taxes imposed by the British government during the Napoleonic Wars to pay for the huge, ongoing costs of waging war against the French. The resentment to some extent peaked in 1806, when a new income tax instituted by the government became effective. Many attempted to evade paying the taxes, and protests against the income and other increased

forms of taxation frequently erupted into violence. In Llannon a crowd of over 200 people protesting taxes attacked twenty-six excisemen who were searching for malt and other types of contraband goods.

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1810 ***Nobles' Tax Rebellion*** (Sicily), resistance of parliamentary nobles to an effort by King Ferdinand III of Sicily (IV of Naples) to levy taxes not approved by Parliament that finally challenged Ferdinand's hold on the crown. The royal family had fled to Palermo in 1806 for refuge from the armies of Napoleon. In Palermo they discovered lack of goodwill among the Sicilian nobility that had been manifest when they had last fled to Palermo in 1798, aboard Lord Horatio Nelson's flagship, to escape Napoleon's invasion of France. In 1806 the nobles opposed the continuing fiscal burdens of the war as well as the placement of Neapolitans in major official positions. Recognizing that Napoleon fully intended to conquer Sicily, Ferdinand invited the British to station troops on the island and thereby to assume responsibility for its defense. The British sent 17,000 troops under command of General William Bentinck to protect Sicily—and, of course, Ferdinand. Their presence and funds flowing from London brought prosperity to the island, but by 1810 the continuing costs of war and inflationary pressures forced the issues of raising revenues and of the barons' immunities from taxation. Consequently, the king summoned the Parliament into sessionin 1810.

Government officials notified the three houses of the Parliament that imposing increased taxes on the poor would produce insufficient revenues and also would impede the economy. Ferdinand, meanwhile, appealed to them in a speech that extolled "the noble principle of equality" (quoted in M.I. Finley et al.). Well aware of what these official views impended—notably, that the aristocrats would lose their tax immunity—Giuseppe Ventigmiglia, Prince Belmonte, reversed his previous stance and energetically persuaded his fellow barons to halve the government's money request. He also convinced the ecclesiastics to refute the bishop of Palermo and join the barons in resisting the government.

Deciding to head off the threat to their incomes and status, the aristocrats "challenged the whole structure of monarchical absolutism by agreeing to a counter plan" that included abolishing the existing eighteen different *donativi* "as being much too complex and expensive to collect. They also proposed giving up their feudal dues. Instead, they were ready to pay a single tax of 5 per cent on the income of all real estate"—except for properties "in and around Palermo" (Finley et al.). This unexpected proposal directly challenged the king's authority. Ferdinand could assert his prerogative by relying on British funding, but at a cost to his independence; he might also have to accept British proposals for liberalizing the government. Unwilling to accept this prospect, the king "resorted to nonparliamentary taxation. The opposition was incensed, and forty barons, representing half the parliamentary votes, delivered a humble remonstrance urging that any additional taxes should come through parliament." The Deputation, an executive committee of the Parliament, sided with the king.

Prince Belmonte reacted by seeking British support, proposing to convene an alternate Parliament at Messina and to accept any king, even a Protestant, the British wished to see on the throne. Ferdinand responded to this rebellion by waiting; then suddenly, after some months, he had the five main protesters in Parliament, including Belmonte and his uncle, the prince of Castelnuovo, arrested and deported to penal

colonies on islands off Sicily. Lacking their leaders, the parliamentary opposition caved. At this juncture General Bentinck interceded. Concerned for the safety of British troops in Sicily and anxious over the government's administrative disorganization, which complicated their efforts to defend Sicily, Bentinck and his officers also worried that they might have to assume control of spending the British subsidies to the government to support their troops, and that the Sicilians might support a French invasion out of frustration over the island's political conflicts. In addition, Bentinck learned that Ferdinand's court had made secret contact with the French, even while receiving the British subsidies from Bentinck.

The general consequently threatened to withdraw the British garrison and to suspend payment of the subsidies. Ferdinand's government capitulated, released the five baronial leaders, and canceled the taxes levied without Parliament's approval. Bentrinck also directed that the Neapolitans largely in control of the ministry be replaced by "a more representative cabinet which included three of the five ex-prisoners" (Finley et al.). Finally, Bentinck found it necessary to pay off the queen's huge debts and to reclaim her pawned jewels—and then to send the queen into exile. Through these actions Bentinck, while not intending such an outcome, became the virtual governor of Sicily. He used his authority finally to have a new Parliament convened. This Parliament abolished feudalism and began planning for a new and liberal constitution. The barons' tax rebellion may not have brought down the king, but its ultimate outcome constituted a transformation of Sicily's government—with a little help from the Brits.

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1810 ***Nobles' Tax Reform Opposition*** (Prussia), Prussian nobles' adamant opposition to fiscal reforms entailing equalization of the tax burden that were introduced by Karl August, prince of Hardenberg, who served as King Frederick William III's state chancellor from 1810 until his death in 1822. A reformer influenced by the ideals of the Enlightenment and the French Revolution, Hardenberg intended to remake the social order based on the old estate distinctions (he substituted the term "class") through promoting "equality before the law." Although he never proposed abolishing the nobility, he did set out to end the nobility's tax exemptions and administrative powers in rural areas and to terminate the corvée (forced labor) obligation of the peasants (who had been formally freed by an edict of October 9, 1807). He also intended to reduce the monopoly rights of the trade guilds. Hardenberg hoped that his economic reforms would restore Prussia's solvency and also promote social cohesiveness and national unity. He promulgated his fiscal and economic reforms with a series of laws announced in October and November 1810. Most significant of these reforms, in the judgment of Matthew Levinger, were two measures. The Finance Edict of October 27 announced the government's purpose of equalizing the tax burden, revising the system of tariffs and tolls, creating free enterprise, and secularizing church lands. The *Gewerbesteueredict* of November 2 eliminated the guilds' monopolies.

It was the Finance Edict that got the nobles' attention. By the terms of this measure, peasants won release from the corvée and were awarded ownership of part of the lands they occupied. At the same time, the nobles lost their exemption from land taxes and consumption taxes and the right to administer local or provincial funds, such as those for poor relief and mortgage credit. The nobles also lost their monopoly rights to milling, brewing, and distilling. Hardenberg strongly favored levying a nationwide income tax, to

be assessed equitably on all Prussian residents in proportion to their incomes, as a means of both creating a uniform fiscal system for the nation and encouraging social cohesiveness. An income tax had been approved by the East Prussian diet in February 1808 through the efforts of Hardenberg's predecessor, Baron Karl von Stein; but staunch opposition from the nobles in Brandenburg and other provinces compelled Hardenberg to abandon his effort to institute a nationwide income tax in 1810. Stein, who had been outraged by the Brandenburg aristocracy's vehement opposition to adopting a national income tax, urged Hardenberg to pursue his fiscal reforms rigorously against all resistance; thus he was further angered by Hardenberg's capitulation to the nobles on that issue.

In December 1810, Hardenberg responded to the surge of protests against both his Finance Edict and his *Gewerbesteueredikt* by announcing that in February 1811 an Assembly of Notables would be convened in Berlin. Sixty-four delegates appointed by the king would make up this assembly, thirty of whom would be noble estate owners. Hardenberg hoped that the assembly would support the government's effort to implement his fiscal and economic reforms, but that prospect dimmed with the reaction to his announcement of its convening. Nobles and representatives of other estates hastened to submit petitions demanding modification of the proposed reforms. In January 1811, for example, thirteen Brandenburg nobles who represented the estates of Kurmark petitioned Frederick William III concerning the Finance Edict, asserting that the only proper constitutional approach to fiscal or tax reforms lay in "consultation, negotiation, and contract with the estates, assembled in a diet"—a clear appeal to tradition, as they cited royal proclamations of the previous two centuries that confirmed the rights and privileges of the estates in support of their viewpoint.

Two telling confrontations occurred in Kurmark during the winter and spring of 1811. On February 13, during the absence of Frederick August Ludwig von der Marwitz, the local administrator of poor relief funds who vehemently opposed Hardenberg's reforms, government agents cracked open the safe containing the funds and confiscated 25,000 talers. The Kurmark estates protested. Several weeks later, when Marwitz was again away, a government official arrived at his estate and demanded that the village mayor begin collecting the taxes imposed by the tax laws of October 1810. Outraged by these challenges to the nobility's traditional prerogatives, Marwitz sent a petition to the king that denounced Hardenberg and bore signatures of twenty-two Kurmark nobles. The petition warned of catastrophic results, since Hardenberg's reforms leveled all the estates, and vented a diatribe claiming that Jews would buy all the land and "Brandenburg-Prussia will become a newfangled Jew state." Hardenberg responded with a report sent to Frederick William on June 23 declaring Marwitz's petition an attack on royal authority and recommending that he be jailed, along with Frederick Ludwig Karl Finck von Finckenstein, who was most prominent among the signatories. The king agreed, and the two nobles were incarcerated at Spandau for five weeks. Likewise, when the assembly of Sehesten County in East Prussia approved a resolution to suspend collection of the new taxes until the king provided justification establishing the need for the revenues, Hardenberg had two leaders among the dissident nobles jailed for over a month. The East Prussian nobles, however, unlike their Kurmark brethren, forswore the principle of provincial authority or autonomy in favor of advocating a diet representing all the estates and provinces—a truly national assembly that could address the national interest.

The outcome of these wranglings was Frederick William's announcement on September 7, 1811, that a commission would be assembled to provide national representation. The king intended that this assembly would focus entirely on the issue of managing government debt. After the Provisional National Representation convened at Berlin in April 1812, however, the delegates expressed their hope to play an expanded role in Prussian politics and their anger over the Hardenberg ministry's efforts to thwart that hope. Unlike the Assembly of Notables, whose members were appointed by the king, the forty-two delegates

to the Provisional National Representation had all been elected; and they represented all three estates—eighteen were noble landowners; twenty-four were delegates from the peasantry and the municipalities. They joined together in calling on the government to provide a constitution that guaranteed national representation.

But their vision for the future, which included a national currency and a national bank, differed substantially from Hardenberg's. The delegates asked the chancellor to grant them the right to deliberate the content of one of his finance laws—a tax on income and capital assets. Hardenberg agreed to provide a draft of the law and to let them discuss it. But then he submitted the law for the king's signature on May 24, before the delegates had submitted their views, thus generating anger and indignation. Consequently, the delegates petitioned the king to confirm plans for a detailed national constitution. Hardenberg further angered the delegates by responding to this petition by declaring that the king had no intention of forgoing his right to initiate or ratify laws, and that the Assembly's only role was "consultation over matters that are submitted to it for consideration." This conflict defined the struggle to come. The Assembly would continue pressing for adoption of a constitution—an effort that finally foundered in April 1821 because of Hardenberg's persistent opposition. What had begun as a tax protest ended as a conflict over constitutional and representative government.

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1811–1812 ***Takeda Rising*** (Japan), a peasant revolt against excessive taxes in the district of Bungo. The rising began in late 1811 in the fief centered near Takeda, which had recently fallen under the control of an exceptionally harsh official named Yokoyama Jinnosuke, who had been placed in charge of the various offices of the district. In the fall of 1811 the local peasants appealed for a decrease in their taxes, and Yokoyama responded by doubling the level of taxation. In November "over 2,000 men, armed with guns and swords, rose up in insurrection," says Hugh Borton, and marched toward Takeda to present their demands. Of their twelve demands, four concerned suspension of taxes on rice, wheat, grass and reeds, and newly opened land; a fifth sought abandonment of constructing a dam because the project involved a corvée levy; others demanded that Yokoyama, as the supervisor of finances, and one of his accomplices be surrendered to the rebels. The fief 's leaders attempted to appease the rebels by passing new laws that addressed their demands, but circulation of these demands inspired peasants in other district fiefs to stage risings. The insurrection spread and extended into 1812.

Among the demands these rebels presented were suspension of a sales tax and collection of the bean taxes, and exemption from a special New Year's tax and taxes on water wheels, blacksmiths, and dyers. These rebels pressed their demands by wrecking the house of a village censor before marching to Takeda. Since the elder minister there who received their requests had no recourse but suicide, the peasants, not wanting to be responsible for his death, bowed with respect and withdrew. The elder minister subsequently announced that a representative was being sent to the capital at Edo (Tokyo) to inquire about reforms in the laws, but that local officials "'shall diligently collect the agricultural taxes.'" The Takeda rising reached its end in March 1812 with punishment of the rebel leaders by brandings, whippings, and banishment—others

were imprisoned. But at least some of the peasants' demands were fulfilled; Yokoyama was reduced to commoner status and imprisoned in Takeda, and his wife was banished from Edo. Other officials, including the elder minister, were placed under house arrest and punished.

Furthermore, the Takeda peasants' "victory" inspired about 10,000 in Usuki to rebel, burning shops and robbing graves to highlight their demands, including abolition of a head tax. The elder minister of Usuki promised to suspend the laws that had created the tax and other conditions the peasants opposed. Nevertheless, the rebels' leader paid with his head, and many others ended up in prison. Another and even larger rising struck Nobeoka when 67,000 peasants, pressing demands similar to those of the Takeda rising, destroyed the homes of local officials. These various risings inspired ten others in the same region of Japan, but these were smaller and easily suppressed, with the rebels receiving death sentences, whippings, banishment, branding, or imprisonment. "The Bungo uprisings," Borton concludes, "show the precarious situation of the various fiefs concerned if it were necessary to levy so many special taxes on everything from the population itself to waterwheels. In spite of penalties and punishments, the people were successful on the whole in challenging the right of the authorities to continue to tax and oppress them." Thus the risings revealed that the peasants finally began to enjoy some success against having to shoulder the entire tax burden that financed the still essentially feudal social and political systems.

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1014 ***Echigo Rising*** (Japan), peasant uprising instigated by heavy taxes during a time of poor harvests and administrative malfeasance. The province of Echigo, on the northwestern coast of Japan, was isolated by mountain ranges and subjected to heavy snowfalls. The rising "affords an excellent opportunity," Hugh Borton attests, "for a study of uprisings whose causes were largely maladministration of subordinate officials who taxed the farmers unmercifully." From the end of the sixteenth century until 1868 at least fifty-five risings wracked the province, so the historical precedents for the 1814 insurrection, the peak of these events, were manifold. In fact, during the fall of 1813 an exceptionally poor harvest accompanied by continuance of severe taxes generated seven uprisings in six districts of the province. This unrest reached its zenith with the rising in the early summer of 1814, when the peasants of Hori Naokata's domain rose up and marched toward the Hori fiefs castle town of Muramatsu. The peasants were incensed "not only by severe taxes in spite of a poor harvest, but also by the misgovernment and avarice of one of the elder councillors of the Hori fief who had established special taxes and bureaus for their collection," observes Borton. Further aggravating the peasants' anger, the *daikan* (the intendant in charge of the domain) had ordered that the younger brother of this despised councillor conduct an inspection of the land as a basis for further increases in taxes.

Some 10,000 peasant rebels attacked the offices of the *daikan,* forcing him to flee, and then destroyed the houses of the village chiefs and the tax offices and those for the inspectors of new lands, the surveyors, and the tree inspectors. The destruction and disorder persisted for a week, until Hori Naokata returned from the capital, Edo (Tokyo), and presented about 15,000 bushels of rice to the peasants. Naokata also dismissed the objectionable councillor, demoted his brother, placed the *daikan* and his assistant under house arrest (later dismissing them from office), and imprisoned a land surveyor and a major village official. He had other

officials imprisoned and a loan held by one confiscated. Even those officials whose homes had been wrecked were arrested. Naokata also had about forty of the peasant rebels seized and had two leaders sentenced to death. A few weeks later, agitators in thirty-four of the Kimbara and Iwafume districts circulated a letter inviting small farmers to attend a meeting to organize a protest against the rich coastal merchants who marketed rice at exorbitant prices—they carefully specified that they bore no grievances against their fief lord. For three days thereafter about 2000 peasants, armed with implements, rampaged and wrecked houses until a nearby *daikan's* office dispatched 1000 soldiers to quell the rebels. The prisoners seized by the soldiers underwent trial and then were transferred to Edo. There they received such punishments as fines, whippings, tattooing, and banishment. Peasants who had not joined the rising received monetary rewards, as did those who helped capture the prisoners or provided information for their prosecution.

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1815–1820 ***Totonicapan Anti-tribute Uprising*** (Guatemala), one of many Indian uprisings against levying of the tribute tax during the period 1815–1820. In 1812 the government of Jose de Bustamante, president of the *audiencia* from 1811 until 1817, suspended the tribute while exacting levies from the Indians by other means. The tribute tax was reinstituted in 1815; but many Indians, believing that the government was stealing from them, evaded paying it. When a liberal government was retored in 1820, the Indians believed the tribute was again terminated; but instead a royal decree of April 15, 1820, stated that no change was to be made in the tax system. Throughout Central America, however, enforcement of the tribute varied—for example, in Nicaragua it was not levied, whereas in Leon it was. In some areas Indians rebelled against paying the tribute, and in Guatemala the rebellion assumed an especially virulent form. There the Indians of Totonicapan rebelled against the collection of the tribute "by different killings and sackings."

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1816 ***Commons Abolition of the Income Tax*** (Great Britain), stunning defeat in 1816 of a bill that would have reduced the income tax by half as the House of Commons overrode Prime Minister Lord Liverpool and the efforts to resolve Britain's financial difficulties following the Napoleonic Wars. Although finally successful in helping to bring about the defeat of Napoleon Bonaparte in 1814, the British government was left with a financial crisis because of the huge expenditures, and consequently the huge government borrowing, incurred in prosecuting the wars against the French emperor over the preceding years. Inflation and the assumption of new colonies compounded the burden of the large national debt. But the British



Sick of the property tax or ministerial influnza [sic]. *Library of Congress.*

public expected immediate relief from the financial burdens of war, especially from the hated income tax that they mistakenly believed Parliament was pledged to abolish once peace came. Britons, in fact, expected that the income tax would be repealed outright. Liverpool and Chancellor of the Exchequer Nicholas Vansittart hoped to retain the income tax to help pay Britain's debts, but Liverpool soon realized that at best he could secure only a twelve-month extension of the tax because of strong opposition in the Parliament. Vansittarrt announced on February 9, 1815, that the income tax would be discontinued unless the American Senate refused to ratify the Treaty of Ghent. Then Napoleon escaped from Elba and attention turned to defeating him once again and finally. Final victory occurred at the Battle of Waterloo on June 18,1815.

This final victory, of course, involved still more expenditures; but with peace at last secure, both the British public and the Parliament expected tax relief. Unanticipated by public and Parliament, the Liverpool ministry shifted policy at the beginning of 1816 and proposed retaining the income tax. As Vansittart had warned, following repeal of the income tax, other forms of taxes would have to be levied to pay the bills. Now, since the income tax was most equitable of all taxes, and since it was vital to revitalize the currency and public credit while avoiding further borrowing, the Liverpool ministry introduced to Parliament an extension of the income tax, but with the conciliatory tactic of reducing it from 10 percent to 5 percent. The ministry also hoped to ameliorate opposition to the tax by repealing some customs and other duties, the tax on malt, and the tax on windows in Ireland, while at the same time imposing increases in other customs and excises, notably the duty on soap, to replace some of the revenue lost by these repeals. The tactic failed. The people's expectations that the income tax would be repealed proved too formidable. And the comments of Robert Castlereagh, leader of the Commons, concerning the public's "ignorant impatience of taxation" generated the same sort of widespread ire that Robert Walpole's reference to "sturdy beggars" had during the Excise Bill Protests, solidifying opposition to the ministry's proposal. The public detested not only the



Lord Liverpool.

income tax but also the administrative methods and bureaucracy created to collect it, both breeding a widespread fear of potential tyranny.

Although Liverpool's cabinet expected a majority of forty in the Commons' vote, the income tax proposal would fail by exactly that majority—a surprise even to the opposition. Throughout February and March a

petition campaign against the tax rallied opposition from both public and corporations, as did the railings of the British newspapers. The *Edinburgh Review* declared that the income tax "is, on very principle, oppressive, contrary to the principles of the constitution, and destructive of individual security. We cannot suppose that a free people will endure it for one instant after the crisis has passed, which alone justified it." A plenitude of petitions calling for outright repeal of the income tax flooded the Parliament. Leadership of the petitioners included the citizens of London and Henry Peter Brougham in the House of Commons. The opposition succeeded.

When the Liverpool ministry's proposal came to a vote, many supporters in the Commons were absent and many joined the opposition. The resounding defeat demoralized the Liverpool ministry, killed the income tax as a source of revenue, and destroyed the government's budgetary policy, obliging the ministry to depend on further borrowing for revenues while struggling to reestablish its political credibility and authority. With repeal of the income tax the London *Evening Star* crowed that the people, who had "experienced the gripping fangs of the tax-gatherer…are about to be absolved from the most oppressive visits of that officer."

Defeat of the income tax whetted the House of Commons' desire to effect further economies and retrenchments. The Commons would henceforth meticulously examine every financial proposal the Liverpool ministry put forth, imperiling its continuance in office. Among the resulting retrenchments, the Prince Regent (later George IV) was forced to cease expenditures on building his Pavilion at Brighton. Since the opposition had proved so formidable, no hope existed of reinstituting the income tax in the future. The immediate loss to the government in tax revenues amounted to 18 million pounds, a loss that, as even opponents of the income tax conceded, would have to be made up through other forms of indirect taxation that actually most heavily affected the poor. Ironically, in 1842, fourteen years after Liverpool's death, his successor, Robert Peel, managed to secure not only a revival of the income tax but also an increase in the levy. And "the Income Tax Act of 1842 was, in the main, a reprint of the Income Tax Act of 1806," according to a report of the Commissioners of Inland Revenue in 1900. (See also 1733—EXCISE BILL RIOTS.)

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1822 *Cachoeira Uprising* (Brazil), rebellion of June 1822 in the town of Cachoeira by sup- porters of the prince regent. The notables of Cachoeira, a town in the wealthy agricultural province of Salvador, declared their allegiance to the prince regent, Dom Pedro, as their Defensor Perpetuo. This was designed as an incipient uprising against the Lisbon Cortes, the elected Portuguese government established after the Porto rebellion of 1820. The rising formed the catalyst for similar actions in nearby towns. In addition, a military group took control of the neighboring province of Alagoas in a coup, and uprisings followed in three other provinces. In each case the rebels declared allegiance to Dom Pedro. On June 26 the residents of Maragogipe in Bahia defined the uprising's goals as an end to rule by the Cortes and near autonomy for their own local community. They called on the prince regent to assume executive power in all of Brazil. The

town council demanded removal of all Portuguese troops and the right to engage in free trade, as well as "the abolition of all the taxes imposed since the king's arrival in Brazil" (in January 1808) and that the province assume control of its own treasury. They also wanted tax revenues to be distributed from the province only for the expenses of the king, the royal family, and the diplomatic service; all other funding would be regarded as loans. The true significance of the Cachoeira and subsequent uprisings, however, was the impetus they provided to the movement toward Brazilian independence, which Dom Pedro effectively established in a speech delivered September 7, 1822, containing the exclamation "Independence or Death" that became Brazil's declaration of independence.

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Tumenggung Mohamad and six of his followers fled over Mt. Pulosari, to the border of Pandeglang, and then to the swamps of Panimbang. The troops traced the band to Menes but lost their track. The rebels' flight was aided by the rough terrain and by the fear, popularity, and respect that Tumenggung Mohamad inspired among the people, who often misinformed or otherwise misled the troops tracking him. The village head of Menes, for example, allied himself with the rebel leader, who had been outlawed and had a price set on his head. Since moral suasion and intimidation failed to persuade residents to help find Tumenggung Mohamad, largely because many religious men were among his followers, the resident finally granted him amnesty. Subsequently, Tumenggung Mohamad and his band left their hideout and surrendered to the authorities. Thus the amnesty policy bought the government some public tranquillity by reducing the power of those elements rebelling against taxes and other perceived oppressions.

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Sultan Mahmud II.

generated a popular revolt in Homs as well as other towns in Syria. Some janissaries were involved in the Homs revolt.

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1826 ***Hama Protest*** (Syria), objections by peasants and merchants to the tax policies of Faraj Agha, *mutasallim* (district governor) in the Hama district. Faraj Agha was appointed *mutasallim* in 1826 and was advised by the Council of Damascus that the taxes he and his officers collected "should not exceed the fixed amounts of '*awayid* [taxes to support officeholders] payable by the population" (Douwes). But Faraj Agha chose to ignore this advice, especially in taxing residents of the small villages of the Jabal Gharbi area. His collections, exacted through illegal means, exceeded by 20 percent the fixed amounts that were supposed to be remitted to the treasury. The collections derived mostly from craftsmen, villagers, and tribesmen, and the collected excess lined Faraj Agha's own pockets. Warned not to charge interest on seeds provided to the peasants from the granary, Faraj Agha levied the interest charges nonetheless, and so the peasants complained. Then the merchants joined in the complaints and petitioned the governor. They included accusations that Faraj Agha was obstructing trade, imposing illegal levies on silk, and "failing to repay forced loans."

The governor attempted to mediate the quarrel, but failing in this effort, he acceded to the petitions of the peasants and merchants and dismissed Faraj Agha from office in 1829. The governor also sent Sulayman Agha, supervisor of the endowments for the district's two holy cities, to investigate the finances of Faraj Agha and some of his officers. Sulayman Agha determined that Faraj Agha, his principal aide, and others among his officers had "by way of injustice, violation and tyranny" collected 793, 136 q. (qurush) and that Faraj Agha had appropriated nearly 700,000 q. of this total. Faraj Agha had overassessed Christian and Muslim villages alike without religious bias, exacting from some two to four times as much as he remitted to the treasury. His rapacity in tax collecting was in fact unprecedented in the Hama district and elsewhere in the Ottoman Empire.

The *mutasallim* was found guilty of two serious transgressions: provoking unrest in Hama and withholding money from his superiors and the treasury. But he had proven to be an effective tax collector, and Mahmud II needed additional funds because of a sharp increase in military expenditures during the decade. Consequently, his superiors reinstated Faraj Agha as *mutasallim* of Hama in time to levy a replacement tax in 1831 to cover these military expenses. This tax, levied in addition to the usual taxes, was "the largest single charge ever imposed on the town or the district at large." Ironically, Faraj Agha not only escaped death or a crippling fine as punishment for his egregious transgressions, but actually was rewarded for his efficient—though illegal and unjust—tax collection methods.

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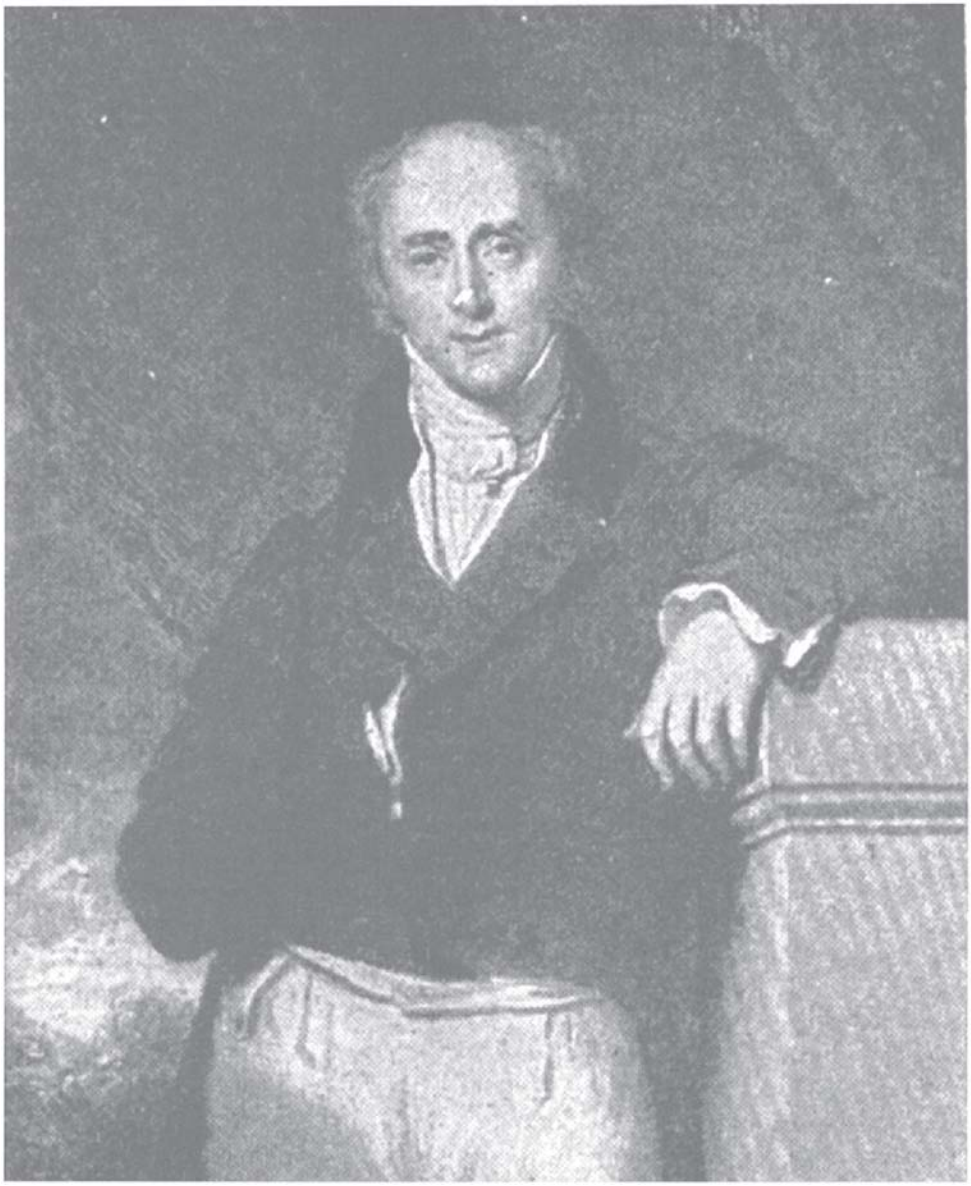
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1831 ***Damascus Revolt*** (Syria), a rebellion by residents of Damascus against new and in- creased taxes levied by the government of Sultan Mahmud II to pay for a large upsurge in military expenditures. The Damascus revolt was a factor in the timing of Egypt's invasion of Syria to wrest control of the province from the Ottoman Empire in November 1831. In the summer of 1833 the Egyptian conquerors began to revamp the Syrian fiscal system, and they provided enough troops to ensure the collection of taxes. While abolishing some taxes, they levied new ones, including the *farda,* "a progressive poll tax on male adults," whose rates exceeded those of the same tax in Egypt. Muslims protested against this tax because it resembled a discriminatory tax that non-Muslims were obliged to pay.

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Lord Grey.

government resigned on May 7, throwing the nation into crisis. In response, many "respectable" residents of Carmarthen carried out the threat to stop paying taxes. Subsequently, the king was obliged to accept the momentum in favor of reform, Grey returned to power, and the king and the House of Lords acquiesced to pass the Reform Bill. It was approved with the king's signature on June 7. Bands of celebrants demonstrated in the streets of Carmarthen after receiving the news.

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1831–1840 *Ferde Tax Opposition* (Syria and Palestine), widespread and virulent opposition to the tax policies of Ibrahim Pasha, the *serasker* (commander in chief) of the army sent from Egypt, then in control of Syria and Palestine. The Egyptian army exercised enormous authority in these occupied states, providing the Egyptian regime sufficient power to carry out reforms and enforce laws. Among the economic reforms that the Egyptian regime put in place was a more equable system of taxation. The Egyptians even provided tax reductions for peasants as a means of promoting economic development. Nevertheless, popular unrest grew among the Syrians because of two Egyptian policies: conscription of young Muslims for the army, which generated numerous risings, and imposition of a new tax called *ferde,* which in theory was a progressive income tax. The *ferde* was levied on every male twelve years of age and older, with its level varying from 15 to 500 piastres, according to each person's wealth. The Syrians perceived the *ferde* as a major burden, in part because Muslims considered it a poll tax *(cizye)* that should be levied only on Jews and Christians. But they objected to all other taxes as well because the Egyptian taxation was more systematic than that of their former masters, the Ottoman Turks, and because taxes were directly collected by soldiers and therefore could not be evaded. Consequently, opposition to taxes, especially the *ferde,* was fierce and widespread.

The Egyptians withdrew from Syria in 1840, and the local chieftains began to resume their autonomous positions in both towns and countryside, while many residents "rearmed and ceased to pay taxes" (Ma'oz). The Ottoman Turks wanted to generate Syrian support for driving out the Egyptians and distributed arms among the Syrians. The Turks promised them "exemption and reduction of taxes," thus encouraging the rearming and the cessation of tax payments, as well as reestablishment of local autonomous leadership that would disserve Turkish interests in future years. Ironically, when the Turks resumed control of Syria and Palestine in 1840–1841, they aroused more fury against taxation. Although the Turks had promised to abolish the *ferde,* they instead reimposed it, thereby provoking "wide popular resistance and tax-evasion" while also failing to collect the tax "efficiently and equitably" (Ma'oz). Sizable tax arrears and revenue shortfalls resulted as the Syrians protested the Turkish tax system by means of evasion. Eventually, notably during the Aleppo revolt, the Syrians refused outright to pay the *ferde.* (See also 1850—ALEPPO REVOLT.)

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1833 *'Awayid Abolition* (Syria), in effect a tax revolution imposed from above by the govern- ment of Egypt, which had invaded and seized control of Syria in November 1831. Muhammad 'Ali Pasha's

Egyptian army had encountered minimal resistance except at Acre, where the troops mounted a six-month siege. The conquest of Syria was completed in July 1832, and Egypt reestablished Damascus as the site of government administration—Acre's primary role as Syria's political and economic center thus came to an end. The Egyptian administration differed in significant ways from the Ottoman rule it replaced. One such difference involved more stringent control over local finances that resulted in eliminating some forms of taxation. "Most vital in this operation," states Dick Douwes, "was the abolishment of the system of collection of fees for the support of office-holders. Instead they were to receive a salary. The abolishment of several charges—in particular the *'awayid*— was presented as an act of benevolence, but the demands made upon the population at large increased sharply"—for example, the Egyptians imposed forced labor and conscription of men for their army.

Since the *'awayid* was a tax levied to support officeholders, many Syrian local and provincial officials had difficulty adapting to the new regime—or at least approached change very reluctantly. Traditionally, local officials had enhanced their incomes through a variety of means collectively referred to as *zulm* (acts of injustice). Most common of these were straightforward extortion of funds, soliciting bribes in addition to legal fees, increasing existing tax rates, and levying new taxes that were not sanctioned by the central government. Local officials also used diverse forms of pressure or coercion to collect taxes. Force was permitted in collecting legal taxes but not extortionate rates. For example, the governor of Damascus toured his domain with an armed force to assure that local officials and tax farmers met their tax revenue requirements. (This tactic, says Douwe, was called *dawra,* the tour.) Taking hostages among the relatives of local officials and tax farmers was another enforcement tactic. Most common of all was simply administering beatings.

The Egyptians launched a major effort to reform this system. Egyptian administrators were adamant about eliminating levies "on top of regular taxes." They abolished not only the *'awayid* but also the *'ubudiyya,* another extra tax to pay the expenses of officeholders, on the grounds that the many existing taxes combined with these extra levies were an extreme burden for the populace. In place of the *'awayid* and the *'ubudiyya* the officials would receive a salary from the state. But enforcing this change proved problematic, especially when revenue deficits left the Egyptian administration unable to pay salaries in full. And problems in organizing tax collection minimized revenues.

After the treaty of Kutahya was formalized on April 8, 1833, legalizing Muhammad 'Ali Pasha's control, the Egyptian authorities cracked down on the local officials and the populace as a whole. Using troops who had returned from Anatolia, the Egyptian administration "established a strict control over the finances of the provinces and were quick to react upon complaints brought by the population against local officials who continued to levy *'awayid* and other abolished charges" (Douwes). Many officials were dismissed from office when proven guilty of continuing these levies and related forms of *zulm.* The most famous case was that of Mustafa Agha Barbar, who had ruled Tripoli intermittently since the 1790s. The Egyptian authorities dismissed him from office and arrested him in October 1833 for continuing to levy the *'awayid.* Although such actions to end injustices found popular approval among the populace, they eventually backfired against the Egyptian administration. Strong opposition to the Egyptians' policies of high tax rates, banning possession of arms, and conscripting Syrian men for the army generated revolts in 1834 in Palestine and areas south of Damascus. Among the leaders of these revolts were officials who had been dismissed from office for continuing to levy the *'awayid* and other injustices. The large Egyptian standing army in Syria brutally crushed these uprisings.

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1834 *Fellahin Revolt* (Palestine, Ottoman Empire), rebellion by the fellahin of Palestine incited largely by tax impositions. Donald Quataert declares that the fellahin were angered by three perceived offenses: they "rebelled against the conscription of Muslims into Mehmed Ali's army, against forced labor [corvée] and against the *ferde,* a levy like the polltax previously reserved for Christians that he imposed on Muslims." Mehmed Ali was an Albanian mercenary and warlord for the Ottoman Empire who had gained control of Egypt in 1811.

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1835–1837 *Peasant Risings* (Bulgaria, Ottoman Empire), a series of eruptions in the west and southwest regions of Bulgaria in response to excessive taxation and other provocations. Although spontaneous, poorly organized, and lacking clear aims, according to Mercia MacDermott, the risings stemmed from economic conditions: "intolerable taxation and all manner of legalized banditry and terror on the part of the local Turks." Even official Turkish documents, says MacDermott, conceded that the risings resulted from maladministration by the local authorities. The system of land tenure that provided incomes for the spahi (Ottoman cavalrymen) from the labors of mostly Christian peasants was officially abolished by the agrarian reform promulgated in 1834, but this reform effected minimal change in the remote western border region, where new spahi had settled as feudal lords following Serbia's attaining autonomy in 1830. Consequently, the western Bulgarians "found themselves being forced to pay taxes both to the State according to the 1834 reform and to the spahi who ignored the provisions of the reform and expected their former income," MacDermott states.

This tax burden caused major discontent among the western border peasants, who refused to pay taxes to the spahi and to perform their *angaria* (corvée) labor obligations. Encouraged both by Serbia's winning of autonomy and by Prince Milos of Serbia, who promised them assistance, the peasants pursued their rebellion. But when the Bulgarian rebels became desperate for his help, Milos not only reneged on his promise but also participated in suppressing the risings and punishing the fugitives, thereby indicating his loyalty to the sultan. In 1835 the peasants of Nis, Vidin, and Pirot sent a deputation to Constantinople to plea for implementation of the agrarian reform of 1834; although they returned home with assurances from the Ottoman administration, the assurances went unfulfilled. Revolts followed. In 1836 thousands of peasants in the Pirot, Belogadchik, and Berkovitsa areas, aggrieved by taxation and the unfulfilled land reform, rose in rebellion. They added a political dimension to their rising with the desire to create an

autonomous republic. Alarmed by the scale of the rising, the Turkish government attempted amelioration by appointing new governors for Pirot and Berkovitsa. But as before, nothing really changed, and the peasants rose again later in 1836 and once more in 1837. This time Turkish troops and artillery arrived to crush the rebellion.

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1838 ***Carrera Revolt*** (Guatemala), anti-government revolt that began in 1837 in Chiquimula province under the leadership of Rafael Carrera and soon was augmented by Indian antitax rebels. The Carrera Revolt actually began as a reaction to the devastations of cholera, as an epidemic of which ravaged Central America in the early 1830s and returned again in 1836–1837. The hardships of the epidemic—illness, death, famine, impoverishment— incited rebellion among the Indians, causing Governor Mariana Galvez to declare martial law. The move proved ineffectual, and rebellion spread among the Indians, mestizos, and mulattoes. Carrera, a mestizo, spearheaded the most important revolt. Galvez sent troops into Chiquimula province to enforce the cordon against the spread of cholera and to quell rebellion there, with orders to burn villages, sell the area's produce, and execute rebel leaders. The soldiers attacked Carrera's wife and destroyed his property at Santa Rosa; Carrera and numerous others fled into the woods. There Carrera organized a rebellion that attracted many to join in opposing the government. Among them were Indians inflamed by the government's tax-collecting tactics, including the local political chiefs on whose support Galvez had previously relied for controlling the provinces.

New judges arrived in Chiquimula and other provinces to collect taxes, and the political chiefs joined with the Indians in rebelling against their presence and tactics. An English observer pointed out, "The Indians, who…had never seen judges and lawyers visit them, except for the purpose of inflicting punishments, revolted against the intrusion, and their anger lost all bounds when the persons appointed to carry the vexatious and absurd financial law into usurpation, proceeded to take an inventory of their huts and to assess the value of their patches of ground" *(Wortman).* The cholera epidemic and the rebellions created economic havoc in Guatemala and lessened Galvez's control. The armed participants in the Carrera Revolt took control of Guatemala City. Although Carrera subsequently withdrew his forces from the city, over the course of 1838–1840 he pursued the revolt that led to Galvez's toppling, his own assumption of control of Guatemala's government, and the state's decline into near anarchy—a fate shared with Honduras, Nicaragua, and El Salvador.

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1838 ***Anti-Corn-Law League*** (Great Britain), national organization founded at Manchester in 1838, originally as a local association but soon expanded nationally under the leadership of Richard Cobden. As its name indicates, the League's purpose was opposing the Corn Laws—specifically the taxes they imposed on imports and exports of grains—and obtaining their repeal. The Corn Laws had an extensive history, having originated in the eleventh century, but for hundreds of years their intent had been simply to prohibit or to limit exportation of grains—and later (in the fifteenth century) to restrict importation in order to create a monopoly for landowning British growers. Such import/export trade was, in any event, already extremely meager without restrictions because of shipping and handling incapacities. Following the French Revolution, however, commodities prices greatly increased, and Britain greatly expanded its agricultural stake. Consequently, the government began imposing heavier and heavier taxes on both imports and exports, and the prices of wheat and oats shot up. Despite complaints, the government continued increasing the taxes, or duties.

The economic burden fell upon the working and middle classes, who came to favor free trade. Thus the Anti-Corn-Law League's opposition to the grain taxes and advocacy of repealing the Corn Laws amounted to promoting free trade. The League's arguments persuaded the Conservative Robert Peel, and the Potato Famine in Ireland added impetus by creating a crisis in which either the Corn Laws were repealed and grains could be imported into Ireland, or tens of thousands of the Irish must starve to death. Peel's government re pealed the laws in 1846. Ironically, one of the circumstances that made repeal fiscally possible was Peel's earlier reinstating of the income tax, which had already permitted removal or reduction of import duties on many goods—but not, until 1846, on grains. The success of the movement to repeal the Corn Laws fractured the Conservative party, since many of its members came to see repeal as cause for mutiny, thus securing the Whigs' control of power for most of the next twenty years. (See also COBDEN, RICHARD.)

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1839–1842 ***Rebecca Riots*** (Wales), series of uprisings in West Wales, marked by lawlessness, that first occurred in the summer of 1839 and then returned with increased menace and violence in the winter of 1842. The riots were largely centered in the counties of Carmarthenshire and Pembrokeshire. Their ostensible cause and target were the hated tolls collected at tollgates set up along public roads controlled by turnpike trusts, but they also evidenced a broad discontent generated by pervasive economic distress. The lands, economy, politics, and magistracy of West Wales were in the control of a well-established landed gentry—in fact, mainly of a few families among this gentry. The vast majority of the residents lived in squalid poverty, eking out a livelihood as tenant farmers, seasonally employed fishermen, or laborers at coal mines and lime kilns. From these poor came the core of the Rebeccaites.

The Rebeccaites took their name and motto from Genesis, 24;:60: "And they blessed Rebekah and said unto her…let thy seed possess the gates of those which hate them." Their tactics derived from the tradition of the *ceffyl pren* (wooden horse), the practice of deriding someone by carrying him in effigy or in person on a wooden pole—in the Welsh tradition at night, with the mob blackening their faces, men dressing in



MR. RICHARD COBDEN, M.P.

Richard Cobden.

women's clothes, staging a mock trial, and making lots of noise. This tradition had reasserted itself in West Wales in the 1830s.

Although the first incident occurred at Cardigan in March 1837, it was later riots and the reemergent protests of 1842–1843 that made the Rebecca Riots significant. Disgruntlement with tolls gained a focus

when the Whitland Trust increased the number of tollgates to four on a road. The road, used to haul lime, had never been repaired. On the night of May 13, 1839, rioters destroyed the new gate at Efail-wen and set fire to the tollhouse. The trust reerected the gate and hired constables to guard it. On June 6 a mob of 300 to 400, some dressed in women's clothing and with blackened faces, drove off the constables, smashed the gate with sledgehammers, and tore down the tollhouse. This attack set the precedent for the style of later riots. Two more riots occurred at Efail-wen, during one of which the leader was addressed as Becca and the term "Rebecca Riots" came into use.

Then a period of quiet followed, with no further attacks on tollgates until the winter of 1842. During the following series of riots, numerous tollgates and tollhouses in Carmarthenshire and Pembrokeshire were destroyed, reerected, and destroyed again. Now the rioters were not only disguised but carried guns. Attacks occurred at St. Clears, Narbeth, Haverfordwest, Carmarthen, and other towns. The Rebaccaites sent out letters and public notices threatening the lives of magistrates, constables, and landowners, and they took door-to-door collections from intimidated peasants to pay for their expenses. At secret public meetings organized by the Rebeccaites, farmers passed resolutions protesting against tolls, tithes, church rates, the poor law, and their treatment by magistrates. Following a riot at Talog, the British government sent troops to West Wales in June 1843. They arrived in time to disperse a mass public demonstration that had assembled to hear protest speeches and march into Carmarthen, where the soldiers attacked them. There were many arrests, but attacks on tollgates continued as troops sought the elusive and unknown leader Rebecca.

Riots spread through July and August, some marked by physical violence—in one case a tollgate operator was horsewhipped—and workhouses also became a target of the rioters. The Rebeccaites also assumed the role of enforcing public morals—punishing marital infidelities, for example. As the late summer proceeded, the riots gave way to large public meetings where farmers could vent their complaints about tolls, tithes, land rents, and other grievances. Through the fall and into December the riots dwindled and then ceased, as the mass meetings assumed the protest mantle. In late October the government sent a commission headed by Thomas Frankland Lewis to interview residents of West Wales, gather evidence about the causes of the riots and living conditions in the region, and present a report with its recommendation. The report was issued in March 1844 and eventuated in remedial legislation known as Lord Cawdor's Act. The act consolidated the turnpike trusts in Wales, arranged for payment of creditors' claims against the trusts, and established a system of uniform tolls to be used for paying debts and repairing roads. Over time the troops were withdrawn and arrested rioters were tried; some were transported as punishment. The "real Rebecca," however, was never discovered. Many believed him to be Hugh Williams, a solicitor and political radical in Carmarthen who defended the prosecuted rioters in court.

Other legislation of 1845 and later years, including repeal of the Corn Laws in 1846 and a new poor law in 1847, followed by new public health measures, brought economic and social improvement to Wales—the coming of the railroad to replace turnpike transportation also made a major difference. Overall, the Rebecca Riots marked a turning point in Welsh history. A tax revolt and more, the riots became symbolic for the Welsh as an uprising of the poor against poverty and injustice. They had, after all, been successful in outcome and were therefore a source of pride, so that successive generations could see themselves as beneficiaries and offspring of Rebecca. Thus the Rebecca Riots became the stuff of Welsh folk legend, with Rebecca cast at times in a role similar to that of Robin Hood.

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1840s *Tax Resistance Movements* (China), widespread popular opposition, including open re- volt, to the taxation levies of the Ch'ing (Qing) dynastic government. The tax problem stemmed from the creation of an extensive patronage system by the Ch'ing emperor's minister Ho-shen in the latter years of the eighteenth century. The patronage system's monetary requirements generated large revenue shortages in the governmental treasuries at all levels. Chia-Ch'ing, who became emperor in 1799, attempted to force local officials to make up these shortages, which were largely recognized as resulting not from tax shortfalls but from skimming by the officials. These officials, of course, had to meet their obligations to their local patrons (including expected gifts to "superiors") as well as to their own entourages, in addition to providing for their own expenses. Making up the shortages at various levels naturally eventuated in an increased tax burden for the common people. Provincial governors, for example, covered their shortages by confiscating the *yang-lien* ("incorruptibility allowance," a salary supplement) of local magistrates, and the magistrates made up their deficits by increasing the "customary fees" exacted from the commoners, who were also burdened by numerous surtaxes.

In addition, the Ch'ing government had commuted grain and corvée taxes into payments in silver, whose exchange value the government controlled and could manipulate to increase the amount of taxes received. But this form of manipulation faltered in the 1830s as silver flowed out of the country to pay for illegal drug imports. Again the burden fell on the commoners, who actually paid their taxes with copper money or grain. But since these taxes were then "transmitted by officials in silver, the real rate of taxation depended upon how much cash or grain would be needed to meet a given quota of silver. As silver grew scarcer, and hence more valuable in terms of other commodities, real tax rates doubled or more, and small landowners were driven to ruin," according to Susan Mann Jones and Philip A. Kuhn. The peasants, quite simply, could not meet the tax quotas imposed on them.

Recognizing this reality, provincial officials in the lower Yangtze region—perhaps the most heavily taxed of all regions—developed a subterfuge of submitting false reports of natural disasters to Peking and thereby gaining tax remissions. Whether this tax relief was passed on to the peasants is unclear. Regardless, spurred by the increasing tax rates and deflation, peasants in the lower Yangtze region in particular, as well as some other areas, launched tax resistance movements that endured from the 1840s through the 1850s, frequently under leadership of the lower elite. "Forms of resistance varied widely," say Jones and Kuhn, "from litigation, to mass petitions, to mob violence. Riots led occasionally to open revolt and the seizing of administrative cities." Overall, however, these risings remained moderate and made no attempt to oppose Ch'ing political purposes. The tax resistance movements nevertheless sowed the seeds that would grow into hundreds of thousands of lower Yangtze dissidents being recruited for the Taiping Rebellion of 1851–1864.

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1841 ***Anatolian Tax Resistance*** (Turkey, Ottoman Empire), resistance to paying new or higher taxes that occurred in several towns of Anatolia that may be seen in the context of ongoing protests against the Tanzimat reforms, a program launched by the central government to centralize its political control and to Westernize Ottoman society. The goals were to weaken the autonomy of local notables and regain control over lands and peasants. Part of this program included increasing revenues by obliging everyone to pay agricultural taxes at the same rate—in this and other ways undercutting the tax and other privileges Muslims had enjoyed. The Tanzimat reforms consequently set off waves of unrest in both the towns and the countryside that accelerated the decline of the Ottoman empire instead of bolstering its central authority.

Among numerous instances of opposition, a cluster of tax protests occurred in Anatolia in 1841. In Adapazari a minor Muslim scholar exhorted the local populace, who were already unable to pay their current taxes, not to pay new and increased levies. Simultaneously, notables of Yalvac, who had been hit by higher levies under the reforms they themselves had organized, advocated resistance to the new taxes by local residents. A notable of the Bala area, to the south of Ankara, responded to the Tanzimat's rescinding of tax exemptions, which would result in his large landholdings being taxed, by inciting about 400 villagers to rebel against the new taxes that had been imposed upon them. He asserted that the new taxes amounted to a twofold increase.

Donald Quataert observes that such incidents evidence the reality of "incessant active and passive protest" in the history of rural Anatolia that historians have largely ignored, perhaps because these protests were mostly on a small scale. Such small-scale tax protests continued for decades in Anatolia, however. In 1880, for example, residents of a central Anatolian village rose up and "murdered several government officials seeking to collect arrears in taxes." Although overlooked by historians, such protests clearly signify the Ottoman Empire's declining central authority and its approaching dissolution at the end of World War I in 1918.

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1841 ***Druze Tax Resistance*** (Syria), refusal by the Druzes to pay taxes following the Ottoman Turks' reoccupation of Syria in 1840–1841 after the Egyptians had withdrawn. Residents of the Jabal Druze, along with many other inhabitants of the Houran and Ajlun districts, provided the restored Turkish government its first—and immediate—opposition in asserting their independence by refusing to pay taxes. After the pasha

of Damascus remitted part of the taxes, some of the recalcitrant tax opponents in these districts offered small portions of their taxes, but many persisted in refusing to pay. The pasha attempted further amelioration by awarding some local chieftains "robes of honor" and appointing the Druze chief, Shibli al-'Aryan, as governor of the Houran and commander of the irregular Druze troops. Apparently not mollified, Shibli al-'Aryan employed his troops in 1841 in support of the Lebanese Druzes against their Christian opponents and attempted to extort money from the Turkish government—if his demands were not met, he threatened to stir up a revolt in Damascus and its vicinity, to attack Turkish soldiers, and to prod the Bedouin into raiding pilgrimage caravans.

The Turkish authorities appeared ready to meet his monetary demands, until he added some political demands. In response the authorities sent a military expedition to attack Shibli and his troops; the Turks ambushed and trounced the Druze force, and Shibli surrendered. But then thousands of other Druze warriors, supported by the Bedouin, assembled at Leja and there halted the Turkish advance. A year of unofficial armistice followed, with the Druzes left in control of Jabal. The Turks prepared to strike again but abandoned the effort after the Druzes aligned themselves with the Bedouin and residents of Ajlun. Subsequently, for nearly seven years the Druzes enjoyed complete control of their own affairs except for an occasional Ottoman demand that they pay taxes. And so their initial refusal to pay taxes earned the Druzes eight years of effective autonomy.

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1842—*Ch'ung-yang Uprising* (China), rebellion in the district of Ch'ung-yang in Hupeh province instigated by an extortionate tax system. The district, says Philip A. Kuhn, had for many years "been ravaged by taxing rackets, in which revenue clerks extorted excessive levies under the rubric of 'meltage fees,' a customary surcharge susceptible to flagrant abuse." This abuse had already sparked two riots by 1841, and the district's gentry finally decided to intervene. And so a group of "lower gentrymen," led by a man named Chung Jen-chieh brought the issue before the magistrate's court. A wealthy *sheng-yuan* (gentryman), Chung Jen-chieh had earlier aroused the officialdom's wrath by his improper conduct during a lawsuit. He had been stripped of his title and banished from the district as a result. But he had influence among the lower gentry and was able to lead the tax resistance movement even though his return to the district was illegal.

The revenue clerks tried to discredit Chung's group by accusing them of *pao-lan*—a form of illicit tax farming by which a local elite assumed the prerogative "of collecting and transmitting taxes for a commission—and of extorting legal fees from taxpaying households," states Kuhn, who believes that Chung and his group were in fact somehow illegally involved in the taxation process. (That being the reality, this case in effect involved crooks accusing crooks of illegal operations.) After a long-running court battle, the case ended up at the provincial *yamen* (government center) at Wuchang, where the decision reached involved having all parties, clerks and *shen-yuan* both, "dismissed from the district rolls." Violence ensued. In January 1842, Chung led a mob attack on the district city that resulted in the deaths of the magistrate and several clerks. Now committed to rebellion, Chung opened the granaries and the prison, "mobilized peasants from all parts of the district into a ragged army, and marched forth, styling himself 'marshall,' to

conquer the neighboring district of T'ung-ch'eng" (Kuhn). Beset by crucial developments in the Opium War, the Qing court panicked in the face of this new challenge. Nevertheless, the poorly organized peasant rebels crumbled under the military response, and by mid-March their leaders were in captivity.

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1842 *Zhaowen County Uprising* (China), major and illustrative anti-tax insurrection in Zhaowen County in Jiangnan province, which was repeated as risings against rents and taxes during the 1840s and 1850s. During the 1840s in the Jiangnan region landowners and tenants rose by the thousands in Sonjiang and westward to Huzhou, and at many sites in between, to resist turning over their harvests for taxes. Provincial officials regarded several of these risings as significant enough to bring to the emperor's attention, "but surpassing them all in tenacity and destructiveness was a series of protests in Zhaowen County in northern Suzhou Prefecture," declares Kathryn Bernhardt, basing her judgment on a chronicle of the Zhaowen events set down by a well-off local landowner.

The 1842 rising traced to the Suzhou garrison, whose rented lands provided the main support for the *qiding,* boatmen who transported the tribute rice. Even though the rents remained exempt from taxation and therefore were unaffected by the government's tax increases, the *qiding* continually raised "the rents for the autumn cotton crop," so that by the 1840s their rents greatly exceeded those of the nearby Taicong garrison, Bernhardt observes. Disgruntled by this disparity and further hurt by falling cotton prices, the Suzhou tenants practiced passive resistance—simply defaulting on their rents and spending time in jail. But in 1842 the *qiding* and their dunners arrived to collect rents for the fall harvest as well as back rents. They disregarded the peasants' plight, thereby angering two brothers named Wang, who organized the tenants in order to drive out the *qiding.*

This initial struggle "quickly escalated into a widespread uprising agaainst other landlords," as tenants of nearby areas who had futilely hoped to receive tax remissions joined in. Under their chosen leader, Min Yuanyuan, the rebellious peasants menaced local officials and attacked the homes of some landlords and rent dunners in ten different towns for five days. They pillaged grains, money, and other valuables before setting the structures on fire. Finally, the Zhaowen magistrate arrived on the scene with troops to suppress the rioters. Recognizing that he would be captured, Min Yuanyuan drowned himself in a river. His subordinates suffered arrest and execution, and some of his followers received jail sentences. This rising formed a prelude to the anti-tax and anti-rent revolt that erupted in Zhaowen in 1846. Following this second outbreak, the rent tributes did at least decline, as the governor and his prefect conceded the validity of the protesting tenants' grievances.

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1845 *Tjikandi Affair* (Indonesia), bloody uprising of 1845, named for the estate that was the main site of the event and was largely instigated by a tax dispute. The tax dispute began with a man named Amir, a resident of Bajuku, a hamlet in the Tjikandi estate. Unable to pay taxes owed to his landlord, Amir was compelled to either sell his buffalo or leave Bajuku. He sought counsel from Bapa Sarinten, a respected local religious teacher and healer; Bapa Sarinten decided that Amir's case was of such significance that it could be settled only by force. First, Bapa Sarinten secured support of several local nobles; then he traveled the region for five months, recruiting people for an insurrection. He also won the support of the nobleman Mas Djakaria, whose family was well regarded by the people because of their long-standing involvement with revolts in Banten. The rebel conspirators adopted a number of goals, including bringing an end to European rule and restoring the sultanate. They were religiously motivated as well. Seeing their cause as a holy war, they wore white linen clothes, made a pilgrimage to a holy grave site, and considered themselves invulnerable because of their *djimats* (amulets). On December 13, 1845, the rebels attacked and seized the country house Tjikandi Udik. They murdered the Dutch landlord, his wife, and five of their children. Then they rampaged through the neighborhood, killing all the Europeans except for three other children of the landlord, whose lives were saved by Bapa Sarinten. The rebels were forbidden to loot, however. They set up headquarters in the country house and performed ritual ceremonies. Although their numbers increased to about 600, the rebels remained mostly in their country house bulwark.

The alarmed resident (local Dutch administrator), fearing this uprising would inspire other unruly elements to rebellion, pleaded for support from Batavia (Jakarta), the capital. Concerned that a spreading rebellion might overrun the military outposts in the residency, the administrator dispatched eighty soldiers to attack the country house headquarters of the rebels. The troops defeated and scattered the rebels after the rebel leaders, counting on their invulnerability, staged a final reckless assault. The rebels' defeat undermined their morale, and as the government troops pursued a rescue mission, disturbances in the area gradually dispelled. The uprising, although finally a failure, provided a portent of future events.

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1847 *Battle of the Malt Tax* (Great Britain), struggle over reduction in the duty on malt proposed by Benjamin Disraeli in late 1847. The malt tax was extremely unpopular among agricultural interests, and Disraeli first announced his support of repealing the tax in December 1834 while a Radical candidate for Parliament at Wycombe. Defeated a third time, he subsequently joined the Conservative party. Despite this party shift, Disraeli maintained his desire to repeal the malt tax as a means of providing economic relief to agricultural interests. His main opportunity to propose repeal emerged in 1852 when, as new Chancellor of the Exchequer, he became responsible for presenting the budget to the Commons. Among his initial proposals for the budget was reduction of both the malt tax and the hated income tax by half—however desirable, a quite unrealistic goal.

Reducing or eliminating the malt tax would garner favor with agricultural interests obligated to pay the tax. "For years past," states Robert Blake, "it had been one of the standing grievances of the agricultural party. Levied at *2s 7d* per bushel, it produced in 1851 just over £5m. To reduce it seemed the simplest way

of satisfying the landed interest… a reduction of the malt tax would make the growing of barley more profitable, bring new land into production, and please the whole community by lowering the price of beer." Disraeli therefore decided to reduce the tax by half and also to cut the duty on hops by the same amount. He presented his budget to the Commons on December 8, and the legislators began debating it two days later. To recoup losses from a reduced malt tax and a lower duty on hops, the budget proposed a doubling of the equally unpopular house tax and increasing the income tax.

Therein lay the battle. Opponents argued, among other things, that this budget simply took money from town dwellers to put it in the pockets of malt growers. Following an imposing speech in opposition by William Gladstone, the budget fell to defeat by a vote of 305 to 286 on December 17. Disraeli's service as chancellor of the Exchequer ended with the resignation of Lord Derby as prime minister. Thus opposition to Disraeli's tax proposals brought down the Conservative ministry after only a year in power. The issue of the malt tax would continue to burden the Conservatives for decades. Ironically, it was the Liberal party's Gladstone who, serving as both prime minister and chancellor of the Exchequer, finally proposed total repeal of the malt tax in 1880. The battle over the malt tax had endured for well over thirty years.

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1847–1850 ***Sierra Gorda Rebellion*** (Mexico), uprising in the Sierra Gorda region generated largely by opposition to onerous taxes levied to pay the costs of war with the United States. A prelude to this uprising occurred in 1844 at Rio Grande, Xichu, where the peasants rebelled in protest of the military draft and direct taxes imposed to finance the war. The war exposed the weaknesses of the army, which was afflicted by coups and desertions. It also generated a brisk arms trade that brought guns from the North American invaders to the inhabitants of the mountain regions, who became increasingly rebellious as the war imperiled agricultural productivity.

The dissidence began in response to a law approved in January 1847, authorizing the government to sell corporate and communal Indian lands in Queretaro and other states to raise funds for the war. Protesters attacked government guards in the capital city, Queretaro. Furthering this dissidence, an opposition political party was formed with the support of Tomas Meija, an army officer from Queretaro. Organization of this political movement began on June 4, 1848, at an assembly of representatives of dissident military personnel, regional civil authorities, and peasants in Real de San Jose de los Amoles, Jalpan, in Queretaro. The representatives signed a pledge committing themselves to "save us from the state of oppression caused by the onerous taxes of all kinds that have been rigorously demanded of us." They chose the motto "Liberty and War on the Invader," refused to recognize the government, insisted that the war be prosecuted so long as North Americans remained on Mexican soil, advocated penalties and expropriations of property for those who opposed them, and demanded the repeal of all taxes. On July 13 the Indian pueblos of the state of Hidalgo joined the dissidents; other Indian groups in other states followed their lead, making Indians who hoped to regain their lands the organization's major support.

On August 13, 1848, President Jose Joaquin Herrera granted a pardon to the Indian rebels in order to defuse conflict in the tribal areas. Meija requested a pardon and a guarantee that he would keep his army



Benjamin Disraeli.

post. Herrera authorized the Queretaro to settle Meija's case; and the governor turned the matter over to military authorities, who granted Meija's petition. The following year Meija reappeared in the Sierra Gorda in command of troops sent to crush a rebel movement representing another element of the Sierra Gorda Rebellion and led by Eleuterio Quiroz, who in 1847 had deserted the army fighting the North Americans

and found refuge in Xichu at the hacienda of Don Miguel Chaire. Chaire's son Francisco deserted from the national guard. The sixty men who formed an auxiliary army at the hacienda, now subject to an embargo by the government, sought alliance with the North Americans and the Indians. They freed men from jails and gave them arms. To these men and other peons and soldiers the Chaires offered a program that included free use of vacant lands and woods in the Sierra Gorda, division of the haciendas, exemption from all taxes, cessation of the military draft, and abolition of "parish fees and the expropriation of all the followers of the government." These objectives became the hallmark of the rebellion.

Quiroz fortified himself in the Sierra Gorda with the support of local residents, formed a group of bandits, and in December 1847 began raids on area haciendas characterized by brutal rapes and murders. The Quiroz movement attracted many tenant farmers and laborers angered by the oppression they suffered from excessive taxes, parish fees, the military draft, and the tobacco monopolies. The government of Mexico moved to Queretaro in September 1847 after United States troops captured Mexico City. The Treaty of Guadalupe Hidalgo that ended the war in 1848 by ceding Texas, New Mexico, and Upper California to the United States in exchange for $15 million and payment of American citizens' claims against Mexico aroused total opposition from the Quiroz movement. But the government could now turn attention to quelling the movement. Although Quiroz gained many followers, his attacks on haciendas generated opposition, and the government committed both national guard and army units to his defeat. As Quiroz moved out of the Sierra Gorda, his vulnerability increased, and on October 3, 1849, he was arrested; he was executed two months later. Many of his followers were taken prisoner and deported to other states.

With the peasants of the Sierra Gorda pacified, the government recognized the need to grant concessions to oligarchical groups in order to sustain the new peace. Consequently, the government created a new department in the Sierra Gorda, allowing for local councils; awarded large bonuses to federal army representatives for their efforts in quelling the rebellion; created military colonies for the national guard; and authorized the Guanajuato state government to buy lands and provide them to settlers. In addition, the government exempted hacendados, ranchers, landowners, and rural and urban property owners from paying taxes for two years if they could prove they had suffered at the hands of the rebels. The government also lifted for two years taxes on luxury goods, patent rights, profitable occupations, "and any other tax or direct contribution corresponding to the State" for all inhabitants of towns the rebels had attacked. Thus the peasants' rebellion in the Sierra Gorda actually redounded, ultimately, to the benefit of their presumptive enemies, the wealthier residents. The peasants did receive some reductions in taxes, but no improvement in working conditions. The area's wealthy landowners managed to thwart the government's effort to divide some lands in order to redistribute them among the peasants. The resentments that had generated the Sierra Gorda Rebellion would continue to fester.

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1848 ***Revolution of 1848*** (Sicily), one of many uprisings that swept Europe during the Revolu- tion of 1848, with a sizable number of the Sicilian rebels motivated by anti-tax anger rather than republican ideals. The rebellion erupted in Palermo on January 12, 1848, during festivities celebrating King Ferdinand II's

birthday. Wealthy residents fled or boarded up their homes, shops closed, and barricades arose on the streets. The next day peasants entered the city to support the revolution. Many of the rebels had no political reform motives but merely reacted to the effects of a bad harvest in 1847, demanding cheaper food and abolition of the *macinato* (a tax on the grinding of flour). The revolution quickly spread across the island, with rebels killing sheep, burning hay ricks, destroying woodlands, invading town halls, and burning property titles and other documents. Among the rebels' primary purposes in forcing their way into city halls was the destruction of tax records and assessments. Many people ceased paying any taxes.

In March the leaders of the revolt revived the Parliament, with conservatives and radicals combining in a coalition government that announced the deposition of the king. The deputies hailed the announcement with a half-hour of jubilation—they assumed that Sicily had finally achieved independence. Public order, however, proved problematic. The conservatives organized a National Guard with nobles among its officers. The guard inserted itself into political proceedings to counter the radicals, thereby fomenting factionalism and division. Foreign commerce declined, the legal system suffered from disorganization, and public security remained dubious. Crime ravaged the villages. The rebels' destruction of tax records and assessments rendered the raising of adequate revenues impossible. Things simply fell apart. By the early spring of 1849, the revolution reached its end, with its political organization in collapse and Bourbon troops marching on Palermo.

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1850 ***Aleppo Revolt*** (Syria), uprising of the Aleppo populace against the Turkish regime's new efforts to collect tax-farming arrears, to levy a poll tax, and to enforce army conscription. Aleppo had effectively been controlled by Janissary and *esraf* (lineal descendants of the Prophet Muhammad) paramilitary factions during the Turks' control of Syria prior to 1831. Any Turkish pasha trying to govern the city in those years needed cooperation and support from one or both factions, which sometimes joined to thwart the Turkish governors' actions. The Egyptian commander, Ibrahim Pasha, had managed to quell these factions and to control the city during the 1831–1840 period of Egyptian occupation by appointing the janissary leader, 'Abdullah Bey Babilsi, as civil governor of Aleppo, but the factions survived Egyptian rule. When the Turks had returned in 1840, they discovered Aleppo in Abdullah's control. They tried to counter Abdullah's power by nominating the esraf leader, Yusuf Bey Sharif, as *kaymakam* (military governor) of the city and permitting domination of the *meclis* (city council) by esraf members. But this tactic of trying to play the two local factions against each other did not succeed.

Finally, in 1850, Turkish authorities made a major effort to challenge the factional control of Aleppo as the Ottoman pasha (vali), Mustafa Zarif Pasha, demanded that the leaders of both factions pay their long-standing *iltizam* (tax-farming) arrears. Under the *iltizam* system the tax farmers and the public officials who protected them (currently Abdullah Bey and Yusuf Bey, among others) had extorted exorbitant taxes, largely from the peasants, for their own benefit, and also had siphoned off increases in the price of wheat (used as an in-kind tax payment) for themselves—in these ways depriving the towns and local governments of tax revenues. In addition, the tax farmers bribed government officials and members of the *meclis,* who awarded them their tax-farming privileges while overlooking their tax extortions. Thus, under the Turkish

regime of the 1840s the Ottoman government had managed to collect from Syria less than half of the tax revenues the Egyptians had reaped. And Turkish expenditures in Syria, including maintenance of a huge army presence, exceeded the revenues the occupied state generated. To enforce his demand for payment of the tax-farming arrears, Mustafa Zarif Pasha removed Abdullah Bey from office and forbade him to extend the *iltizam* system. These acts of Mustafa Zarif, combined with the aggravation of army conscription and levying of a poll tax—the hated *ferde*— resulted in the Aleppo Revolt.

Following his dismissal from office, Abdullah Bey conferred with Yusuf Bey Sharif and urged him to cooperate with him "in inciting a popular uprising against the Ottoman authorities by exploiting the approaching conscription and the recent levy of *ferde*," according to Moshe Ma'oz. Abdullah's argument was that since the Turkish garrison in Aleppo was small, the Ottoman authorities would be unable to suppress an uprising and would therefore be forced to enlist help from both Abdullah and Yusuf, rewarding the two factional leaders for such help by allowing them to keep the tax arrears. Yusuf and his *esraf* colleagues allowed themselves to be persuaded, although they did not share Abdullah's motives except for desiring to keep the tax arrears. As proprietors the esraf disagreed with the janissaries' demand that the *ferde* be converted from a personal tax to a property tax, and as wealthy notables they were less likely to be subjected to conscription. The esraf did, however, object to Christians receiving equal treatment. The *esraf* also had much to lose— control of the *meclis* and other official posts. Consequently, the esraf sided with Abdullah while retaining allegiance to the Ottoman regime and assuming the Turks' ultimate military success—if the uprising succeeded, they would reap the benefits; if it failed, Abdullah would lose all power.

The Aleppo revolt ensued in October 1850. The uprising, which the factional conspirators had intended only as a local, small-scale challenge to the Ottoman authorities rather than a full-scale rebellion, quickly moved beyond the conspirators' control. Fueled by widespread resistance to conscription and by Muslim fanaticism, the revolt involved not only a challenge to Ottoman authority but also attacks on Christians and their property. And Mustafa Zarif Pasha's response—he failed to commit his troops against the rioters—exacerbated the uprising's intensity. Thousands of Muslims, mostly partisans of Abdullah from Aleppo and from nearby nomadic bands, roamed the city and attacked Mustafa Zarif 's house. Mustafa Zarif reacted by withdrawing with his 500 regular troops and some *meclis* members to the fortress of Shaykh Yabrak on Aleppo's outskirts. The withdrawal encouraged the rioters, who stormed the city's Christian quarter, attacking and killing Christians, looting, and burning houses and churches.

Acknowledging his inability to control the situation, Mustafa Zarif Pasha appointed Abdullah Bey as *kaymakam* of Aleppo and requested reinforcements from Damascus and Constantinople. Although Abdullah restored order, the rebels continued to occupy the city. Through Abdullah's mediation the rebels and Mustafa Zarif opened negotiations, with the *vali* apparently trying to buy time. The rebels' major conditions for surrendering their arms were nomination of an Aleppo native (namely, Abdullah) as the city's *mutesellim* (civil governor) and transforming the *ferde* into a property tax. Other demands focused on religious concerns. Mustafa Zarif agreed to most of the demands while also preparing for an offensive, since he had now received reinforcements from Damascus and Anatolia.

In early November 1850 the *vali* moved to reassert control. Without warning he had Ab– dullah arrested, and he appointed Yusuf Bey Sharif in Abdullah's place. This move divided the rebels against each other. One group, the janissaries, with allies from the peasant and Bedouin populations, continued the rebellion under the leadership of Abdullah's cousin. The other groups, the *esraf* and their supporters, now publicly sided with the Ottoman authorities. For a few days the opponents fought viciously—at a cost of 3000 to 5000 dead. Then the Ottoman army recaptured Aleppo. The Turks arrested and exiled hundreds of the rebels, including Abdullah, who died of poisoning en route to his exile. Needing a strongman to suppress

any remnants of the revolt, the Ottoman government dismissed Mustafa Zarif Pasha and appointed Mehmed Kibrish Pasha, recalled from London, where he was serving as ambassador, as governor of Aleppo and in 1851 named him *serasker* (commander in chief) of Syria. Kibrish reached Aleppo in December 1850, accompanied by additional troops. He punished more of the rebels and began policies to compensate Christians for their losses. Most significantly, he took strong measures to gut the powers of the local leaders and to reorganize the *meclis.* To these ends Kibrish exiled Yusuf Bey and other notables as punishment for their involvement in the revolt; he also purged notables from the *meclis* and replaced them with lower-class Muslims and non-Muslims. Kibrish's successor continued these policies, exiling even more notables. But soon a return to prerevolt conditions occurred, with the factional leaders granted pardons and permission to return. The notables regained control of the *meclis,* which became the center of the power struggle between governor and notables.

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1850 ***Peasant Rising*** (Bulgaria, Ottoman Empire), uprising in northwest Bulgaria arising from taxes and continued demands that land reforms be implemented. The peasants believed that under the agrarian reform of 1834 the lands controlled by the spahi should be given to the peasants, who thereafter would pay taxes only to the state. The spahi (Ottoman cavalrymen who owned the land awarded them by the state and functioned as feudal lords) of course insisted on holding onto the land, not simply collecting taxes on it but even levying additional taxes. Not wanting to evict the spahi from the lands bordering Serbia, the Ottoman government delayed implementing the agrarian reform. Contemporary documents that include peasants' petitions to the tsar of Russia and the sultan "give a shocking picture of the sufferings of the peasants," declares Mercia MacDermott. "Taxes were enormous; every Turkish official from the local *aga* downwards collected taxes and 'gifts'; the peasants were forced to build bridges without pay, though *angaria* [corvée] had been officially abolished; internal duties on agricultural produce were still demanded, though these, too, had been officially abolished." People who had died remained on the tax registers, and Turkish officials had to be paid "a kind of death duty" before a deceased person could be buried. In addition, according to MacDermott, the Turks plagued the Bulgarians with acts of terror and plunder. The long-suffering peasants of northwest Bulgaria, although well aware of the brutality with which the Turks had suppressed earlier risings, found their circumstances unendurable. "In some areas," says MacDermott, "the peasants killed their animals, rooted up vines and fruit trees and decreased the area of their cultivated land rather than pay the taxes."

Although discontent was widespread throughout Bulgaria, it was the peasants of the northwest areas of Vidin, Kula, Belogradchik, and Lom who planned for and effected the full-scale rebellion of 1850. A wealthier peasant named Tsolo Todorov convened a meeting at the Rakovitsa monastery in early 1850 at which the delegates decided on a June 1 revolt and chose leaders for the areas involved. Their plan envisioned first capturing the town of Lom and then Belogradchik, with a final major assault on Vidin. By carrying out this plan they hoped to compel the Turks "to abolish all *spahi* rights in the villages, to end the payment of double tithes, to clear all Turks out of the villages and to implement all the provisions of the *Hat-i-Sherif.*" A reform promulgated by Sultan Abdul Medzhid in 1839 to lessen the Ottoman subjects'

grievances and to preclude Russia from intervening on their behalf, the *Hat-i-Sherif granted* equal protection of life and property to Christian as well as Muslim subjects, promised reforms in the levying and collecting of taxes, declared that future army recruits would represent both Muslim and Christian elements, and propounded other reforms meant to portray the Ottoman Empire as a modern state. What the rebels demanded, then, was simply the implementation of reforms already supposedly instituted.

The rebellion erupted on June 1 with over a thousand peasants of the Lom region marching on Lom. The Turks at Lom nearly panicked until they learned that the rebels, wielding axes and scythes, had few if any firearms, and sent out fifty cavalrymen to the attack. The battle raged for several hours, but the cavalrymen won, killing 250 peasants. Of the surviving rebels, most went home but some regrouped to march on Belogradchik. At the same time the peasants of the Vidin area rose up, only to experience a defeat similar to that of their Lom brethren. Over 10,000 peasant rebels gathered at Belogradchik and for ten days laid siege to the town. Following the rebel defeats at Lom and Vidin, however, irregular Turkish troops from all over northwest Bulgaria flowed toward Belogradchik and there attacked the rebel rear. After a battle that lasted until night fell, the rebels withdrew into the mountains, where the Turks dared not follow. The Turkish irregulars exacted vengeance by murdering Bulgarians and pillaging their houses. Altogether over 2000 Bulgarian civilians died in the carnage. Out of an estimated 15,000 peasants who participated in the rising, about 700 were killed. The Turks lost only fifteen.

The peasants refused to come down from the mountains, but Ali-Riza Pasha, who had been dispatched by the Ottoman government to quell the rising and determine what had caused it, finally persuaded them with the promise that they would not be punished, and could send a delegation to Constantinople to present their grievances. Fearful of Russian intervention, the governing council decided on terminating the spahi system, with compensation for the lords, and on paying pensions to the families of rebels who had died in the rising. Friction persisted, however, after the peasants learned that they must buy the spahi lands that they assumed would be given to them. Enforcing these land purchases served the interests of wealthier peasants with the means to buy larger estates. (See also 1835–1837—PEASANT RISINGS.)

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1851 *Census Rebellion* (Brazil), uprising against the imperial government's attempt to conduct a national census and to create a system of registering births and deaths that in part arose out of opposition to taxes. The government saw the census as a means of solidifying Brazil's nationhood and of providing vital information for conducting government business. But the population saw matters differently. The Brazilian public perceived these innovations as exploitative—they believed the information gathered would be used for levying new taxes, creating a military draft system, or imposing a program of forced labor. In late 1851 rural residents of the province of Paraiba do Norte staged an armed rebellion against the census and the registry. Bloodshed and a major rebellion were narrowly prevented through the mediation of Italian friars of the Capuchin order, who had been conducting missionary work in northeast Brazil since 1840. In January 1852 the minister of the interior, left with no other recourse, declared both the census and the registry suspended.

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1851 ***Grape Growers Strike*** (Bulgaria, Ottoman Empire), a nonviolent revolt by the grape growers of the Turnovo area in protest of taxes. In 1851 the Turkish officials in Turnovo "doubled the land tax paid by the grape growers and introduced a duty on grapes," recounts Mercia MacDermott. In response the peasants went on strike, refusing to pick the grapes until these new taxes were rescinded. The Turkish officials acquiesced, but once the grapes were harvested, they reneged, arresting the leader of the peasants and several others, and sending them to Constantinople to face charges of inciting subjects not to pay their taxes. The central government in Constantinople, well aware of the Turnovo officials' duplicity, set the prisoners free.

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1853 ***Nambu Rising*** (Japan), one of thirteen uprisings—and the most important one—in the Nambu fief during 1853, incited by severe taxation that resulted from political intrigue and employing some novel tactical twists. During the years 1847–1849 the fief had been under the control of Nambu Toshiyoshi, who oversaw a well-run government. However, ministers favored by Toshiyosi's retired father, Nambu Toshitada, "slandered the young ruler and forced him to live in retirement in Edo," the capital city, Hugh Borton states. Toshiyosi's younger brother, Toshihisa, succeeded him. But conduct of the fief 's government actually rested in the hands of Toshitada (who had resigned in 1847 in favor of Toshiyoshi) and a number of corrupt ministers, among them a tobacco merchant named Isihara, who had aligned himself with Toshitada by marriage and was a favorite of the old lord. Isihara reputedly indulged himself in avarice and luxurious living. "As a result," says Borton, "new taxes were imposed, and monopolistic control of all markets was established under the control of wealthy merchants, and Isihara was raised to the rank of a warrior with a yearly income and complete freedom over the finances of the fief."

Early in 1853 about 600 peasants, disgruntled by the heavy taxes and the political corruption, decided to appeal to the ruler of the neighboring domain of Sendai. Failing in that effort, they decided to convey their grievances to Edo for relief. Finally, in late May, ninety-nine villages joined in sending a formal protest calling for the forced resignation of Toshihisa. They assembled a meeting of farmers at the village of Noda. In addition, some farmers had solicited contributions from wealthy men to help cover the costs of effecting their plans and had received a pledge of 10,000 *ryo* from one sympathizer. Informed of these developments, the councillors at the Morioka castle despatched a *daikan* with 200 soldiers to confront the dissidents, who informed the *daikan* that they did not intend an appeal to the castle, but would defect to another domain to work as farmers or indentured servants. When the officials attempted to make arrests, the assembled crowd

of 10,000 denounced them and trapped one who fell from his horse in his own net, then strung him upside down from a tree. Growing in numbers and militance, the crowd began demanding money from wealthy residents in exchange for leaving their properties unharmed.

Having swelled to about 25,000, the rebellious crowd set off to the south, toward the neighboring fief of Sendai, refusing to be deterred by geographical barriers or the thousand troops sent out to disperse them. About half of this large gathering of marchers reached the border and crossed into the Sendai fief, where the head administrator and other officials met them. The peasant rebels' three proposals to the Sendai officials were that the people of their province desired the return of Toshiyoshi from Edo and his restoration as lord, that they and all the farmers of the Sanno district wished to become farmers in the Sendai fief, and that the abuses outlined in their petition of fifty-two demands be rectified. The rebels requested that the Sendai officials grant them any one of these proposals but were refused; they did, however, present their fifty-two demands. The Sendai officials heaped scorn on the Morioka officials for being derelict in their duties, suggesting their failures amounted to grounds for suicide; and they instructed the rebels to return home, leaving behind a representative group of forty-five men, while Sendai officials reviewed their demands and Sendai priests served as intermediaries between the farmers' representatives and the officials.

The rebels requested that they be allowed to become farmers in Sendai fief and that their grievances be addressed; submitted their demands to the priests, who passed them on to the Morioka officials; and returned to their homes. In the fall of 1853 the officials responded, granting most of the rebels' specific demands. Of the fifty-two demands, only forty-four remain extant; of these, eighteen concern some form of taxation. The officials agreed to reduce the numbers of officials involved in examining horses and livestock for the levying of taxes; to end a tax on firewood and nets; to restore lower duties on goods entering or leaving Morioka; to rescind an increase in the salt tax and another on rice; and to remove taxes on dogtooth violets, lacquer plants, and "cloudy wine." They fudged other tax issues, however, suggesting that a complaint about "the recent increase in certain taxes" required further examination, for example, and that one about a tax on salt pots was unclear and without merit. They also, perhaps most importantly, refused to grant that Toshiyoshi be brought back from Edo and restored to power. Nevertheless, the rebellious farmers had largely succeeded in attaining their goals. "This was the result, perhaps," Borton concludes, "of the officials realizing that if 12,000 farmers could travel to the next domain without being stopped they were in earnest and they would desert again unless their requests were granted."

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1853 *Qingpu Resistance* (China), well-organized and successful resistance to taxes in the northern Qingpu countryside in the Songjiang prefecture of Jiangnan province. It must be noted that at this time the arrival of the Taiping rebels in Nanjung and Zhenjiang inspired numerous risings against rents and taxes in Jiangnan. In 1853, thirty-two such risings occurred—more than six times the number of the previous year. The Small Sword Society, one of the Triad secret societies, instigated and pursued an uprising in 1853 in the Songjiang and Taicang prefectures that included attacks on Shanghai and other cities involving the participation of tax-resisting rural peasants. Among these peasants was fortyyear-old Zhou Lichun, a tax resistance leader residing in Baihejiang village in northern Qingpu County. Zhou was his precinct's *baozheng,* a post whose

duties included collecting land taxes. Apparently the *baozheng* served at the behest of tax runners and pursued his tax collection duties with predatory tactics. Zhou, however, perceived his mandate to be protecting the interests of his precinct's landowners, and he fulfilled his duties in such a manner as to earn "the trust and respect of his fellow taxpayers," Kathryn Bernhardt notes.

In 1852 the magistrate of Qingpu, apparently without the authorization of his superiors, attempted "to collect some 1850 taxes from which landowners had been exempted by imperial decree," says Bernhardt. When the effort failed, he had some tax runners beaten to inspire their efforts. Among them was the runner for Zhou's precinct, who appealed to Zhou to lead a delegation of landowners to appeal to the magistrate to continue the tax exemption. And so Zhou Lichun, with several hundred taxpayers, "marched into Qingpu city, destroyed the house of the tribute grain clerk who had had a hand in rescinding the exemption, and then forced their way into the yamen [government offices compound] to present their case to the magistrate," Bernhardt relates. "When he refused to listen to their appeal, the crowd of landowners beat him severely." Thereafter Zhou and his accomplices quickly returned to Baihejiang village.

Zhou Lichun remained in hiding for the following year, "and his prestige and power grew," Bernhardt says. "Drawing on his connections with other baozheng, he made pacts with the landowners in villages of more than twenty precincts not to deliver taxes to the government. The protesters extorted money from wealthy households for expenses and recruited martial arts experts for protection." Government troops sent out three separate times failed to breach the ring of defenses protecting Zhou and his supporters. Complementing Zhou's rebellion, about 2,000 taxpayers in Nanhui County twice attacked government offices to kill the magistrate, who managed to escape. In Fengxian, landowners, "enraged by a 10 percent increase in the tribute conversion rate," boiled three granary clerks "to death in a vat of vegetable oil," and peasants in Huating County torched boats owned by mercenaries accompanying the magistrate to help him "dun for the payment of taxes." A tax runner "mobilized a crowd to storm the Shanghai yamen in protest of tax collection," says Bernhardt.

With these and diverse other rebellious events as backdrop, full-scale revolt seemed opportune; "and various people urged Zhou Lichun to take up the banner and overthrow the local Quing government," Bernhardt declares. Zhou remained reluctant "until the summer of 1853, when he forged ties with the Small Sword Society in Shanghai and several local bandit gangs from Jiading" (Bernhardt). After a Qingpu strongman known by Zhou stole the cargo of a group of smugglers belonging to the Small Sword Society as they made an opium run, the smugglers approached Zhou to intercede. Zhou succeeded in retrieving the opium. When news of his deed reached Shanghai, a Small Sword chieftain there brought him to the city for meetings that resulted in an alliance and Zhou's selection by the society's head, Liu Lichuan, as a leader of the Songjiang-Taicang rebellion.

About a month after the Shanghai meeting, two groups of bandit gangs, the Arhat League and the Three Sword Society, joined forces with Zhou Lichun. The Arhat League had recently revealed the vulnerability of the Jiading *yamen* by taking control of the city and sending the magistrate into flight after some of their members had been arrested and imprisoned in cages there. One of the released prisoners thereafter organized about a thousand men as the Three Sword Society. With his force swelled by these two groups, then, and aware of Jiading's weakness, Zhou unleashed the Small Sword Rebellion. On September 5, 1853, the rebels captured Jiading city. Within the following two weeks they took control of Shanghai, Baoshan, Nanhui, Chuansha, and Qingpu. As they marched on and occupied these cities, the rebels displayed banners bearing Triad shibboleths, including their standard "Overthrow the Quing, restore the Ming." They also issued proclamations ascribing their revolt to official corruption and the unwillingness of the rich to aid the poor. "Among other things the rebel leaders promised a moratorium on land taxes for three years," notes Bernhardt.

The insurrection's success in capturing these various cities derived largely from weak defenses and insufficient preparations by the government. But once the cities had fallen, the reluctance of the gentry to provide funding for militia defenses reversed itself, and they now supported creation of militia groups that helped to free some of the cities from rebel control. On September 22 a militia comprised of youths and peasants recaptured Jiading and seized Zhou; they sent him to Suzhou, where he was questioned and executed. On that same day government troops captured Qingpu and Baoshan, and within five more days the rebels were forced out of Nanhui and Chuansha. Thus government authority was restored within a month of the rebellion's beginning except in Shanghai, which the Small Sword Society held until February 1855.

The rising did not suddenly die in Songjiang and Taicang, however. "Throughout the fall of 1853 and well into the spring of 1854, tenants and landowners in those areas continued to engage in violent collective action against rents and taxes," says Bernhardt. After that, collective protests came to an end, and no other organized risings occurred until the invasion of the Taiping rebels in 1860. Elsewhere in Jiangnan protests against rents and taxes also subsided, declining to only a few each year for the remainder of the 1850s. But the 1853 tax resistance had greatly alarmed government officials, who now made an effort to reform land taxes in southeastern Jiangsu province through reduction and equalization.

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1854 ***Alawis Revolt*** (Syria), uprising of the 'Alawis, or Nusayris, against taxation and the au- thority of the Ottoman regime in the district of Jabal Ansariyya. The 'Alawis had for many years fought among themselves and defied authority. They refused to pay taxes and to submit to the authority of the Turkish regime. At times they attacked caravans and neighboring villages, robbing and killing. During the period of Egyptian rule (1831–1840) the tough-minded commander Ibrahim Pasha had subdued the 'Alawis, but after the Egyptian withdrawal from Syria in 1840, the 'Alawis regained their autonomy, so that the Turkish regime which succeeded the Egyptians in 1840 rarely managed to collect taxes in the district—and then only by sending military expeditions or obtaining the aid of Khayri Bey, the 'Alawi chieftain appointed as local governor. The Turks tried in 1852 to subjugate the 'Alawis by dispatching a sizable military force to Jabal Ansariyya, obtaining cooperation of local chieftains, suppressing resistance to conscription, and impressing recruits into the army. But the 'Alawis rose again.

In 1854 the 'Alawis took advantage of the Ottoman government's weakness stemming from the Crimean War to rebel, refusing to pay taxes, attacking Turkish troops, and spreading disorder. They attacked Latakia, killed the Turkish governor headquartered there, and set free several hostages. Incapable of suppressing the uprising, Turkish authorities in 1855 appointed Khayri Bey as *mudir* (governor) of Safita, where the revolt was centered. Unfortunately for the Ottomans, Khayri Bey secured the support of most of the 'Alawi clans and became effective ruler of the district, refusing to accede to Turkish authority or to pay taxes on time. Khayri Bey aspired to being official governor of all Jabal Ansariyya, where in some areas the Turks had stationed Sunni Muslims and other governors opposed to the 'Alawis. Military conflict erupted in the region between the 'Alawis and the Sunnis. The Ottoman authorities supported the Sunnis and dispatched a military expedition to attack the rebel 'Alawis, but without success. In October 1858 the Turks again sent an

expedition numbering thousands of troops and supported by a warship. This time they succeeded in smashing the rebel ‘Alawis, but only after a relative had betrayed and murdered Khayri Bey. The Turks appointed this treacherous relative as Khayri Bey’s replacement and reestablished their authority in Jabal Ansariyya.

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1855–1856 *Bedel Opposition* (Syria), refusal by the majority of Syrian Christians to pay the *bedel,* a tax that was required for exempting them from military service. On May 7, 1855, the Ottoman regime abolished the poll tax *(cizye)* and other measures that were discriminatory against non-Muslims *(reaya),* mostly Christians and Jews. Although non-Muslims were not subject to conscription, they were required instead to pay the *bedel,* which was levied in exactly the same manner as the *cizye* had been and was regarded with equivalent opprobrium by the *reaya* who had to pay it. Muslims were also allowed to buy exemption from conscription, although at a higher cost than the *bedel;* but for the *reaya* the exemption tax was compulsory—a reminder of the inequality between Muslims and nonMuslims. In February 1856, however, the Ottoman regime promulgated the *Hatt-i Humayun,* a decree that granted full equality of status to Christians and other non-Muslim subjects. The decree afforded *reaya* “freedom of worship, equality in the administration of justice and in taxation,” and again officially abolished the poll tax and also the prohibition on non-Muslims’ bearing of arms, says Moshe Ma’oz. Muslims expressed disapproval of the *Hatt-i Humayun,* which also left many Christians dissatisfied, some because it spread equality to Jews and some because they were still denied government employment. Nevertheless, Christians leaped to evidence their new liberties in public, aggravating Muslim animosity. In most of Syria and Palestine, Christians also expressed willingness to serve in the armed forces and “refused to pay the *bedel;* only in Aleppo did the Christians, under a threat of arrest, consent to pay the tax, but with the proviso that it should not be levied at that time as there was no conscription among Muslims. In other places the *bedel* was collected by force,” Ma’oz states. Ultimately, the *bedel was* a major cause of the 1860 Damascus riots. (See also 1860—DAMASCUS RIOTS.)

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Moshe Ma’oz, *Ottoman Reform in Syria and Palestine, 1840–1861.* Oxford: Clarendon Press, 1968.

1860 *Shantung Tax Resistance* (China), series of tax-resistance movements in Shantung stimulated by the war of the Nien rebels that swept northern China during the 1850s and 1860s. A precedent for these movements had occurred in Honan a few years earlier when Nien raids into that province stimulated local federations of peasant landowners, created during the Taiping Rebellion that began in 1851, to undertake more aggressive opposition to the local government. They demanded reductions in taxes and surcharges, and murdered minor officials sent out to collect the taxes. The imperial government had encouraged

formation of *t'uan lien* (defense associations), a stance reiterated in 1860, giving increased power to the villages. In Shantung this power, apparently unleashed by the Nien activities, translated into tax resistance. Official records indicate that only six known cases of tax resistance had occurred in the province during the seven years prior to September 1860, but during the fifteen months following the Nien invasion of October 1860 at least eighteen such incidents were recorded. "The basic cause of these protests," states KwangChing Liu, "was the grain tribute and related charges levied in the six northern and central prefectures of the province."

One compelling outcome of these violent protests was the rise of a gentry tax protester. The son of a dismissed provincial official, Liu Te-p'ei urged his fellow villagers to pay the grain tribute at only the legal rate (refusing to pay surcharges). For this he was arrested but then escaped captivity. Liu became an officer of an illicit band but was pardoned by the new magistrate in early 1862 in exchange for his offer to organize a militia to fight the Nien rebels. Instead, he seized control of the *hsien* (county government) city, confiscated the property of the officials, and set about pillaging the market towns in other counties. Through offers of generous pay Liu managed to establish a militia force of several thousand men under five banners, each having a grand marshal, with himself as grand marshal of a sixth. In November 1862 he declared himself "Virtuous Sovereign of the Great Han" and set up an imperial court, a bureaucracy, and a grand council—thus challenging the authority of the Ch'ing government in Peking as a pretender to the throne. Beset by these numerous risings, the imperial commissioner, Prince Senggerinchin, pursued a strategy of attacking them in sequence. In 1863 he finally arrived at Tzu-ch'uan to tackle Liu with a force of 3000 infantry and 4000 cavalry. Senggerinchin constructed a fort on the city wall from which his cannons bombarded the streets. In early August 1863, Liu managed to break out of the besieged city with 300 troops. Overtaken by Senggerinchin's troops, Liu committed suicide.

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1860 ***Damascus Riots*** (Syria), bloody anti-Christian uprising of the city's Muslims that was in large part due to anger over the exemption tax *(bedel).* Tension and hostility between Muslims and Christians had been intensifying since the promulgation of reforms by the Ottoman regime, especially the *Hatt-i Humayun* decree of 1856. Damsacus Muslims were offended by local Christians' public displays of the religious and other freedoms these reforms provided them. The Muslims also perceived the city's Christians to be growing richer while they themselves largely suffered from economic distress; in addition, they saw the grant of equality to Christians as undermining the political authority and integrity of the Muslim state (Syria was under the control of the Ottoman Turks at the time).

What especially provoked the Damascus Muslims' anger was the local Christians' "defiance and insolence, particularly over the issue of the *bedel*," Moshe Ma'oz declares. Damascus Christians, unlike the city's Jews, refused to pay the *bedel* on the grounds that it was both overly burdensome and a violation of the equality with Muslims that they had been granted by the *Hatt-i Humayun.* Even after some of their leaders had been arrested and had accepted paying the tax, the majority of Damascus Christians persisted in refusing to pay. This stance was somewhat disingenuous because the *bedel* was assessed on the nonMuslim

(reaya) community as a whole rather than on individual adults and because the Christians' expressed willingness to serve in the army was a subterfuge based on the presumption that "the government, unwilling to recruit them, would exempt them from the *bedel* too," says Ma'oz. The Christians also reasoned that if they were conscripted, they could then pay the exemption tax that Muslim recruits were allowed, although it exceeded that levied on the *reaya.* In addition, they took encouragement from the fact that the Maronites at nearby Mount Lebanon had also refused to pay the *bedel.*

Damascus Muslims viewed the city's Christians who were in defiance of the sultan's orders and who had ceased paying the recently abolished poll tax *(cizye)* formerly levied on the *reaya* as rebels who merited death for their rebelliousness. The city council *(meclis)* also saw the Christians as rebels and issued an official report *(mazbata)* in 1859 that recommended forceful collection of the *bedel* The Damascus commander in chief *(serasker)* of the Syrian army and governor *(vali),* Ahmed Izzet Pasha, agreed with this view. A large number of the pasha's troops had been recalled to Constantinople, however, and many Damascus Muslims denounced him for his incapacity to collect the *bedel.* Tensions were further inflamed in June 1860 by rumors that European powers threatened the Ottoman Empire and by news that Druzes had massacred Christians in Lebanon and Hermon with the government's sanction. Groups of Druzes entered Damascus as Pasha Ahmed reacted passively. The pasha dispatched a small group of local Muslim soldiers, not his own men, to protect the Christian quarter. Then one of his own actions instigated the first riot: he had young Muslims who had painted crosses on pavements in the Christian quarter arrested. An angry Muslim crowd forcibly freed these youths and then attacked the local Christians.

From this simple beginning the Damascus riots burgeoned into the massacre of Damascus Christians. As the marauding Muslim mob brutalized, murdered, raped, and pillaged in the Christian quarter, Pasha Ahmed's regular troops remained passive, with some even becoming participants along with police and irregular soldiers. Some Muslim leaders attempted to quell the mob and to protect the Christians by providing refuges, but their efforts proved ineffectual against mob rule and permissive authorities. Some Muslim notables, however, including members of the *meclis,* actively instigated and supported further rioting. The murderous mob at least spared the other major group among Damascus's *reaya,* the Jews. To their credit, the Ottomans, Ma'oz reports, dispatched "a large and wellequipped army to Syria and the country was put under strict military control. Fuad Pasa, who led this operation, carried out in addition a great number of punitive measures: he arrested and executed a great many culprits, imposed disarmament and conscription, and levied a special tax on the non-Christian population to compensate the Christians for their losses." Such measures would not, of course, preclude continuing antagonism between Muslims and Christians. A quarrel over taxation and Christians' refusal to pay the *bedel* had generated a major, bloody reaction that was guaranteed to harden Muslim-Christian hostility in Syria for many years to come. (See also 1855–1856—BEDEL OPPOSITION.)

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1860s *Zemstvo Tax Protest* (Russia), refusal of the Don Cossacks to pay taxes instituted by the provincial zemstvo in the late 1860s. As a matter of privilege and in recognition of their superior status to the peasants, the Cossacks had traditionally been exempted from paying taxes. More than half of their funds for services

derived from land rentals, and the remainder was provided by the state in the form of rebates on taxes, such as those on alcohol, that they were obliged to pay. This changed following the emancipation of the serfs in 1861, which ushered in other reforms, including changes in local government. Most important, the Law of the Zemstvos, approved in 1864, provided for creation of a zemstvo (assembly) in each district and in each province, the latter encompassing the member districts. At both levels these assemblies consisted of delegates elected by each of the three defined voting classes—landowners, wealthier townspeople, and peasants—with the first two classes holding majority control. Among other mandates granted to the zemstvos was the power to impose taxes on real estate and business enterprises.

In the case of the Don Cossacks, their provincial zemstvo, in which they were outvoted, levied a large per capita tax that evoked outrage among the Cossacks. The tax ended their tax exemption privilege and appeared to reduce them to the status of peasants. The tax came at a time when many Cossacks were struggling to make ends meet. Consequently, in many districts they refused to pay their zemstvo taxes. In response to this protest the administrators finally capitulated in the early 1880s and in 1882 abolished the zemstvos of the Don region.

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1867–1867 *Kaisei Rising* (Japan), insurrection in the Tsuyama fief in Mimasaka province generated by several causes, prominent among them hostility to taxation, and so named by one chronicler because the disturbance ultimately led to a "'great political reform' *(kaisei)*" as Herbert P.Bix points out. A contemporary chronicler recounted that the Kaisei rising had three basic causes. The first was the Tsuyama fief 's "'New Laws,' or reforms, first introduced in 1861, and its merciless tax squeezes, in effect since 1863. In that year, the fief government established a strict grain inspection system to ensure that only top-grade rice was paid in as tribute" (Bix). This rigorous inspection system and the resulting exorbitant tribute, against which the peasants repeatedly petitioned to no avail, proved crushingly burdensome to both the peasants and the village officials. Second, diverse political developments, including the fief s military campaigns that conscripted the sons of wealthy peasants to fight and those of the poor to carry supplies, seriously disrupted village life and agricultural endeavors. Finally, a triple scourge of heavy rains, early cold weather, and intense winds created a crop disaster in the fall of 1866. With the approaching winter, many peasants throughout Mimasaka confronted impoverishment and starvation. "When their feudal masters refused to show them any mercy as tax time approached, they rose in revolt," says Bix.

Six peasants of Tsuyama's Tohokujo region whose landholdings gave them middling status organized the rising—apparently primary among them was one named Naokichi. On the night of November 24 they gathered a large assemblage of peasants in a field near Yukishige village, disseminated notices to neighboring villages pressuring them for support, and determined on a peaceful demonstration in the Tsuyama castle town "to press demands for reduction in tribute and corvee duties (in the form of requisitions for horses and men) and for deliveries of relief rice in a bad crop year," Bix notes. But as the demonstrators approached the castle town their orderliness gave way, and they began to attack the homes of district headmen and their deputies and of merchant moneylenders. In addition, beggars, outcasts, poverty-stricken peasants, and others of the dispossessed joined the throng and apparently assumed control. In the early morning of

November *25* the rebels divided into two or three armed groups of about 3,000 men to attack the fief s two major towns. One group marched on Kurashiki, the rice and cotton market, where they attacked the fief s grain storage warehouse and destroyed the properties of merchants. Another raced to the castle town, massed before the gate, and demanded an audience with the fief lord. "The samurai gate guards then fired rifles and artillery at them, killing four and wounding many more. Enraged by the slaughter of their comrades, the peasants began throwing stones and by sheer pressure of numbers managed to outflank the outnumbered Matsudaira troops and send them fleeing," Bix reports.

The peasant rebels now flowed from all directions into Tsuyama castle town, where day laborers and other marginalized residents joined them, effecting a breakdown of discipline; and in the ensuing melee they smashed and pillaged the homes of rice merchants and moneylenders perceived as exploiters—the rioting continued for two nights. As word spread of the peasants' seizure of Kurashiki and Tsuyama, hundreds of peasants in various villages rioted, targeting district headmen and their deputies, wealthy merchants, landlords, and moneylenders (often despised because they lent cash to peasants at exorbitant interest rates to pay tribute in lieu of rice). The fief authorities decided to forgo armed suppression of the rioters and to distribute 15,000 bales of relief rice among the fiefs villages. They also dispatched a Confucian scholar named Kurake Torajiro with four others, accompanied by an armed escort, to visit the villages and try to persuade the peasants to cease rioting and to negotiate their demands; during December these negotiators received assistance from Buddhist priests. As November ended, the rising spread to the neighboring fiefs of Katsuyama and Toki (Miuchi). On December 26 it extended over the Inland Sea to reach Shodo Island, where residents petitioned for a reduction in annual tributes and an end to conscription of peasants for military service. The rising persisted for many weeks, finally subsiding through the combined effects of force and persuasion.

Kurakake and his fellow negotiators parlayed separately with various bands of peasants. The Tsuyama peasants' demands included abolishing the fiefs rice tribute inspection system, reducing the tribute payments in both rice and cash, prohibiting corvée duties, bringing down inflated rice prices, replacing village officials (the tax-collecting agents), and rescinding the fief's ban on importing and exporting grains. In many cases they also demanded the return of pawned lands over a ten-year period and return to the original owners of cultivated lands that had been forfeited decades earlier. "Everywhere the fief ended up accepting the peasants' demands and feeding the rioters. Although approximately eight hundred people were imprisoned in connection with the struggle between November 1866 and March 1867, almost all of them were quickly released and even the leaders were soon pardoned," according to Bix. The major significance of the Kaisei rising, followed by the mass protests in Shishu province in 1869–1870, in Bix's interpretation inhered in "helping to set the stage for the final abolition of fiefs and the emergence of a new form of state based on a distinctive fusion of old (semifeudal tenancy) and new ('free' wage-labor) methods of surplus extraction"—in short, the ushering in of an essentially capitalistic social and economic system throughout Japan.

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1871 ***Match Girls*** (Great Britain), young women employees of the matchmaking firm of Bryant & May sent by the company during 1871 to petition members of Parliament to oppose a proposed tax on matches. Chancellor of the Exchequer Robert Lowe's 1871 budget proposal contained a match tax, a seemingly ingenious indirect tax borrowed from the Americans. In introducing the idea in the House of Commons, Lowe quipped, "Ex luce lucellum" (from light a little profit). House members and the public alike saw the tax as another burden on the poor. Parliamentary opposition solidified following "pathetic processions" of "match girls" who petitioned the members, and the proposal was doomed to failure. Lowe was forced to withdraw the proposal, and the ministry of William E.Gladstone had to replace it with an increase in the income tax.

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1872 ***Land and Labour League*** (Great Britain), an ultraradical organization that agitated for national financial and tax reforms. In June 1872 the League joined with the Labour Representation League to advocate across-the-board reductions in the national debt and in expenditures by all agencies of the national government, replacement of all indirect taxes by direct taxes, and "readjustments in the Income-tax, so as to relieve incomes derived from industrial or professional pursuits from the same percentage as incomes derived from real property." These proposals were aligned with advocacy of free trade, which was perceived as the best means of reducing the costs of food for the poorer classes—a "free breakfast table," in the words of free-trade advocates. The two leagues approved a final resolution at their conference that denounced the current methods of taxing the food of the people as "pernicious in the incidence, unjust in operation, repugnant to the best interests of society, and injurious to agriculture, trade, and commerce. This conference is further of the opinion that in any readjustment of the system for raising Imperial revenue, the claims of the people for a 'free breakfast table' and the removal of all taxes from their food, should have the first consideration."

High on this same agenda was reform of the income tax, considered an inequitable burden on those with lower incomes and also upon an increasingly broad spectrum of the populace because of inflation. The leagues and other groups aligned in this movement did not advocate repeal of the income tax, but only its reform, because the income tax had the virtue of being direct and quite tangible in its effects. The London Financial Reform Union, for example, advocated repeal of indirect taxes followed by a reformed, more rational and equitable income tax, including incomes under 100 pounds per year, as a means of restoring the revenues lost by repeal of the indirect taxes. By the end of 1873 the radical working-class newspapers had taken up this dual advocacy of the "free breakfast table" and income tax reform. The former prime minister, current chancellor of the Exchequer, and leader of the Liberal party, William E.Gladstone, responded to this advocacy in early 1874 with legislative proposals that included repeal of the taxes on tea and sugar (a partial step toward the "free breakfast table"), replacing the income tax with new taxes on realized property, and revisions in local taxes that most affected poorer taxpayers. An abrupt dissolution of Parliament in January 1874, however, aborted Gladstone's effort. In a bid for popularity, Gladstone promised the public that if he were returned to power as prime minister, he would abolish the income tax; but the Tories handily won the election.

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1874–1875 *Peasants' Revolt* (Herzegovina, Ottoman Empire), a rebellion of Christian peasants, enraged by the efforts of tax farmers in "trying to collect taxes during a time of bad harvest," Donald Quataert notes. Since Muslim landowners were the immediate target of the Christian rebels, the rising implied religious connotations in addition to asserting anti-tax anger. The rebellion spread over all of Herzegovina and Bosnia. "The Great Powers became involved," Quataert states, "and the rebellions ended in the elimination of Ottoman authority, similar to the process that brought about the loss of Bulgaria." (The successful Bulgarian revolt of 1875–1876 arose out of peasants' determination to rest control of lands from the lords while neither compensating the lords nor paying anything to the government.)

The Herzegovinian Christian peasants' rising had begun as an anti-tax protest, but with the intervention of the Great Powers it culminated in the loss of yet another region that belonged to the Ottoman Empire, signaling that once mighty empire's further decline. In 1877, on behalf of the rebellious Herzegovinian and Bosnian Christian rebels, Russia entered into war with Turkey. The Russo-Turkish War concluded early in 1878 with the peace of San Stefano, dictated to the Turks by the Russians, who thereby gained control of Bulgaria (a concession overturned later in 1878 by the Congress of Berlin, generating consternation and bitterness in Russia). Bosnia and Herzegovina had been Ottoman provinces for nearly four centuries prior to the 1874–1875 rebellion; in 1878 the Congress of Berlin ceded to the Habsburg monarchy of Austria the right to occupy both countries, although not to annex them. The Herzegovinians, desiring total independence, unsuccessfully resisted the entry of Habsburg troops, who occupied Herzegovina from 1878 until 1908. During this period, although nominally remaining under the sovereignty of the Turkish sultan, both Bosnia and Herzegovina were actually governed by Habsburg AustriaHungary's minister of finance. As these developments clearly indicate, the Herzegovinian peasant revolt, initiated as a rising against tax farmers, eventuated in the effective termination of Ottoman control in European regions and in a significant shift of political power in Europe that would have enormous repercussions well into the twentieth century.

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1879 *Single Tax Movement* (United States), not a revolt but revolutionary in its implications and an express tax protest in the form of a long-term advocacy, launched essentially with the publication of Henry George's *Progress and Poverty* in 1879, to completely reconstitute the entire American tax system. George's advocacy began some years earlier, in December 1871, when he and two friends founded the San Francisco *Evening Post.* As editor of this daily newspaper, George had a vehicle in which to propound his

remedy for what ailed the American economic system: "Put all taxation on land values." And George used every opportunity to tout this tax reform concept. Editorials in the *Evening Post* derided the evils of the current tax system, protesting that tax assessments were inherently faulty; taxes on personal property were indefensible on both practical and moral grounds; poll taxes were illogical; tariffs were wrong in principle and harmed the poor; and the tax burden largely fell upon those least able to pay. George also wrote *Our Land and Labor Policy, National and State,* in which he argued that the tax system encouraged land monopoly, allowing a person who owned 100,000 acres to pay taxes amounting to only a fraction of those paid when the same amount of land was divided among fifty holders. He advocated a land tax that would be easy to collect and would not discourage production, which he believed would end speculation and reduce land prices. "Imagine this country," George wrote, "with all taxes removed from production and exchange!"

Initially George's views found few converts in California, but in early 1878 the Land Reform League of California was founded, and it gave George the opportunity to lecture as well as editorialize. In addition, he had begun writing *Progress and Poverty* in the fall of 1877. He finished the manuscript in March 1879 but could not find a publisher in the East willing to take it on, and so the book first appeared as an author's edition of 500 copies in San Francisco. Its subtitle stated the book's basic theme: *An Inquiry into the Cause of Indus-trial Depressions and of Increase of Want with Increase of Wealth.* Although the book received mixed reviews, its sales were adequate to pay for the plates. George managed to persuade Appleton & Company to publish the book in the East, then left for New York in August 1880. Again the reception was mixed, but reviewers lauded George's style; and George himself remained convinced of the ultimate success of his ideas, for which he now gained an outlet in magazines. Repute for his book and his views slowly grew, especially after publication in March 1881 of his book *The Irish Land Question.* In February 1883 a paperback edition of *Progress and Poverty* went on sale for 20 cents—the first edition of 15,000 sold out in a few weeks. The Free Soil Society was formed in New York to promote George's ideas. *Progress and Poverty* became translated into a dozen languages, spreading George's reform concepts overseas. In 1884, Hamlin Garland read the book and became an ardent single taxer and evangelist for land and tax reform—he would publish a single tax novel, *Jason Edwards, an Average Man* (1892), and become a public speaker for the movement.

A major turning point in the movement's progress occurred when Henry George became a candidate for mayor of New York in 1886, nominated by the Central Labor Union of New York City. Previously regarded as a propagandist for tax reform, now he became a politician and a champion of disaffected workers and the downtrodden—a leader of, in his own words, "the protest against unjust social conditions and the best means of remedying them." Although George lost the election to Abram S.Hewitt, he finished a strong second ahead of Theodore Roosevelt, enhancing the credibility of both his ideas and his political stature. Consequently, the views espoused in *Progress and Poverty* gained a still wider American audience. In 1887 George founded a weekly, *The Standard,* to further his views, became a candidate for New York secretary of state, and distanced himself from the Socialists. In the same year the Anti-Poverty Society was formed and the term "single tax" was adopted as the name for George's tax reform movement. A harkening back to the *impot unique* of the eighteenth-century French Physiocrats, the term emerged from a significant passage in *Progress and Poverty* referring to "the effect of substituting for the manifold taxes now imposed a single tax on the value of land." In accepting "single tax" to define his movement, George explained that the term did not fully encompass his program but would serve: "What we want to do is not merely to impose a certain kind of tax, but to get rid of other taxes…it is on establishing liberty and not on any mere fiscal change that we base our hopes for social reconstruction." The single tax, then, as George saw it, was less a fiscal reform than a measure to restrict and to redirect for common use the wealth derived from private ownership of land, whose valuation increased with economic progress, creating a system that created poverty and misery;

it was also a measure allowing the abolition of all other forms of taxation, whose burden fell mostly on the poor. In short, the single tax program was ultimately a program of social reform.

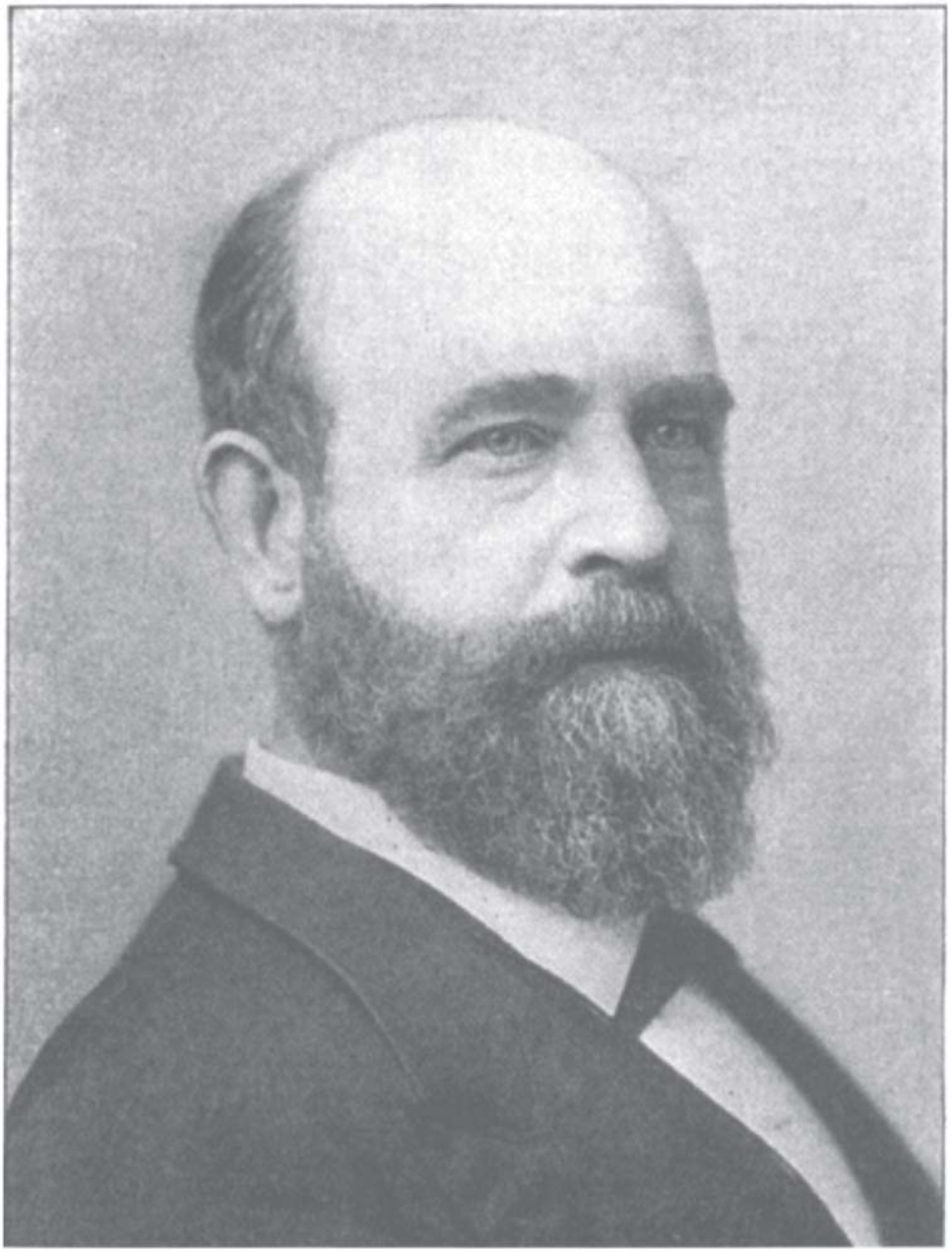
In pursuing the Single Tax Movement, George opposed the formation of a distinct party in favor of supporting the Democratic party presidential candidate, Grover Cleveland, in the 1888 election. His argument was that raising the tariff issue brought the entire tax system up for discussion. Contending that the movement was an "abolition movement" intending to secure the end of all indirect taxes, among them the tariff being especially burdensome, George viewed the Democrats, in their effort to reduce the tariff, as moving toward free trade, which was itself a move towards the single tax. Following Cleveland's loss to Benjamin Harrison, the movement decided to concentrate on achieving a single tax program in New York state while circulating a petition nationwide, to be submitted to Congress, requesting appointment of a special committee to study the feasibility of "raising all public revenues by a single tax upon the value of land, irrespective of improvements, to the exclusion of all other taxes, whether in the form of tariffs upon imports, taxes upon internal productions, or otherwise." Signed by over 115,000 people, this petition was presented to Congress in 1892, but to no effect.

The petition effort, however, attracted still more people to the Single Tax Movement; Land and Labor Clubs or Henry George Clubs were organized in cities throughout the nation to foster the movement. In September 1890 the movement held a national conference in New York City at which the Single Tax League of the United States was formed, with a national committee of representatives from every state and an executive committee. From then until the beginning of World War I, the Single Tax Movement strove to achieve fulfillment of its program through political involvement at state and local levels, but with meager success. Hyattsville, Maryland, for example, had a single tax program in place in 1892–1893 for eight months, until the state supreme court declared it unconstitutional. The most strenuous effort to achieve some form of single tax measure occurred in Oregon in elections from 1908 to 1914, with a series of proposed constitutional amendments, but the opposition prevailed.

Henry George ran for mayor of New York once again in 1897, but in a reduced state of health and against three other candidates. The strain of the campaign took its toll on his health, and he died on October 29, 1897, five days before the election. Bereft of his leadership, the Single Tax Movement moved away from an emphasis on social reform and toward an advocacy of tax reform in and of itself. This was the direction pursued by the most important single taxer in George's wake, Thomas G.Shearman of New York, who had been responsible for the movement's adoption of the term "single tax" as its defining name. Shearman had helped to organize the New York Tax Reform Association in 1891, and his book *Natural Taxation* (1895) condemned the evils of property taxes and generated widespread discussion of tax abuses and reforms. In its long-term effects the Single Tax Movement brought national attention to the inequities of the United States tax system, the problems associated with poverty, and reconsideration of land policies toward a focus on conservation of natural resources. The movement also had some impact in Europe, notably in Denmark. (See also GEORGE, HENRY; 1919—GEORGISTS [DANMARKS RETSFORBUND].)

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1880 ***VintemRiot*** (Brazil), uprising in Rio de Janeiro in January 1880 in opposition to an increase of 1 *vintem* in the city's tramway tax. The Parliament approved the tax increase— one of several aimed at urban dwellers—in October 1879 as a means of increasing government revenues in the midst of a financial crisis. In final form, however, the tram tax applied only to Rio. As of January 1,1880, it was to be collected directly from each passenger on any city tram line, rather than being paid by the tram companies, as originally proposed. Rio residents' disgruntlement over the tax rose during December.

On December 27 a popular protest against the tax occurred, as 5000 people gathered at the Campo de Sao Cristovao, near the imperial palace. There the militant Republican journalist Jose Lopes da Silva Trovao regaled the crowd with a speech. The assembled protesters then approached the palace to present to Emperor Pedro II a petition asking him to revoke the "unjust and vexatious" tram tax. Alarmed authorities stationed a large contingent of police headed by the chief, police cavalry, and about 100 secret agents to confront the marchers. Halted by a gesture from the police chief, the marchers recrossed the square and moved peacefully into the city to disperse. As Trovao had anticipated, the protesters failed in their effort to address the emperor. Later the emperor sent Trovao an offer to meet with a delegation of the protesters, but the offer came too late.

With a gap now opened between protesters and authorities and Pedro II's stature weakened, Trovao and others organized a second meeting for January 1, the day the tram tax was to take effect. The organizers had a new tactic; they decided not to petition for revocation of the tax, but to urge people to refuse payment in an open challenge to the law. At midday about 4000 protesters assembled at a Rio square. They then marched through the city's most fashionable commercial center, headed for the Largo do Sao Francisco, the departing point for all the city's trams. A block from the Largo the marchers divided into two groups, one remaining at the corner of Uruguayana and Ouvidor streets and the other pushing on to the Largo or moving off into the city. The march then became a riot. The rioters beat tram conductors, fired pistols, stabbed mules, ripped up tram tracks, and overturned tram cars to form barricades at Uruguayana and Ouvidor streets. The tram companies suspended operations.

Ineffectual in quelling the rioters, policemen, now joined by 600 army infantry and cavalry, confronted them at Uruguayana Street. The army commander ordered his cavalry to charge the crowd with drawn swords—a similar scene unfolded at the Largo at the same time. Rain aided the police crackdown, and by 11 PM quiet returned to the streets, leaving fifteen or more wounded rioters in the care of doctors and three dead on Uruguayana Street. Smaller, isolated protests occurred on following days as the police and troops remained vigilant. By January 5 the police reported the restoration of public calm; and the trams returned to regular operation, with only an occasional rider refusing to pay the tram tax. The Vintem Riot was over, but its repercussions continued.

Politics was now in the streets among newly active city dwellers and not just in the privileged, clubby realm of the elite in the Parliament. Pedro II had lost authority and appeared indecisive and ineffectual—all sides condemned his refusal to respond to the first protest in a way that would have precluded the Vintem Riot. A group of Rio lawyers, legislators, doctors, and businessmen formed a Peace Committee that accused the police of provoking the riot, and they appointed five lawyers to defend the rioters without charge. The committee's stance attracted support among the public. Other citizens' groups formed to oppose perceived violations of citizens' rights. Eight Liberal senators and deputies met on Carmo Street, in the home of Senator Jose Ignacio Silveira da Motta, on January 3 and formed a center of opposition. They issued a manifesto charging that the military had "fired on unarmed people." They protested that the police had prevented peaceful demonstrators from petitioning the emperor on December 27. And they pledged themselves to defend the "suffering people." They also shifted away from earlier positions to support an

electoral reform bill that diminished monarchical powers and to oppose the budgetary measure that had included the tram tax, denouncing this "odious tax."

In March 1880 the Liberals were able to form a new government under Senator Jose Antonio Saraiva, who declared in Parliament that had he been in Rio in January, he would have refused to pay the tram tax (which the government was finally forced to revoke in September 1880). In July 1880, Liberals led by Joaquim Nabuco, one of the Carmo group, formed the Brazilian Anti-Slavery Society—moving the issue from strict legislative control into the public arena—in the wake of the political shifts manifested in the Vintem Riot and subsequent events. In 1881 the Saraiva ministry secured Parliament's passage of an electoral reform bill that curtailed the emperor's powers while extending suffrage to nonCatholics, naturalized citizens, and freedmen. Over time the Carmo Liberals became the core of the movement to abolish slavery and to advance additional republican reforms. Although none could have foreseen it at the time, the Vintem Riot had initiated a political reformation that by the end of the 1880s brought the abolition of slavery and a republican government which replaced the constitutional monarchy of Brazil's Second Empire.

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1880s *Salt Tax Uprisings* (Egypt), revolts against the salt tax that resulted in fatalities. In 1883, as cholera ravaged the populace of Cairo, causing a collapse in real estate values and financial ruin for the less affluent, while poor harvests generated famine and impoverishment elsewhere, officials charged with collecting the salt tax employed force. In Wadi Natrun the peasants rose up against one violent collector and killed him. Similarly, in 1886 peasants in Faiyum murdered a collector of the salt tax. There was widespread hostility toward tax collectors, who had "the right to use violence in order to enforce respect of the law." Many taxpayers defaulted, and increased losses in tax revenues marked the 1880s.

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1884 *Chichibu Rising* (Japan), insurrection in the Chichibu district of Saitama prefecture generated partly by tax burdens and described by Herbert P.Bix as "the very last yonaoshi ikki [rising] in Japanese history as well as the largest armed peasant revolt of the Meiji era." (*Yanaoshi* refers to a cyclical life view involving concepts of world renewal, unity of man with nature and the gods of Buddhism and Shintoism, and solidarity and impartial justice.) The peasants of the mountainous region of Chichibu farmed for themselves and paid land taxes, supplementing their incomes by raising silkworms and producing silk; they exported their silk to Lyons, France, thus subjecting their economic fortunes to the vicissitudes of the international

economy. When that economy turned sour in 1883, the peasants of Chichibu, already afflicted by the Japanese government's deflationary fiscal policies, suffered severe economic distress. Seeking relief, small groups of peasants who were deeply in debt petitioned government officials and moneylenders during the months leading up to the autumn of 1883; they requested "reductions in state, prefectural, and local village taxes as well as deferral of their debts," says Bix.

As their circumstances worsened in 1884, the peasants of Chichibu and other affected areas joined "poor people's parties" that adopted some of the policies and rhetoric of the Liberal party, although they were active at the village level and espoused a native ideology termed "'purification religion' *(misogikyo)*" dedicated to equality and brotherhood. In Chichibu the poor people's party pressed government officials for debt relief, but without result; the Meiji state declared itself neutral toward private relations between borrowers and lenders while simultaneously approving laws that threatened arrest and punishment for peasants who pursued collective negotiations with their lenders. As a result, increasing numbers of Chichibu peasants, their financial crises exacerbated by poor weather that ruined the summer silk production, were forced into bankruptcy. The previously peaceable debt deferral campaign suddenly erupted into armed rebellion.

What made this rebellion different was a leadership that, while pursuing tax relief and debt deferral as goals, concluded that punitive measures against bankers and moneylenders were inadequate and that the entire prefectural government must be overthrown—in short, a genuine political rebellion and a clear-cut attack on the Meiji state. They also intended to burn the official notary book in which officials registered peasant debts and collateral land certificates in order to destroy the creditor-debtor relationship. The rebellion began on October 31 with an assemblage at the village of Shimo Yoshida led by a silk farmer named Tashiro Eisuke. The next day the "poor people's army" formed at the village's Muku Shrine and divided into combat units armed with swords, spears, and flintlock rifles. On November 2 they marched into Omiya (now Chichibu City) and seized control of the district office. On November 4 the Meiji government at Tokyo mobilized an army to send against the rebels. After several battles the rebellion came to an end on November 9 at the base of Mt. Yatsuga in the Nagano prefecture of Shinshu province. Ultimately over 3000 rebels were tried and punished.

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1888 *Banten Revolt* (Indonesia), major rebellion in the Anjer district in northwestern Java during July 1888 whose origins traced to events ten to fifteen years earlier. Numerous factors—economic, religious, social, and political, exacerbated by the impact of Westernization imposed by the Dutch colonial government—were involved in the ferment throughout Java that led to the rebellion; but the immediate catalyst was unpopular new taxation. Banten was in fact the site of numerous popular risings throughout the nineteenth century, so that in effect revolt was endemic to the area, and taxation was frequently the cause of the risings.

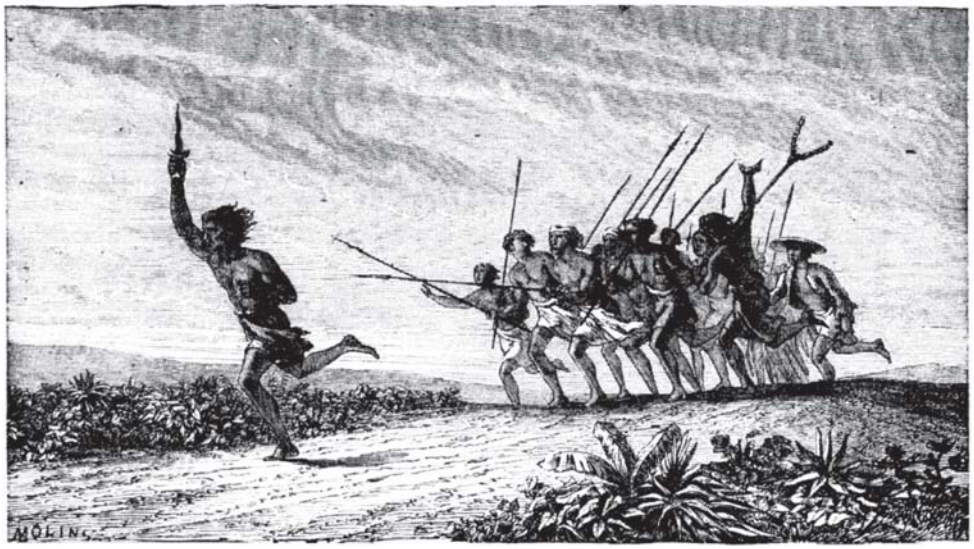
One form of taxation that had proven highly unpopular and burdensome for the peasants was compulsory service (corvée), a tax rendered through labor, although many persons were exempted by age, physical condition, marital status, or payment of cash in lieu of such service. Under this system an able-bodied member of each household was required to provide labor for public works, local projects, guard and patrol

duties, or public officials. This service obligation had been gradually reduced over successive five-year periods following reform legislation in 1856, and it was finally replaced in 1882 by a capitation tax of 1 guilder per head levied on those who had been required to provide service. Nevertheless, in subsequent years, as a result of excessive demands of local officials, peasants continued being forced to provide hundreds of thousands of workdays in compulsory service in addition to the capitation tax. These burdens generated unrest and complaints from village leaders.

Exacerbating the unrest, A.J.Spaan, the Dutch administrator at Banten, ordered that all able-bodied males aged fifteen to fifty must pay the capitation tax, not just those who had been required to provide services. Consequently, heads of household were overburdened with having to pay the capitation tax for all male members of their families in the specified age group. Especially angered by this administrative order were the residents of Anjer, where part of the populace had to pay the head tax despite having been promised exemption. The head tax, then, became a direct cause of the Banten rebellion. Furthermore, villagers were obliged to pay another form of tax, a "communal land rent," which because of their wealth and status the rural elite managed to have imposed mostly on the commoners. And yet another levy stoked the discontent: a trade tax. This tax fell especially heavily on the owners of proas (cargo-carrying sailboats). Considered excessive by those who had to pay it, the trade tax added one more grievance leading to rebellion. In Tjilegon the government levied a special trade tax, assessing marketgoers 1 guilder, with fines or imprisonment as punishment for those who did not pay. On one occasion everyone at the market who lacked a tax receipt was taken into custody, causing others to panic and flee, with the result that the market remained deserted on market days. Add to these provocations the calamitous effects of events over the previous decade—a cattle plague in 1879 and a fever epidemic in 1880 that caused deaths and famine, and the eruption of Mt. Krakatau in 1883 that killed over 20,000, all of which increased the economic distress—and the conditions were ripe for revolt.

Foremost among the organizers of the insurrection was Kjai Hajji Tubagus Ismail, a Banten nobleman, a disciple of the Muslim holy man Hajji Abdul Karim, and a member of the Kadirak *tarekat* (a Sufi brotherhood). (The title "hajji" indicated one who had been on pilgrimage to Mecca.) Another of the prominent leaders was Hajji Wasid. Whatever the immediate catalyst for rebellion, then, the rebel leadership was clearly religiously oriented in its motives and purposes, and conceived of the rebellion as a jihad (holy war). The conspirators met repeatedly, ostensibly in religious celebrations to disguise their true intent, and organized strategies and arms acquisitions. They also spread the fervor for revolution. The leaders decided that the revolt should begin in Tjilegon, capital of the *afdeling* (district) of Anjer, and therefore the residence of both European and native civil servants.

In the early morning hours of July 9 the rebels, armed with swords, began the rebellion in Sanedja, a village adjacent to Tjilegon. They attacked the home of the unpopular clerk of the district court, sending him and his family into flight and sacking their house. Under command of Hajji Wasid, the rebels pushed on to occupy Tjilegon and to attack the homes of other officials and the prison, where they freed the prisoners. They rampaged throughout the day, murdering civil servants—anyone charged with enacting government regulations, levying taxes, or enforcing the laws—by sword, gun, or bludgeon and sacking their homes. Among the victims were wives and children of the officials, including the wife of H.H.Gubbels, assistant resident of the province, who was away. Rebels later found Gubbels trying to return to Tjilegon and killed him. Hajji Wasid, hailed as "king" by the insurgents, set up a headquarters, ordered the burning of official records from the local government offices, and sent bands of rebels marching toward Serang, the capital snd home of the resident. In the meantime, the rebellion also erupted in Bodjonegoro, Balagendung, and other sites in North Banten.



Banten Revolt.

As the rebels approached Serang on July 9, they encountered at Tojomerto a military contingent sent out from the capital, Batavia, to relieve Tjilegon. A skirmish ensued that left ten rebels dead of gunshots and the remainder in flight. The encounter proved the turning point in the brief rebellion. The troops marched into Tjilegon, rescued the captives left behind by the insurgents, and ensconced themselves in the prison. More reinforcements arrived from Batavia. Most of the rebels dispersed, although some remained in bands with their leaders. A military expedition visited the villages in the Tjilegon *afdeling,* where the rebels had originated, in an effort to suppress the rebellion and arrest its leaders, but they encountered little opposition and failed to find the leaders despite the government's offer of rewards. They burned the villages. The main band of rebels moved southward, seeking refuge, and crossed the Tjibungur River on the night of July 28–29. Near Tjamara a military detachment encountered this rebel band on July 30, and after furious battle, killed them— among the dead were Hajji Wasid, Kjai Hajji Tubagus Ismail, and two other hajjis.

The subsequent government investigation into the causes of the rebellion cited numerous grievances, with many officials convinced that excessive taxation and administrative abuses formed the main sources of dissatisfaction. Captured insurgents, interrogated by the director of the Department of the Interior, attested that a major cause—probably the major cause—of the uprising was "the hated system of revenue assessment." They singled out the land rent, the capitation tax, and the trade tax, as well as the fines and court appearances exacted if they failed to pay these levies, as sources of dissatisfaction. The rebels believed that if the Muslim sultanate could be restored, then they would be freed from these taxes and fines.

The official report based on the investigations recommended numerous reforms in the revenue system. It cited the unresponsive attitudes of officials toward the people's wishes and feelings about the imposition and administration of various taxes, and the heavyhanded enforcement of tax collection and regulations. It advocated revising the assessment list for the trade tax, replacing the communal assessment with an individual levy of land rent, and revising of the capitation tax regulations based on labor service liability. Although some reforms were put in place, including exemption of many petty traders from paying the trade tax, no sweeping changes resulted from the investigations and reports, especially because the new revenue administrators appointed by the government approached reform without enthusiasm. Thus the Banten

Revolt effected minimal change. (See also 1825—TUMENGGUNG MOHAMAD REVOLT; 1845—TJIKANDI AFFAIR.)

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1891 ***Anti-tax Riots*** (Italy), widespread rioting provoked by the levying of new taxes to cover a large deficit. During the 1880s Prime Minister Agostino Depretis, who had secured alliances with Germany and Austria, tried to increase Italy's stature among the European nations by pursuing imperialist policies in Africa. In 1882 the Italian government purchased territory on the Bay of Assab; in 1885 the prime minister sent troops to seize the seaport of Massowa; and by 1887 Italy found itself at war with Ethiopia. These ventures and a threat of war in Europe in 1886–1887 that obligated the government to spend increasing sums on armaments stretched the budget thin. Depretis reconstituted his cabinet in 1887, appointing Francesco Crispi as minister of the interior. When Depretis died in 1887, Crispi succeeded him as prime minister and continued his policies. He vigorously pursued the war against Emperor John IV of Ethiopia, securing Parliament's support of funding for this effort. When John died in 1889 and was succeeded by Menelik II, Crispi negotiated treaties of friendship and commerce with him, bringing this drain on revenues to a close. But the damage had been done. In 1891 the deficit reached 191 million lire, forcing the government to levy new taxes in order to restore some fiscal balance. The new taxes evoked widespread anger, disaffection, and complaining among the public that the socialists exploited. As a result rioting erupted in Rome, Milan, Turin, and Apulia. Crispi responded forcefully, not only suppressing the rioters but also attacking the irredentists and other so-called radicals.

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1894 ***Sicily Rebellion*** (Italy), uprising by the peasants of Sicily against heavy taxes levied dur- ing the short premiership of Giovanni Giolitti, whose government had been brought down in 1893 by a scandal resulting from banks being allowed to issue currency at will, regardless of their capacity to back such currency with gold reserves. With the fall of Giolitti, who was implicated in concealing bank fraud from the public, Francesco Crispi returned to the premiership in November 1893. An enemy of popular movements, Crispi quickly suppressed the peasants' tax rebellion. Although he subsequently made some effort to lessen the tax burdens on workers and peasants, Crispi nevertheless brutally suppressed any socialist or republican attempts to organize rebellions against the state.

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1895 *Income Tax Opposition* (France), vehement opposition to an income tax introduced and legislated by the ministry of Premier Leon Bourgeois, head of the first Radical cabinet to come into power in the Third Republic—the tax resulted in Bourgeois's dismissal from office. Discussion of an income tax had occurred for the first time in the Chamber of Deputies during 1888. The Radical party began advocating establishment of an income tax and an inheritance tax as well as social legislation; and so after Bourgeois attained office in November 1895, he propounded a program entailing such social reforms as income and inheritance taxes, insurance and social security systems, and arbitration for labor disputes. The so-called Progressists (formerly known as the Opportunists) and the conservative Republicans adamantly opposed this program but to little effect, for the Bourgeois ministry won passage of legislation imposing an income tax that specified a maximum levy of only 5 percent. An income tax would, of course, require allowing officials to examine account books, whether of merchants, corporate magnates, or farmers; consequently, the opposition to the income tax proved both widespread and virulent.

Confronted with the vehemence of this opposition, the Senate, for the first time since the beginning of the Republic, intervened to remove Bourgeois from the premiership. Alfred Cobban describes Bourgeois's fall thus: "The Chamber of Deputies reacted violently and turned to Meline to save them from what they saw as a monstrous attack on the rights of property, involving an inquisition into jealously guarded secrets of individual wealth." In April 1896 the conservative Felix-Jules Meline succeeded Bourgeois to form a moderate cabinet that remained in power for two years. Bourgeois had held the premiership for less than five months. Meline "had no such dangerous ideas" as an income tax, observes Cobban.

Introduction of an income tax remained on the sidelines until 1914, when the extraordinary new expenditures for rearmament demanded by the onset of World War I left the government no other recourse for raising significant tax revenues. Even then the opposition was so great that the Chamber of Deputies approved only in principle, leaving the details of the tax to be worked out, which finally occurred in 1917—by then France had amassed a huge debt to pay the costs of waging the war.

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TWENTIETH AND TWENTY-FIRST CENTURIES

1900 ***Acre War*** (Bolivia), conflict that began in the last years of the nineteenth century and continued into the early years of the twentieth, when it became an open rebellion over taxation, during the presidency of General Jose Manuel Pando, who was elected in 1899 and gained a Liberal Congress in 1900. The Acre region, in northeastern Bolivia on the Brazilian border, had extensive rubber resources that attracted a large number of collectors from Brazil as well as Bolivian colonists following a boom in wild rubber that began in the 1880s. Since the mid- 1890s the Bolivian government, controlled by the Conservative party, had tried to gain control over the Acre region. The government finally succeeded in establishing a customs house in Puerto Alonso, on the Acre River, and began to collect sizable customs duties on the rubber trade.

The previously untaxed local independent rubber producers (the majority of whom had come from Brazil), encouraged by Brazilian authorities, rebelled against the taxes. At first providing only covert support of the rebellion, Brazil afforded overt aid when it became clear that Bolivia was unable to control the region. The rebellion led to the state of Acre declaring independence from Bolivia in 1900. In the same year General Pando organized several unsuccessful military campaigns, including an Andean army he led himself, against the rebels. Finally the Pando government conceded its incapacity to destroy the uprising, especially since the rebels enjoyed such strong support from Brazil. After negotiations with the Brazilian government, the Bolivian government in November 1903 entered into the Treaty of Petropolis, agreeing to sell the Acre region and its great rubber resources to Brazil in exchange for 2.5 million pounds sterling ($10 million).

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1900 ***Free Conservatives*** (Denmark), political party formed in 1900 by rebels from the Right party who opposed the tax system. The long-festering tax issues that generated the rebels' dissidence traced to the United Right government of J.B. S. Estrup, who was appointed prime minister in 1875 with a majority in the Landsting but only a minority in the Folketing (the upper and lower houses, respectively, of the Rigsdag). A defendant of traditional Danish culture and the status quo, Estrup saw landownership as the basis of that culture, and therefore upheld the rights of upper-class landowners, who, he believed, deserved political privileges because land was the nation's sole tax base and landowners were the only taxpayers. The Left party countered by advocating changes in the tax system. Smaller farmers represented by the Left

wanted establishment of an income tax, since the increasingly wealthy urban middle class remained largely untaxed. This urban middle class and the wealthier landowners, both represented by the Right, opposed changes in the tax system— the former to continue avoiding a tax on income, the latter to maintain their political privileges. The ensuing parliamentary battle between these opposed factions focused on the national budget.

The fractiousness began in 1876 when Estrup, who wished to fortify Copenhagen, presented a defense budget of 71 million kroner. Opposed to fortifying Copenhagen, the Left countered with a budget proposal of 30 million kroner that included creation of an income tax. The Left saw its leverage in the constitution, which specified that no bill could become law unless approved in identical form by both chambers of the Rigsdag. But the constitution also empowered the government to legislate by decree during emergencies when the Rigsdag was not in session. When compromise on the budget proved impossible, Estrup dissolved the Folketing. The election in April 1876 increased the Left's representation in the Folketing, but the Right retained control of the government. The strengthened Left refused to help pass any government legislation. The Folketing session ended on April 4, 1877. On April 12 the government decreed a provisional budget that did not contain items on which there had been no agreement. The Left urged people to refuse to pay taxes, but no widespread popular resistance emerged.

In the subsequent Folketing session the Left fell into disarray, with a radical group of legislators breaking away from the main group. Estrup dissolved the Folketing again, and in the election that followed, the Right gained enough seats that, by manipulating the Left factions, Estrup was able to secure passage of bills. But party strengths in the Folketing thereafter seesawed, and after some years of parliamentary stalemate, Estrup again dissolved the Folketing in April 1885 and proclaimed a provisional budget that enabled the government to collect taxes. This time, however, the provisional budget contained items that had not been agreed to, angering the Left—some threatened revolution. Leaders of the Left urged farmers not to pay their taxes.

Thwarted in its efforts, the Left began to pursue negotiation and compromise, leading to a reconciliation agreement. Finally, with his strength reduced in both the Folketing and the Lansting by the 1898 election, Estrup resigned; but the Right still controlled the government. Now even the Right favored formation of a Left government, but the issue of taxation remained polarizing. The Landsting foundered on the issue, and in 1900 eight rebels abandoned the Right and joined with a ninth, who had left earlier, to form the Free Conservatives. The Right suffered near eclipse in the April 1901 election, and the king asked the government to resign and the Left Reform party to form a new government. Subsequently known as the Change of System, this shift in governments is considered the introduction of parliamentary democracy in Denmark. It came about to a great extent as a result of strong disagreement between parliamentary factions over the tax system that led to the final decline of the Right.

In addition, now the Free Conservatives would assist the new Left government in obtaining tax reform. Although the ministry of J.H.Deuntzer—a university professor appointed prime minister because the king could not bring himself to appoint the leader of the Left—could muster a majority in the Folketing, the Right still controlled the Landsting. But the Right party now lacked unity because of the nine rebels who comprised the Free Conservatives. These nine provided Deuntzer's government with the means of effecting compromises on legislation. The very first piece of reform legislation the new government introduced concerned taxation, and the Free Conservatives joined in securing its passage in the Landsting in 1903. This reform reduced land taxes, increased property taxes for city dwellers, and instituted a direct income tax based on a sliding scale. The tax reform also completely eliminated the system of tithes, which prior to the Reformation had been paid to the Church but now went to the inheritors of Church properties, mostly local pastors. The reform did not, however, benefit the nation's smallholders (former serfs and peasants), strong

supporters of the Left who felt disappointed by the legislation. Nevertheless, the 1903 tax reform marked a major change in Denmark's tax system.

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1901–1905 ***Peasant Anti-tax Risings*** (China), series of peasant risings in several provinces against new taxes imposed by the Qing (Ch'ing, Manchu) government. The catalysts for these risings trace their origins to foreign incursions. China had suffered military defeats by foreign powers over the prior sixty years that created a financial crisis because the victorious powers forced China to pay huge indemnities that had a severe impact on the peasants' welfare. In the First Opium War of 1840–1842, China suffered defeat at the hands of the British, who had used China's refusal to import opium as a pretext for war in the effort to force China to terminate restrictions on foreign trade. The British won handily, and by terms of the 1842 Treaty of Nanking they won control of Hong Kong, with China also opening five other ports to foreign trade and paying Great Britain an indemnity of 21 million silver dollars. Another war in 1856–1858 concluded with treaties signed in Tientsin and involving Great Britain, France, Russia, and the United States; the treaties obliged the Chinese to open ten more ports and to pay the British a staggering indemnity of four million *liang* and France, two million. The Sino-Japanese War of 1894–1895 left China saddled with reparations owed to Japan that amounted to 200 million *liang,* three times the imperial government's annual income, plus an additional payment for retention of the Liaotung Peninsula. China also ceded the Pescadores and Taiwan to Japan. Finally, following the Boxer Rebellion of 1900, China had been forced to agree to pay yet another indemnity, amounting to 450 million silver dollars.

The crushing burden of these indemnities for China, already weakened by economic disarray, compelled Qing officials to levy "a host of new surtaxes on local production" and also to commit the revenues from "additional salt taxes" to paying the indemnities, states Ralph Thaxton. The surtaxes earmarked for the indemnities negatively affected rural people "and threatened local production of persimmon wine, indigo, and other items on which peasants relied to supplement variable crop income and to keep up with rising grain prices. Similarly, the late Qing surtaxes on salt threatened both the income and identity of small peasants and peddlers involved in clandestine salt production and trade," according to Thaxton. Consequently, during the first years of the twentieth century occurred "a rising wave of peasant resistance" (Thaxton). From 1901 until 1905 revolts against the surtax erupted in Jiangsu, Shandong, Fujian, Hubei, Hunan, and Jiangxi. And over the following decade risings against officials trying to collect the salt tax struck areas of southern, central, and northern China.

"At bottom" says Thaxton, "this popular resistance was undertaken to get local officials to reconsider their rigid and rigorous tax practices. The authorities, however, displayed an insatiable appetite for the new taxes." As a result, the anti-tax uprisings at the county level came to target the government. As an example, Thaxton cites a 1904 rising in Tongping County in Jiangxi during which 3000 protesters "stormed the Tax Bureau, broke open the *yamen* gates, and then released all the prisoners." And in Zijin County in Guangdong, rioters similarly protested against the salt tax. "Nearly all of these antitax struggles," Thaxton states, "brought together poor peasants, salt smugglers, and small merchants who shared an interest in stopping government tax squeeze *[sic]*." Thaxton notes that Chinese peasants had traditionally avoided

taxes by underreporting their harvests and by demanding that wealthier peasants and landlords pay proportionally higher taxes; they sidestepped the corvée by sending their sons to nearby villages; and they negotiated tax levels with local officials, who understood that the peasants could escape tax and labor obligations by hiding or fleeing.

It was largely the breakdown of such traditional practices that pushed the Chinese peasants toward insurrection over taxes during the first three decades of the twentieth century. It could well be argued, then, that the collapse of the Qing dynasty, the warlords era of 1916–1928, the coming to power of Chiang Kai-shek and his junta, and even the Chinese Communist party's rise to control of China traced their origins to the indemnities burden the Qing government labored under, with its resultant economic dislocation and tax impositions that instigated waves of peasant risings.

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1906 *Bambatha Rebellion* (Natal, South Africa), uprising, named for its leader, against the poll tax in the British colony of Natal. Also known as the Poll Tax Rebellion for obvious reasons, the uprising ultimately opposed colonial rule. At the end of 1905 the colonial government promulgated a new poll tax, setting off rumors that an African rebellion against its imposition might be imminent. To protest the tax, Africans in many parts of Natal slaughtered their white animals and destroyed implements that had been made in Europe —a sign that the rising might be targeting the British "masters" as well as the tax. The Africans also committed defiant acts against magistrates who attempted to collect the tax, culminating in the murder of a white policeman on February 8, 1906. Hysteria subsequently swept through the colony, with the British imposing martial law. It was the declaration of martial law that incited Africans to pursue a larger, though unplanned and uncoordinated, uprising against British rule. Over the next six months government troops suppressed the rebellion. The troops torched crops and homesteads; they fined and flogged alleged dissidents and removed chiefs suspected of being disloyal. The *Times of Natal* reported that by 1907 about 5,000 men had endured official flogging, of whom about 700 suffered their backs being "'lashed to ribbons.'"

The conflict between the government troops and the rebels ended by August 1906, but the rebelliousness continued throughout the following year. After the period of martial law ended, wanted arms-bearing rebels continued to traverse Zululand, where they apparently received protection from the local residents. During 1906 and 1907 the rebels in Zululand reputedly killed an unpopular magistrate, a witch doctor, and three chiefs who maintained their loyalty to the government. As the unrest continued in Zululand and neighboring districts and the government's agents failed to capture its perpetrators, continuous rumors connected Dininzulu ka Cetywayo, the son of and successor to the last independent king, with the Bambatha Rebellion, the at-large rebels, and the murders. At the end of 1907 authorities arrested Dininzulu, hauled him into court, and charged him with twenty-three counts of high treason. After a long and comprehensive trial, only two and a half of these counts resulted in guilty verdicts; Dininzulu received a sentence of four years in prison and a fine of 100 pounds. Following the unification of the South African colonies in 1910,



General Louis Botha.

the prime minister, General Louis Botha, had Dininzulu released from prison as an act of clemency. Dininzulu lived in exile in the Transvaal village of Middlesburg until his death in 1913.

Estimates indicate that 3000 to 4000 Africans died during the rebellion and that about 7000 were imprisoned. Among the dead was Bambatha, decapitated by his captors. Some 30,000 Africans lost their homes in one region alone. In contrast, only about two dozen whites lost their lives, including one soldier

who shot six civilians and himself. This disparity in numbers of dead elicited an acerbic response from Winston Churchill, then undersecretary of state at the Colonial Office, when the governor of Natal, Sir Henry McCallum, sent a request for Imperial War Medals to award to men "'who distinguished themselves in the recent battle.'" A conflict ensued between the imperial and colonial governments.

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1907 ***Winegrowers' Strike*** (France), massive insurgence by winegrowers, including large producers, smallholders, and wage earners in common cause, that involved a major tax revolt. In January 1907 National Assembly deputies representing France's winegrowing regions conducted a debate on alleged fraud in the winegrowing industry and formed a parliamentary commission to investigate the issue. In March the commission visited Nimes, where committees of local winegrowers met and voiced their complaints. On March 11 a group of about ninety winegrowers staged a march from Argelliers to Narbonne, where the parliamentary commission then was convened. Numerous other marches followed, with participation mostly of smallholders and skilled vine workers who both cultivated their own small plantings and worked for wages. These marchers organized first at the village level and then merged into regional federations. Their demonstrations, now assembling hundreds of thousands, in May began to converge on such regional capitals as Nimes, Carcassone, and Montpellier. An estimated 150,000 gathered at Beziers on May 12; 250, 000 at Carcassone on May 26. The most massive assemblage—perhaps half a million form 430 villages—occurred at Montpellier on June 9. Some of these huge demonstrations, including one on June 8 at the railroad station in Perpignan, erupted into conflicts with soldiers and policemen.

As the demonstrations proceeded, the winegrowers' committee in Argelliers, under the leadership of Marcellin Albert, "organized a tax strike backed by the resignation of hundreds of municipal councils in Aude, Herault, and Pyrenees-Orientales," according to Charles Tilly. Premier Georges Clemenceau despatched troops to quell the tax strike. The troops' arrival in Narbonne, Montpellier, Agde, and other cities sparked renewed protest demonstrations. The protesters, now mostly city residents rather than winegrowers, at tacked the troops. The authorities arrested Albert and the other members of his committee for inciting resistance. At the same time the National Assembly approved laws that curtailed the watering down of wines and the excessive addition of sugar to wines. As the summer came to an end, the strike movement disbanded, but some participants established a General Winegrowers' Confederation modeled upon the Confederation Generale du Travail. The national government freed Albert and other demonstrators who had been arrested and dropped the charges against them.

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1908 *Dai Loc Tax Revolt* (Vietnam), huge and spontaneous anti-tax rising that lasted from March until May 1908 and began with demonstrations in the Dai Loc district of Quang Nam, a French colony since roughly 1858. As a backdrop to the rising, the revolutionary and reform movements in Vietnam had suffered brutal repression by French forces, leaving many revolutionary leaders dispirited. The ideas of the recently suppressed Dong Kinh Nghia Thuc educational reform movement may have lingered in the air and provided some ferment that underlay the 1908 rising. "But," Thomas Hodgkin observes, "the increasingly unbearable pressure of French demands in regard to both tax and corvée was much the most important precipitant of the explosion, and 'by the end of February 1908 the slogan "Don't pay taxes to the French" was circulating quietly among the peasants of central Vietnam.'" In early March occurred a demonstration in Dai Loc, initiated by demands for the release of three people who had been arrested, that quickly transformed into a protest against the corvée and other forms of taxation.

The protest slowly expanded in scope as villagers from other districts arrived on the scene, with several thousand encamping near the building of the resident (the district French administrator), sitting placidly, cooking, and then moving on after two or three days as others arrived to take their places. The resident responded to this demonstration by making promises of future tax concessions but also ordering troops to fire on the totally peaceable crowd. Consequently, after mid-March the violence escalated. The protesters briefly occupied the houses of local mandarins and the prefectural headquarters, and tried to force the mandarins or the village chiefs to serve as their spokesmen in addressing the French resident. (The mandarins were government officials of diverse hierarchical rank.) The mandarins refused, so the villagers themselves attempted to confront the resident, with tragic consequences. Colonial troops and mandarins brutally assaulted the protesters—shooting, drowning, beating, and executing sizable numbers of them. The colonial forces destroyed commercial structures and the reformist school in Quang Nam and jailed 2000 of the district's residents, including most of the area's reformist scholars, accusing them of inciting the peasant rising. The troops and mandarins attempted to confine the revolt to Quang Nam but were unsuccessful. It first spread southward to Quang Ngai. There over a thousand protesters encamped before the building of the resident from late March until mid-April, when colonial troops shot several of them.

In April several thousand protesters in Binh Dinh took up the cause. They captured tax collectors, policemen, couriers, and interpreters; they also tried to scale the walls of the province's fort—soldiers fired on the assembled crowd, inflicting forty casualties. Another demonstration occurred in late April in Phu Yen, where protesters clashed with colonial troops. Apparently in retaliation for the protests, officials in Nha Trang, on the coast, arrested Tran Quy Cap, who had been establishing schools in the province, and condemned him as a traitor—the local mandarin had him chopped in half at the waist. To the north the protests centered in Hue, where residents of nearby villages gathered to surround the building of the provincial resident and the homes of several mandarins to press their demands for tax reductions. Other risings occurred at Ha Tinh. These tax risings comprised the first mass demonstrations in Vietnam by unarmed protesters, who presented a political challenge to the French colonial administration.

An event that was related yet different in intent was the rebellion in Hanoi on June 27, 1908—the so-called poison plot, for which French authorities blamed the scholarrevolutionary Phan Boi Chau. The rebel plan included a force sent by De Tham from Yen The to attack the French garrison in the city in conjunction with an organized mutiny by Vietnamese soldiers, cooks, and servants within the garrison. Although the insurrection had been planned nearly a year earlier by the Nghia Neyret (Restoration of the Just Cause), it had to be postponed twice; June 27, 1908, became the fixed date because on that day the French were to have a large military banquet in Hanoi, making it possible for the garrison's cooks to poison the French troops. Peasants and armed irregulars on the city's outskirts would attack the fort while soldier conspirators

inside spiked or sabotaged artillery as De Tham's troops moved to their support. Unfortunately for the rebels, the cooks botched up the poisoning scheme, leaving about 200 French soldiers ill but alive; and a Catholic priest who learned of the plot through a participant's confession alerted the authorities. The French declared martial law, disarmed the garrison's Vietnamese troops, and seized most of the cooks and rebel troops. Nineteen of the rebels received death sentences, and thirteen were executed in public. French photographers snapped photos of three Vietnamese NCOs being decapitated and sold them in postcard sets.

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1911 *Waichow Revolution* (China), uprising in the Waichow prefecture of Kwangtung province sparked by the Ch'ing (Qing or Manchu) government's efforts to squeeze more revenues from the salt tax. Of great significance to the events surrounding the revolution were the prevalence of salt smuggling in the region and the involvement of a secret society known as the Triads. A coastal area, Kwantung conducted a major flow of exports, including tea, paper, silk, dried fruit, salt fish, and handicrafts. But most noteworthy for the emergence of revolution, it was the third largest salt-producing region in China, and its major salt-manufacturing centers were sited along the coast in the Waichow prefecture, which was notorious for salt smuggling. Waichow afforded nearly ideal conditions for salt smuggling because, unlike the two other major salt regions, its geography complicated the difficulties involved in official control and policing of the salt trade; and its coastline— marked by numerous inlets, cliffs, islands, and harbors—provided many hiding places for smugglers.

Involved in this illicit traffic, notably as protectors of the smugglers, the Triads operated mostly behind the scenes but nonetheless with imposing communal power. The origins of the Triads dated to the mid-seventeenth century, and the secret society had existed in Kwantung for over a hundred years prior to the Waichow Revolution—it had, in fact, been instrumental in several earlier risings in the province. Actually a loose association of groups, the Triads assumed a variety of names, including the Three Harmonies Society, the Three Dots Society, the Heaven and Earth Society, and, as a collective, the Vast Gate (Hung men). The Triads had spread as internal immigration, urbanization, and domestic and foreign commerce expanded in China; since these developments created dislocation, people found community and mutual assistance within the Triad brotherhood, which in many areas aligned itself with banditry and smuggling, and gained protection from prosecution by infiltrating the ranks of the lower government officialdom. Politically, the Triads opposed the Manchus and advocated restoration of the Ming dynasty. Their power in Kwangtung and elsewhere centered in the market towns and extended outward to encompass smaller communities. As a consequence of this focus the Waichow Revolution originated in the province's central market town, Tan-shui.

The larger context for the revolution concerned the Ch'ing government's need for more revenues. The lingering effects of the First Opium War (1839–1842); the crushing burden of indemnities from the Boxer Rebellion (1898–1900); the costs of suppressing numerous insurrections; and expenditures for reforms in education, the military, rail transportation, and diverse other areas had left the Ch'ing treasury seriously depleted. To raise the huge amounts of revenue needed, the government turned to taxes on trade and commerce that might obviate the opposition of the peasantry that increased land taxes would evoke, and to

new urban taxes that would sidestep the inefficiency and corruption that afflicted collection of the land taxes. The new urban taxes, such as those on salt and merchandise *(likin),* were expected to provide the interest due on foreign loans.

Several outbreaks of resistance to these new taxes predated the Waichow Rebellion. Examples include "the Triad uprising of 1907 in Ch'ing-chou, which was the immediate response to the new sugar tax, and… the Hsiang-shan mob's assault upon tax collectors and the salt tax monopoly office in 1910," Winston Hsieh notes. "One can cite an endless list of such new taxes and ensuing disturbances in the years before 1911" Hsieh continues. "Many riots arose from resistance to the census surveys of 1909–10, which were seen as a device for increasing taxes; the census surveyors were sometimes simply regarded as tax collectors and beaten up by local mobs." Clearly, government officials desired to raise tax revenues from any number of potential sources, but they were especially interested in targeting the salt trade, Hsieh observes. The prospects this source afforded included collecting large tax arrears that dated to the early nineteenth century and interjecting government authority into the gray area between legal and illegal salt commerce to enforce tax levies. In addition, says Hsieh, "the salt market, which far exceeded that of sugar or silk, seemed to provide an inexhaustible source of revenue. Thus, new taxes, surcharges, fees, liquidations of old debts, and every other form of exaction fell upon the trade."

These efforts to garner increased taxes from the salt trade "provided the immediate cause for the massive uprisings of 1911" (Hsieh). Hostility not just to the salt tax but also to the fifty-five additional taxes levied by the Ch'ing government infused and compounded the reaction of the Triads in Kwangtung. Hsieh observes that the names alone of these numerous new levies reveal "that every possible excuse, no matter how trivial or ridiculous, was used to squeeze more money from the salt merchants." The rebellion came primarily as a result of the rapidity with which these new levies fell upon the salt trade and the government's intense and systematic efforts at collection during the three decades that preceded the Waichow Rebellion. Initially the revenues from the salt tax and the new levies had increased dramatically, even doubling by 1909; but in 1910 government officials decided to squeeze further.

The governor-general of Kwangtung and Kwangsi provinces, Yuan Shu-hsun, even proposed farming out the salt tax collection in those provinces to a single corporation, estimating that the revenues so raised would triple the 1909 collection. The Ch'ing court rejected this proposal on the grounds that the estimated revenues were unrealistic and that the farming contract would show favoritism to one commercial interest. Instead the court established a system whereby the tax collecting would be farmed out to several merchants, with revenues to be increased in gradual steps over the years. The new tax collection management scheme went into effect in late May 1911; and its rigorous controls, including efforts to suppress salt smuggling in Kwangtung, substantially increased the amount of revenue collected. But the Waichow Rebellion provided the ultimate reaping.

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1916 ***Two Kitchen Knives Rebellion*** (China), uprising against the salt tax led by He Long, the twenty-year-old head of a small group of salt smugglers operating near Zhong Jiaguan in northwestern Hunan province. Apparently he had learned his trade from his father, He Shidao, who had worked as a customs guard and in other capacities, but also periodically involved himself in salt and opium smuggling operations conducted by lodges of the Elder Brothers Society in the region of the Hunan and Hubei rivers and lakes. He Long's salt smuggling activities encountered a problem in 1915 that resulted from beefed-up efforts, beginning in 1912, by the warlord Yuan Shikai to expand his revenue base by setting up new salt tax collection stations in China's interior regions. Before 1915 the smugglers He Long headed had been able to drive their carts past Ba Maoqi without having to pay the salt tax, but in that year the Ba Maoqi Salt Tax Bureau stationed police at varied sites along the road to enforce collection of the tax. Naturally, this effort at enforcement proved an irritant to He Long and his men—sufficient to incite their rebellion.

Confronted with both new taxes and tougher enforcement of collecting them, He Long and ten other salt transporters determined to assault the Salt Tax Bureau at Ba Maoqi. At midnight on a day in February 1916 they attacked the bureau's headquarters and set it afire; He Long stabbed and killed one tax policeman and then shot the detested director of the bureau. News of this strike, which became popularized as the Two Kitchen Knives Rebellion, swept through the county, generating joy and celebration among the peasants, who viewed the rebellion as a righting of wrongs committed by tax officials.

On the next morning He Long sent word to the peasants to come into Ba Maoqi and join him in burning the official records containing information on what each peasant household owed to the Salt Tax Bureau. (Burning such records, states Ralph Thaxton, "was to become an increasingly popular means of writing off tax debts to the warlord republic.") He Long capped off the rebellion by distributing the ninety jin of salt and other property belonging to the Salt Tax Bureau among the neediest local residents. For eight years thereafter He Long and his so-called Peasant Army (originally the Anti-Yuan Army)— comprised of landless peasants, salt smugglers, and beggars—continued the resistance to Yuan Shikai. The Peasant Army offered peasants a means for settling grievances, "the promise of a return to just rule" and the rewards of redistributed property and vengeance. In the 1920s and 1930s He Long and his Peasant Army joined the cause of the Chinese Communist party, becoming its Second Army. The Second Army, under He Long's command, participated in the 1927 Nanchang insurrection led by Zhou En-lai, a 1930 attack on what is now Wuhan, and the Long March of 1934.

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1918 ***Opium Surtax Resistance*** (China), peasant resistance to warlords's efforts to collect the surtax on opium during 1918, a year of severe drought that aggravated the peasants' economic circumstances. The peasants had already been alienated from the government of the Republic of China because of the administration's refusal to negotiate the reinstating of an earlier taxation system. "What turned peasants against the Republic of China after 1912" declares Ralph Thaxton, "was not the CCP [Chinese Communist



Chinese opium monopoly.

Party] but the adamant refusal of the warlords who ran the Republic to return to subsistence-first tax deals with the village world." The warlords controlled of government at the provincial and county levels, and they staunchly rejected peasants' petitions requesting lower tax levels. The peasants in particular wished to see reinstituted the Qing (Ch'ing, Manchu) dynasty's "regulation that taxes not exceed 30 percent of the actual harvest yield," and their petitions asked for the reduction or suspension of new surtaxes in the aftermath of poor harvests, says Thaxton.

It was the warlords' refusal to negotiate, Thaxton contends, "that heightened peasant anger over taxes and turned peasants whose rebellions started out as defensive acts for tax fairness toward an offensive mobilization directed against government itself." Thus the peasants rebelled against "warlord attempts at arbitrary taxation, not taxation per se," Thaxton observes. The peasant resistance movement in Hunan eventually proved highly significant, for in 1924–1927 the Communist revolutionary Mao Zedong became associated with the movement. Consequently, Thaxton contends, in a significant way "the great popular upheavals of 1925–1927 signaled the end, not the outbreak, of peasant attempts to deal with the warlord tax regime by deferential nonconfrontationist modes of protest. The first great revolution of 1925–1927 expressed the peasant demand to do away with the Tax Republic per se." Mao's inclusion of this demand in the CCP's delineation of revolution especially earned the hatred of Chiang Kai-shek's Nationalist regime, Thaxton notes. If Thaxton is correct, then events leading to the fall of the Qing dynasty, the failure of the Republic, Chiang Kai-shek's rise to power, and the CCP's eventual triumph had their origins in the peasant tax resistance of the early twentieth century. (See also 1901–1905—PEASANT ANTI-TAX RISINGS.)

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1919 ***Georgists (Danmarks Retsforbund)*** (Denmark), a political party known widely as the Single Tax party, whose creation was inspired by the concepts of Henry George. The Georgists, or Single Tax, party was formed in 1919 to promote the economic program of Henry George, in particular his concept that land alone should be the source of all tax revenues. The party scored its first electoral success in 1926, when Thorvald Stauning, head of the Social Democratic ministry elected in 1924, was obliged to call an election. The election resulted from a crisis caused by deflation, making Danish goods noncompetitive and increasing unemployment, that the ministry proposed to resolve through large-scale public works and a tax on wealth to fund government subsidies for agriculture and industry. Since the Radicals rejected this program, Stauning had to call for an election in hopes of securing a mandate. But the Social Democrats lost two seats in the Folketing, the lower house of the Rigsdag, while the Left and the Conservative parties each gained two and the Georgists also won two seats; with a promise of support from the Conservatives, the Left formed a minority government. The Single Tax party's largest representation in the Folketing came with its securing of twelve seats in the 1947 election. During 1949, early in the cold war, some Single Tax members of the Rigsdag joined the Radicals and the Communists in unsuccessfully opposing Denmark's joining NATO. The Georgists' greatest prominence followed the election of 1957, which resulted in a crisis as no single party won sufficient representation in the Parliament to form a viable government. Finally the Georgists, now controlling nine seats and hoping to enhance their influence on formation of policy, joined with the Social Democrats and the Radicals to establish a coalition government (known as the Triangle Government) that was the first majority government in Denmark since World War II ended in 1945. The Georgist party apparently lost electoral support as a result of joining the coalition, because in the election of 1960 none of the Single Tax candidates won reelection, and Single Tax ministers therefore resigned from the government. (See also GEORGE, HENRY; 1879—SINGLE TAX MOVEMENT.)

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1920s ***Tax Boycotts*** (Burma), series of local risings organized largely by *pongyis* (Buddhist monks) who advocated tax boycotts and civil disobedience as means of weakening British colonial rule. The central focus of these risings was, then, political (and also religious); but the goals included ending taxation, so tax boycotts were a major protest tactic. The British had secured their conquest of Burma in stages, slowly

overcoming Burmese military and insurrectionist resistance between 1824 and 1886, and replacing Burma's precolonial despotic rulers with the accomplished bureaucratic administration of the Indian Civil Service. In consequence, Burma had enjoyed many decades of effective governance, prosperity, relative peace, and participation in the world's economy. Nevertheless, there had been local, periodic, but short-lived rebellions, some of them propelled by bandit groups; and following World War I, Burma witnessed full-fledged nationalist agitation, sometimes spearheaded by men posing as Buddhist monks.

The *pongyis* remained active in an ongoing nationalist movement. In 1921 they organized the General Council of the Sangha Samettgyi (GCSS), dedicated to political agitation, under the umbrella of the General Council of Burmese Associations, a nationalist organization. The GCSS became the *pongyis* major force in pursuing political action. *Pongyi* agitators who toured rural areas during the 1920s blamed the decline of Buddhism in Burma on colonial rule; and, in a reflection of "their ties to Western-educated politicians in both Burma and India," says Michael Adas, they "called for tax boycotts and civil disobedience campaigns to undermine the authority of the colonial regime." In addition, peasant risings, frequently inspired by the *pongyis* agitation, most often had three goals: expelling the British, ending taxation, and canceling debts. This Burmese nationalist movement, then, both employed tax protests as a tactic of rebellion and advocated an end to taxes as a major goal of casting off colonial rule.

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1921 ***Guntur No-Tax Campaign*** (India), tax resistance movement in the Guntur district that emerged in January 1921. Disregarding the counsel of Mahatma Gandhi, resisters in the district organized a noncooperation campaign centered on the refusal to pay taxes. Although the campaign was nonviolent, many village officers resigned their posts, and others who willingly took their places experienced intimidation by the resisters. The government decided to suppress the movement in eighteen villages where it appeared most advanced, but the local police proved ineffectual, necessitating a show of force by a contingent of Indian Infantry accompanied by four armored cars. The resisters continued their refusal to pay taxes throughout January. Consequently, the government, while expecting Rs 1,475,000 in revenue from the district, managed to raise only Rs 350,000. Resisters posed passive obstructiveness to the special staff sent out to the villages to recover the withheld revenues; they refused information but did not oppose the serving of demands or restraints or attachments on property. The tax resistance movement of course had political ends as a defiance of British rule.

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1923 ***Red Spears Tax Risings*** (China), series of tax uprisings by the Red Spear Society *(hungch'iang-hui),* a self-defense secret society movement in the Huai-pei plain region (including areas of Shantung, Honan, Kiangsu, and Anhwei provinces), that persisted through most of the Republican era (1911–1949). Known as the Red Spears because of their commonly used weapon, a wooden spear bearing a decorative red tassel, the society was descended from the Boxers. Like these forebears, they avowed somewhat mystical religious precepts, used charms and incantations, organized themselves as rural militias, and practiced rigorous rituals that they believed made them impervious to the weapons of their opponents. The society was established—apparently in 1911 following the fall of the Qing (Ch'ing, Manchu) dynasty—to combat an increasing menace by bandit gangs; originally, then, the Red Spears were community-based, self-defense associations. The Red Spears also turned their might against the depredations of warlords; and quite frequently they opposed or rose against tax collectors, land taxes and surcharges, and other tax levies.

In 1923 occurred the Red Spears' first major conflict with warlord soldiers. When warlords and their troops operated against the rampant bandit gangs, the Red Spears joined with them; but when the soldiers engaged in pillaging, rape, conscription, and other depredations against local villagers, as often happened, the Red Spears opposed the soldiers. The 1923 hostility erupted in Lu-shih County in Honan Province, which was then occupied by troops sent from Shensi province. These troops imposed many surtaxes as well as corvée obligations on local peasants, who turned to armed opposition against the soldiers and their taxes following a failed harvest in August. The Red Spears joined allied self-defense groups in a force of about 100,000 that surrounded the seat of the county government to demand expulsion of the Shensi soldiers. Negotiations with city officials led to an agreement mandating that most of the soldiers would be transferred and that the division that remained "would be prohibited from levying surcharges or seizing people at will," Elizabeth J. Perry relates.

The Red Spears and their allies persisted in trying to rid the county of the remaining division; and when it became clear that the soldiers were violating the agreement and continuing their depradations, "the people refused to pay any more taxes and undertook a full-scale siege of the city" says Perry, who surmises that tax resistance was a natural pursuit for the Red Spear and other self-defense movements opposing "threats to property." Consequently, "by 1925 the center of concern [for the Red Spears] had shifted to tax rebellion. The transition was directly connected to the ascendancy of several warlords whose enormous military expenditures were underwritten by the imposition of onerous taxes," Perry observes. The peasants suffered not just from the taxes but perhaps even more from their obligation to pay in officially accepted currency, usually gold or silver, while the warlords paid the peasants for produce with essentially worthless printed paper bills. These circumstances led to creation of increasing numbers of Red Spear units, the largest of them in Honan province.

The most renowned battles between Red Spears and warlords over taxation were against the Honan military governor Yueh Wei-chun (a subordinate of the warlord Feng Yu-hsiang) and his successor, Wu P'ei-fu. These repressive governors imposed numerous exactions on the peasants, especially those inhabiting areas bordering railway lines. In opposition the Red Spears established a chapter in Ying-yang County in the summer of 1925, and from this headquarters over fifty branches grew across the county within three months. These Red Spear chapters assembled food supplies and armaments and took control of tax collection; a Red Spear member from Ying-tse county became treasury director. The new Ying-yang County magistrate, when informed of these developments, had the treasury director imprisoned. In response, on January 1,1926, about 13,000 Red Spears attacked the county seat, seized weapons from the arsenal, and released the treasury director and others from the county prison. They also severely damaged the

magistrate's home but no other structures. Government troops arrived to suppress this Red Spear rebellion. Elsewhere, in Ch'i County, some 120 kilometers (72 miles) east of Ying-yang and the wealthiest county in Honan, a force of 300,000 Red Spears from neighboring counties, led by Lou Pai-hsun, rose in opposition to Yueh Wei-chun's regime and prevented "Yueh from collecting any taxes in the area" (Perry).

Early in 1926 the warlord Wu P'ei-fu conceived a scheme of allying himself with the Ch'i County Red Spears as a means of gaining control of Honan Province. He promised Lou Pai-hsun's followers a three-year tax moratorium and Lou a high military rank. With the Red Spears' aid, Wu defeated the forces of Yueh Wei-chun and replaced Yueh as governor of Honan. Once in power, however, Wu turned on his Red Spear allies, had fourteen of their leaders shot, and ordered the society to disarm; he "also immediately reinstated a heavy tax quota on Ch'i County," Perry states. The presumably disillusioned Lou Pai-hsun instructed "his followers to continue their tax boycott" (Perry). Intent on expanding the battle against Wu P'ei-fu throughout the province, the Red Spears sent out pleas for support from other areas. A proclamation they issued resounds with accusations against Wu, not simply for failing to abolish taxes for three years, as promised, but for greatly increasing the tax burden. It declares," 'Rather than expire at the hands of the police and yamen clerks while trying to pay taxes, it is much more glorious to die in resisting them'" (quoted by Perry).

Apparently in response to such pleas, thousands of Ch'i County peasants assembled during March and April 1926 to demonstrate against taxes at the county government offices. "The protest succeeded in reshuffling the personnel in the tax bureau, thereby returning financial control to the Red Spears," Perry says. Since the county magistrate could not control the rebellion, on May 6 Wu P'ei-fu dispatched an army with orders to assault and destroy the White Tower Fort, Lou Pai-hsun's home village. Although Lou managed to escape before the attack, Wu's troops killed all the remaining 5,000 residents and occupied the fortress. Intent on revenge, Lou gathered some 10,000 Red Spears from neighboring villages by mid-May and launched an attack on the White Tower Fort. The effort and a weeklong siege failed, forcing Lou's army to retreat. Wu sent cavalry in Lou's wake to burn every village that the retreating Red Spears passed through—they destroyed over twenty villages and killed thousands of residents. Lou Pai-hsun and the remnant of his Red Spears force, armed with cannons, rifles, and ladders, now attacked the seat of nearby Sui County but without success, as armed forces from Ch'i arrived to drive them off. Now turned predator, Lou joined with over a thousand bandits in Anhwei Province and again crossed into Honan on May 20 to attack the Huai-yang County seat, but it proved to be too well fortified. The bandit troop roamed the countryside, initially welcomed by villagers, who soon moved to the defensive when they learned the gang was intent on pillaging. Finally a combined force of militiamen and soldiers dispersed the bandits.

Red Spear risings against taxes persisted through the late 1920s and, in a few instances at least, into the mid-1930s. For example, in areas of northern Kiangsu Province during April 1935, a Red Spear resurgence occurred in response to an official land registration effort intended to add to the tax rolls lands that lake associations *(hu-t'uan)* had seized following a shift in the Yellow River eighty years earlier. These lands existed in the old riverbed and remained unregistered for tax purposes; being tax exempt, they fetched high prices when sold. Occupants of these riverbed lands revived the local Red Spear Society to protest the land registration, which they feared would result in tax levies. The Red Spears attacked the police station and destroyed government offices, according to Perry.

The Red Spears revived in 1938 to help the Kuomintang (KMT) government resist the Japanese invasion, reverting to their original role as self-defense associations. Their assumption of this role in Kuo-yang County followed Japanese conquest of the county seat and a tax revolt. The Japanese conquerors demanded corvée labor from residents, while the KMT formed a government in exile south of the city and imposed onerous taxes to pay for expanding its meager force of 2000 soldiers. Residents reacted by staging anti-tax

riots, and KMT soldiers mutinied. As a consequence, Red Spears forces assumed the role of defenders; and on July 12, 1938, a group of sixteen Red Spears ambushed Japanese troops moving from Kuo-yang to Su, killing more than eighty of their enemy and thereby earning hero status even in the eyes of the KMT government.

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1925 ***Opium Tax Protests*** (China), resistance to taxes on opium or regulations concerning the cultivation of poppies. Farmers who cultivated poppies for opium faced numerous quandaries in these years, not the least of them what Lucien Bianco calls the "extremely high rate of the opium tax," as well as the confusing circumstance that the government sometimes made cultivation of poppies compulsory and at other times prohibited it. Nevertheless, the cultivation of poppies could be very profitable, several times more so than raising wheat, for example. Consequently, "Taxation was proportionate," Bianco says. "Officially, the exorbitant rates aimed to discourage the cultivation of poppies, or even to impose sanctions against it." Such was the case during the growing season of 1925–1926, when high taxes on opium deterred peasants from planting poppies. Thus, "The authorities concerned (military, as it happened) then hurriedly reduced the opium land taxes in order to stimulate production," according to Bianco, who adds that most of the time, the exorbitant taxation of opium achieved its true (although not officially declared) purpose, "namely, the extension of poppy cultivation." The reason for this confusing situation inhered in the fact that opium was the only crop that permitted high taxation, "and in many regions the tax was collected whether peasants grew poppies or not," Bianco notes. The Nationalist government, following through on the policies of Sun Yat-sen, finally effected prohibition of poppy cultivation, depriving regional militarists (warlords) of a revenue source but impoverishing some peasants in the process.

Since Szechwan province was especially well suited for raising poppies, government officials imposed a "lazy tax" on farmers there who refused to plant poppies that at times amounted to twice the rate that poppy growers were officially required to pay. In Wan-hsien in Szechwan, in fact, poppies had not been cultivated since 1909; but militarists ordered farmers there to resume planting poppies in 1925—"the headmen of every *chia* [household] refused to comply," says Bianco. During the same year at Fu-ling, also on the Yangtze River, "the whole population, led by the gentry and merchants, gathered to lend more solemnity to its protest against an increase of 600,000 *yuan* in opium taxes, "Bianco notes. Other residents of the province petitioned the government to place restrictions on opium production. Some protesters chose other tactics: "the flight of those owing taxes when the tax-collectors were due to arrive, and the definitive desertion of land too highly taxed," declares Bianco. In Fukien province, where opium production occurred on a modest scale, the army and navy managed the smuggling industry, exploiting opium producers and providing military protection for the tax collectors—a situation that generated many conflicts between peasants and the military. During one such conflict, a rising in 1932 in Anhwei, the peasants attained victory after a long resistance, from February through the summer, "to the army and the authorities collecting opium taxes," says Bianco.

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1930 ***Nghe An Revolt***(Vietnam), insurrection that targeted taxation but arose out of a larger context of economic distress and revolutionary ferment. Nghe An Province had recently become a locus of the Indochinese Communist Party (ICP). By the end of 1929, cells of the ICP and Red Trade Unions, Red Peasants' Associations, and Red Pupils' Associations had been established there. On February 20, 1930, a provincial committee of the Vietnamese Communist Party was set up in Vinh, two and a half weeks following the party's founding; and on March 5, 1930, a cell of five members came into being in Yen Dung. In addition, life circumstances favored insurrection. Thomas Hodgkin observes, "At this particular time famine conditions, resulting from the world economic crisis, a succession of bad harvests and the burden of colonial taxation, were already causing death and increasing misery and sharpening revolutionary tempers."

The revolution unfolded from May 1 to the end of August as thousands of unarmed peasants from numerous villages in the province marched upon district offices, sometimes once and even twice per week, to demand that tax collections be postponed as means of relieving their economic distress. ICP cadres of the Red Peasants' Associations led the protesters. The launching of the revolt on May 1 is historically noteworthy because May 1, 1930, represented the first time that Vietnamese workers celebrated International Labor Day. The rising also revealed the importance of the growing ties among workers, peasants, fishermen, and artisans. In Vinh and its port, Ben Thuy, on this day about "1,200 workers marched, supported by peasants from neighboring villages, carrying posters demanding wage increases, reduction of working hours, the lightening of taxation," says Hodgkin. Colonial soldiers fired on the peaceable marchers, seven of whom were killed and eighteen wounded; the troops arrested about a hundred. Other demonstrations occurred in Ky Vien and other towns, where marchers celebrated May Day while asserting worker solidarity. In some cases soldiers also fired on these crowds with deadly results.

The shootings and other efforts to suppress the protesters backfired. In June the ICP began a new campaign. "Several districts of Nghe An started organising demonstrations simultaneously, demanding the reduction of taxes and rents, protesting against the repression, asking for the release of those imprisoned and demanding compensation for their losses," Hodgkin states. The protests spread, aided by the organizing efforts of mill, dock, and other workers involved in a forty-day strike who traveled out of Vinh-Ben Thuy to foster the rising in the countryside. During June and July the province witnessed eleven major demonstrations with over 12,000 people participating. These demonstrations abetted the growth of the ICP, which formed new mass organizations: an Anti-Imperial League, Youth and Women's Associations, and Red Guards. In addition, by August many district and village officials sided with the rebel peasants.

The revolution now entered a new and expanded phase. On September 1 in Thanh Chuong, for example, some 20,000 peasants demonstrated, clearly suggesting an increase in the scale of the rising; and Red Guards arrested reactionary notables and took control of key official posts, opening the protests to participation by masses of people from nearby villages. The critical moment for the revolution as well as the colonial regime occurred on September 12, when the peasants of Hung Nguyen district set out to seize

control of the district headquarters and then to march on Vinh, the provincial capital, to press their demands. Tens of thousands of peasants from several villages swelled the ranks of the marchers into a column that extended for two and a half miles. Terrified provincial authorities dispatched troops and aircraft to attack the marchers. The shootings and bombings that ensued exacted a heavy toll—217 dead and 126 wounded. This massacre intensified the Vietnamese peasants' hatred of the French colonial regime and solidified their determination to bring it down. Thus, from September 12 on, the formation of village soviets accelerated. The ICP Central Committee and its regional counterparts issued a directive as the focus for organizing revolutionary power at the village level. The directive specified seven tasks to accomplish, among them "abolition of all colonial taxes, head tax, market tax, salt tax, etc." (Hodgkin). In short, a rising that had begun in Nghe An province essentially to demand postponement of tax collections eventuated in a full-scale, ongoing revolution directed by the ICP, whose village soviets considered September 12, 1930, the official anniversary of their founding.

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1930 ***Great Depression Tax Resistance*** (United States), tax resistance movements, mostly targeting property taxes, that sprang up throughout the United States during the early years of the Great Depression. Arthur O'Sullivan and his coauthors assert that the origins of this widespread tax resistance are clear: during the depression's first three years, real income fell 33 percent while unemployment reached 25 percent, so that many property owners could not pay their property taxes—in some cities the delinquency rate topped 50 percent. David T.Beito points out that "Throughout the 1920s, the general property tax accounted for over 90 percent of taxes levied by all cities over 30,000 in population." Even though this percentage declined by the end of the decade, taxes on real estate remained the primary source of revenue for state governments; furthermore, the average tax rate per dollar of assessed value had risen by 1928, and property owners in most areas now paid such taxes to both counties and states. By 1929 tax delinquencies in Detroit and other cities reached their highest levels of the decade, and thereafter ballooned; most states and localities labored under growing debt burdens, with per capita debt having risen 53.2 percent since 1922, Beito notes.

With the stock market crash of 1929 and the onset of the Great Depression, a tax crisis emerged. Although tax collections fell between 1930 and 1933, the local tax burden on individuals more than doubled. In addition, during those three years land values collapsed, as did new residential construction—in some regions falling by over 95 percent. Under such circumstances, resistance to property taxes hardly seems surprising. Farmers, who had suffered economic injury through the 1920s, now saw their tax burdens double in only two years; multiple tax delinquencies ensued. In 1932, for example, Iowa experienced a 48 percent delinquency rate for all farm properties, Beito observes. The traditional official response to delinquencies entailed forced sales of farms to raise the tax funds, thereby leaving the farm owners effectively destitute. Embattled farmers joined together in revolt. In one renowned instance, in Doylestown, Pennsylvania, a crowd of farmers commandeered a tax sale of a fellow farmer's land to buy the title for $1. 18 and return it to the owner. Such "dollar sales," sometimes enforced by gun-toting crowds, were a means of both resisting taxes and preventing mortgage foreclosures; but this farm resistance was sporadic and

never grew into a nationwide, organized movement. In many cases the authorities responded to "dollar sales" by simply making no effort to collect the taxes due.

In the cities, tax resistance took a different form. Although also lacking a truly national organization, the anti-tax movement centered in the cities garnered some cooperation among states through the efforts of the National Association of Real Estate Boards (NAREB), which set up a Property Owners' Division that founded individual local chapters nationwide whose memberships comprised nonrealtors only. With tax reduction as their reason for being, these chapters pursued more aggressive tactics, including tax strikes, than the local boards affiliated with the NAREB favored. Both local chapters and boards, however, advocated reductions in government spending as the necessary first step toward lowering property taxes. In different locales they supported varied new taxes—on incomes or gasoline, for example—to replace revenues lost from decreasing the property taxes, with the latter to occur prior to the former; thus replacement taxes would not become additional taxes. Such advocacy mustered a broad base of support in Ohio, where under the leadership of Adam Schantz III the 1933 tax-limitation campaign succeeded in gaining approval of a popular initiative limiting all property taxes to 1 percent. On the basis of this success the NAREB appointed Schantz to head its new Committee on Taxation, which focused on attaining two goals in the individual states: constitutional limits on real estate taxes and "a homestead exemption of up to $5, 000" (Beito).

In addition to the NAREB, taxpayers' leagues organized at the county or city level provided the primary force behind tax resistance movements. By 1933 estimates indicated that well over 3000 such leagues existed. In pursuing their agenda, members of these leagues and other prominent urban tax resisters observed that government expenditures had not declined in any way commensurate with the failing economy, nor had the wages of government employees, as contrasted with private-sector employees—the resisters voiced a spreading distrust of government bureaucrats. "Because it touched the lives of so many powerful constituencies," says Beito, "the urban tax revolt generated most of the publicity." The revolts most widely reported on in magazines and newspapers centered in Milwaukee, Detroit, New York, and Chicago.

Milwaukee may have attracted attention because its mayor, Daniel Hoan, was a Socialist who denounced taxpayers' leagues and related organizations as tax dodgers, fronting for real estate swindlers and undermining citizens' faith in government. In Milwaukee the thorn in Hoan's side and the spearhead of the battle was the Taxpayers' Advisory Council (TAC), formed in April 1932, which engaged in lawsuits and lobbying to push for a 25 percent reduction in the city government's spending. After a rancorous struggle, which included threats of a tax strike and voters' approval of a tax-reduction initiative in November 1932 and its repeal the next April, TAC effectively gained at least one of its goals: delinquencies (over 40 percent of the city's taxes went uncollected) forced the city government to drastically curtail expenditures. In Detroit a campaign for approval of a tax-limiting charter, widely supported by petition, failed as city officials derailed it. And in New York a threatened tax strike failed to materialize after Mayor "Beau" James Walker, under investigation by the state legislature for corruption, opted for conciliating the New York Real Estate Board.

The outstanding, largest, and most dramatic example of urban tax resistance during these years emerged in Chicago. Chicago's traditional machine politics exacerbated the inequities of the local tax system and aroused indignation as a "tax racket" that favored supporters of the machine. In Cook County 446 distinct governmental units existed, each with the power to levy taxes; and the machine worked with each to fix taxes by juggling assessments to reward supporters and punish opponents. A campaign by the Chicago Teachers' Federation (CTF), with the support of the Joint Commission on Real Estate Valuation (JCREV), created in late 1926 and controlled by businessmen and reformers, had succeeded in petitioning the Illinois

Tax Commission to require that property assessments in Cook County be published; the commission so ordered in January 1928. Publication revealed that business properties in Chicago's Loop were assessed at nearly twice the levels of properties elsewhere in Cook County, as business owners had surmised—the revelation appeared to support the view that Chicago politicians were fattening their fortunes and power through inequitable assessments and tax fixing.

On July 19,1928, the Illinois Tax Commission issued a follow-up order mandating that Cook County properties be reassessed. After failing to thwart this order, the county's Board of Assessors undertook the task, pressured by the CTF to raise taxes and by the JCREV and Chicago businesses to reduce them. Declines in real estate values resulting from the Great Depression influenced the board's final determinations, which reduced the average assessment from 35.9 percent to 27 percent, Loop assessments from 74.1 percent of sales value to 41.3 percent, and single family residences from 32.6 to 28.2 percent. "In the meantime," Beito notes, "Chicago taxpayers went on a two-year tax holiday. From May 1928 until July 1930, no general property taxes were levied." The diverse Cook County government units met expenses by issuing tax-anticipation warrants to be redeemed from the 1931 tax levies, and the Chicago City Council pressured the JCREV to create a means for meeting the city's fiscal needs. The JCREV formed a Citizens' Committee chaired by Silas Strawn, chairman of the board of Montgomery Ward and director of the First National Bank, to tackle this problem. The committee established a subscription fund to pay only for governmental necessities, thereby arousing the ire of Mayor William Hale "Big Bill" Thompson and his Republican administration. Second, the committee imposed the so-called Strawn Plan, whereby "1928 taxes would become due in July 1930, 1929 taxes in February 1931, and 1930 taxes in November 1931. In effect, the plan left taxpayers with only sixteen months to pay three years' worth of tax bills," Beito declares.

Naturally, these developments aroused taxpayers' anger and set the stage for a tax revolt. Increasing their anger over the allowance of sixteen months for paying their property tax bills, which comprised 80 percent of local taxes, was a 38 percent decline in real estate values from 1927 to 1931 and an 86 percent drop in the value of new building construction in 1931, along with a huge upsurge (457 percent from 1927 to 1931) in foreclosures and a 70 percent decline in net income. Dismayed by the effective tax increases under the Strawn Plan, eleven Loop businessmen, all members of the Chicago Real Estate Board (CREB), decided to launch a resistance movement; for this purpose they formed the Association of Real Estate Taxpayers of Illinois (ARET) on May 9, 1930.

Guided by newspaper executive John M. Pratt as executive director, "ARET put priority on one goal above all others: bringing personal property onto the tax rolls to lower realestate taxes," Beito says. In theory, personal property would include such possessions as automobiles and intangibles (stocks and bonds). ARET's legalistic and propaganda strategy in pursuing its primary goal entailed a constant harping on the 1870 Illinois Constitution's so-called uniformity amendment, largely ignored, which mandated that all persons and corporations would pay taxes proportionate to the value of their properties. ARET's position was that this provision should be either enforced or revised ("Obey or Revise"). Initially, ARET supported an amendment on the November 1930 ballot that would grant the state legislature the right to classify property for tax purposes. When voters defeated this amendment, ARET switched tactics to attack the 1930 tax assessment and to demand canceling of the 1931 tax increases resulting from it. Pratt began advocating a blanket limit of 1 percent for the tax rate on both real estate and personal property. ARET lost the drive for reassessment, which the Illinois Tax Commission rejected in January 1931.

ARET's losses, perceived as a failure of the tax appeal system, sparked the Chicago tax" strike. In a letter to Strawn the ARET leaders asserted that any effort to collect 1929 taxes would generate "'calamity, chaos, or anarchy'" (quoted in Beito), appearing to signal their intent to mount a tax strike and evoking deep concern among Strawn and others in the Civic Federation that such a tack would constitute a disaster for the

community. In preparation for a strike ARET had conducted a major membership drive during the early months of 1931, with the lure of providing professional legal services to taxpayers with moderate incomes for only $15.00. Despite objections from members of CREB who supported Democratic candidate Anton Cermak for mayor, ARET went to court. "Less than two weeks before Cermak took office, ARET won its first victory when a lower court judge ordered the Board of Review to hear more than 30,000 pending appeals from taxpayers" (Beito). The board of course appealed to the Illinois Supreme Court, and the Cook County tax collector put the 1929 tax bills in the mail. ARET retaliated by sending notices to its members urging all taxpayers to refuse to pay 1929 tax bills before a decision by the supreme court. Many taxpayers complied, because if they paid any single part of their real estate taxes, they left themselves open to sale or forfeiture for the unpaid portion. (No doubt, it should at least be noted here that in 1931 the federal government successfully prosecuted Chicago's premier gangster, Al "Scarface" Capone, for tax evasion.)

ARET pursued its litigation tactics through the remainder of 1931. Mayor Cermak denounced ARET, and Pratt in particular, as scheming to deprive taxpayers of their money. The five Chicago newspapers opposed the tax strike—even the conservative Robert McCormick's *Chicago Tribune,* which consistently railed against high taxes. Nevertheless, ARET's strike garnered increasing support; the city treasurer reported in May 1931 "that only 55 percent of total tax levies, an all-time low, had been collected prior to 15 May, the penalty date," Beito recounts. When the city finally held tax sales in September, the professional buyers stayed away and the sales flopped. Then a proposal known as the Kelly Plan, for bank director D.F.Kelly, who drafted the legislative bill that bankers favored, failed to secure passage—it would have granted the power of assessment to an appointed county assessor and replaced the elected Board of Review with an appointed two-member Tax Board of Appeals. In addition, Cook County Judge Edmund Jarecki, in applying the state constitution's uniformity clause, voided the real estate assessments for the 1928 and 1929 taxes. It appeared that the tax strikers might prove victorious. The case on which Jarecki ruled, however, breathed life back into the Kelly Plan, which both houses of the state legislature approved as law in January 1932.

Nonetheless, ARET still seemed ascendant, now urging taxpayers not to pay their 1930 taxes. Another campaign expanded ARET's membership to 20,000 in June 1932 from only 8000 in October 1931—it reached 30,000 in the fall. The group's tri-weekly radio broadcasts on two stations greatly helped to sustain the tax strike's momentum. "In the meantime," Beito remarks, "it became common knowledge that the city government stood helpless in the face of the strike." Finally the mayor and other city officials, supported by bankers and newspapers, struck back with a "pay your taxes" campaign. The campaign touted Cermak's careful economies in administering city revenues, stressed citizens' patriotic duty to pay their taxes, labeled those who did not pay "tax delinquents," encouraged shopping at stores operated by "patriotic" taxpayers, offered taxpayers reduced late penalties, and accused the tax strikers of anarchism and even treason—a clear reference to the Red Scare of the 1920s. Cermak announced reductions in spending accompanied by layoffs and salary cuts, blaming the need for the move on people who did not pay their taxes. Cermak's reductions raised the issue of closing schools to save money. In July 1932 the mayor and other opponents of the tax strike scored a telling victory when the Illinois Supreme Court overruled Judge Jarecki's decision. At the same time the federal Reconstruction Finance Corporation began extending loans to Illinois, reassuring Chicago's creditors because most of the money went to the city.

Opponents of the tax strike decided to move beyond the "pay your taxes" campaign. Responding to one proposal, on October 26, 1932, Cermak persuaded the City Council to pass an ordinance that "authorized the city government to turn off water to strikers with bills over $10,000 and to revoke permits for switch tracks, driveways, electric signs and all other uses of government property upon, under, and over streets and sidewalks." The council created the Chicago Emergency Commission—called the "tax war board" by journalists—to enforce the ordinance. The commission immediately targeted Jacob Kesner, vice president

of ARET and owner of thirty properties in the Loop, who was delinquent $660,000 on his 1928–1930 taxes, "thus fitting the city's favorite stereotype of the rich tax dodger" (Beito). Although such tactics made for readable newspaper copy, the real battle remained in the courts. But here the tide began moving against ARET.

Factionalism rent ARET's leadership, with the struggle for control of the organization scheduled for determination by a meeting of the general membership on February 14, 1933. Some 5000 ARET members showed up, but a local judge issued an injunction, in response to the anti-Pratt faction on the ARET board, that canceled the meeting, to which 200 police and other law enforcement officials blocked entry. The injunction also froze access to ARET's funds and forbade any other meetings or radio speeches by ARET members. As the year ended, ARET was in receivership. "The Illinois Supreme Court inflicted the final blow by fining ARET for practicing law without a license. In October 1933, Pratt observed, 'The Association of Real Estate Taxpayers is dead,'" Beito reports. State and local legislation, notably the Skarda Act and the Graham Act to restore the tax-sale system, signed by Governor Henry Horner in April 1934, subsequently sealed the fate of the tax strike. And the "pay your taxes" campaign assumed a nationwide role. Although ultimately a failure, ARET's tax strike had nevertheless forestalled tax collections in Chicago for two years; and the organization, Beito concludes, had "presided over what may have been the biggest concerted tax strike since the aftermath of the Revolutionary War." The Chicago tax strike became a model for tax rebellions throughout the nation.

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1931–1932 ***Ch'ang-le Revolt*** (China), insurrection targeting both a tax and the military that began in November 1931 in Ch'ang-le in the province of Fukien. "At the source of the disturbances," Lucien Bianco comments, "was a surtax on land imposed in the *hsiang* [canton] of Hu-ching (in Ch'ang-le County)." The surtax's purpose was to help pay for planned hydraulic improvements—the project of a naval detachment that, Bianco says, the Hu-ching villagers "deeply loathed" because the detachment forced them to cultivate poppies "with the sole aim of taxing the opium smokers." The villagers refused to pay the surtax, and the navy quickly dispatched two battalions to Hu-ching to compel them to pay. The battalions arrived at the site on November 4, and on the following day "the peasants declared war on them" (Bianco). The insurrection, Bianco says, proved quite complex, but "also better organized than most peasant riots and revolts." For one thing, since 1922 the Hu-ching villagers had been obligated to serve in the local militia, so they had the experience of military training and using weapons; and the leader of their insurrection, Lin Ku-ju, was the commander of the canton's militia. Lin hired some graduates of the military academy at Pao-ting to complete the militiamen's training and several bandits, given two months' salaries, to serve in the militia's front line.

With the training completed and the bandits on hand, Lin's militia launched their rebellion on December 21. Outnumbering their foe by ten to one, the peasants attacked the government headquarters of Ch'ang-le,

sending the naval troops guarding the site into flight—they abandoned their arms and ammunition and the county magistrate. This easy victory inspired overconfidence. The rebels destroyed two pumping stations the navy had built and demanded that the naval forces leave Ch'ang-le immediately. Lin Ku-ju declared a state of local autonomy, assumed administrative control of the county, took possession of the county's revenues to pay the militia's expenses, "retained and collected the opium tax that he had been denouncing two months earlier and lifted restrictions on the opening of opium dens and gambling houses" (Bianco). Residents of other cantons in Ch'ang-le County who had no involvement in the rising took umbrage over having to help pay its costs. In addition, Lin Ku-ju's mercenary bandits set free the local common-law prisoners and robbed people they found fleeing along the county's roads.

As a result of these developments, conflicts erupted that "soon turned into an inter*hsiang* war at the very moment when the authorities were sending in reinforcements," says Bianco. In February 1932 the fighters of a canton warring with Lin Ku-ju captured the rebel leader and surrendered him to the authorities, who executed him. Then on February 28 naval forces attacked Hu-ching. They also assisted residents of Hao-shang who arrived to torch the villages of Hu-ching. The navy and the authorities finally restored order and calm by the end of March. Forty villages lay in total ruin, and over 7000 people had no shelter. A broad strip of agricultural land between Hu-ching and Hao-shang remained uncultivated throughout the 1932 growing season because all feared to enter the area to farm. The Ch'ang-le revolt foundered, Bianco concludes, through loss of control over the mercenary bandits; "the unpopular devices used to raise fresh tax money in order to face the authorities' counter-attack" (certainly an ironic twist for a tax revolt); and, most important, the hostility that emerged among neighboring villages and splintered the solidarity needed to counter the forces mustered by the authorities for quelling the revolt.

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1932 ***Chiang-tu hsien Disturbances*** (China), protests against the provincial government's attempt to reassess agricultural lands for taxation during October 1932. The Department of Finance of Kiangsu Province ordered a fiscal inquiry and a survey which revealed that the actual areas of numerous agricultural plots were larger than their title deeds declared, and the local peasants feared this determination would lead to increased taxes. On the basis of the survey, the provincial administration offered farmers two options: "buying up the excess areas at a relatively low price or else giving it to the state," says Lucien Bianco. The peasants found both options offensive, since they regarded the lands as their own. Angered by this seeming affront, the peasants first torched the tents of the surveyors and destroyed their equipment, and then, on October 19, staged a demonstration in the streets of Yangchou in Kiangsu's western canton of Chiang-su. On October 21 authorities arrested at least fifty of the demonstrators. Riots ensued. Thousands of peasants entered Yang-chou on October 22, invaded local government offices, and "seized fiscal and cadastral documents which they burned or carried off" (Bianco). They also blocked the area's roads and canals. Troops arrived to disperse the protesters, arresting some 200 of them. On October 23, tens of thousands of

peasants, armed mostly with sticks or farm tools but some bearing rifles, laid siege to Yang-chou in an effort to obtain the release of those arrested over the previous two days.

An official report prepared afterward by two investigators appointed by the provincial government stated that the peasants seized the weapons of a dozen soldiers stationed at the city's garrison and battered the soldiers, and that troops then fired into the air to scare away the rioters. Contradicting their own account, however, the investigators also acknowledged that the troops' fire killed eight rioters and wounded at least eight others. The rioting continued, with armed peasants looting or burning the homes of village officials, wealthy landlords, and peasants who had refused to join in the protests. The disturbances finally ended on October 29, following the execution of six peasants accused of being leaders of the rising. Authorities released and pardoned all the others who had been arrested and granted concessions to the peasants by canceling the land survey and the fiscal inquiry. "Surveys or revision of cadastral surveys," Bianco declares, "were frequently the cause of riots, especially if the surveyors found a discordance between cadastral registers and the farming plots involved."

At the same time the Chiang-su riots occurred, an unrelated rising took place in Yangchung, many miles southeast of Yang-chou, that "was provoked by another frequent cause of unrest: an increase in taxation and, in particular, in the surcharges on the land tax," notes Bianco. Two local notables who served as delegates for two of the county's five districts organized the Yang-chung rising. They had failed in an attempt to unite Yang-chung with a neighboring county as a means of lowering both taxes and administrative costs, and so in the summer of 1932 they voiced opposition to an increase in the land tax surcharge announced by the county magistrate. When a government official arrived to placate residents of the two opposing districts, a crowd frightened him into flight, which persuaded the magistrate to retire. Aroused by this outcome and by the failure of their petitions advocating unity of the two counties, "the local taxpayers decided to resist" (Bianco). Radicalized peasants displaced the two notables as leaders of the movement and led a mob of over 10,000 peasants in an attack on the county government's headquarters on October 4, 1932. They destroyed houses owned by the director of the local tax-collection office, the local representative of the central Koumintang government, the captain of the local militia, and the wealthiest landowner in the area. The rioters failed in their attempt to set afire the county government's headquarters, however, achieving naught for their rising except the arrest of their principal leader and the death of one protester.

Bianco concludes that the government could readily suppress such sporadic risings as these, of which there were many. The risings, he observes, did not challenge "the principle of taxation itself," but rather erupted in response to new surtaxes, the authorities' refusing "to grant the customary tax reduction after a poor harvest, or the umpteenth new tax exacted in the course of a single year, an illegal extortion, a particularly glaring fraud or abuse, etc." Although such risings were quickly repressed, quite often the responsible county magistrate "would be transferred and the measure that caused the flare-up would be abrogated. In such cases, defeat did not mean failure," Bianco judges.

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1934 *TaxiDrivers' Strike* (France), strike by taxi drivers in Paris against the levying of a new surtax on gasoline. On February 1, 1934, the city's 17,500 taxi drivers went on strike to protest the surtax. Two days later they assaulted nonstriking drivers; they also held a demonstration at the Place de la Republique and confronted the police dispatched to disperse them. On February 4 and following days the strike transformed into a huge antigovernment revolt. Right-wing activists known as Camelots interrupted performances of Shakespeare's *Coriolanus* at the Comedie Francaise on February 4 and 5. Then on February 6, responding to a call to action published in *Action Francaise,* demonstrators gathered on the Boulevard St.-Germain and at the Place de la Concorde, and tried to storm the Chamber of Deputies. The rioters erected barricades in the streets, fought with the police, and destroyed property—many were injured or arrested.

All the right-wing organizations now roused their followers for insurrection, and the Communist party and other left-wing groups called out their own members for counterdemonstrations. The scale of the resulting melee "exceeded anything Paris had seen since the great insurrections of the nineteenth century," declares Charles Tilly. Some 120,000 rioters roamed the city's streets and joined in deadly battles near the Place de la Concorde, with 14 killed, about 1700 injured, and 600 arrested. This bloody rising, which came to be known as the Stavisky Riots or the Stavisky Affair, forced the resignation of Premier Edouard Deladier's month-old Radical party government.

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1937–1939 *Damodar Canal Tax Movement* (India), uprising by villagers of the Damodar River canal areas to protest taxes levied under provisions of the Bengal Development Act. Although the government (i.e., the British Raj) had assumed the obligation of maintaining the area's spill channels, dikes, pools, and other water systems and their embankments at the end of the eighteenth century, subsequent neglect or misuse had left some embankments in disrepair, resulting in increased silting of the Damodar's bed and the loss of some spill channels. In a partial effort to fulfill its obligation, the government had opened the Eden Canal in 1881 and the Damodar Canal in 1933. The Damodar Canal project was intended to provide irrigation for 200,000 acres of rice-growing lands. Finally completed in its entirety in 1935–1936, the canal served an area of 134,464 acres with 297 villages, according to Buddhadeva Bhattacharyya et al. Following the canal's inauguration the government decided to recoup "a part of the capital expenditure by imposing a canal tax on the ryots [peasants, tenant farmers] who derived benefit from the canal," says Bhattacharyya. Initially the government proposed collecting this levy through a lease system administered by an official in each village, but "The tax being heavy the ryots refused to execute any lease to get the canal water" (Bhattacharyya).

Consequently, the government approved legislation, the Bengal Development Act, that provided for land improvements in Bengal and imposed a compulsory tax levy on any increased profits resulting from any works affording improvements that were constructed by the government. The tax's purpose was to raise funds to repay loans used for constructing improvements, its underlying principle being that the government was entitled to recover a part of whatever profits individuals or companies derived from these improvements—the Minister-in-Charge of Irrigation suggested that the government's fair share of such profits was at least 50 percent. Thus the act's provisions would both enable the *ryots* to increase their profits and compel them

to return half of those profit increases to the government. Those who did not take advantage of the act to develop their lands would nevertheless be expected to pay some tax, and all lands and acreage yields would have to be surveyed to ensure equitableness in the tax levies. The act also specified that the civil courts could not interfere in administration or interpretation of its provisions, and that tax assessments would be promulgated in accord with rules promulgated by the government. The act received legislative approval on October 3, 1935. Subsequently, without regard to actual increases in profits, the government levied an annual tax at a rate of Rs 5–8–0 per acre.

The Bengal Development Act and the tax rate imposed under its provisions roused disaffection among the canal area villagers and prompted the anti-tax movement. The overburdened peasants lacked leadership to foment a resistance, so near the end of July, before the act had been approved, six members of the Burdwan Bar Association formed the Burdwan District Raiyats' Association to agitate against the provisions of the act, especially the canal tax. On December 20, 1935, the association convened a meeting attended by peasants from 500 villages that adopted resolutions critical of the surveys conducted to ascertain agricultural production levels preceding and following construction of the canal. They held another meeting on January 31, 1937, by which time tensions had increased. "The Government started harassing poor cultivators for the realization of the canal tax and began to recover the arrears of taxes by notice of demand, certificate procedure and the like," Bhattacharyya states.

At meetings held in middle and late February and at the beginning of March, the thousands who had attended the December and January meetings decided upon opposing the canal tax. Citizens of Calcutta met on May 9, 1937, and demanded an inquiry into the grievances of the canal area residents, deploring the canal tax as exorbitant, suggesting study of alternative taxes, and urging revocation of the canal tax. Local agitation increased, and the National Congress party in the Burdwan District, which had kept a low profile, became involved in the summer of 1937, launching an inquiry into whether the canal tax was just and the peasants were capable of paying. Responding to the agitation, the government issued a press release on August 10 defending its position. On the final day of August about 1000 villagers representing forty villages of the Damodar Canal area arrived in Burdwan and "entered the court compound to impress upon the collector the fact that they were unable to pay the canal tax at the present rate and the arrears thereof," according to Bhattacharyya. The revenue officer agreed to defer execution of certificates, but only until the end of September. The protesters left, shouting slogans.

In December the government appointed a committee of inquiry to investigate the issue. On December 15 the Damodar Canal Enquiry Committee met for the first time for discussions, during which they were informed that as a result of the new irrigation system in the Damodar Canal area, crop yields had risen by 50 percent; nevertheless, the government was prepared to offer a fixed tax rate of Rs 3 per acre. The committee members decided to visit the canal area to collect information. Giving the committee time for factfinding, the government meanwhile announced interim relief that lowered the tax rate to Rs 3 per acre. During their interviews in the canal villages, the committee members received memorials denouncing the tax, insisting that no advantage except flood control had accrued to villagers, and asserting that the government should reasonably expect to recoup only the costs of maintaining the canal from the peasants. In early February 1938 the committee issued its conclusions that crop yields had in fact increased, providing cultivators Rs 6 profit per acre, so that an Rs 3 tax was justifiable as the levy for the canal improvement. The National Congress party's inquiry committee reached conclusions that agreed with the points raised in the memorials presented to the government's committee. In May the government accepted its committee's views, yet lowered the tax rate to Rs 2–9–0 per acre to provide some relief in consideration of declines in paddy values and the burden of tax arrears.

Unrest continued, with a protest at the officeof the district tax collector in October 1938. In January 1939 the government began attaching movable property of tax defaulters, seizing eight cows in the village of Kadra, for example. Peasants organized in small groups to resist the attachments, and the government dispatched a detachment of Gurkha soldiers to patrol the area and maintain order. Now the peasants determined on a satyagraha movement—a Gandhian nonviolent resistance to the canal tax—and organized a central encampment at Aushagram. Although the peasants had agreed to pay a tax rate of Rs 1–8–0, they now were "determined to resist any move of the Government to collect the tax at a higher rate" (Bhattacharyya). Authorities arrested eighteen satyagrahis at the Aushagram on February 21, and arrested others elsewhere in the canal district. The Burdwan district committee of the National Congress party issued a resolution condemning the government's repression but also urged the people to pay their tax arrears. The satyagraha movement persisted into mid-1939 but finally failed in its effort to force the government to reduce the canal tax to Rs 1–8–0. In the end the Damodar Canal area villagers accepted a tax rate of Rs 2–9–0 and paid their tax arrears. "The Government, on its part, released the convicted persons and thus ended the movement," concludes Bhattacharyya.

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1943 ***Tigre Rebellion*** (Ethiopia), insurrection in Tigre province (in northern Ethiopia, near the Red Sea) two years after the Italian occupation ended and following enactment of a land tax law that imposed direct taxation on individuals in place of the customary feudal method of taxing through the village community as intermediary. Although this direct tax alarmed peasants throughout Ethiopia, who feared it would entail higher taxes, only those of Tigre responded with armed rebellion, instigated most directly by appointment of a governor who was not Tigrean and adoption of the Amharic language by all state institutions. Popularly known as Weyane, the Tigre Rebellion actually occurred as a response to efforts by the government of Emperor Haile Selassie, based in Addis Ababa, to unify and to standardize the tax system through elimination of multiple feudal levies, and thereby to strengthen and centralize government authority, presenting a challenge to local autonomy and the authority of local leaders.

Attempting to reassert control in Tigre against the wishes of local leaders and the British, who objected to separating the province from Eritrea, Emperor Selassie appointed his own officials to administer the province and began to enforce fiscal reforms that had been decreed in 1942. The Italians had eliminated all the feudal taxes—much to the relief of the peasants—except the tithe, which they rarely collected. Selassie's reinstitution of taxes "turned out to be an unpopular act, and taxation, which was inefficiently and indiscriminately administered, was resisted by the greater part of the peasantry," asserts Gebru Tareke. Since the taxes were collected by provincial bureaucrats—those appointed by Selassie being venal, unscrupulous, and predatory—fraud, intimidation, and deceit marked the collection process, and this maladministration provoked resistance and rebellion. "The method of tax collection," remarks Tareke, "was as unendurable as the taxes." Peasants had to provide itinerant tax assessors and their accompanying retinue, including petty officials, with lodgings. Furthermore, the government "sometimes stationed detachments of the militia in a district until all taxes due were collected" (Tareke); peasants had also to

house and support these militia, who frequently plundered and raped. The clear threat to local autonomy posed by this tax collection system and other government policies antagonized village communities.

The initial trigger of the Tigre Rebellion was a military expedition of May 1943 against the seemingly lawless Wajirat people to collect arrears in penalty payments and to punish them for allegedly seizing cattle and other plunder from the Afar, rejecting a government appointee, harassing travelers, and attacking three British officers, two of whom died. (It should, of course, be noted here that all events of the rebellion played out against the backdrop of World War II, the Germans having just been defeated in North Africa earlier in the month that the expedition against the Wajirat occurred.) Unfortunately for the government, its expeditionary force suffered defeat by the Wajirat at Anda Abuna on May 22, in a skirmish that inflicted 400 casualties. The expedition's leader and others of high rank were taken prisoner—they would be released in July after mediation. This humiliating loss undermined the government's credibility and that of the Tigrean notables who cooperated with it, and inspired dissident groups in Tigre to rebel. By the end of June disaffected Tigrean peasants, nobles, and bandits had coalesced under the leadership of the bandit Blatta Haile Mariam Redda and launched an offensive against the Selassie regime, laying siege to the military garrison at Quiha and stationing men along the main north-south highway between Maichew and Wukro. In August the emperor sent a full-scale military expedition against the rebels.

Armed conflict between the expeditionary troops and the rebels broke out along the highway between Wukro and Maichew as the rebels concentrated on the siege of Quiha. On September 17 the rebels assaulted the well-armed Quiha garrison for six hours before subduing the defenders. The following day rebel forces attacked a unit of the Ethiopian army and a large militia defending Enda Yesus, a fort that overlooked Mekele, capturing both the fort and Mekele. Momentum appeared to be with the rebels. They surged on to attack Amba Alage, a strategic mountain fortress, where on September 18 their ranks of 20,000 began battle against 2000 soldiers and 8000 territorial troops, who repelled the attack for days. On September 23 the rebels renewed the attack, focusing on the heights and Alba Pass, killing eighty-four defenders and wounding sixty-two. A two-day lull ensued. Again the rebels attacked, and the battle raged until September 30; but the fortress's artillery exacted a heavy toll, and the rebels withdrew. At the emperor's request, the British agreed to provide air support against a renewed rebel assault.

On October 6 an estimated 8000 to 10,000 peasants led by Haile Mariam hurled themselves in waves repeatedly but vainly against the positions of their enemy, whose artillery and mortars punished them mercilessly as British planes bombed their lines. With 400 dead after eight hours of futile combat, the rebels' morale cracked. They withdrew and dispersed to their respective villages in disarray. Although some of their leaders became fugitives in the countryside, Haile Mariam surrendered—the authorities deported him to Illubabor in southwestern Ethiopia and placed him in solitary confinement. Rebel leaders from the nobility also were exiled. It was the peasants who suffered severe punishment: destruction of crops, confiscation of cattle, pillaging and burning, seizure of lands, and alleged torture and execution marked the military's mopping-up operations, which proceeded in the countryside beyond the government's control. The peasants also benefited, however, since in 1944 the government returned the land tax to the rates and method of collection that existed in 1935.

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1949 *Tax Law Opposition* (Japan), intense resistance to the Local Tax Law introduced in the Diet during the period of American occupation of Japan following World War II. According to Kurt Steiner, the Shoup Mission defined five major weaknesses in the system of local finances, among them limitations on borrowing and local financial resources and administrative inadequacies or inequities, but also including "the lack of a clear tax structure and the excessive control of local tax sources by the central government." In response to the Shoup Mission report, the Diet approved three laws meant to rectify the problems defined in the report. "The first of these, the Local Tax Law, was submitted to the Diet in December 1949 and created tremendous agitation," Steiner notes. Widespread opposition emerged; people objected to any sort

of tax increase that might further burden them while they endured the austere financial measures of the Dodge Plan of deflation and budget cutting imposed by Joseph Dodge. Sent from the United States in February 1949 to oversee the Japanese economy, Dodge assumed essentially dictatorial powers in enforcing his plan. Opposition to the Local Tax Law focused on the new value-added tax and "the new municipal property tax, which subjected machinery, tools, etc., to taxation and thus affected business, large and small," says Steiner.

The political parties had no stomach for opposing this public resistance to new taxes. Consequently, an extraordinary circumstance occurred—delay in approving a regular budget. Although the House of Representatives approved the budget on March 11, 1950, the House of Councillors delayed approval until April 3, despite the fact that the new fiscal year had begun three days earlier. The House of Representatives subsequently approved the Local Tax Law, on April 20, but only following a walkout by opposition members. The House of Councilors balked, creating a political stalemate. The Allied Powers for the Occupation and Control of Japan, headed by General Douglas MacArthur, released a statement on May 3 declaring that the Diet's actions adhered to its prerogatives, so that a special session of the Diet must be convened to resolve the issue. Meanwhile, the Shoup Mission had returned to review Japan's situation and recommended amendments to the tax bill. The mission also predicted that 1951–1952 would prove critical for the system of local finances and that insufficient finances, might eviscerate the prospects for local autonomy. Resolution of this financial situation, the question of local autonomy, and the stalemate over the Local Tax Law, along with many other issues, fell into limbo as the restoration of Japanese sovereignty approached in 1952.

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1953 *Poujadisme* (France), right-wing political movement spearheaded by Pierre Poujade, who first gained public attention in 1953 "when he rallied a group of merchants in his home town to resist the government's new tax brigades sent out to check the common practice of tax evasion," in Gordon Wright's words. The livelihoods of farmers and shopkeepers seemed threatened following World War II, the former by falling prices for their products and the latter by the advent of large chain operations. And shopkeepers in particular felt the burden of new tax regulations. "In 1952–3," notes Roger Eatwell, "the government sought to introduce harsher penalties for tax evasion, and more strict controls on assessment." Deprived of the possibility of paying taxes in arrears with currency depreciated by inflation, shopkeepers also saw their schemes for evading taxes, including fraud, which a 1950 study indicated involved 80 percent of small shopkeepers, severely restricted. In addition, the tax system was enormously complex—twenty-five different taxes affected a café owner, for example, Eatwell observes. Consequently, assessing tax liability was a difficult task, especially for rural shopkeepers, many of whom had low incomes and not only sold but lived off of their shops' stocks or aspired to self-suffkiency; understandably, they disliked tax officials sent from Paris. The dislike, says Eatwell, "was compounded by the way in which tax officials treated shopkeepers as guilty of fraud unless proven innocent. For many small businessmen on the margin, the taxman was therefore an alien enemy engaged in a battle to the death." On July 23, 1953, small shopkeepers

in the town of St. Cere decided to stop tax inspectors from conducting official audits *(controles)* by gathering outside any shop marked for audit and preventing the inspectors from entering while the shop owner remained inside to avoid being accused of obstruction. The tactic succeeded and spread to other towns.

To capitalize on this movement, Poujade, then thirty-three years old, and his followers held a Constitutive Assembly at Cahors in November 1953 and formed the Union de Defense des Commercants et Artisans (the UDCA, Association for the Defense of Shopkeepers and Artisans), initially at the regional level and then at the national level. The UDCA collected an annual subscription of 300 francs, distributed its own journal, and held its first national congress in November 1954. Through the UDCA's propaganda Poujade presented himself as an enemy of the tax system's inequities and of corrupt politicians. The association burgeoned, its rapid growth suggesting to Poujade that he could transform his tax-resistance effort into a political movement. Before the 1956 parliamentary elections the movement had become an apolitical party that entered candidates for election in nearly every district. The party attracted former members of the Rasssemblement du Peuple Francais (RPF), organized in 1947 by General Charles de Gaulle to promote Gaullism in French politics—angered over his loss of control over parliamentary deputies in 1950–1952, de Gaulle had disowned the RPF.

But the Poujadists and the Gaullists differed in both philosophy and advocacy. Poujade's movement attracted the disgruntled, marginalized self-employed (referred to as "independents" in France) concerned over economic changes. "Poujade argued (with much validity)," says Wright, "that tax evasion and legal loopholes were essential to the survival of the small businessman and farmer, since their [profit] margin was so slim," in shamelessly appealing to such voters' special interests. The Poujadists achieved a surprising success in the 1956 election, garnering nearly 3 million votes nationwide and capturing fifty seats in the National Assembly. But the Poujadist movement declined as quickly as it had arisen. Between 1955 and 1957 over half of the Poujadist deputies defected to join other right-wing parties, and Poujade himself suffered a humiliating loss when he ran in a Paris by-election. Poujadism disintegrated, despite desperate efforts to attract support through anti-Semitic and ultranationalistic bombast, as De Gaulle returned to power in 1958. UDCA membership fell from 200,000 in 1958 to 100,000 in 1959. Poujadism revived modestly in the late 1960s. In the 1970s Poujade focused his attentions on energy policy, and in 1981 he supported Francois Mitterrand for president.

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1960s *Barwick Court* (Australia), unusual instance of promoting tax avoidance in that deci- sions of the High Court under Chief Justice Sir Garfield Barwick, Q.C., in the 1960s effected this outcome. A Tory at heart, Barwick had a notable career as a barrister before serving the Liberal party as attorney general and then minister for external affairs. He argued cases opposing provisions of the Tax Assessment Act, especially Section 260, winning a 1957 judgment from the High Court that supported the principle that the taxpayer had the right to select his own best tax strategy for minimizing his tax liability; but in 1958 he lost

a case before the Privy Council that maintained the illegality of most tax avoidance tactics. Consequently, after being appointed chief justice by Prime Minister Robert Menzies in 1964, in something of a one-man tax revolt, Barwick moved the High Court toward decisions that actually altered the tax law by incorporating his views into several of the court's judgments that effectively gutted Section 260 and sanctioned tax avoidance schemes.

The tax avoidance industry burgeoned, with the number of registered tax agents in Australia doubling between 1964 and 1984. Among the resulting tax avoidance schemes the most notorious were known as "bottom of the harbor," reflecting the excuse that required documents had blown off a ferry in Sydney Harbor beneath the Harbour Bridge. These schemes attracted significant attention from Australian newspapers, especially following the government's McCabe-Lafranchi Report of 1982, which named 923 companies in violation of the Companies Act. The subsequent Costigan Royal Commission revealed that the Painters and Dockers Union had been involved in "bottom of the harbor" efforts at tax avoidance. The unfolding scandal snared elected representatives, government ministers, and other officials. Tainted by the scandal, tax accountants adopted a new "Statement of Taxation Standards" that took a strong stand against tax avoidance. The government introduced legislation to combat tax avoidance in the late 1970s, and in 1982 appointed a special prosecutor to investigate and bring charges against companies involved in nefarious tax avoidance schemes. The scandal also pushed both Liberal and Labour governments subsequently to shift their emphasis to indirect forms of taxation.

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1963–1970 ***Bale Rebellion*** (Ethiopia), a full-scale armed rebellion by the peasants of Bale province in southern Ethiopia, bordering on Somalia, against the national government headed by Emperor Haile Selassie. A congeries of grievances provoked the rebellion, taxation prominent among them. Although in combination with Ogaden the second largest province in the nation, Bale was sparsely populated, with only half a million people. Administrative and fiscal developments following World War II heightened the province's class antagonisms, as did tensions between the Semitic-speaking Amhara, a Christian miniority, and the Oromo-Somali peoples, the latter mostly Muslim and resentful of the status and privileges enjoyed by the Christian residents of northern Ethiopia—thus ethnic, religious, and class differences splintered Bale's people. The region also had a history of popular protest movements—notably the Dervish rising of 1899—that included collaboration with residents of Somalia or other states. And the peasants deeply resented the government's increasing expropriation of arable lands, under the excuse of defaulted taxes, that transformed many of them into landless tenants. These expropriations, effected by both bureaucrats and grants to influential settlers, involved fraud and deception.

Although the foregoing is much oversimplified, all these various factors contributed to the rebellion. But, declares Gebru Tareke, "More disruptive in its impact was the chaotic taxation system, which provided greedy bureaucrats with the excuse to dispossess hardworking and law-abiding citizens." In 1963 the government, hoping to increase tax revenues, remeasured taxable lands in Bale (previously visually measured) with ropes or wires that had been premeasured. This effort revealed that many holdings had been underestimated; consequently, both taxable lands and tax rates incurred increases, with landlords having "to

pay on more acreage at a higher rate per acre. As was to be expected, the bulk of the burden fell on the mass of cultivators because landlords simply passed on their shares to tenants," Tareke observes. Unable or "unwilling to accept and comply with the new tax laws," and angered by bureaucratic inertia and red tape (including falsified tax receipts and enforced bribes or gifts), many farmers simply defaulted on their taxes and forfeited their lands. Along the border, nomadic livestock herders evaded taxes by crossing into Somalia, returning after the tax collectors had come and gone. Concerned about border security and lost taxes, the Ethiopian government began to increase border controls. Police and militiamen sent to collect the taxes preyed on the herders and their women, creating deep anger. The border people's trading activities also suffered.

Roiling these already acrid waters, the government of the Somali Democratic Republic, which had expansionist ambitions, helped to incite revolt in Bale, arming, training, and financing the Bale rebels as a means of pursuing its long-term goal of acquiring territory. The rebellion itself erupted in Afker in the El Kere district under the leadership of a bandit named Kahin Abdi, a sympathizer of Somali nationalism who was frequently subjected to government surveillance. According to Tareke, "Finally in June 1963, tired of harassment and wounded by his son's detention for alleged tax default, he openly defied the state by becoming an outlaw of the Robin Hood type." Kahin Abdi quickly attracted adherents and, despite a weeklong military operation against him, captured Lebashilindi and Chireti. The rebels made clear their intent to become part of the Somali community, and they undertook to sever themselves from Ethiopia "by refusing to pay tax and other levies" or to sell cattle and agricultural products to government representatives, and by taking their interclan conflicts across the border for settlement by Somali institutions, Tareke states.

The rebel movement spread, involving cattle herders and new leadership that replaced Kahin Abdi and new risings in the Wabe and Delo districts. The Bale government attempted to quell the rising by offering so-called liberal arrangements that allowed for reclaiming of expropriated lands and settling of tax arrears. In 1965, Wako Gutu became supreme commander of the diverse bandit and militant groups involved, and the Bale Rebellion became full blown, with numerous subsequent skirmishes and pitched battles against provincial government forces. The governor of Bale pleaded for Emperor Selassie to deploy national armed forces to the province. But the emperor sent not even a mission of delegates to attempt mollifying the rebels, until the rebellion had become a mass movement and the rebels had killed district administrators, police, and territorial troops during battles in November 1965 and March 1966, gaining control of three-fifths of Bale. Alarmed by these events, the government dispatched two army brigades totaling 4,500 soldiers, supported by police, territorial troops, militia, and volunteers—all commanded by a new military administrator. This combined force recaptured some areas in 1967, but the terror tactics they sometimes employed—torture, disemboweling, burning villages, slaughtering farm animals—drove frightened peasants into the arms of the rebels. A stalemate ensued in 1968.

A new governor, General Wolde Selassie Bereka, took control of the province at the end of 1968 and revamped the tactics and policies pursued against the rebellion. He dismissed corrupt officials, revived army morale, rewarded local gentry who had remained loyal and negotiated with those who had not, and offered reciprocal dealings that won rapport with the peasants. Wolde Selassie also unleashed ground attacks supported by aerial bombardment in Wabe and Delo, and than against the stronghold of Wako Gutu and his few thousand rebel fighters at the confluence of the Mena and Waib rivers. The new tactics succeeded, and within a year the Bale Rebellion had collapsed. By January 1970 the rebel force with Wako Gutu numbered only about 200. In mid-February the families of Wako and other rebel leaders surrendered, and on March 28 the rebel chief himself did the same. Wako arrived at the Goba airstrip in April to be honored with a personal welcome by the governor; three months later he met with Haile Selassie, who lectured him about loyalty and then awarded him a parcel of land and a new title. The residue of the rebels fled to Mogadishu,

Somalia, and there established a colony of Ethiopian refugees known as the Western Somalia Harekat. Although thousands had suffered dreadfully at the hands of both rebel and army combatants, official sources stated that government forces had sustained only 54 dead; the rebels, 871—both figures of dubious accuracy. In the end the government treated the rebels leniently while reneging on any sort of agrarian reforms, but it provided one concession: cancellation of "all arrears in land taxes up to and including the year 1967."

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1964 *Latifundists' Tax Resistance* (Portugal), opposition by latifundists (wealthy owners of large landholdings) in a *freguesia* (smallest administrative district) in southeastern Portugal to a new tax on agriculture imposed by the central government, long controlled by Premier Antonio de Oliveira Salazar. According to Jose Cutileiro, in Portugal, "To evade taxation by all possible means—which range from bribing the inspectors to concealing produce—is, of course, a traditional activity." The latifundists apparently were adept at the tradition, lavishing gifts on the head of the tax office and obscuring true production figures for the tax assessment surveys. When such tactics failed, however, they had recourse to protest, sometimes voiced individually but frequently delivered collectively through the intervention of landowner organizations—the voluntary Sindicato and the statecontrolled Gremio that developed out of the Sindicato.

In 1964 the Salazar government promulgated a decree that created a new agricultural tax. "The tax," says Cutileiro, "applied only to those with 'taxable incomes' over 30,000 escudos…, which meant that only two landowners resident in the freguesia were subject to it, and only about thirty in the whole concelho [comprised of several *freguesias*] including several latifundists…. The decree provided for a more detailed estimate of real income than was generally required." These estimates would be prepared by a committee, chaired by the head of the tax office, that included at least one other civil servant and one landowner representative—in this instance a latifundist who belonged to the Gremio board of directors. The committee met twice. At the first meeting the latifundist agreed to all the income estimates made by the others; at the second meeting he reversed himself, objecting to every single estimate. Clearly he had been in touch with his fellows between meetings.

"The latifundists were incensed by the new tax," Cutileiro declares. They had three objections: "(a) that farming was already in such difficulties that it required subsidies rather than further taxes; (b) that it was unrealistic to try to make any accurate assessments of incomes from agriculture, in view of the poor standards of book-keeping even on the big estates; and (c) that the tax was unfair in the sense that it was discriminatory and affected only the wealthy." The president of the Gremio stressed the third point. The local mayor, a latifundist, pressured the head of the tax office to lower all of the prepared income estimates and wrote a letter to the province's civil governor declaring that the head of the tax office "was creating a climate of social and political unrest, which in the Portuguese situation, is a very serious charge indeed," observes Cutileiro. The pressures mounted, and within a few months government authorities, at the request of the Ministry of Finance, removed the head of the tax office and sent him to another *concelho.* In the meantime landowners everywhere in the province exercised their right to appeal the income estimates.

"While the appeals were pending," observes Cutileiro, "the Government, under pressure from latifundists throughout the province, suspended the tax."

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1968 ***Gojjam Revolt*** (Ethiopia), uprising in Gojjam Province in western Ethiopia sparked by a new agricultural income tax levied in 1967. Unlike the simultaneously occurring Bale Rebellion, the Gojjam Revolt evidenced no outside intervention and no overt challenge to the authority of Emperor Haile Selassie's government, and Christian Amharic-speaking peoples comprised most of the province's populace. The province did, however, have a history of violent unrest, having experienced three revolts in a little over twenty years. Furthermore, its residents shared with other Ethiopians a common disgust with the pervasive corruption and maladministration that afflicted all of the provincial governments, and they reputedly detested the arrogant, repressive, alien (from Shewa province) governor of Gojjam, Dejazmatch Tsehayu Enque Selassie, a favorite of the emperor, who had appointed him to the post in 1960. Tsehayu replaced all the native district administrators with his own appointees, angering the Gojjam gentry.

Gebru Tareke observes that "because of their deeply seated genuine mistrust of the regime, the farmers consistently and obstinately resisted all taxation reforms including those that might actually have lessened their customary burdens. Their fears were manipulated by the local gentry, which stood to lose from the fiscal reforms." The province had a recent tradition of tax resistance, having experienced major rebellions in 1944 and 1950 when the government vigorously attempted to impose the tax schedule that was already in place in the south-central provinces—both rebellions had forced the government to back down. The 1950 rebellion, pursued through guerrilla warfare, had lasted for nearly a year and resulted in the government's granting of a general amnesty, replacing of the provincial governor, exempting peasants from a third of the proposed taxes, and rescinding the new tax bill. Because of such large popular opposition, no effort at land measurement or tax reform occurred in Gojjam after 1950. When the government made another attempt at tax reform in 1967, rebellion erupted once again.

Pervasive and widespread discontent with Tsehayu's regime and the provincial bureaucracy underlay the rebellious response evoked by announcement of the agricultural income tax in September 1967. Tsehayu's repressive measures, including revoking church privileges, had set the stage for collaboration between Gojjam's gentry and peasants by offending nearly everyone. Enforcement of the law commenced in October. Some districts, notably Agewmedir and Metekel, witnessed no resistance; but residents of Damot, Motta, and other districts greeted the law first with petitions and appeals and finally, in Damot and Motta in particular, by "refusing to elect or to admit tax assessors and preventing others from obeying the law either by persuasion or coercion, and often by both" says Tareke. Collection of the tax proved both slow and difficult. By February 1968 petitions had ceased and insurrection began.

The rebellion erupted in Damot and Motta on February 2, 1968. Peasant rebels from these two districts gathered at the Azwari River on February 7 and took an oath promising to remain unified and to act. "They agreed to expel all state officials, to boycott government courts, to withhold agricultural produce from the markets, and to destroy the property of 'all traitors.' Tax assessors summoned to the gathering were mercilessly criticized and scolded, while the unrepentant were beaten; peasants who had paid the new tax

were cursed and ostracized, losing their huts and cattle in some instances," according to Tareke. By the end of the month the state officials had fled to the subprovincial capitals, leaving the peasant rebels in control of both districts, and the rising soon spread to the Bichena, Debre Markos, and Bahir Dar districts. For the most part the rebellion proceeded with minimal violence. On Sunday, March 9, however, in Awobal in Debre Markos, an administrator, accompanied by police, offended the residents by beginning to measure a plot of land. Armed with spears, clubs, and machetes, peasants approached the field and pleaded with the administrator to cease. He fired shots and threatened their wives. The police agreed to surrender their weapons following an angry exchange of words, and the peasants confiscated the administrator's gun, beat him, and torched his house and papers. On the next day the peasants met near the Bogena River and "decided to disarm the militia, expel all officials, and elect their own leader" says Tareke.

Tsehayu responded immediately and harshly to this event. He dispatched a militia contingent to Awobal, where they torched homes, pillaged, and seized seventy men. The reprisal failed to intimidate the rebellious peasants. On April 6 over 3000 from Bichena, Damot, Debre Markos, and Motta assembled and marched toward Mengisto to free the prisoners. A combined force of police and territorial soldiers confronted them. Two days of continuous skirmishing followed, until the government forces ran out of ammunition— they were rescued by the timely arrival of regular army troops. The bishop of the province mediated a truce, but four of the government force and six of the rebels lay dead. The incident prodded the central government at Addis Ababa to action; it sent a series of three commissions to the province between April and July, to investigate and attempt a peaceful resolution. In the meantime hostilities continued, and Tsehayu requested troops from the central government in June. Addis Ababa responded with the dispatch of 900 troops, most stationed in Motta, where, as well as in Bichena, a military administrator assumed control. The emperor also had leaflets disseminated, expressing his regret that some districts had opposed the tax out of a misunderstanding and asserting that the new tax revenues would mostly be earmarked for eliminating diseases, improving education and transportation, and furthering growth in agriculture and industry. "These maneuvers made little impression on the rebels" Tareke remarks.

The investigative commission sent to Gojjam in July returned to Addis Ababa with a report that evaluated existing conditions in the province objectively, including the judgment that provincial officials had lost the people's trust and that their continuing in office would only prolong the crisis, with the rebellion possibly spreading to other provinces as a result. The commission recommended that three changes be made to prevent an expanding crisis: removing Tsehayu and replacing him with someone the people approved, redistributing the governor's deputies throughout the province, and integrating the police and militia. The emperor accepted the recommendations. He transferred Tsehayu to Kaffa, replacing him with a senator who had headed the April commission to Gojjam; reinstated two of Tsehayu's rivals to their former posts in Damot and Motta; appointed two local nobles as governors of Bichena and Debre Markos; and declared a general amnesty. Under terms of the amnesty, rebels must lay down their arms and return to their farms by September 7, and all farmers received exemption from penalties for tax defaults so long as they paid the arrears by December 1972.

These concessions, initially greeted with rejoicing, failed to effect a peaceful resolution. Peasants remained fearful that the land measurements they detested would continue because the concessions did not include rescinding the agricultural income tax law.Furthermore, the new administrative appointees moved too quickly, began to collect taxes overzealously and sometimes coercively, and thereby subverted the emperor's initiative. Arguments and fights broke out. Rebels attacked the police at Dembecha on October 17, setting off hostilities—two days of fighting left fifty of their own dead, with many wounded, and five killed and six wounded on the government's side. Haile Selassie issued an appeal for peace. It had no

effect. Anarchy prevailed in Damot, where rebels torched huts, ravaged crops, killed livestock, and murdered those suspected of being saboteurs. The governor appealed to Addis Ababa for troops.

A delegation headed by a well-known Gojjame, Haile Mariam Kebede, visited Feres Bet on December 21 and appealed to a huge crowd to lay down their arms, pledging that no lands would ever be measured, even though the tax law must remain in effect. Some of the rebel leaders surrendered. The rebellion began to fizzle. And by February 1969 troops sent by the central government, supported by police, territorial soldiers, and volunteer peasants from Agewmedir, brutally terminated the remaining resistance, transforming the conflict into interclass warfare. In May 1969 the emperor visited the province, restoring church privileges, holding banquets, and making awards—acts meant to placate the clergy and the gentry. The peasants also won major concessions, says Tareke: "most of the unpopular bureaucrats had been removed, tax assessors recalled, and the income tax indefinitely postponed. Moreover, farmers were exempted from tax arrears for nineteen years (1950–68)…. All received clemency; a few of the rebel leaders even got titles." (See also 1963–1970—BALE REBELLION.)

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1969 ***Antiwar Tax Rally*** (United States), a demonstration occurring at the height of protests against the Vietnam War, when large groups of protesters gathered in Washington, D.C., on April 15, the deadline for filing 1969 federal income tax returns, to picket at the Treasury Department and the Pentagon. Their demonstrations protested the use of taxpayer funds to support the war and other military expenditures. At the same time, another group of anti-tax protesters threw Internal Revenue Service (IRS) forms into Boston Harbor—an act meant to recall the Boston Tea Party. During the late 1960s and continuing well into the 1970s, numerous such antiwar tax protests occurred in New York, Massachusetts, Oregon, Michigan, and many other locales. (See also 1773–1774—BOSTON TEA PARTY.)

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1970 ***Scarsdale Property Tax Rejection*** (United States), voters' defeat of a proposed property tax increase to enhance the public school system's budget in Scarsdale, New York, an affluent suburb of New York City. The school system proposed a record budget of $ 11 million for 1970–1971 that would require a 4.5 percent increase in the city's property tax; voting in May 1970, the citizens rejected the tax increase. Two more referendums, together with a reduction in the budget, were required before the proposal finally won approval. Voters in seventy-five other cities across the nation also rejected tax increases for public school budgets in 1970, an indication of a nationwide rebellion against higher property taxes. Another notable example occurred in Wisconsin, when the Sheboygan County Taxpayers Association protested a $1.6

million increase in the local school budget by raiding a school board meeting—400 raucous demonstrators obliged the board to halve the proposed budget increase.

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1978 *Proposition 13* (United States), successful 1978 campaign to institute a reduction in property taxes in California that had significant economic and political repercussions nationwide As John Charles Daly summarized events, "This is the year of a new rising by Americans against their government. The shot heard around the world this time is Proposition 13…by which some 65 percent of the voters of California slashed property taxes by some 60 percent. The phrasemakers are calling it 'the great tax revolt of 1978.'" The antitax campaign developed as a grassroots movement spearheaded by the United Organization of Taxpayers and its chairman, Howard Jarvis, but it actually arose out of reactions to seemingly unfair political practices and shifts in taxation levels tracing to the 1960s. In 1965, for example, the public learned that some commercial interests provided "campaign contributions" to certain elected tax assessors who would "review and adjust" the taxes on the commercial interests' properties. Responding to the subsequent public outcry, the California legislature enacted legislation in 1967 that required every community to reassess all commercial and residential property at 25 percent of its market value by 1970, and to revise the rates frequently in following years in order to maintain the 25 percent ratio as property market valuations changed (presumably increasing). Unexpectedly, since businesses had mostly been assessed at a higher ratio of market value than private homes, the uniform 25 percent ratio resulted in a higher burden of property taxes falling on homeowners, especially since the more frequent turnover of ownership of residential properties than of business properties generated ever-increasing market valuations of residences.

In response, Los Angeles County Tax Assessor Philip Watson proposed a referendum in 1968 that would have reduced property taxes to 1 percent or less of any property's market value, with the revenues being used only for "property-related" services and the state government paying for education and other services that property taxes were currently funding. Opposed by Republican Governor Ronald Reagan and leaders of the Democratic and Republican parties, Watson's proposal was defeated at the polls by 68 percent of the voters. Watson tried again in 1972 with Proposition 14, which would have shifted much of the tax burden to increases in the state sales tax and the taxes on cigarettes and liquor while also imposing a uniform limit on local schools' per-pupil outlays. Opposed not only by political leaders but also by public school employees and the cigarette and liquor industries, this second proposal also failed to win voter approval. In both 1968 and 1972, however, the state government proposed more limited tax revisions that the voters approved. Then in 1973, Governor Reagan put forth Proposition 1, which would have amended the California constitution to restrict increases in state expenditures to the amount of increases in state income, to limit local taxes, and to require that the legislature approve state tax bills by a two-thirds majority vote in both houses—a clear means, as Reagan saw it, of reducing the growth in state government. Democrats and public employee unions argued that this amendment would force either an increase in property taxes or a reduction in government services. The proposal was defeated by 54 percent of the voters.

Given this context of voter opposition, the prospects for further tax reduction proposals might have appeared unpromising except for a major upward shift in property values in 1974 and following years resulting from

a soaring California real estate market. The mid1970s were also a period of overall inflation nationally, with consumer prices rising 10.3 percent in 1974, continuing to rise 5 percent to 6 percent annually into 1976, and reaching 8 percent in 1978. This inflation, of course, translated into increases in excise, property, and other types of taxes nationwide; but California property taxes were clearly exceptional, surpassing the national average by about 52 percent in 1977–1978. Consequently, in California property values and property taxes increasingly became the focus of public interest and concern. From 1973 to 1978 market values for single-family residences in San Francisco, for example, leaped upward at an annual rate of about 18 percent. And over the course of that same time span residential property taxes in Orange County, as another example, increased over 30 percent per year. Concurrently, as a result of overall inflation and its upward pressure on incomes, personal income taxes in California increased 48 percent during 1975–1976 and again in 1977–1978; and from 1975 to 1978 state revenues from all taxes rose by 40 percent. Californians, then, assumed a rapidly increasing tax burden, including huge surges in property taxes, while their personal incomes rose at rates that failed to keep pace with this growth in taxes. Not surprisingly, by 1978 many Californians felt overburdened by taxes, especially those on property, with 60 percent of homeowners expressing the view that their property taxes were inequitable. Thus occurred an apparently rapid shift in public sentiment toward favoring some form of tax reduction.

Proposition 13, submitted to voters with the June 1978 ballot, appealed to this sentiment because it served not only property owners but also those who paid no property taxes by stipulating that any new tax legislation must be approved by a two-thirds majority vote of the state legislature. In addition, the proposition set a 1 percent maximum limit on property taxes, excluding preexisting debts; rolled back the assessment value of all property to 1975–1976 levels; limited increases in assessed values resulting from inflation to 2 percent per year, with properties assessed at market value following changes in ownership; and prevented both the state and local governments from imposing any additional sales, transaction, or property taxes on real property. (Later amendments to Proposition 13's provisions permitted property owners over 55 years old to retain their existing property assessment level if they moved within their county of residence and paid less for their new residence than the market value of their sold property, and also allowed property ownership to be transferred to family members without an increase in the assessment level.)

Wide as the voter appeal of such tax limitation provisions may have been, Howard Jarvis probably expanded the appeal during his campaign for Proposition 13 by assailing the "evils" of "big government" and the increases in taxation, government spending, and public employees it entailed. The attack on "big government" resonated nationally, but perhaps especially in California. Employment by state and local governments nationwide had grown explosively, nearly tripling during the thirty years preceding approval of Proposition 13. By 1978 state and local government employees in California comprised 14.7 percent of the civilian workforce, and for over five years state and local government expenditures for each $1,000 of personal income had exceeded the national average by 8.2 percent.

Jarvis proved an adept spokesman for Proposition 13, even though during his prior political career he had failed miserably in efforts to be elected to the U.S. Senate, the mayoralty of Los Angeles, and the California Board of Equalization. He represented a campaign based in local taxpayer and homeowner associations organized under the umbrella of Californians for Proposition 13, which hired the Romagen Corporation to raise money. A formidable opposition included Governor Jerry Brown, Republican candidates for state offices, local school officials, the state superintendent of schools, the AFL-CIO, the California State Employees Association, Bank of America, Standard Oil of California, and many other corporate and public groups.

The opponents of Proposition 13 argued that its approval would result in a loss of $7 billion in revenues for local governments, a massive reduction that would bring ruination to local services, especially public schools, and would also necessitate levying new taxes in order to fund these services. They buttressed their argument with a report from the UCLA Business Forecasting Project predicting that approval of Proposition 13 would translate into 250,000 jobs lost and a declining state economy. In addition, opponents stressed, the real beneficiaries would not be homeowners but the federal government and corporations with extensive property holdings. As an alternative, many supported Proposition 8, also on the June ballot. It would mandate the changes to the state's constitution needed to implement the Behr Bill, which had been introduced in the legislature as a measure to obviate Proposition 13 by reducing property taxes by only half as much as Proposition 13 and allowing the state to tax residential and commercial properties at different rates.

Jarvis outspokenly countered these arguments with acerbic attacks. He denounced Proposition 8 as a "cruel hoax" and officials who opposed Proposition 13 as "liars" whose arguments were "a crock of manure." Yes, Proposition 13 would reduce property taxes substantially, by as much as two-thirds; but Jarvis insisted that the state had a $6.5 billion surplus of revenues that could be used to compensate for this loss in property taxes and that eliminating government waste could provide enough funding to maintain needed services. Cutting taxes, Jarvis said, would generate economic growth and more jobs—the UCLA Business Forecasting Project was simply mistaken.

Despite Jarvis's and other proponents' efforts, no groundswell of support for Proposition 13 emerged among voters. In fact, polls conducted in April indicated that a sizable majority of voters favored Proposition 8. (The voters actually could vote for both propositions if they wanted.) But then on May 16 it was announced in Los Angeles that new property assessments to be mailed out in July, following the election, would reveal that property valuations for tax purposes had increased 17.5 percent over the previous year—indicating an average reassessment exceeding 50 percent because only a third of properties were reassessed each year. Alexander Pope, the Los Angeles County tax assessor, announced that people could find out their new assessments by calling his office; and on May 17 the County Board of Supervisors ordered Pope to mail out the new assessments to 700,000 homeowners before the June election. Public furor and protest followed. The outcry moved the Board of Supervisors to restore assessments to the previous year's levels, and on May 24, Pope announced a freeze of the 1978 assessments. State officials' responses to these events, including Governor Brown's abortive proposal for a statewide freeze on assessments, and the public's mounting fears of tax bills resulting from reassessments throughout the state, turned the tide for Proposition 13. Its proponents leaped to take advantage of the shift in public mood. By the end of May the great majority of voters had moved to support of Proposition 13, which garnered a commanding 65 percent favorable to 35 percent opposed vote. Proposition 8 lost by a 53 percent to 47 percent margin.

The effects of Proposition 13 were immediate. For 1978, statewide property tax revenues declined by nearly 57 percent—now falling 35 percent below the national average— as a result of the rollback to 1975–1976 assessed valuations and the 1 percent rate of taxation on market value (the previous average rate had been about 2.5 percent). This huge revenue loss would have caused enormous disarray in the provision of local public services had the state government not intervened to provide necessary supplemental funding. Because of the 1 percent rate limit, the state government also was forced to devise a new system for taxing property—a task formerly relegated to county or district agencies— resulting in a complex scheme for sharing revenues among counties within each district. Proposition 13's provisions did stimulate economic growth; but they also accelerated the trend toward an increasingly large portion of the property tax burden falling on homeowners rather than on businesses.

Probably the major long-term effect of Proposition 13, however, was California's forced abandonment of its previous ad valorem property tax based on estimates of market value. Now tax rates were based on the most recent sale price for each property, plus a maximum 2 percent annual adjustment for inflation, so that even if the market value of a given prop erty rose sharply, its assessed value for property tax purposes increased only moderately until there was a change in ownership. For example, a property purchased in 1978 for $100, 000 would have increased in market value to $259,000 ten years later at an annual 10 percent appreciation or inflation rate; but because of the 2 percent limit on inflation adjustments, its assessed value for taxation in 1988 would have increased to only $121,900— a disparity ratio between the two valuations of 2.12. If a new owner purchased the property or an equivalent property in 1988 for $259,000, then this sales price would become the new basis for the property tax assessment. Consequently, homeowners who held properties for widely disparate time periods would incur widely disparate tax burdens—a circumstance that over the long term clearly favored those who rarely moved. The seeming unfairness of this disparity resulted in a court challenge to Proposition 13 as a violation of the U.S. Constitution's equal protection clause, but the California Supreme Court ruled that there was no violation. This judgment was affirmed by a U.S. Supreme Court ruling of 8 to 1 in the 1992 *Nordlinger v. Hahn* case, leaving any revisions in Proposition 13 to ballot referenda approved by California voters.

Some of the desired effects Jarvis and other proponents envisioned from Proposition 13 did not manifest themselves. No massive reduction of public sector jobs occurred; during the year that followed, only 2000 public employees were laid off, but attrition and resignations did diminish the numbers of state and local employees by 103,000. Similarly, only modest reductions in government spending followed Proposition 13, even though it effected a $7 billion annual decline in property taxes. The relative stability of expenditures resulted from a huge surplus in state revenues (as Jarvis had predicted), estimated at $7.1 billion for 1978–1979, and an increase of 13.8 percent in property valuations based on earlier cyclical reassessments and also on increasing prices for homes. The revenue surplus allowed the state government to provide $4.4 billion of support to localities in 1978–1979 and $4.85 billion in 1979–1980, mostly for health, education, and welfare expenses. Nevertheless, local governments had to forage for ways to make up revenue deficiencies, and most resorted to increasing fees for garbage collection, licenses, and building permits while imposing new fees for the use of libraries, swimming pools, and other public facilities previously supported by property taxes.

Accepting the people's will in passing Proposition 13, Governor Brown appointed a commission chaired by A.Alan Post to review California's governmental system and recommend reforms; he also made cuts in the state budget and discouraged pay raises for state employees, promising to reduce the scale and costs of state government. In support of efforts to reduce state spending and help further the gains from Proposition 13, Paul Gann, Jarvis's coworker on Proposition 13, offered another measure, Proposition 4, to be voted on in a special November 1979 election. Proposition 4 specified that, beginning with the 1980–1981 fiscal year, increases in state, county, school district, and special district appropriations must be limited to the percentage increases in population and costs of living; any revenue exceeding appropriations would be returned to the taxpayers; and the state would reimburse local governments for the costs of any new programs the state mandated. The proposition also specified that the limit on appropriations would not apply to debt service, tax refunds, and expenditures mandated by courts or the federal government, and that restrictions could be adjusted for changes approved by voters (with a four-year life span), for services whose provision was switched to a private provider or a different government agency, and for changes in the method of financing a service. These elements of flexibility gained widespread support for Proposition 4, and it won approval by 74 percent of those who voted (only 34 percent of registered voters).

Trying to push the momentum from Proposition 13 still further, Jarvis proposed a reduction in California's personal income taxes that appeared as Proposition 9 on the June 1980 ballot. This proposition stipulated amending the state constitution to limit tax rates to 50 percent of the 1978 rates, requiring adjustments in income tax brackets based on changes in the Consumer Price Index or an index that replaced it, and exempting business inventories from property taxes. Opponents of this measure argued that it would reduce state revenues by nearly 25 percent, eliminate revenue surpluses, generate a crisis in the provision of local public services, and mostly benefit the wealthy, who would receive 55 percent of the tax reduction. While most Republicans supported Proposition 9, Democratic Governor Brown announced his opposition on March 20,1980. As it turned out, the momentum for further tax reduction in California had apparently dissipated, and Proposition 9 garnered support from only 39 percent of the voters in the June election.

Elsewhere throughout the United States, however, Proposition 13 and Gann's Proposition 4 inspired numerous campaigns to reduce taxes. Polls conducted in 1978, following approval of Proposition 13, indicated that over 75 percent of the electorate outside California knew about the proposition and that two-thirds of these informed voters would vote for a similar measure. Proposition 13 placed tax reduction and tax reform on the national political agenda. Ronald Reagan adopted the objectives of the proposition, along with the Jarvis attack on "big government," as the major thrust of the domestic goals he advocated while campaigning for the presidency in 1980.

In the November 1978 elections thirteen states had ballot initiatives intended to reduce either taxes or government spending. These fared variously. For example, proposals similar to Proposition 13 succeeded in Idaho and Nevada but failed in Oregon—all states with property taxes below the national average. In Michigan, a state with relatively high taxation, a constitutional amendment that would have reduced both property and personal taxes failed to be approved by a three-to-one margin. In November 1980 ballots in six states contained proposals to reduce property taxes, and all failed except for Proposition 2½ in Massachusetts. The Massachusetts proposition limited local property tax levies to 2.5 percent of assessed valuations, with a 2.5 percent limit on annual growth of property taxes; a later amendment exempted new construction from the limit on annual growth—the measure had results similar to those of Proposition 13, with the Massachusetts state government having to supplement local government funding. Seven of nine state proposals in both 1978 and 1980 that mandated either spending limits or significant legislative majorities for tax increases succeeded.

These mixed results implied that most voters favored limitations on government spending over tax reductions. Ironically, although both were promised during the 1980 presidential campaign, neither was achieved during the Reagan presidency. Yet the movement for limitations on government spending quite clearly carried through the 1990s, at the federal level resulting in such developments as welfare reform legislation, major budget cuts, a proposed balanced budget amendment to the Constitution, and federal budget surpluses. It is quite justifiable to conclude that Proposition 13's economic and political legacy continues, both in California and nationally. (See also JARVIS, HOWARD.)

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1990 *Poll Tax Riots* (Great Britain), widespread rioting against a tax that came to be known as the poll tax, introduced by the government of Prime Minister Margaret Thatcher. In the late 1980s the Thatcher ministry determined on reforming the system of collecting local taxes, which evidenced numerous inequities, including total exemption for many taxpayers. Local property taxes, known as the "rates," based the taxes on the rental value of properties; both business and private properties were taxed, but only local residents were permitted to vote on the taxation levels. Thatcher believed that local government spending represented a drain on public finances that prevented the national government from reducing the amount of Britain's wealth consumed by government, as she desired. She perceived the solution to be reform of the tax system through measures that obligated everyone to pay taxes. The pillar of this reform effort was a new head tax, the flat-rate community charge (the poll tax), by which everyone paid an identical sum regardless of income. Since this measure meant that a millionaire's and a poorly paid worker's tax obligations would be exactly equivalent, many people perceived it as unfair, resulting in widespread outrage. The enormous unpopularity of the poll tax provoked demonstrations all over Great Britain, some of them eventuating in violence and judicial prosecutions. The protests against the tax culminated in a huge demonstration held in Trafalgar Square on March 31, 1990, that erupted into one of the worst riots ever witnessed in central London.

Over 100,000 protesters of all ages assembled and marched from Kensington Park to Trafalgar Square to listen to a number of speakers. Initially the crowd evinced calmness and good humor. A small group bringing up the rear of the march staged a sit-down protest outside the prime minister's residence on Downing Street. The police moved in to disperse them, scuffles occurred, and the police arrested some of the protesters; the incident set off a riot that grew in both scale and violence, resulting in some policemen being injured. A group of rioters broke into a construction site neighboring Trafalgar Square and set fire to the building. Others looted the area. The police made over 400 arrests and estimated that the riots had caused property damage valued at 400,000 pounds.

Numerous problems plagued the poll tax, in the view of Arthur O'Sullivan and his bates taxpayers might claim. And huge disparities in the poll tax levels among different coauthors. For example, it proved more difficult to tax mobile adults than sited properties, thus creating a problem of compliance; and one of every five adults in England and Wales had to be summonsed for payments. During the first year the tax was greater than anticipated, in part because of spending increases at local levels and also because of shortfalls in the national government's funding. Earlier changes in laws limited the amount of rejurisdictions caused by the complexity of the government's grants system and differences in spending practices by local governments reinforced the public's perception that the poll tax was inequitable. The unpopularity of the poll tax, many believed, eventuated in Margaret Thatcher's resignation in November 1991. Her successor as prime minister, John Major, appointed Michael Heseltine, who had challenged Thatcher for leadership of the Conservative party, as chancellor of the Exchequer.

Although some commentators at the time blamed Thatcher's resignation on the hated poll tax, the truth is of course more complex. Lewis G.John notes at least five factors that contributed to the resignation. For one, the British economy, which had been buoyant in the mid-1980s, struggled in 1990–1991 with recession, an 11 percent inflation rate, rising unemployment, and a growing trade deficit. Thatcher's adamant opposition to greater participation in the European Community and the proposed European Monetary System, which she saw as undermining British sovereignty, divided the Conservative party. Her abrasive, uncompromising, imperious, and single-minded leadership style also generated opponents even within her



Anti-poll tax protesters charge across demolished crowd barriers and past the base of the Nelson Column in London's Trafalgar Square, March 31, 1990. *AP/WIDE WORLD PHOTOS.*

own ministry and party. The poll tax added a further complication, but it must be noted that her leadership style, which rejected any efforts at compromise on the tax or any other policy, exacerbated the political problems surrounding the poll tax and all the other circumstance contributing to her fall. Finally, doubtless as a consequence of all these and other factors, the Conservative party faced dwindling electoral prospects; polls and by-election defeats indicated that the party would lose the next election but that it could win with a different candidate for prime minister. Consequently, for the good of the party and to salvage their own prospects, Thatcher's cabinet colleagues and junior ministers persuaded her to resign. Although the poll tax alone may not have caused Thatcher's fall, its enormous unpopularity most certainly was a major cause. Interestingly, she continued to defend the tax even after leaving office.

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1993 ***Peasant Tax Protests*** (People's Republic of China), violent peasant anti-tax risings in Renshou county of Sichuan province from mid-May to early June 1993. Peasants angered over heavy taxes and the failure of

Deng Xiaoping's economic reforms to improve rural fortunes, attacked and trashed government offices and the homes of local officials in the county. On June 5 paramilitary police arrived, armed with tear gas to disperse the protesters and onlookers, who by this time numbered about 10,000. Underlying the peasants' tax grievances was the fact that in 1992 their average per capita income was 784 yuan, equivalent to about $137, not even half of the 1,826 yuan ($318) average for urban residents. A Henan peasant whose family of four cultivated less than an acre of land complained of spending 300 yuan in 1992 on fertilizer and 150 more for irrigation, pesticides, and other costs—nearly 60 percent of the year's average income for a peasant. Chinese news media reported that blame for the peasants' grievances lay mostly with local officials, who taxed farmers indiscriminately, charged them fees for construction projects, extracted from them prices for fertilizer and diesel fuel exceeding the state designated prices, and presented farmers with IOUs rather than cash for their 1992 crops. "Alarmed by peasant grumbling," reported Dan Biers, "the central government earlier this year vowed that no IOUs would be issued for the summer crop now being harvested and decreed that farmers' local tax burden not exceed 5 percent of income." The average tax levy in Renshou was reportedly lowered to 4.8 percent, but peasants there continued to demand that the government return to them the unreasonable levies imposed during previous years.

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1995 *Taxpayer Protection Act* (Canada), proposed legislation to prevent the government from raising taxes while also legally requiring a balanced budget that was advanced by the Canadian Taxpayers Federation (CTF) as part of an anti-tax campaign. At the beginning of 1995 the Finance Committee of the Canadian House of Commons recommended $1 billion in new taxes. In response, on January 24 the CTF held simultaneous press conferences in Ottawa, Vancouver, Calgary, Saskatoon, and Winnipeg to launch a campaign to halt tax increases that included the Taxpayer Protection Act. Four days later the CTF had full-page advertisements in the *Financial Post* and the *Globe and Mail* citing a promise by Prime Minister Jean Chretien of no tax increases. As CTF's campaign proceeded, the Sun newspapers provided free ads in its support. Twenty rallies and a petition drive followed the campaign's launch. The first of the rallies occurred on February 1 in Kelowna, British Columbia, where CTF organizers expected an audience of 400 and 1000 actually attended. On February 6 a rally in Edmonton attracted 1800 angry protesters. The crowd at the Toronto rally exceeded 2000; at Pickering, 3500. CTF's petition drive, aided by supporters nationwide, quickly gathered thousands of names. In British Columbia the CTF declared February 11 Tax Petition Day, and volunteers at fourteen posts throughout the province gathered 13,000 signatures on that one day. When it was submitted to the prime minister and the finance minister, the CTF petition contained 230,000 names. In addition, radio stations promoted "Fax Fridays," when protesters were encouraged to fax their objections to tax increases to members of Parliament and other politicians. "An anomaly in Canadian society, the tax protest attracted a tremendous amount of media coverage," says Dean Smith, adding, "Many were surprised by the intensity of the protest." The campaign proved successful, for the 1995 federal budget contained only minimal tax increases that were a fraction of those originally proposed.

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1999 ***Gasoline Tax Protests*** (Jamaica), a series of riots in Kingston and elsewhere in response to an increase in the fuel tax. On April 16 the government announced a 30 percent hike in the tax that caused a spike in gasoline prices from $1.55 to $2.00 per gallon. Opposition surfaced immediately. On April 19 demonstrations against the tax increase occurred in Kingston and spread from there throughout the island. The government imposed an overnight curfew, but it failed to prevent new demonstrations in Kingston on April 20, when bus and taxi drivers parked their vehicles, effectively stalling all traffic flow, and joined the protesters. The demonstrators threw stones, robbed motorists who breached roadblocks, and looted stores and banks. In Montego Bay, a popular tourist destination, rioters looted shops and torched a large sugar plantation. Police tried to quell the Kingston mobs. At least two people died of gunshot wounds, and twenty-three people, most wounded by gunfire, sought treatment at Kingston Public Hospital.

The government deployed the army and called up reservists in hopes of containing the melee. Speaking on television on the night of April 19, Prime Minister P.J.Patterson urged everyone to remain calm and promised to appoint a commission to study the possibility of lowering the hike in fuel taxes, though he maintained that they were necessary to meet expenditures for transportation, education, health, and other programs. Edward Seaga, the leader of the opposition Jamaica Labor Party, denounced the government's budget proposals and sided with the protesters, promising further demonstrations.

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2000 ***Farmers' Tax Revolt*** (People's Republic of China), anti-tax rising by farmers in Jiangxi province in August 2000. On August 17 about 2000 farmers in Yandou rioted against taxes, ransacking government offices and attacking the homes of government officials and Communist party leaders. The Information Center for Human Rights and Democracy, based in Hong Kong, reported that the rioting spread to neighboring townships and eventually involved about 20,000 farmers.

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2000 ***Fuel Tax Protests*** (Europe), demonstrations during August and September against taxes on gasoline and diesel fuel that began in France during the second half of August, followed quickly in Great Britain, and thereafter spread to Belgium, Germany, the Netherlands, Italy, Norway, Sweden, and Spain. The tripling of crude oil prices during 1999 underlay the discontent over the taxes, which in Britain and several other nations experiencing the protests comprised over 70 percent of the price of fuel (76.8 percent in Britain, for example, the highest such taxes in Europe), as contrasted with an average of about 24 percent in the United States. The rise in crude costs translated into the European governments' receiving increased revenues from the fuel taxes. A week of protests against fuel taxes began with French fishermen, farmers, and truckers blockading ports, refineries, and depots—by the end of August most of France's major ports, including Le Havre, Cherbourg, and Marseilles, were blockaded. A poll conducted during the first week of September indicated that 64 percent of the electorate supported the protests and that Prime Minister Lionel Jospin's approval rating had fallen more than 17 percent. During the final days of August, British truckers and motorists encountered the port blockades, becoming stranded on both sides of the English Channel. By the end of the first week of September, picketers had sealed off British oil refineries, and within a few days petrol (gasoline) stations had to ration supplies and food shipments became disrupted. Protesters in Belgium and the Netherlands snarled traffic on September 12. In Germany on September 16, after the government refused to reduce fuel taxes, truckers with blaring horns moved at a crawling pace on highways near Ulm and on the streets of Hannover, Osnabrück, and Meiningen, impeding traffic flows. The blockades and the ensuing disruption of public services hindered commerce, inconvenienced commuters, and discouraged tourism.

The French government decided to roll back fuel taxes for fishermen, truckers, taxi drivers, and others dependent upon fuel for their livelihoods; the Netherlands offered temporary rebates on diesel fuel; and Norway promised no fuel tax increases in the next budget. After meeting with representatives of seven organizations of truckers and taxi drivers, Hungarian government officials announced postponement—so long as crude oil prices remained below $25 per barrel—of a 6 percent tax hike scheduled to take effect on January 1,2001. Reprieve occurred in the Netherlands also, as the government agreed to pay truckers, taxi drivers, and bus firms a one-time subsidy worth the equivalent of $250 million and to give them an additional three months to pay their road taxes. But other governments dug in their heels. In Great Britain, for example, Prime Minister Tony Blair insisted that his government would not follow France's lead, instead preferring a showdown with truckers and farmers who had blockaded oil refineries; the top five fuel retailers in the nation revealed on September 12 that over 4000 of their 6000 stations were already out of

petrol or soon would be. European politicians, it should be noted, value the tax on fuels, sometimes referred to as an "eco-tax," as a means of effecting social policy: specifically, decreasing fuel consumption, promoting use of public transport, and assuaging environmentalists' concerns. The persistence of the resisters and the spread of the protests, however, foretold a tenacious and ongoing problem for European governments, as the protests continued into November.

By mid-September the protest had engulfed Spain. Although they had drawn the concern of Prime Minister Jose Maria Aznar's conservative Popular party government, August demonstrations by Catalan farmers and Andalusian olive oil producers had quickly died out. But the protests against fuel taxes that began on September 15 presented Aznar with the first critical opposition to his administration's taxation policies. Over the prior year and a half, Spanish farmers had been hard hit by the doubling of the price of crude oil, which had ratcheted up the costs of diesel fuel for their tractors and other equipment. Furthermore, they had suffered a 12 percent decline in income during the previous three years. This economic squeeze, whose impact diffused to affect the majority of Spaniards, resulted in the establishment in 2000 of the National Platform of Fuel Consumers, an umbrella organization that included associations of farmers, haulers, fishermen, taxi owners, construction contractors, and numerous other taxpayer groups that helped to organize the fuel tax protest.

On September 15 "Operation Snail" began. In Catalonia some 4000 truck and taxi drivers purposefully reduced their speed 25 miles per hour, stalling traffic in Barcelona and other cities. At the same time, at Marida in Estremadura, about a thousand drivers of trucks, buses, and ambulances, and farmers on tractors, blocked the streets—4000 pedestrians supported their effort. And in Segovia, near Madrid, farmers blockaded traffic as the scheduled time for a meeting between Aznar and German Chancellor Gerhard Schroeder approached. Fishermen in Galicia announced that from October 2 on, they would moor their boats indefinitely—their primary demand, as with French fishermen, concerned the lowering of Social Security taxes. Everywhere the protesters garnered widespread public support, rousing great concern among officials in the government, the trade unions, and the Socialist party. Government officials pleaded for protesters to show responsibility and understanding, and offered the prospect of freezing the rate of a special tax on hydrocarbons; permitting cooperatives to provide fuels directly to other industries; and decreasing the value-added tax (VAT) levied on the agricultural, fishing, and transportation industries, thereby presumably increasing profits for these industries.

On September 16 the Spanish demonstrations ceased temporarily after the minister of agriculture agreed to meet with representatives of agricultural cooperatives and farmers' and road haulers' organizations. Organizers of "Operation Snail" warned nevertheless, that unless the government granted concessions on the fuel tax, the protest would expand to stopping fuel shipments and to blocking access to gas stations. Fernando Moraleda, a spokesman for the National Platform of Fuel Consumers, asserted that his group expected the government to concede to their demand that taxes on diesel and other fuels be lowered. And Juan Antonio Millan, the president of an association of independent truck drivers, Fenadismer, warned the government against stalling or the example of the French protests might be replicated in Spain. Truck drivers announced that, effective October 2, they would strike for seventy-two hours, ceasing deliveries of goods throughout the nation.

The many spontaneous strikes and demonstrations that occurred in numerous European nations, John V.Mitchell and Muge Dolun conclude, "demonstrated the strength of the European idea and the weakness of EU [European Union] institutions." The protests were led by farmers and truckers "suffering from the effect of rapid fuel price increases on top of structural problems that were at least partly due to the integration of the European economy under a competitive market philosophy," declare Mitchell and Dolun. The protests surprised many of the governments and threatened the economies of France and Britain in



Farmers demand low diesel fuel tax with a poster that reads: "Down with diesel tax," during a demonstration in front of the parliament of North Rhine Westpalia, Germany on September 28, 2000. *AP/WIDE WORLD PHOTOS.*

particular. Although the governments of both nations developed means of dealaing with blockades of oil refineries and depots, the protests nevertheless seemed likely to have an ongoing impact "because they

revealed very strong and widespread public opposition to high levels of motor fuel taxes in Britain and France," Mitchell and Dolun observe. Consequently, governments would no longer be able to presume that they could increase fuel taxes in the future as a means of "achieving environmental or revenue objectives."

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2000 *D.C. Vote* (United States), quiet protest in the District of Columbia (D.C.) spearheaded by the Coalition for D.C. Representation in Congress that adopted as its motto the Revolutionary War era's mantra "No Taxation Without Representation." When the District of Columbia was created in 1790, the residents continued to elect representatives to Congress in their former states of Maryland and Virginia. In 1800, however, Congress assumed complete control of the district, ending D.C.'s representation in Congress. Then in 1871, when Congress established a territorial government for D.C., it created the position of an elected delegate from the district to serve in Congress but without the power to vote on legislation. A mere three years later Congress revoked D.C.'s territorial status and abolished its nonvoting delegate. Finally, in 1961, the Twenty-third Amendment received ratification, for the first time in history granting residents of the district the right to vote in presidential elections, with a number of electors equivalent to D.C.'s having statehood. In 1970 the U.S. House of Representatives restored the position of a nonvoting delegate from D.C. to serve in the House; and Congress passed the Home Rule Act in 1974, granting D.C. its first locally elected government (a mayor and council) in 100 years. Four years later both houses of Congress approved, by two-thirds majorities, a constitutional amendment awarding D.C. residents voting rights; but by the seven-year deadline in 1985, only sixteen of the required thirty-eight states had ratified the amendment, and so it failed.

In 1993 the House of Representatives voted in favor of allowing delegates from D.C. and the nation's four territories to vote on the House floor as part of the Committee of the Whole—previously they could vote only in committee meetings—but with the limitation that in cases where these delegates' votes proved decisive a second vote must be taken with the delegates barred from voting. Only two years later the House of Representatives again reversed itself, removed the D.C. delegate's name from the official House roster, and terminated the delegate's voting privilege. These congressional actions over a 200-year period disenfranchising district residents instigated formation of the D.C. Vote movement.

In 2000 residents of the District of Columbia brought before a federal appeals court a case to provide district residents full voting rights and representation in the Congress; but the case failed by a two-to-one vote, and the U.S. Supreme Court declined to review the appeal. This same year the District of Columbia adopted a new motto for its license plates: "Taxation Without Representation." President Bill Clinton had a license plate bearing the motto installed on the presidential limousine and publicly supported full enfranchisement for residents of the district; when George W.Bush became president in 2001, he signaled his disapproval by

having the limousine's license plate replaced with one lacking the motto. This same year the district's delegate to the House of Representatives, Eleanor Holmes Norton (D-D.C), joined by Senator Joseph Lieberman (D-Conn.), sponsored and introduced in both houses of Congress the "No Taxation Without Representation" bill, which would exempt residents of the District of Columbia from paying federal income taxes until they received full voting rights. D.C. Votes is the most recent and ongoing tax movement in the United States to evoke the very issues that had eventuated in the Stamp Act Congress and the American Revolution. (See also 1764–1775—AMERICAN REVOLUTION; 1765—STAMP ACT CRISIS AND STAMP ACT CONGRESS.)

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2001 ***Separatist Movement*** (Canada), movement in western Canada advocating separation from the federal government and union, centered primarily in Alberta and spurred largely by tax grievances. Although distinctly in the minority, the western separatists attracted sufficient numbers to form organizations to push their agenda. The Alberta Independence Party, founded in January 2001, boasted over 1000 members supporting its quest for autonomy. A similar organization, the Western Independent Nation, came into existence in Saskatchewan to oppose the federal government's monopoly on exports of wheat and barley and to advocate separatism.

The Alberta movement especially opposes taxation; polls indicated that 47 percent of Albertans supported revision of the constitution to reduce the province's tax revenues going to the federal government in Ottawa and to restrict the federal government's control over provincial government policies. Tamsin Carlisle and Joel Baglole quote one source who defined this position: "'Ottawa taxes us to death and gives all the money to Quebec.'" The province of Quebec, of course, receives the government's and the media's attention as Canada's hotbed of separatist sentiment, and polls indicate that 28 percent of its residents support secession, as contrasted with only 7 percent in Alberta. Nevertheless, over twothirds of Alberta residents complain that Ottawa treats their province "'dictatorially'" and that Albertans have "little to say in how the federal government spends their money" (Carlisle and Baglole). The federal government conceded that in 1999 Albertans "each paid $1,750 more into the federal treasury than they received in goods, services and payments," according to Carlisle and Baglole. Although admittedly more comfortable dealing with easterners, Prime Minister Jean Chretien and his administration express genuine concern over the growing alienation of western Canadians.

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2001 ***Tennessee Income Tax Protest*** (United States), protest in July at the Capitol in Nashville against the General Assembly's attempt to reinstitute a state income tax. One of nine states that had no income tax, Tennessee relied on a 6 percent sales tax for revenues, with localities adding as much as 2.75 percent to the sales tax to fund their programs. Urged on by talk show hosts at two radio stations, over a thousand demonstrators gathered at the Capitol on July 12, shouting, "Tax revolt" and "No income tax." Police locked the doors after about 200 of the protesters crammed into an area outside the Senate chamber, some accosting legislators approaching the chamber while others banged on the chamber's doors and broke windows. A protester hurled a rock through a window of Governor Don Sundquist's office. Despite the violence of the protest, police made no arrests. And the protesters succeeded in their objective; their cheers rose as the General Assembly passed a budget that omitted the proposed income tax. It was the third time in three years that an income tax proposal suffered defeat.

The final outcome hardly looked promising, however, as the governor, a Republican, proposed levying a 4 percent sales tax on businesses that had previously been exempt and remain so in most states, including health care, prescription drugs, home energy, legal services, and other professional services. The existing 6 percent state sales tax would be reduced to 4 percent under the governor's proposal. Democratic legislators had proposed a 3.5 percent income tax and a reduced sales tax, but these measures fell by the wayside, with the General Assembly deciding instead to cut programs by $339 million and to require state agencies to find an additional $100 million in savings. In addition, to balance the final budget, the legislators authorized use of $560 million of Tennessee's tobacco settlement funds. Sundquist, who had campaigned in 1998 with a promise of no income tax, subsequently vetoed the budget because it lacked the new sales tax—his second budget veto in two years for this same reason. On August 7 the General Assembly reconvened to override Sundquist's veto and to uphold the ban on the income tax. In 2001, Tennessee's deficit reached a record $890 million.

At about the same time that the tax revolt evolved in Tennessee, protesters took action in other states as well. The residents of Newington, New Hampshire, a town of only 850 population, voiced their desire to secede from the state as a means of precluding use of their property taxes to support school systems in poorer towns and cities in the state. About 700 protesters in North Carolina staged what they termed a "Tar Heel Tea Party" at the Capitol in Raleigh in opposition to a tax increase proposed by Democratic legislators. And in Massachusetts tax protesters began a movement to abolish the state's income tax.

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2002 ***Restauranteurs' Strike*** (France), a strike in Paris on February 18 by hundreds of restauran- teurs against the huge difference in taxes levied on fast food establishments and full-service restaurants, the latter being assessed at nearly three times the rate of the former. The restauranteurs protested that this difference afforded the fast foods places a huge advantage while penalizing the restaurants. During the strike police arrested thirty demonstrators.

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2002 ***Tax Opposition*** (Ascension Island), protests by the 850 residents of Ascension Island, all British citizens, against a ruling by the government of Great Britain that they must pay income, property, alcohol, and tobacco taxes. Some 300 of the islanders sent a petition to the British Foreign Office in London that declared, "We, the undersigned, deplore the introduction of taxation without representation on Ascension and the failure of Ascension Island government and the British government to adequately consult, and take into account the views of, the people of Ascension." The phrase "taxation without representation" clearly referred to the major issue raised in the American Revolution and the tax protests leading to it. The petitioners demanded that the British and island governments "introduce democratic representation without delay." While expressing love for Britain and being British, Lawson Henry, personnel director of Ascension Island Services, derided the island's colonial status as undermining its relationship with Britain.

The British-appointed governor of the colony of St. Helena, the administrative center for Ascension located about 800 miles distant, expressed the view that the Ascension islanders were not ready for democracy because of inadequate experience in governance. But a junior minister at the Foreign Office voiced that ministry's desire for Ascension to have democratic representation quickly. Ironically, a Foreign Office study done two years earlier had warned of discontent on the island that, unless the government offered assistance, might result in its total depopulation—no action was taken. Prime Minister Tony Blair's government, it should be noted, at the time of the Ascension protest was occupied with another protest by the 30,000 residents of Gibraltar, who opposed the British government's efforts to negotiate an agreement with Spain whereby that nation and Great Britain would share joint control of Gibraltar. (See also 1764–1775—AMERICAN REVOLUTION.)

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Baez, Joan (b. 1941) (United States), American folksinger and advocate of nonviolent political activism who helped popularize folk music in the turbulent 1960s and also gained wide renown for refusing to pay federal income taxes. Baez was prominent in the anti-Vietnam War movement of the mid-1960s, and in this role she sued the government in the fall of 1967 for a refund of the part of her 1965 and 1966 income taxes that had been "used for military purposes"—the amount to be based on the percentage of federal revenues spent on defense during those two years. Having paid $61,000 in taxes for 1966, Baez requested a refund of $36,500. She also revealed that she had been paying only part of her income taxes since the Vietnam War had begun. The Internal Revenue Service responded by impounding her bank account, obliging Baez to pay both the taxes and an assessed fine for nonpayment mandated by the Federal Tax Code at 50 percent of the deficiency.

Ball, John (d. 1381) (England), an English priest who was perhaps the major instigator of Wat Tyler's Rebellion. Ball expounded doctrines later associated with John Wycliffe, with an emphasis on social equality. He advocated a voluntary priesthood, condemned forcing the poor to pay tithes, and deplored the effective slavery suffered by the commons laborers. Ball's views generated conflict with the archbishop of Canterbury, William Wittlesey. Consequently, Ball was excommunicated in 1376, and all persons were forbidden to listen to his preaching—to little effect. Refusing to cease preaching, Ball denounced papal corruption, the arrogance of prelates of the English church, and the greed and oppression of nobles and merchants. On the eve of the 1381 rebellion, which his preaching helped inspire, Ball was confined in the archbishop's prison at Maidstone. Freed from the Maidstone prison by the Kent rebels, he advocated that the rebels kill the lawyers and the leading lords of the kingdom. He accompanied the rebels in their attack

on the Tower of London, where they seized and beheaded the Archbishop of Canterbury, Simon of Sudbury. Following dispersal of the rebels, Ball fled to the Midlands, was arrested at Coventry, and was executed in King Richard II's presence on July 15, 1381. He was hanged, cut down still alive, his entrails drawn, and his body quartered—the then common punishment of "traitors." (See also 1381—WAT TYLER'S REBELLION.)

Bassingbourne, Sir Stephen (England), although not a leader of a tax protest, certainly is deserving of mention as a footnote on tax protests. Sir Stephen, of Hertfordshire, practiced a distinctive and effective means of avoiding payment of taxes at a time when, through bribes or purchases of exemptions, tax evasion by the wealthy was rife in England. When the subtaxers (lesser tax officials) appeared in 1339 to collect the fifteenth from him, Sir Stephen beat them with his sword, frightening them out of daring to levy the tax. However tempting, Sir Stephen's tactics cannot be recommended as exemplary for our own times.

Boadicea (Boudicca or Boudica) (d. AD 60) (Britain), queen of the Iceni who led the Iceni Revolt against Roman rule during the era of Nero. (Her name derives from *bouda,* meaning "victory," and is related to the modern Welsh word *buddug,* "Victoria.") Boadicea's husband, Prasutagus, was king of the Iceni, who inhabited current-day Norfolk, as a client of the Roman Empire. Prasutagus died in AD 60 without male issue and left his wealth to his two daughters and to Nero, in hopes of placating the emperor. But the Romans seized and plundered his kingdom. During an absence of the provincial governor, Boadicea launched the Iceni Revolt, which spread throughout East Anglia. The provincial governor returned and engaged Boadicea's forces in battle. Boadicea roused her forces for a final battle, denouncing, among other things, the Roman tax system. The Romans defeated the Iceni, and Boadicea reputedly died either from shock or from taking poison. The historian Dio Cassius described Boadicea before the battle: "In stature she was very tall, in appearance most terrifying, in the glance of her eye most fierce, and her voice was harsh; a great mass of the tawniest hair fell to her hips; around her neck was a large golden necklace; and she wore a tunic of divers colors over which a thick mantle was fastened with a brooch. This was her invariable attire." (See also AD 60—ICENI REVOLT.)

Bolotnikov, Ivan Isaevich (d. 1607) (Russia), leader of the Bolotnikov Rebellion of 1606–1607, belonged to a family of *deti boiarskie* (members of the gentry cavalry force) in the southern frontier area of Krapivna. Apparently having experienced economic misfortune, Bolotnikov indentured himself to a boyar prince as a military slave, but he subsequently ran off to join the Cossacks. Crimean Tatars took him prisoner and sold him into slavery in Turkey, where he worked on the galleys. Some "Germans" who defeated the Turks at sea freed Bolotnikov, who was taken to Venice, from which he traveled back to Russia via Poland-Lithuania. While traversing Poland-Lithuania, he learned of Vasili Shuiski's having usurped the role of tsar, and also heard rumors that Tsar Dmitri had actually escaped assassination and was alive in Sambor. Bolotnikov went to Sambor, where "Tsar Dimitri" (the impostor Mikhail Molchanov) welcomed him and, after an interview, appointed him commander in chief of the rebel army being assembled in Putivl. Convinced that Molchanov was the real Dmitri, Bolotnikov swore allegiance to him and went off to assume his military duties. The rebel force at Putivl embraced him. Under the leadership of Bolotnikov the revolution achieved some successes, but ultimately it failed; Bolotnikov and many other rebels were executed. (See also 1606–1607—BOLOTNIKOV REBELLION.)

Boniface VIII (1235/1240–1303) (Italy), pope from 1295 until his death in October 1303. He embroiled himself in a power struggle with both Edward I of England and Philip IV (Philip the Fair) of France that began with Boniface's strong opposition to taxation of the clergy. Crowned pope at Rome in January 1295, Boniface planned to bring peace to the West and to recover the Holy Land from the Muslims. Instead he became involved in numerous controversies during his nine-year reign; and his arrogance, avarice, and efforts to amass large estates for his family members earned him many enemies. Boniface's insistence upon

the supremacy of the papacy over secular kingdoms was the cause of his ultimate downfall. He attempted to have Edward I, who had rescued him from the Tower of London in 1267, brought to trial for interfering with a papal fief by his conquering of Scotland; but Parliament declared in 1301 that Scotland had never been a fief of Rome.

Boniface's major struggle with Edward and also with Philip, however, arose out of the papal bull *Clericis laicos,* issued in 1296, which forbade the taxation of clergy. Boniface was forced to back down. He was also under pressure from an insurrection by the Colonnas, a powerful, antipapal Roman family that included two cardinals; that took a year to suppress. Their excommunication lifted, but not restored to their offices or possessions, the Colonnas rebelled again and fled, some to Philip's court. Then in 1302, Boniface issued the bull *Unam sanctam,* which strongly advanced the papal prerogative. In response, Philip IV dispatched his vice chancellor, Guillaume de Nogaret, to Italy, to arrest Boniface and bring him to France to face charges, including heresy, and to be deposed by an ecumenical council. Nogaret, assisted by the pope's enemy Sciarra Colonna, seized Boniface at Anagni on September 7, 1303, as the pope was about to announce the excommunication of Philip IV. (Nogaret later asserted that he had prevented Sciarra Colonna from murdering the pope.) After being held for two days in his summer house, Boniface was set free by Anagni citizens and conducted to Rome, where the Orsini family confined him to the Vatican. There he died on October 11, 1303. (See also PHILIP IV).

Charles the Bad (Charles II of Navarre) (1332–1387) (France), king of Navarre from 1349 and count of Evreux in Normandy. He was the leader of the Navarrese tax opposition that tried to thwart John II's levying of tax subsidies in Normandy in 1356 and subsequent years. Charles, whose ruthlessness and duplicity earned him the epithet "the Bad," had quarreled with John after becoming his son-in-law in 1352 because John did not provide a promised dowry. Through the Treaty of Mantes that John was forced to agree to in 1354 and to reaffirm in 1355, the king gave Charles a large grant of land in Normandy. In Normandy, Charles generated considerable unrest against the king, who in 1356 sought to repress the discontent by arresting Charles at Rouen and executing several of his Navarrese supporters. But Charles had widespread support, including aid from Edward III of England; the Estates General unsuccessfully demanded his release; and Etienne Marcel considered him a suitable rival to the dauphin (later Charles V) as future king of France. Charles made peace with the dauphin, who promised to return his lands but then reneged.

The result was a war and a new peace. Charles thereafter led the forces that suppressed the Jacquerie uprising. In June 1358, he returned to Paris as an ally of Marcel; then he came to an agreement with the dauphin and left Paris shortly before Marcel's death. He had lost much of his popularity and, through the Treaty of Bretigny of May 1360, any hope of an alliance with the English. Charles became embroiled in still other intrigues involving Burgundy and Aragon, and in a renewed war with the dauphin that finally ended in a peace settlement in March 1365. Still other plots followed, including a treacherous alliance with Edward III, then one with Charles V, and finally an offer of support to Richard II of England. He was accused of various crimes, including trying to poison Charles V, who had his lands seized. Following Charles V's death in 1380, Charles the Bad ceased interfering in French internal affairs. His lands in France were given to his eldest son, Charles, to be governed with the consent of the new king, Charles VI. Charles the Bad died on January 1, 1387, by one account burning to death when his bedclothes caught fire. (See also 1356— NAVARRESE TAX OPPOSITION; 1358—JACQUERIE.)

Cobden, Richard (1804–1865) (Great Britain), manufacturer, politician, and leader of the Anti-Corn-Law League. Born to a farming family near Midhurst, Sussex, Cobden had a limited education and at fifteen went to work in his uncle's warehouse in London, where he educated himself through use of the London Institution library. He became a commercial traveler and then entered the printing business. He published

several pamphlets that gained wide public attention, traveled in Russia and the United States and on the Continent, and in 1837 settled in Manchester. There Cobden became a promoter of education. In 1838 he helped establish, and became leader of, the Anti-Corn-Law League. Cobden won election to the House of Commons, where he quickly gained prominence for his eloquence in arguing such issues as repeal of the Corn Laws and promotion of free trade. Later, during the ministry of Lord Palmerston, he served as an ambassador for free trade in negotiations with the French government, finally attaining success in this effort in 1860. (See also 1838—ANTI-CoRN-LAW LEAGUE.)

Cruz, Francisco de la (d. 1578) (Peru), a Dominican friar in Peru who as a visionary foresaw the destruction of Spain because of the king's taxation and fiscal policies, according to Henry Kamen. Cruz stated in 1575 that common parlance depicted Spanish officials as "more concerned about ways of squeezing silver from the realm than about how to govern in the interests of public welfare and peace." He denounced Philip II for squandering the revenues he received from Spain and its realms and incurring large debts. Concern for overtaxed people inspired Cruz's visions, which anticipated a new order with God wreaking "justice and punishment on behalf of the poor and humble" in America as well as in Spain. Arrested by the Inquisition in 1575, Cruz endured three years of interrogation before being burned at the stake in 1578.

Flavius Sabinus (Rome), although not a Roman Empire tax rebel—quite the opposite, in fact—Sabinus deserves at least a footnote. The son of Titus Flavius Petro, who had served as a centurion and supported Pompey in the civil wars, and subsequently become a tax collector, Sabinus followed his father in the latter career. He became "a publican in Asia and gathered the custom or impost of fortieths for the state," according to Suetonius, who notes that images of him were erected in the provincial cities with his title and the inscription "To a good and faithful publican." John Holland Smith states that Sabinus served "with such singular probity that he was immortalised with statues 'to the honest taxman.' " One of his sons became Emperor Vespasian (r. AD 70–79). It seems only fair to mention Flavius Sabinus simply to verify that such a phenomenon as a respected tax collector is not unknown in history.

Fries, John (1750–1818) (United States), leader of the Pennsylvania rising that bears his name in 1799. The son of a Welsh immigrant, Fries was born in Montgomery County, Pennsylvania, populated by German-Americans and Anglo-Americans. He became fluent in both English and German, an asset to his career as an itinerant auctioneer. Fries married in his early twenties, moved with his family to Bucks County, and there raised ten children in a two-room house. During the American Revolution, Fries served as captain of a militia company. He later was captain of a militia unit in the "Watermelon Army" that suppressed the 1794 Whiskey Rebellion—an ironic circumstance, given Fries's later opposition to the direct tax, or house tax, of 1799 on the grounds that it was unconstitutional. It was this stance that led to his leadership of a militia troop opposed to the tax that attempted to prevent assessments of houses in order to obviate paying the tax. The militia's effort to free men jailed for their opposition to the assessment—Fries's Rebellion—led to his own arrest, trial for treason, and final pardon by President John Adams. (See also 1794—WHISKEY REBELLION; 1799—FRIES'S REBELLION.)

George, Henry (1839–1897) (United States), originator and proponent of the "single tax" on land values as a means of reforming the American tax system and lightening the tax burden on both industry and labor. Born in Philadelphia, George spent a brief time at sea in his teenage years; sailed to California, where he spent five years; returned New York; and again moved to California, becoming editor of the *Oakland Transcript* newspaper. In 1879 he published *Progress and Poverty,* his most significant work, in which he critiqued the American system of landownership and its consequences, and advocated the single tax. Originally published at his own expense, the book went through over 100 editions and garnered a large readership. George moved back to New York, where he wrote and published *The Irish Land Question* (1881). In 1886 he ran unsuccessfully for mayor of New York; he entered the race again in 1897 but died

before the election. He was the author of numerous magazine articles and two other books, *Protection or Free Trade* (1886) and *The Science of Political Economy* (1897). His economic and social ideas were perpetuated by Henry George schools in New York and elsewhere and the Robert Schalkenbach Foundation, and through political parties. Among his most prominent converts were Count Leo Tolstoy, Ramsay MacDonald, and Sun Yat-sen. (See also 1879—SINGLE TAX MOVEMENT.)

Germanus (c. 378–448) (Gaul), also known as Saint Germanus of Auxerre, an important Gallic prelate and a highly successful advocate of tax relief. Germanus practiced law in Rome and then served as governor of Amorica (now Brittany) by appointment of Emperor Flavius Honorius. In 418 he became bishop of Auxerre by election and assumed an ascetic mode of life. He founded the monastery of Saints Cosmas and Damian in Auxerre. Pelagianism was spreading in Britain, and Pope Celestine I sent Germanus there in 429 to combat the heresy—a successful mission. He would return to Britain in 447 on a similar mission, when he also helped the Britons fight the Saxons and Picts. During the 440s, when Gaul suffered under exceptionally high tax levies against which the Bagaudae rose in arms, Germanus traveled to Arles to press a personal appeal for tax relief. While the imperial government smashed the Bagaudae, they granted Germanus his wish. Following this success, tax-burdened groups in Amorica, Britain, and elsewhere sought Germanus's aid in attaining tax relief; again he traveled both to Arles and to Ravenna (site of Western Emperor Valentinian III's imperial court) to appeal on their behalf. Upon his return from Britain in 447, Germanus discovered his diocese wracked with conflict as the Armoricans rebelled against the Huns. Germanus persuaded the Hun leader, Goar, to postpone an attack on the province and then went to Ravenna to seek help for the Amoricans. He died while the negotiations were proceeding. (See also c. 400—BAGAUDAE REVOLTS.)

Hampden, John (c. 1595–1643) (England), a parliamentarian from Buckinghamshire who challenged Charles I's authority to levy taxes during the opposition to the ship writs levies. Descendant of an old family and son of Oliver Cromwell's aunt, Hampden studied at Magdalen College, Oxford, and at the Inner Temple. He served as representative of the borough of Grampound in 1621, and later as representative of Wendover in the first of three Parliaments during the reign of Charles I. He represented Buckinghamshire in the Short Parliament of 1640 and Wendover in the Long Parliament. Hampden is popularly considered the central figure in the early stages of the parliamentary revolution leading to the English Civil War, largely because of his opposition to the ship writs, or ship-money, levies. Although seven of twelve judges found against him in his case against the crown's authority to impose the ship writs, his opposition made him popular with the public. In the Long Parliament he was among the eight managers who oversaw prosecuting the Earl of Strafford, and he was a major ally of John Pym in supporting Parliament's authority. Hampden supported the Grand Remonstrance and was among the five members of Parliament whom the king attempted to have arrested and impeached in 1642. Hampden defined the two conditions—an attack on religion and an attack on the fundamental laws—that made it the duty of a good citizen to oppose the king. When the English Civil War began, he was appointed to the Committee for Safety, and he became commander of a Buckingham regiment. Hampden died from mortal wounds received during the Battle of Chalgrove Field. (See also 1634–1639—SHIP WRITS PROTEST.)

d'Harcourt, Godefroy (d. 1356) (France), a Norman baron and lord of the fortress of Saint-Sauveur who opposed taxes levied by Philip VI in 1343. Godefroy refused to respond to a royal summons that charged him with participation in an illegal private war and instead began a thirteen-year rebellion against Philip VI and his successors of the house of Valois. He became the leader of residents of Normandy and other western districts who were disaffected with the king and his policies. The French harshly punished these dissidents and sent Godefroy into exile in England in 1343. There Godefroy paid homage to Edward III, who promised to protect the Normans' interests when making peace with Philip VI after reviving the war in France.

Godefroy's revenge came with Philip's defeat at the battle of Crecy in 1346, but his brother, the count of Harcourt, died fighting on the French side at the battle. Godefroy fell out with Edward during the siege of Calais; made peace with Philip, who in December 1346 sent him a letter remitting his offenses; and in the summer of 1347 became commander of French forces in lower Normandy, empowered to raise both troops and taxes. In 1354 he and the other Harcourts aligned themselves with Charles the Bad in opposition to John II. Godefroy led the nobles of Normandy in a virtual civil war that closed most of Normandy to the French tax collectors. With the arrival of English troops in lower Normandy in 1356, he completed his break with the Valois monarchy and made Edward III heir to his manor. Godefroy died in battle against the French in the fall of 1356. (See also CHARLES THE BAD.)

Jarvis, Howard (1903–1986) (United States), leader of California's 1978 Proposition 13 tax limitation initiative. Seventy-five years old at the time of the Proposition 13 campaign, Jarvis had begun his career as gadfly after retiring from a business career in 1962, and launched his first property tax limitation campaign in 1968 in conjunction with the United Organization of Taxpayers. He continued to agitate for tax reductions over the following decade, gaining prominence as a tax rebel in the early 1970s. Jarvis experienced defeat in his efforts to win election to office as a Republican, including a primary bid for the U.S. Senate in 1962 and a primary campaign for mayor of Los Angeles in 1977. Although Jarvis's anti-tax crusade involved no personal financial advantage, the fame he garnered as the champion of Proposition 13 allowed him to profit from subsequent speaking engagements and a book contract. On June 6, 1978, Election Day, he announced a new crusade called the American Tax Reduction Movement, and he went forth to tour and speak in dozens of cities across the nation. With contributions to his movement he bought television time to promote his ideas on tax reduction. His tours and TV appearances transformed him into something of an American folk hero who spoke for ordinary taxpayers. (See also 1978—PROPOSITION 13.)

Kellems, Vivien (1896–1975) (United States), Connecticut businesswoman, known as the "tornado from Connecticut," who was a persistent one-woman crusader against federal taxes. Kellems became involved with manufacturing during World War II and was president of a firm that produced cable grips. Her anti-tax crusade began in 1948 and endured for over two decades, with her primary targets being the withholding and Social Security taxes. Kellems found the withholding tax, instituted during wartime and supposed to have been repealed following the war, especially egregious as a form of income tax. She argued that wage earners had the right to receive their full pay, and beginning in February 1948 she paid her firm's employees in full, so that they could in turn pay the Internal Revenue Service directly. Although the Treasury Department refused to indict her, it did levy penalties collected from her bank accounts. In response Kellems sued, eventually recovering $7819; but the judge in the case ruled that no constitutional issue was involved. The Treasury Department continued to levy penalties, and Kellems continued to file suits until finally abandoning the effort in 1952 and beginning to withhold taxes from her employees' wages. She then took on the Social Security tax, which she refused to pay until finally acceding to pressure.

Kellems also attacked Connecticut's general sales tax as an invisible levy. And in 1969, then aged seventy-two, she announced her refusal to pay any more taxes until the federal government refunded to her $73,000 that she asserted constituted an overcharge since 1948 because single taxpayers had to pay at a higher rate than married taxpayers. The government took no action, and she repeated the act in 1971, claiming $76,000 in refunds.

Lee, J. (Joseph) Bracken (1899–1996) (United States), governor of Utah for two terms (1949–1957) and a committed isolationist who earned national renown for refusing to pay federal income taxes on the personal income besides his salary as governor that he received in 1955. Lee claimed that the income tax was unconstitutional because the money was used for foreign aid. He placed the amount of his federal

income taxes for 1955 in a Salt Lake City bank account and insisted that the federal government sue him, in order that he might obtain a decision from the Supreme Court. Three months later, contending that he had received letters from 5000 people supporting his position, he again refused to pay the taxes and challenged the government to collect through a court order. George Humphrey, secretary of the Treasury in the Eisenhower administration, sued Lee for nonpayment; the Internal Revenue Service (IRS) filed a lien for $1200 against him. Lee subsequently filed suit in the Supreme Court on behalf of Utah, challenging the income tax's constitutionality. He argued that the constitutional provision for levying taxes for "the general welfare" did not obtain for foreign aid. The IRS succeeded in collecting Lee's taxes. Failing to be renominated as the Republican candidate for governor, Lee ran in 1957 as an independent and narrowly lost. Subsequently the Supreme Court refused to consider his case. In 1958, Lee lost his bid to be elected to the U.S. Senate, but he later served two terms as mayor of Salt Lake City.

Philip IV (Philip the Fair) (1268–1314) (France), king of France from October 1285 until his death on November 20, 1314, Philip IV instituted an effective tax revolt in reverse that had momentous consequences for the Church and France. Determined to establish the monarchy's sovereignty and jurisdiction, Philip became involved in extended conflicts with Edward I of England and with Pope Boniface VIII. War with England began in 1294, involving control of Aquitaine, Flanders, and other areas; it continued until a peace treaty was signed with England in 1303 and Philip imposed his will on Flanders in 1305. This long-lasting war of course generated a need for funds raised through taxation; it also stirred the opposition of Boniface VIII because the hostilities disrupted his political plans and his desire to launch a new crusade. In February 1296 Boniface issued the bull *Clericis laicos,* which prohibited secular authorities from imposing tax levies of any kind on the clergy. Both Edward and Philip objected. Philip reacted by embargoing the export of arms, horses, war equipment, and money from France, thus depriving Boniface of the resources needed to secure an alliance with Aragon and his political and territorial goals in Italy and Sicily. Boniface denounced Philip for his actions; Philip, presumably convinced that Boniface was challenging his sovereignty, pressured the French clergy.

On July 31, 1297, the pope gave in with the bull *Etsi de statu,* which permitted the king to tax the clergy without asking papal consent when it was necessary for funding defense. And on August 11, 1297, the pope proclaimed the canonization of Louis IX, Philip's grandfather, which the king had long advocated. Philip imposed an ongoing tax on the French clergy. An uneasy peace prevailed between pope and king until December 1301, when Boniface again forbade the king to tax the clergy and ordered the French clergy to come to Rome to discuss Philip's reign. The wording of communications from the pope, including the bull *Unam sanctam* (November 18,1302), clearly implied that he claimed jurisdiction in both the ecclesiastical and the secular realms. Philip responded with a vendetta against Boniface that doubtless hastened the pope's death in October 1303, and lasted even beyond it. This vendetta had at least two major long-term consequences for the Church: Philip's suppression of the Knights Templar in 1307 and the Avignon papacy (the "Babylonian captivity"), the forced removal in 1309 of the papal residence from Rome to Avignon, where it remained, under control of the French monarch until 1378.

Philip IV was himself the target of several protests against tax levies that he mandated. (See also BONIFACE VIII; 1296—CISTERCIAN ORDER TAX UPRISING; 1308—MARRIAGE AID PROTEST; 1314—LEAGUE OF BURGUNDY; 1314—NOBLES'REVOLT.)

Shays, Daniel (1747–1825) (United States), leader of Shays's Rebellion in western Massachusetts during 1786–1787. Shays was born in Hopkinton, Massachusetts. He joined the Boston army immediately following the battles of Lexington and Concord that inaugurated the American Revolution, serving as a second lieutenant in a Massachusetts regiment from May to December 1775. He fought bravely at the battles of Breeds Hill and Bunker Hill. Shays also fought with Ethan Allen at Fort Ticonderoga and at the

battles of Saratoga and Stony Point. He became a captain in the Fifth Massachusetts Regiment in January 1777, and resigned this commission in October 1780. He settled at Pelham, Massachusetts, serving on the town's Committee of Safety. Following the failure of Shays's Rebellion, he fled to Vermont, was later pardoned by the Massachusetts legislature, and settled in New York. Shays died in Sparta, New York. (See also 1786—SHAYS'S REBELLION.)

Tupac Amaru (c. 1742–1781) (Peru), leader of the Tupac Amaru Revolution of 1780– 1781. Born in Tinta, Peru, near Cuzco, his original name was Jose Gabriel Condorcanqui. He was a descendant of the sixteenth-century martyred Inca leader Tupac Amaru, whose name he assumed as leader of an Indian and peasant rebellion. Tupac Amaru claimed to be the legal heir of Inca royalty and was recognized as such by the Spanish government, which awarded him the title of Marquis of Oropesa, which Phillip II (r. 1556–1598) had supposedly bestowed on the Inca line. But Tupac Amaru rejected the title and the wealth and honors the Spanish offered him, as well as the legacy of his Jesuit education, in favor of his Indian identity. Unsuccessful in petitioning Spanish authorities to provide political and other improvements for the Indians, he organized an army of Indians in November 1780 that in a short time seized control of sizable areas in southern Peru, Argentina, and Bolivia. The government refused to deal with him, brought in military reinforcements, and captured Tupac Amaru and his family. After being forced to watch the executions of his wife and sons, Tupac Amaru was mutilated and executed on May 18, 1781. (See also 1780– 1781—TUPAC AMARU REVOLUTION.)

Tyler, Wat (Walter Tyler; d. June 15, 1381) (England), a leader of the peasants' revolt known as Wat Tyler's Rebellion. Tyler's history is vague prior to the rebellion; he was from Colchester, and the French chronicler Jean Froissart says he had been a soldier in the French War and was a robber in Kent. The rebellion was an uprising against oppressive taxation, in particular a poll tax levied in 1379 and again in 1381. Kent rebels chose Tyler as their captain on June 7, 1381. He led the rebels in capturing Canterbury on June 10, John of Gaunt's Savoy Palace in London on June 13, and London Bridge and the Tower of London on June 14, after which Richard II, then only fourteen years old, promised to make concessions. Refusing to disband, Tyler and his men met with the king at Smithfield on June 15. Armed conflict occurred during their conference, and Tyler suffered mortal wounds. His men carried Tyler's body to St. Bartholomew's Hospital. Although Tyler was dead of his wounds, the lord mayor of London had his body dragged from the hospital and beheaded. Tyler's followers dejectedly dispersed, and government troops quickly and brutally suppressed the rebellion. (See also 1381—WAT TYLER'S REBELLION.)

APPENDIX: LIST OF EVENTS BY EMPIRE OR NATION

ASCENSION ISLAND
Tax Opposition—2002
ASSYRIA
Kiddinutu—2000 BC
AUSTRALIA
Barwick Court—1960s
AUSTRIA AND AUSTRIAN EMPIRE
Peasants' Revolt *(Bauernkrieg)*—1524–1525
Reichenstein Rising—1567
Croat Rising—1573
Peasants' Revolt—1594
Peasant Risings—1595–1597
Peasants' Revolt—1597
Peasants' Uprising—1626
Rakoczi's Insurrection—1703
Silesia Revolt—1767
Peasants' Rebellion—1775
Horia and Closca Revolt—1784
Nobles' Tax Opposition—1784
Decree Repeal Uprising—1790
BABYLONIA/SUMER
Urukagina's Reform—c. 2350 BC
BELGIUM
Ghent Revolt—1536
Fuel Tax Protests—2000
BOLIVIA
Cochabamba Customhouse Riot—1774
Katarista Rebellion—1780
La Paz Uprising—1780
Acre War—1900
BRAZIL
Minas Gerais Conspiracy—1788–1789
Cachoeira Uprising—1822
Census Rebellion—1851

Vintem Riot—1880

BRITAIN AND BRITISH EMPIRE

Iceni Revolt—AD 60
Danegeld Resistance—991
Lady Godiva' s Ride—c. 1057
Magna Carta—1215
Abbot of Battle v. William—1224
Aids Resistance—1237
Mintey Resistance—1241
Maltolt Opposition—1297
Fordwich Attack—c. 1330
Protest Poems and Songs—1338–1339
Lincolnshire Inquiries—1340–1342
Wat Tyler's Rebellion—1381
Jack Cade's Rebellion—1450
Yorkshire Rebellion—1489
Cornish Risings—1497
Amicable Grant Resistance—1525
Pilgrimage of Grace—1536–1537
Western Rebellion—1549
Great Contract—1610
Petition of Right—1628
Ship Writs Protest—1634– 1639
Excise Riots—1640s
Excise and New Impost Protests—1643
Bacon's Rebellion—1676
Hearth Tax (Hearth Money) Repeal—1689
Excise Bill Riots—1733
Gin Act Protests—1736
Porteous Riots—1736
Cider Act Protests—1763
American Revolution—1764–1775
Stamp Act Crisis and Stamp Act Congress—1765
Regulators—1765–1771
Boston Tea Party—1773–1774
Denbigh Protest—1795
St. Clears Tax Riot—1800
Parliament's Expunging Tax Rolls—1802
Llannon Riot—1806
Commons Abolition of the Income Tax—1816
Carmarthen Riots—1831–1832
Anti-Corn-Law League—1838
Rebecca Riots—1839–1842
Battle of the Malt Tax—1847
Match Girls—1871

Land and Labour League—1872
Poll Tax Riots—1990
Fuel Tax Protests—2000

BULGARIA
Bulgarian War—913
Bulgarian Revolt—1040
Pazvantoglu Rebellion—1794
Peasant Risings—1835–1837
Peasant Rising—1850
Grape Growers Strike—1851

BURMA
Tax Boycotts—1920s

BYZANTINE EMPIRE (BYZANTIUM, EASTERN ROMAN EMPIRE)
Refusal to Pay Tribute—458–459
Refusal to Pay Tribute—502
Tarsus Protests—c. 528
Nika Revolt—532
Alexandria Uprising—645
Gennadius's Tax Rejection—665
Papal Tax Rejection—722
Cosmas's Revolt—727
Thomas the Slav's Revolt—820–823
Bulgarian War—913
Slav Tribute Rebellion—934
Church Tax Opposition—1003
Bulgarian Revolt—1040
Military Dismantling—c. 1042
German Tax Opposition—1197
Anatolian Rebellions—1285
Bithynia Tax Revolt—1304
Thrace Tax Exemption—1321

CANADA
Taxpayer Protection Act—1995
Separatist Movement—2001

CAPPADOCIA
Cietae Rebellion—AD 36

CARTHAGE
Mercenary War—240–237 BC
Carthage Rebellion—AD 238

CENTRAL AMERICA
Mosquito Coast Rebellion—1712

CHINA
Li-t'ien—191 BC
Tax Remission—141 BC
Discourses on Salt and Iron—81 BC

Wang Mang's Reforms—AD 9
Land Tax Riots—AD 30
Commanderies Tax Revolt—AD 116
Buddhist Clergy Growth—c. 460
Falsification of Records—c. 582
Ling-nan Rising—687
Suppressing Buddhist Tax Evasion—711
Reregistration Opposition—721
Tea Tax Evasion—821
Banditry—874
Lower Yangtze Rebellion—1351–1368
Tax Rebellions—1597
White Lotus Rebellion—1793
Tax Resistance Movements—1840s
Ch'ung-yang Uprising—1842
Zhaowen County Uprising—1842
Qingpu Resistance—1853
Shantung Tax Resistance—1860
Peasant Anti-tax Risings—1901–1905
Waichow Revolution—1911
Two Kitchen Knives Rebellion—1916
Opium Surtax Resistance—1918
Red Spears Tax Risings—1923
Opium Tax Protests—1925
Ch'ang-le Revolt—1931–1932
Chiang-tu hsien Disturbances—1932
Peasant Tax Protests—1993
Banana Tax Protest—2000
Farmers' Tax Revolt—2000

COLOMBIA

Tunja Sales Tax Revolts—1592
Comunero Rebellion—1781

CYPRUS

Census Opposition—1572

DENMARK

Free Conservatives—1900
Georgists (Danmarks Retsforbund)—1919

EQUADOR

Rebellion of the Barrios—1765

EGYPT

Rebellion Against Tachos—c. 360 or 361 BC
Khabbash Revolt—c. 338 BC
Sitologi Protests—c. 200 BC
Black Market Complaint—113 BC
Thebaid Revolts—26–24 BC

Egyptian Practors' Appeal—AD 55
Temple-Tax Resistance—AD 71
Constitutio Antoniniana—AD 212
Egyptian Revolt—AD 297
Alexandria Uprising—645
Gennadius's Tax Rejection—665
Fostat Revolt—969
Salt Tax Uprisings—1880s

ETHIOPIA

Tigre Rebellion—1943
Bale Rebellion—1963–1970
Gojjam Revolt—1968

FINLAND

Finland Rising—1596

FLANDERS

Ghent Revolt—1379
Ghent Revolt—1536

FRANCE

Treveri and Aedui Rebellion—AD 21
Gaul Revolt—AD 68
Gallic Traders' Tax Avoidance—c. 400
Bagaudae Revolts—c. 400
Bibianus's Mission—c. 464–465
Injuriosus's Protest—c. 544
Stoning of Parthenius—548
Limoges Riot—578
Bishop Gregory's Tax Resistance—589
Church Council—994
Saladin Tithe Protest—1188
Parlement Decree of 1270–1270
Cistercian Order Tax Uprising—1296
Charles of Valois Aid Protest—1300
Flanders Peasant War—1304
Marriage Aid Protest—1308
League of Burgundy—1314
Nobles' Revolt—1314
Populares—1323–1338
Parlement Decree—1334
Languedoc Arriere-ban Protest—1337
Norman Estates Tax Charter—1339
Le Puy Salt Tax Protest—1341
Crisis of 1343–1343
Estates of Languedoil—1346
Normandy Riots—1348
Rouen Rising—1351

Navarrese Tax Opposition—1356
Jacquerie—1358
Aquitaine Revolt—1369
Languedoc Uprising—1378–1379
Aides Uprisings—1381
Estates General Reforms—1413
Reims Tax Revolt—1461
War for the Public Weal—1465
Tours States-General—1484
Agen Revolt—1514
Tithe Payers' Strike—1529
Montelimar Exemption Protest—1537
Gabelle Revolt—1542
Guyenne Revolt—1548
Parlement Tax Act—1564
Cahier de Doleance—1576
Anti-Tax League—1578
Carnival in Romans—1580
Haute-Uzege Revolt—1582
Gautiers Revolt—1586
Companeres—1590s
Croquants—1593
Vivarais Uprising—1593–1595
Third Estate Appeal—1595
Pancarte Resistance—1597
Poitiers Riot—1624
Cascaveoux Revolt—1630
Lanturelu Rising—1630
Agen Rising—1635
Saintonge/Angoumois Rebellions—1635–1643
Croquants' Revolt—1636–1637
Pardiac Revolts—1638
Va-nu-Pieds Revolt (Nu-Pieds)—1639–1643
Tax Risings—1643
Montpellier Revolt—1645
Fronde of the Parlement—1648–1653
Lustucru War—1662
Chalosse Rising—1663
Aubenas Revolt—1670
Peasant Revolt—1670s
Bonnets Rouges Revolt—1675
Camisard Revolt—1700
Vingtieme Opposition—1749–1751
Revolte Nobiliare—1787–1788
French Revolution—1789–1802

Income Tax Opposition—1895
Winegrowers' Strike—1907
Taxi Drivers' Strike—1934
Poujadisme—1953
Fuel Tax Protests—2000
Restaurateurs' Strike—2002

GERMANY
Frisian Rebellion—AD 28
Bundschuh—1502
"Poor Conrad" Rebellion *(Arme Konrad)*—1514
Peasants' Revolt *(Bauernkrieg)*—1524–1525
Saxony Peasants' Revolt—1790
Nobles' Tax Reform Opposition—1810
Fuel Tax Protests—2000

GREECE
Delian League Revolt—431 BC
Cosmas's Revolt—727

GUATEMALA
Indigo Tax Evasion—1659
Repartimiento Protest—1683
Piche Settlement—1729
Bourbon Fiscal Reform Resistance—1763
Totonicipan Anti-tribute Uprising—1815–1820
Carrera Revolt—1838

HERZEGOVINA
Peasants' Revolt—1874–1875

HOLY ROMAN EMPIRE
Ghent Revolt—1536
Export Duty Resistance—1543

HUNGARY
Golden Bull Exemption—1222
Croat Rising—1573
Peasants' Revolt—1597
Rakoczi's Insurrection—1703

ICELAND
Althing Remonstrance—1303
Boendur Revolt—1350s
Eyjafjord Tax Resistance—1393

INDIA
Peasants' Revolt—1332–1334
Guntur No-Tax Campaign—1921
Damodar Canal Tax Movement—1937–1939

INDONESIA
Tumenggung Mohamad Revolt—1825
Tjikandi Affair—1845

Banten Revolt—1888
IRAQ
Bedouin Revolt—early 900s
Basra Riot—917
ITALY
Papal Tax Rejection—722
Limonta Peasants' Protest—882–905
Tax Resistance—1289
Papal Tax Opposition—1297
Rejection of Estimo—1341
Walter of Brienne's Downfall—1343
Cola di Rienzo's Demise—1354
Venice Saltmakers' Tax Opposition—1360–1370
Catasto Debate—1425
Naples Revolt—1647–1648
Palermo Revolt—1773
Anti-tax Riots—1891
Sicily Rebellion—1894
Fuel Tax Protests—2000
JAMAICA
Gasoline Tax Protests—1999
JAPAN
Fukuyama Rising—1717
Sanchu Ikki—1726–1727
Iwaki Daira Rising—1739
Aizu Rising—1749
Fukuyama Rising—1752
Ueda Horeki Rising—1761–1763
Tenma Sodo—1764–1765
Fukuyama Rising—1770
Koyasan Revolt—1776
Silk Tax Rising—1781
Tenmei Rising—1786–1787
Fishermen's Revolt—1790
Takeda Rising—1811–1812
Echigo Rising—1814
Nambu Rising—1853
Kaisei Rising—1866–1867
Chichibu Rising—1884
Tax Law Opposition—1949
JORDAN
Lazica Revolt—540
JUDAEA
Hyrcanus Opposition—67 BC
Judaea Revolt—AD 66–70

Temple-Tax Resistance—AD 71
MEXICO
Cuetaxtla Protest—1400
Guanajuato Riot—1767
Zempoala Tax Resistance—1802–1807
Sierra Gorda Rebellion—1847–1850
NETHERLANDS
Export Duty Resistance—1543
Revolt of the Netherlands—1567
Fuel Tax Protests—2000
NORWAY
Telemark Uprising—1540s
Trondelag Uprising—1570s
War of the Strilars—1762
Strilekrigen— 1765
Lofthuus's Revolt—1786–1787
Fuel Tax Protests—2000
OTTOMAN EMPIRE
Tax Farming Complaints—1563–1564
Census Opposition—1572
Michael's Revolt—1594
Celali Revolts—1596–1610
"The Great Flight"—1603–1608
Customs Protest—1648
Pazvantoglu Rebellion—1794
Fellahin Revolt—1834
Peasant Risings—1835–1837
Anatolian Tax Resistance—1841
Peasant Rising—1850
Grape Growers Strike—1851
Peasants' Revolt—1874–1875
PALESTINE
Tax Farming Controversy—c. 220 BC
Ferde Tax Opposition—1831–1840
Fellahin Revolt—1834
PERU
Arequipa Rebellion—1780
Tupac Amaru Revolution—1780–1781
POLAND
Tithe Controversy—1198
Tithe Conflict—1207
Tithe Opposition—1248
PORTUGAL
Evora Riots—1637
Latifiundists' Tax Resistance—1964

RHODES
Rhodes/Byzantium War—220 BC
ROMAN EMPIRE
Opposition to Triumvirs' Taxes—44 BC
Asian Tax Resistance—43 BC
Freedmen's Rebellion—31 BC
Thebaid Revolts—26–24 BC
Senate Tax Opposition—AD 6
Tacfarinas's Revolt—AD 17–24
Treveri and Aedui Rebellion—AD 21
Frisian Rebellion—AD 28
Roman Tax Protest—c. AD 39
Egyptian Practors' Appeal—AD 55
Nero's Tax Reform—AD 58
Iceni Revolt—AD 60
Judaea Revolt—AD 66–70
Gaul Revolt—AD 68
Temple-Tax Revolt—AD 71
Carthage Rebellion—AD 238
Agri Deserti—AD 284–305
Egyptian Revolt—AD 297
Roman Revolt or Maxentius's Revolt—AD 306
Revolt of Procopius—365–366
Rebellion of Firmus—372
Mauretanian Rebellion—374–375
Pannonian Tax Resistance—375
Fritigern's Rebellion—376
Antioch Rebellion—387
Gallic Traders' Tax Avoidance—c. 400
Bagaudae Revolts—c. 400
Valentinian III's Constitution—450
ROMANIA
Michael's Revolt—1594
RUSSIA
Muscovy Tribute Resistance—1480
Time of Troubles—1598–1613
Bolotnikov Rebellion—1606–1607
Moscow Uprising—1648
Kolomenskoe Protest—1662
Lower Don Rebellion—1707–1708
Pugachev Revolt—1773–1775
Nobles' Tax Opposition—1828
Zemstvo Tax Protest—1860s
SCOTLAND
Ransom Protest—1363

SICILY
Sicilian Vespers Revolt—1282
Palermo Revolt—1647
Palermo Revolt—1773
Carriage Tax Revolt—1782
Nobles' Tax Rebellion—1810
Revolution of 1848–1848
Sicily Rebellion—1894
SOUTH AFRICA
Bambatha Rebellion—1906
SPAIN AND HABSBURG EMPIRE
Remensas' Protests—1388
Barcelona Riots—1391
Remenca Serfs' Rising—1462
Great Revolt in Castile—1520–1521
Cortes Tax Refusals—1543–1545
Revolt of the Netherlands—1567
Castile Tax Resistance—1573–1577
Millones Protests—1589
Catalonia Rebellion—1626
Vizcaya Revolt—1631–1632
Cordoba Tax Resistance—1645
Palermo Revolt—1647
Naples Revolt—1647–1648
Fuel Tax Protests—2000
SWEDEN
Fralse—1280
Nils Dacke Rising—1542
Tithe Opposition—1573
Finland Rising—1596
Stock-and-Land Tax Conflict—1620
Little Toll—1622
Tax Rejection—1713
Fuel Tax Protests—2000
SWITZERLAND
Bundschuh—1502
Rappenkrieg—1591–1594
Swiss Peasant War—1653
SYRIA
Homs Revolt—1826
Hama Protest—1826
Damascus Revolt—1831
Ferde Tax Opposition—1831–1840
'Awayid Abolition—1833
Druze Tax Resistance—1841

Aleppo Revolt—1850
‘Alawis Revolt—1854
Bedel Opposition—1855–1856
Damascus Riots—1860
TRANSLYVANIA
Horia and Closca Revolt—1784
TURKEY
Anatolian Tax Resistance—1841
UNITED STATES
Pennsylvania Whiskey Excise Protests—1783
Shays’s Rebellion—1786
Whiskey Rebellion—1794
Fries’s Rebellion—1799
Single Tax Movement—1879
Great Depression Tax Resistance—1930
Antiwar Tax Rally—1969
Scarsdale Property Tax Rejection—1970
Proposition 13–1978
D.C. Vote—2000
Tennessee Income Tax Protest—2001
VIETNAM
Dai Loc Tax Revolt—1908
Nghe An Revolt—1930
WALES
Denbigh Protest—1795
St. Clears Tax Riot—1800
Llannon Riot—1806
Carmarthen Riots—1831–1832
Rebecca Riots—1839–1842
YUCATAN
Canek Revolt—1761

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