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THE FORMATION OF FISCAL POLICY IN THE REIGN OF LOUIS XIV:
THE EXAMPLE OF NICOLAS DESNARETZ, CONTROLLER
GENERAL OF FINANCES (1708-1715)

DISSERTATION

Presented in Partial Fulfillment of the Requirements for
the Degree Doctor of Philosophy in the Graduate
School of The Ohio State University

By
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*****

The Ohio State University
1979

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FOREWORD

The study of fiscal policy formation in the age of Louis XIV cannot be undertaken lightly or briefly. There are too many subjects that require explanation, like royal finances, the King's Council, the royal court, the relationship between the government and its critics, etc. Wherever possible, I have tried to eliminate topics that seemed extraneous or that threatened to lead to discussions with only a tangential relationship to the theme of this work. It is for this reason that I have neglected any discussion of "mercantilism," an anachronistic term that appeared in the late eighteenth century and has prevented any objective discussion of the financial system and policies of the Old Regime in France. The control of commerce was more an accident than the result of conscious policy by the royal government. Kings inherited trade barriers and duties, they did not invent them. If anything, the royal government sought to suppress these barriers but the circumstances of foreign policy and provincial reluctance to go along with the crown prevented any but the most inconsistent pursuit of this aim. The period of Colbert's ministry (1661-83) saw the most determined effort towards unifying France within one custom's union but the end result was a more efficient exploitation of the existing system. After 1688 the exigencies of war
prevented any continuation of this policy. In fact, the crown increased the tariffs at these barriers as a means of sustaining its growing expenses. It is because of problems like this that I have tried to avoid the interminable debate among historians over the meaning of the term "mercantilism" and any discussion of the difference between the ideals of the royal finance ministers and the actions of the royal government in the realm of commerce.

A second reason for avoiding this debate is that this study will focus on finances, not commerce or political economy. The latter are considered only insofar as they involve the problems of increasing government revenues. For all practical purposes, commerce is not a part of this study.

There are a couple of structural difficulties that must be explained before launching into the problem at hand. First, there is the matter of the spelling of proper names of the many characters involved in the royal finances under Louis XIV. The seventeenth century did not have any standard rules for this problem. I have adopted the practice, in all cases save one, of employing the orthography used by the person himself. Perhaps this is because my own name is so frequently misspelled. For instance, many history books call Louis XIV's last finance minister Desmarets while the man himself spelled his name Desmaretz. Contemporary spellings varied from Desmarest to Desmarais, but I have chosen to use the man's name as he himself spelled it. The same practice is used with Delacroix and
Dubuisson who were referred to in their own time as de la Croix and du Buisson. I have used the shorter Boisguilbert rather than Boisguille- bert, although the owner of that illustrious name spelled it both ways.
The only exception that I have permitted myself in this matter is the use of the accepted spelling of Chamillart instead of the Chamillard used by the man himself.

A second problem is the matter of weights and measures which were also not standardized in the seventeenth century. The most common measure of volume for grain was the setier (de Paris) which equalled 156 liters or 4.3 bushels. Wine was measured in muids equalling four setiers or 624 liters. Salt was measured by the minot which was one-fourth of a setier ≈ 39 liters. However, the references to the imposition of taxes in grain for 1710 refer to sacks of grain weighing 200 livres or pounds. The livre varied throughout France but it usually contained 16 ounces in government records.

Related to this problem is that of administrative districts. The secretaries of state governed provinces in their administration of the realm, while the Church divided France into dioceses. In financial matters France was divided into generalities which had evolved historically from the jurisdictions of the généraux des finances of Francis I. Eventually the generals (or receivers general) were called to reside in Paris but the administrative name remained under the tutelage of the Bureaus of Finances which were eventually
replaced by the provincial intendants. Each generality was divided into elections but there was no standard number of elections in any generality. By the end of Louis XIV's reign there were nineteen generalities in the pays d'élections as well as twelve provinces under provincial intendants in the pays conquis and pays d'états. One of these provinces, Languedoc, had two elections because of the separate jurisdictions of the Parlement of Toulouse and the Chambre des Comptes of Montpellier.

To assist the reader with these and other unusual terms, I have added a glossary of terms to the end of this book. Some terms will be explained in the text as well as defined in the glossary.

Last of all, it must be said that the principal source problem involved in a study of the years 1708 to 1715 is the absence of any statistics on expenses other than the global figures given by Desmaretz himself. The government had accounts for this period but the growing disorganization had even turned their figures into mere estimates. They could trust their figures for past expenses but the situation had become unpredictable. The Old Regime did not have a budget in the modern sense of limiting expenses and revenues. Each treasury and department drew up its own accounts and the controller general of finances would assign funds for their payment. It was to remedy this problem that Louis XIV's ministers sought some reform in the way the state's debts were funded. Limiting spending involved ascertaining what revenues would be, or could be. In order to do any
of this, the government would have to learn more about the kingdom of France than it knew. It was in pursuit of information and advice that Louis XIV's government began its quest to form new policies.

At this point I would like to acknowledge the assistance, either spiritual or material, that many people and organizations gave me as I labored in the fields of erudition and arcana to produce this work. Professor John C. Rule, my adviser, first suggested this topic and has since offered advice, encouragement, and enthusiasm to my efforts. The Alliance Française de New York and the Graduate School of The Ohio State University provided some much needed financial aid that helped defray the costs of research and microfilming. Many friends, including Stewart Saunders, Thomas J. Schaeper, and Benjamin S. Trotter, provided me with sounding boards (boreds?) for my ideas and contributed much to my understanding of this confusing period in history. Ms. Bonnie Brossman performed the herculean task of typing the final edition. And lastly my wife. Janis, who reluctantly accompanied me to Paris only to discover the joys and délices of France, provided spiritual support throughout my studies that can never be repaid or recounted. These people helped me achieve whatever success this work has. Its failures and omissions are my own.
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INTRODUCTION

Taxation and political control are linked in history. The transformation from medieval to modern systems of government in Europe would seem to support the idea that taxation leads to control, especially when we remember that as the state grew in importance in the late Middle Ages it also grew in expense. Medieval and early modern rulers sought stable revenue sources to support their governments which required greater control over their societies. Traditional methods of taxation were exploited ruthlessly in an effort to milk every penny from the existing tax system. Linked to this phenomenon is the rise of bastard feudalism, the replacement of the ties of oaths and protection with the extra inducement of money. Services that were once performed as a duty now had to be paid for. Professional armies replaced feudal levies which might have increased the authority of the ruler but definitely increased his expenses.

The search for new revenue sources provoked clashes with local officials who maintained claims of traditional liberty, or more often liberties, against the encroachments of royal or central authority. These clashes were numerous and some of the more serious of them have earned the name revolution in history. The exploitation by Charles I of England of his kingdom's revenues enabled him to govern for twelve
years without the interference of Parliament. War with Scotland forced him to call upon this body in 1640 which led to new clashes, civil war, regicide, military dictatorship, and the eventual establishment of Parliamentary supremacy in matters of taxation and the budget. Similar problems provoked the Dutch rebellion from Spain in the 1560's, the American Revolution in the 1770's, and the French Revolution in the 1780's, to name the more famous events of this type.

While this concentration on the mundane problems of taxation, representation, and control ignores other issues that had influence on these events, like the Reformation and all of the consequent divisive forces that it unleashed or political theory involving social contracts, or tyrannicide and the relationship between ruler and ruled, it does focus on the issue most likely to cause reactions from most people. The transformation from a medieval to a modern state demanded that government become a greater presence in the everyday life of its people. The medieval king was a distant figure to most of his subjects. His face might appear on the coins of his kingdom but few people ever saw those coins. He depended on feudal levies for an army and indirect taxes for any revenue to support his government. His own lands and rights were the largest part of his revenues. The modern state makes its presence known in the everyday life of its citizens by means of modern communications, its ability to regulate and/or tax a wide variety of activities, and the large bureaucracies required to administer these activities. The average person in his daily routine is constantly made
aware of the existence of this enormous thing, the state, whether he reads a newspaper, buys something, or needs help.

This abstract term "transformation from medieval to modern" covers a large span of history from the fourteenth to the nineteenth centuries, the so-called early modern era, which saw the Renaissance, the Reformation, the European discovery of the world, the growth of science and rationalism, and thereby all the social and political upheavals from which the modern state emerged as the most powerful controlling institution in society. Control meant taxation and taxation meant money and material life, the concerns of many human beings.

The growth of the state took place in stages. Following the flowering of the medieval state, Europeans began to discover and trade with areas of the world previously unknown to them. The prosperity brought by this expansion touched southern Europe first but eventually spread to western and central Europe. The flow of gold and silver from south to north fueled the growth of the state until the end of the sixteenth century.

During this stage Renaissance ideas glorifying the prince clashed with religious ideas about the obedience that a subject might owe to a heretic prince. This had the contradictory effect of inhibiting the growth of the state while making the state the only institution capable of restoring order. These conflicts continued after the prosperity of the sixteenth century gave way to economic depression from 1630 to 1750. In the course of these struggles, the Habsburgs
lost their bid to rule supreme in the Holy Roman Empire, the Dutch expelled Spain and constructed a loosely organized confederacy of provinces that rejected any attempt by one man to control them, the English brought the king under Parliament's control, and Spain and Sweden slid into political and economic decline.

The only major European state to survive this period of constitutional struggle with a more powerful monarchy was France. The French monarchy had had its difficulties during the first stage of the expansion of the state. From 1430 until the death of Henry II in 1559, the crown seemed to be gathering its strength and power in an almost unstoppable march. The unexpected death of Henry II was followed by three royal minorities under the regency of Henry's wife, Catherine de Medici. During her tenure religious conflict and the resurgent power of the local magnates almost destroyed the state. Henry IV temporarily restored order in 1598 when he granted toleration to his former co-religionists, the Huguenots, but this restoration was short-lived. Henry's assassination in 1610 led to another regency and the return of Huguenot and noble unrest. Louis XIII eventually restored authority by brutal means including the execution of prominent noblemen and the end of the Huguenot "state within a state."

His foreign adventures, however, required heavy taxes that provoked serious rebellions. His early death in 1643 brought another regency and the last important revolt in France before 1789, the Fronde. The French state nearly disintegrated during the years 1648-51, when the Peace of Westphalia ended Habsburg hopes in Germany, Charles I of
England was executed, and the death of William II of Orange ended the threat of a military takeover in the Netherlands.

The royal government that emerged in France after the Fronde was the paradigm of absolute, or unrestrained, monarchy. The longevity and good health of its king Louis XIV helped to consolidate this government. The restoration of control in the provinces with the return of the provincial intendants, royal commissaires to the provinces, in the 1660's presaged the gradual extension of royal authority throughout the realm. There would be rebellions, like Brittany in the 1670's or the Cevennes in the 1700's, but none would threaten the state or the consolidation of its control. Louis XIV, however, chose to continue France's foreign expansion on the east and north in order to protect the lands he inherited by ridding himself of the threat of invasion. From 1661 to 1704, the sustained growth and power of Louis XIV's state seemed ineluctable. From victory to victory France sealed her Flemish borders, confirmed her control of Alsace, seized the Franche Comté, and tamed the Dukes of Lorraine whose loyalty to the Habsburgs had hurt France so much before 1697.

The French struggle with the Habsburgs had been part of the history of the expansion of the French state. The two branches of the House of Habsburg, the senior branch in Spain and the cadet in Austria, had surrounded France by controlling the Low Countries, Germany, Italy, and Spain. It was only during the reign of Louis XIV that the French began to look like the victor in this struggle. Besides permanently
destroying any Austrian hope of controlling Germany, Westphalia took Alsace from Austria and put France on the Rhine. The Peace of the Pyrenees in 1659 made the Pyrenees the border between France and Spain and united the royal houses of the two kingdoms by the marriage of Louis XIV to the eldest daughter of Philip IV of Spain. Louis's aggressive foreign policy in the early part of his reign stripped Spain of more territory and almost closed the gates of France to invasion. The death of the last Habsburg king of Spain in 1700 led to the most destructive war of Louis XIV's reign, the War of the Spanish Succession. Louis's grandson Philip inherited the Spanish throne and Austria refused to recognize this setback.

The war began badly for France and never reversed itself. Inconclusive fighting in Italy and an uprising in the Cevennes preceded the battle of Blenheim, the first major military disaster for French arms since the beginning of the reign. The destruction of an entire army in 1704 seemed to break the lucky streak that Louis XIV had enjoyed since his birth. Blenheim ended French hegemony in Germany and later defeats drove the French from the Spanish Low Countries. In 1706 a defeat at Turin lost Spanish Italy. Seesaw fighting in Spain made Philip's control of his new throne seem tenuous. Twice the new king was driven from Madrid, once in 1706 and again in 1710. The disaster of Oudenarde in 1708 was followed by the invasion of territory that had been French since 1643.

Seventy-year old Louis XIV now sought peace in desperate but futile negotiations in the spring of 1709. France's foreign minister
traveled incognito to The Hague in May to try to negotiate an end to
the war. The Anglo-Dutch offered harsh peace terms that included
surrendering certain towns and provinces as guarantees of Louis's good
faith while French armies removed Philip from Spain. These terms were
unacceptable.

The renewal of war was preceded by an appeal by Louis XIV to his
people for support. Marshal Villars and the French army withstood
the worst bloodbath of the war at Malplaquet in September and withdrew
from the field intact. Negotiations were re-opened in 1710 but to no
avail. The enemy was inflexible, even rejecting France's offer to
pay their troops to expel Philip from Spain.

These desperate hours forced Louis XIV to turn to Nicolas
Desmaretz, his finance minister, for unusual, indeed unheard of,
measures to keep France in the war. For such measures to succeed the
crown had to be able to tax its people or cancel debts without fear
of rebellion. After all, it was high taxes and unpaid debts that led
to the Fronde. The key measure adopted in the fall of 1710 was an
income tax that required every family to file a declaration of its
annual revenue. This was government making its presence known in
every household in France. Such a tax had been discussed in the past
but this was the first attempt to actually levy it. Once the govern-
ment adopted this idea, it crossed the threshold from medieval to
modern, even if the tax was never enforced uniformly or intended as a
permanent measure. The idea that such an imposition could even be
attempted was a mental step toward the modern all-pervasive state that, once taken, could never be entirely erased from the memories of Frenchmen.

The idea that all Frenchmen must contribute to maintain the state would lead to a series of experiments in the eighteenth century with taxes based on the ability to pay. The original tax, the dixième, would last from 1710 to 1717. There would be local experiments from 1718 to 1723 with some sort of tax proportional to wealth, the kingdom-wide cinquantième from 1724 to 1726, and a return to the dixième in 1733 and again from 1740 to 1749 before Machault d'Arnouville would try to rigorously enforce the vingtième and commence the final struggle between the crown and the nobility over the legal authority to tax. The inability of the monarchy to overcome the opposition to such a tax put it in the financial condition that caused its collapse after 1787.

In 1710, however, there was minimal opposition to the tax because of the way it was enforced, government appeals to patriotism, and the absence of any institution in society capable of focusing the grievances of the opposition. The Parlements and other legal courts had submitted to royal authority after the Fronde. The nobility had been tamed by pensions and recognition of their social standing. By supporting the Church against the Huguenots, Louis XIV earned the loyalty of the French Catholic Church whose bishops he appointed. The Church informed the people of the royal will while royal officials supervised the execution of that will. We know that there was opposition to the
policies of Louis XIV's government from the literary records it left behind but this opposition was unable to provoke any serious rebellions.

The royal will seemed omnipotent. A close look, however, at the practices of Louis XIV's government reveals that, while it appealed to the most extreme statements of absolutism or unrestrained royal authority, it exercised moderation in executing policies designed to achieve specific goals. The dixième took the form of an aggressive statement of government authority over everyone's property, but it was never rigorously enforced. Nonetheless, the actions of Louis XIV's government have produced debates among historians since 1715. The history of the years before the end of the reign have been debated in a rarefied atmosphere lacking the support that could come from research into the events of the last thirty years of Louis XIV, especially in finances.

The reader should be warned that the financial and economic history of early modern Europe is largely unknown to us. In a pre-statistical age the documents that have survived must be treated carefully. They are mostly private agreements or summaries of such agreements taken from the originals. Some were deliberately falsified to prevent the real nature of the contract from being known. While every book or article in history must be regarded as tentative and based upon the knowledge at hand, this is particularly true of the history of early modern finance.

Investigations into the reign of Louis XIV have been spotty at best, especially after the death of key individuals like Colbert and
Louvois. There are no good political biographies of any figures from the latter part of the reign. Many historians have to either accept the criticisms of Saint-Simon, Vauban, and Boisguilbert at face value or speculate about the reality of the events and men participating in them.

The problem with sources is that many documents remained in private hands. Some were destroyed on purpose or by accident; others remain in private hands to this day and have not been available to researchers. My research concentrated on printed sources like Boislisle and documents in public archives like the Archives Nationales. I paid particular attention to the $G^7$ series because it was Desmaretz's creation. Unlike his predecessors, he wanted the king to have a permanent archive on the operations of his finance ministry. The $G^7$ series resulted from this effort, but it is not all of the material available to government officials because the intendants of finances kept their own archives as personal records. There were seven intendants of finances under Desmaretz, three of whom left the government at the same time as the minister. The other four stayed in the government until their deaths or disgraces. Some of the papers of these officials is in the Archives Nationales but most of it is not.$^1$

This book will explore political history in search of power relationships, decision-making, and the communication of information

and ideas in government circles. The underlying philosophy of this research has been expressed by a wiser man than the author:

For my part I hate all those absolute systems that make all the events of history depend on great first causes linked together by the chain of fate and thus succeed, so to speak, in banishing men from the history of the human race. Their boasted breadth seems to me narrow, and their mathematical exactness false. I believe, pace the writers who find these sublime theories to feed their vanity and lighten their labours, that many important historical facts can be explained only by accidental circumstances, while many others are inexplicable. Finally, that chance, or rather the concatenation of secondary causes, which we call by that name because we can't sort them all out, is a very important element in all that we see taking place in the world's theatre. But I am firmly convinced that chance can do nothing unless the ground has been prepared in advance. Antecedent facts, the nature of institutions, turns of mind and the state of mores are the materials from which chance composes those impromptu events that surprise and terrify us.2

The main focus of this book will be to study the evolution of ideas about taxation and finance within the government of Louis XIV. Any proper discussion of such a topic requires an examination of the fiscal system by which France collected the money necessary to support the state. The many and varied taxes that the king inherited in 1661 when he began his personel rule evolved from the medieval past and were administered by private financiers who lent their credit to the state.

Credit is the lifeblood of any modern state but the French monarchy had never been trusted, had never enjoyed the confidence of the investor, since it was above the law and had evaded its debts on

several occasions in the past. The crown, therefore, had to rely on indirect methods for raising large sums of money in a hurry. Investors had more confidence in private financiers and local institutions which the royal finance minister would have to learn to juggle to appeal to those with the money he wanted.

The fundamental difficulty in any discussion of this kind is money. Old Regime France used the *livre* (l.) as its unit of account which was divisible into 20 *sous* (s.) which were divisible into 12 *deniers* (d.). With 240 *deniers* in every *livre*, a single *livre* could be divided by two, three, four, five, six, eight, ten and twelve, a flexibility that the modern decimal system does not have. The exact value of a *livre* is difficult to determine because it was never stable in relation to gold or silver or to staples that were needed to survive. Silver coinage was more prevalent than gold in France but even when the amount of *livres* one could purchase with a fixed sum of silver is known for a specific date, it could change within a month by government order. In 1641 there were 26 l. 10 s. to a marc of silver. In 1709 the proportion had changed to 35 l. 9. s. 1 1/11 d. per marc of silver.\(^3\) That represents a one-third increase in the price of silver, or, in other words, a one-third devaluation of the *livre*, in the course of 68 years. Unless one was interested in buying silver, this alteration in the value of money is of little help. Pierre Goubert described a

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serge weaving family of five in Beauvais that earned 108 sous per week. They ate 70 pounds of bread each week, each pound costing $\frac{1}{2}$ sol. When the harvest was abundant this family was relatively secure. However, in 1693 the price of bread soared to over 2 sous per pound and before the price returned to normal, two members of this family had perished.4

This is not a social study but a study of government finances, therefore, such figures are meaningless except to give us an idea about the relative burden that taxation could be for the poor. The oft-quoted aphorism of Marshal Vauban that only one-tenth of French society could be considered wealthy and the rest were either starving or just surviving points out the problems of a government faced with increasing expenses during a period of prolonged economic stagnation in a society where wealth was very unevenly distributed. The graph on the following page represents the government's expenditures from 1662 until 1715. The solid line represents total government expenses while the dashed line represents what the government called "Dépenses de la guerre." The latter line illustrates the rising cost of war in terms of expenses for fortifications and the army but fails to include the navy. Naval expenses grew from less than 3 million livres in 1662 to a maximum of almost 33 million livres in 1692. They fluctuated between 14 and 33 million livres after 1688.5


5The figures for this graph come from A. N. KK 355 for the years 1662 to 1699. The figures for 1700 to 1715 come from Forbonnais,
Figure I. Expenses of royal government from 1662 to 1715 (in millions of livres)
The rising level of expenditure as the reign progressed forced the government to turn to methods for raising money that were called extraordinary because they appeared at times when money was desperately needed. They were hardly unusual because they had been employed during earlier crises, as during the wars of the early sixteenth century and during the wars from 1630 to 1660. These methods had helped provoke the Fronde in 1648 and would cause a certain amount of unrest after 1688. They were limited in that they could only raise a certain amount of money. They had a detrimental effect on the so-called ordinary revenues.

The cost of government rose almost steadily after 1668 as Graph I shows. It would spend more than 100 million livres annually after 1674 except for three years, the last being 1687. Expenses would break the 200 million livres mark from 1697 to 1699 and again after 1704. This increase was more than the one-third that could be blamed on the inflation caused by monetary manipulation.

The problems faced by the men within the government involved trying to get more money out of a stagnant economy. Money was extracted

Recherches et considérations, IV, table facing p. 191, pp. 328, 351, 397, 411 and 417, V, pp. 17, 57 and table facing p. 385. Forbonnais did not include expenses for supplying the army which would make the figures after 1699 higher than they are on the graph. Also, these expenses are only those of the central government and do not include the payment of rentes and other expenses that were deducted from the payments the various tax receivers paid to the Royal Treasury. François Veron Duverger de Forbonnais, Recherches et considérations sur les finances de France depuis 1595 jusqu'en 1721 (Liège: privately printed, 1758).
more efficiently under Colbert than ever before as this hard working and hard bargaining minister fashioned a credit system that supplied the monarchy adequately with money during peacetime. The strain of war after 1688 and the inability to recoup the losses that this machinery suffered as it began to break down forced the government into borrowing at ever increasing interest rates which it could never hope to repay.

In 1695 a new temporary tax called the capitation was added to the older direct and indirect taxes because the government was unable to attract more loans. The capitation taxed social status meaning that the tax one paid depended upon one's social position on a scale that divided society into twenty-two categories. It enabled France to survive until the end of the War of the League of Augsburg and was suppressed in 1698.

The return of war in 1701 led to a revival of the capitation in a slightly modified form. It proved inadequate to the strain even when more loans were contracted at higher interest rates because the end of Louis XIV's incredible lucky streak in 1704 closed the purses of most potential moneylenders who now feared that they would never see their money again. The government added a ten percent surtax to the capitation in early 1705 that was extended to all other revenue sources before the year ended. Borrowing money by whatever means possible, or exploiting the credit of a variety of officers and institutions, allowed the royal government to endure the disasters of 1706 and 1707 before any serious effort at reconstructing royal finances had to be undertaken.
It was at this moment when Louis XIV turned to Nicolas Desmaretz, a man he had chased from his government in 1683, to try to save his state. Desmaretz was Colbert's nephew and had worked in the contrôlé général des finances from 1664 until his exile. His uncle trained him, making him the man regarded as the most capable in France for administering the royal finances. He would bring his training, experience, and ideas to bear on problems that had caused each of Colbert's successors to resign, either out of disgust at what they had to do as controller general or out of recognition of their inadequacy to the task. Desmaretz would have to reorganize the system in a way that would guarantee the repayment of past loans and ensure the government's ability to meet future obligations.

His policies would have to be adopted by the institutions that French law required. Policy passed from the minister through the King's Council which was theoretically a unified body because all laws had to be approved by the king in council. In reality, the council consisted of a variety of separate subcommittees or special groups that acted as the council for certain specific purposes, one group for one purpose and another for a different reason. The groups that decided on new policies were attended by Louis XIV while the others merely adapted existing policies to new circumstances. They all functioned under the rubric of the King's Council but only the Royal Council of Finances could formally approve a new tax like the dixième.

Where did the dixième come from? Why was it adopted? The answers to these questions come from a discussion of the ideas held by
Desmaretz and the men around him. Contrary to what some historians have written, the government of Louis XIV did not exist in a vacuum, in isolation from the rest of the kingdom, pursuing policies regardless of their outcome. There were both official and unofficial paths for communicating complaints, grievances, or suggestions to the government. The interplay between the concerns and ideas of the minister and the suggestions and complaints from the realm led to the emergence of the dixième and the other policies adopted by Desmaretz. The ideas of the men within and outside the government, their interplay, and how those ideas were communicated, as well as the circumstances surrounding decision-making, are matters for consideration in any discussion of policy formation.

Nicolas Desmaretz and his assistants were personally in contact with some of the more famous theoreticians of reform of the time: Vauban, Boisguilbert, John Law, the abbé de Saint-Pierre, and Fénelon. They (Desmaretz and company) also corresponded with many less well known people who had ideas about reforming or altering the financial machinery of France in order to increase the king's revenues. However impractical some of this advice might have seemed, it was never ignored.

The adoption of policy from 1708 onward involved the interaction of circumstance, necessity, and the perception of what was possible. The dixième did not prove to be as lucrative for the state as was hoped. It was collected less rigorously than the income tax of a modern bureaucratic state because the government of Louis XIV lacked the personnel to conduct such an intrusive policy as well as the will
to carry it out. They were embarrassed by the decision they had made. They sought to minimize it, apologize for it, and allowed as many avenues for evasion as they could afford. The dixième, like the capitation, was an expedient, a temporary measure. It was part of a series of measures that were designed to impress France's enemies with just how determined France could be in resisting their efforts to enforce their peace terms.

The post-1710 period was less crisis ridden as the War of the Spanish Succession wound to a close. The change of ministers in Britain in August 1710 and the death of the Austrian ruler in April 1711 gave France the break needed to make peace. The only Habsburg left to become emperor was the claimant to the Spanish throne. The British had no desire to recreate Charles V's European empire. They and the Dutch made peace in 1713. The Habsburgs and Germany followed suit in 1714.

The end of the war left France in worse financial condition than she had ever been before, even in 1661. The dixième and the capitation were not suppressed but were instead reinforced as the government determined to use these new taxes to retire the debt. Interest rates on long term loans were forcibly reduced in 1713 as they had been in 1710. The government of Louis XIV turned from making war to liberating itself from debts acquired in two wars.

The ideas and programs undertaken by Desmaretz prior to Louis XIV's death on 1 September 1715 indicate how he intended to liquidate France's debts. Unfortunately for him, Louis XIV's death led to his second expulsion from the government two weeks later. His policies had
agonized too many powerful forces who would use the post-louis-quatorzian Regency to expunge his programs from the record.

This was the beginning of a pattern for the finance ministers of the Old Regime. As the controller general of finances pursued policies designed to strengthen the monarchy's control of the economy, or tax wealth more efficiently, powerful interests would force the prince to shove the minister aside and stop the new policies. Desmaretz was the first in a line of such ministers that would include names that are better remembered than his: Machault d'Arnouville, Terray, Turgot, and Necker. In fact, the tenure of the controller general of finances would never be very stable after 1715. Only two of them would serve longer than Desmaretz (1708-15): Orry (1730-45) and Machault d'Arnouville (1745-54).

Desmaretz was the first finance minister to try to tax all wealth in proportion to the ability to pay and the first to fall because of it. Ironically, this was precisely the reason for the fall of the monarchy, its inability to gain the consent of the privileged groups to be taxed. Every attempt to do this caused resistance and demands for greater control over the government. In Louis XIV's time, such demands were confined to aristocratic circles. Seventy years later, a larger chorus of such demands would make a revolution.

With all that has been written, the pressing need for money, the presence of a variety of reform ideas, the adoption of an income tax, and the fall of a minister because of it, a pattern of events that would re-appear again and again in the eighteenth century, it would
seem that a study of the policies and decisions made during the ministry of Nicolas Desmaretz would be necessary and useful.
I. The Royal Tax Farms

Understanding French royal finances requires that one understand how a revenue farm operated.¹ In France, revenue farming appeared at the time when property ownership meant exercising civil authority. When kings were living off their domain, they did not actually administer this property. They leased their property to a third party who promised to pay them a set lease-price in monthly, quarterly or annual installments for a given period of time.

In the Middle Ages, property meant either land or certain rights, or both. For instance, a landholder might also hold the right of justice over the residents on his land. He might also have a toll bridge or watermill or some other revenue producing rights on the same piece of land. If he was a great landed lord, he might have several estates with adjoined rights. Finding them too troublesome to administer directly, he might have leased them, separately or together, to the highest bidder who promised to pay the lease-price regularly. The lord was only concerned with his revenue from this farm and cook

little interest in its daily operation. The farmer who enjoyed the property replaced the lord and enjoyed all the privileges of the actual lord. He was gambling on profiting from the property by squeezing each and every right for every sol he could get and hoping for a good harvest as well. The proprietor was relieved of these worries and was promised a steady income. All of this, of course, appeared at that stage in Europe's economic development when all of these rights and dues were converted from goods and services to money payments.

Revenue farming was a common practice among the great lay and ecclesiastical landlords of the thirteenth and fourteenth centuries.

The principles of revenue farming were applied to money taxes as a source of public revenue when the French monarchy began to assume the attributes of sovereignty. The feudal king derived his income from his landed wealth and the rights and fees of his position as a feudal lord. He created revenue farms for these sources of income. As the right to levy taxes on people outside the royal domain became a permanent feature of the French monarchy in the fourteenth century, the king committed the privilege of collecting these taxes to royal tax farms. Legally and technically, the Old Regime recognized no difference between the proprietorship of a feudal king over his personal income and the rights of a sovereign king to tax the public.

The need for new revenue sources preceded the development of government institutions that were required to administer these funds. Originally, these tax farms were divided into small geographical areas
and to each tax in that area. The tax farmer relieved the monarchy of the burden of creating a professional group of tax administrators. The equipment, records, and employees of the tax farm belonged to the tax farmer. By the sixteenth century the king reimbursed the tax farmer by a variety of means and took possession of the bureaucracy and equipment of the farms. Thereafter, in leasing the farm, the tax farmer promised to maintain the equipment and pay the salaries of the employees.

By the seventeenth century leases on these farms usually lasted six years. The bureaucracy administering them was permanent. The rules and regulations of taxation were permanent. Only the tax farm itself was limited to the six-year lease. The lessee assumed all the risks. In good years he hoped to make a profit. However, if times were bad, he would take a loss. During those six years, the royal government surrendered the hope of any increased revenue in return for a guaranteed foreseeable income derived from the lease.

The tax farm was an instrument of the government. It disbursed funds at the local level to pay its employees. After 1522 when the government instituted rentes on the Hôtel de Ville of Paris that were to be paid from the revenues of the aides or gabelles, this money was disbursed by the tax farmers of the aides or gabelles directly to the payers of the rentes at the Hôtel de Ville without passing through the Royal Treasury. Such disbursements were listed as charges against the lease payments and deducted from them. By the time of Louis XIV, the royal government used the tax farms for the purpose of transferring funds within France. It saved the cost of transporting money from the
local level to the Royal Treasury and back. The whole process became
a simple bookkeeping procedure.

Tax farms became credit institutions for the government as well. The government could issue assignations as recognition of a debt by
promising to pay the principal and interest from the receipts of a
tax farm. On presentation of the assignation by the bearer, a tax
farmer, on the orders of the government, could pay the amount of the
assignation in full when it fell due or at a discount if it was cashed
early.

The farmer could also borrow money from the investing public by
issuing short-term notes called billets des fermes. This started as
a measure to overcome temporary cash flow problems to cover short
periods when expenses exceeded revenues. The government could,
however, ask the farmer for an advance on future lease payments. This
increased the expenses of the farm and forced the farmer to borrow
from the public at interest. The payment of both assignations and
billets des fermes was deducted from the lease payments as charges.

The scattered tax farms were gradually consolidated into one
large company known as the general farms, or fermes unies. This pro-
cess of consolidation was long and involved, requiring better than a
century to complete. Its purpose was to reduce the costs arising from
duplicate services and the charges against the lease. The kinds of
taxes that were farmed require some explanation.
In the Old Regime taxes were divided into two basic groups, *impositions* and *perceptions*. The general farms and other tax farms administered a large number of revenue sources known as *perceptions*. The twentieth century might use the term indirect taxes. *Impositions* were collected and received by another group of financiers known as receivers general of finances (*receveurs généraux des finances*). This latter group did not farm taxes but were venal officials who owned the right to receive the funds collected and transfer money to the Royal Treasury. They will be discussed later in this chapter.

The *perceptions* involved all sorts of indirect taxes. The term indirect means that, instead of directly taxing people based upon their wealth, taxes are levied on various goods and services. On the theory that wealthy people purchase more than poor people, taxes will fall on all consumers in proportion to what they can afford. There were tax farms in France for the postal service, the sale of tobacco, the control of gold and silver products, and other items that were never part of the general farms but operated in a similar manner.

The general farms administered the collections of a large variety of *perceptions*. They can be broken down into four major categories. The first category where revenue farming began was the rents, dues and income derived from the royal domain, the property of the king as a feudal lord. The king's domain varied throughout France in size and the rights that he perceived. His domain expanded as the realm expanded which delayed the

process of consolidation. The farms of the domain were the first to appear but the last to be joined to the general farms.

Another group of perceptions administered by the general farms was called the aides. These were sales or excise taxes on a variety of goods, mostly beer and wine. A third, though somewhat similar, category was called the traits. These were tariffs on goods as they entered towns or crossed provincial or foreign borders. The traits had been partially consolidated in the late sixteenth century. A large area of northern France belonged to the Five Great Farms. The rest of France could not trade freely with this area. They paid heavy export-import duties as reputedly or effectively foreign provinces.

The last group of perceptions was the gabelles or salt taxes. Salt was a royal monopoly. The amount one paid for salt varied from province to province. North central France was the pays des grandes gabelles where the tax was high and mostly imposed. In other words, parishes were required to purchase a certain amount of salt every year. Southeastern France was the pays des petites gabelles where the price of salt was lower. Other areas of France paid even lower prices and could buy as much or as little as they wanted.

In 1681 Jean-Baptiste Colbert, Louis XIV's great finance minister, welded these four groups together by means of a six year lease known as the Lease Fauconnet. A lease of any tax farm took the name of the front man, known as the adjudicataire-général. French law at this time made no provision for corporations or limited liability stock companies. Some person had to sign the lease as the lessee. He was usually not even a major investor. The last major tax farming financier to sign a
lease was François Legendre in 1668 for the whole of what was to become the general farms except for the domain. Thereafter, front men were known as *hommes de paille* or "straw men." They gave the lease a standing in law. They were backed by forty financiers known as the general farmers who promised to help the front man fulfill the contract.

The general farms were royal property that included the tax rights and the machinery to collect those rights. It had a permanent staff, a set of rules, and the physical hardware to perform its task. The Lease Fauconnet was to collect 137 separate taxes. This bureaucracy existed and continued to function as a *régie* or government-run administration when the government could not persuade any financiers to lease the general farms.

The company of general farmers was a syndicate of financiers who performed two services for the government. They administered the general farms, hiring and paying the staff, buying supplies of salt, and maintaining the buildings and equipment. Their most important function, however, was to provide the government with money on the basis of their personal credit. They had to provide the government with money in advance of the collection of taxes. At the signing of the lease, they advanced a deposit to show their good faith. This deposit was deducted with interest from the last year's lease payment. The deposit was, thus, a loan. In 1681, they advanced 8,000,000 livres which meant that each farmer had to contribute 200,000 livres.\(^3\) The

\(^3\)Ibid., pp. 34-53, 69-76.
same advance was made in 1726 when the general farms were leased again. This was the first lease to complete its six-year contract in seventeen years. Leases signed in 1715 and 1717 were broken as the government stumbled through its efforts to reduce the royal debt and clean up after John Law's fiasco.

The intermediate period provides some evidence that the amount contributed by each general farmer had been higher. There are several arrêtts issued by the Royal Council of Finances during Desmaretz's ministry admitting members to the company of general farmers in the place of members who had died. These new members were required to pay 450,000 livres to the receiver general of the farms who was to use this money to reimburse the estate of the dead general farmer.\(^4\) This would seem to imply that Colbert's experiment had achieved a recognized profitability within twenty-seven years of its establishment. The disasters at the end of Louis XIV's reign and John Law's experiment reduced its prestige to the same level that it had had in 1681.

The general farmers could be called upon to lend money to the government during the course of the lease. This took the form of advances on the next year's lease payment. Membership in the company of general farmers and the deposit made at the beginning of each lease proved that a financier had good credit standing and that he could be

\(^4\)There are several arrêtts relating the same information: A. N. E 790B, 20 March, 1708, no. 2 fol. 5-7; E 810B-811A, 3 December, 1709, no. 10, fol. 190-3; E 820B, 16 September, 1710, no. 50, fol. 159-60, and 23 September, 1710, no. 4-5, fol. 196-201.
relied upon by the government to lend his credit to the king. A government that constantly skirted bankruptcy needed third parties who could borrow money from the public that was reluctant to lend directly to the king. When the farms went into régie in 1709 and again in 1719, the government lost this vital source of credit.

Colbert had built that source of credit by relentless administrative effort. He canceled leases with the various farms signed during Fouquet's tenure as Surintendant des Finances. Colbert's severe surveillance over the activities of the farms reduced the amount of charges and graft taken by the farmers. The renegotiated leases raised the revenues coming to the Royal Treasury. Colbert ordered the farmers to keep weekly accounts which his staff supervised. His stated purpose was to reduce the impositions on the population as a whole and to make the tax farms the most important part of the government's finances. He reduced the taille during the 1660's while working to consolidate the farms. He did not seek advances from the farms until the necessities of the Dutch War, that began in 1672, forced him to do so. The war delayed his consolidation of the general farms until 1681. The war had upset the financial house of cards he had built in the 1660's but he hoped to rectify his difficulties. Unfortunately, he died slightly more than two years later.\(^5\)

The graphs on the following pages illustrate the resources that all the various tax farms provided the monarchy during the reign of

Figure II. Income from the royal tax farms 1662-1683 (in millions of livres)
Figure III. Income from the royal tax farms 1663-1707 (in millions of livres)
Louis XIV from 1662 to 1707. I could find no reliable figures for the years from 1708 to 1715.

Colbert had begun trading on the credit of the farms in 1671 by demanding advances. In 1680 he created a lending institution backed by the credit of the gabelle called the Caisse des emprunts that provided short-term credit to depositors who left their money in the caisse in return for a promissory note for repayment of the deposit with interest at a set date. His financial system rested on the credit of the tax farms that provided the government with forty-nine percent of its total revenues in 1683, the year of his death. Colbert had increased royal revenues from the general farms by over 78 percent from what they were in 1661. He codified laws on the gabelle and aides in two ordonnances in 1680 and 1681. He did not succeed in doing so for the laws on the royal domain or for the traites although the results of his work on the traites were released in 1687 as a summation of the legal practices involved in them and their collection.

6These graphs were constructed from information found in A. N. KK 355 for the years 1662 to 1699. There is no data given for the years 1696 and 1698. This document was drawn up in 1714 for Chancellor Pontchartrain. Information for the years 1700 to 1707 was found in Ccg. ed. Boislisle, II, pp. 583-99. There is no information given for the year 1704. This post-1699 information is based on estimates within the bureaus of the contrôlé général des finances. The book KK 355 cites pages in the account books of those same bureaus where each item can be found.

Solid lines in the graphs represent the total lease prices to be paid annually. Dotted lines represent the total amount received by the Royal Treasury. The dashed lines represent the charges deducted from the lease prices.

7Matthews, The Royal General Farms, p. 51.
Colbert's successor Claude Le Peletier was a longtime royal servant, a former provost of merchants for the town of Paris and a member of the Conseil du Roi since 1673. He had no experience in the finance ministry and owed his appointment to his family ties to the Le Tellier clan. He changed very little in the financial administration except to dismantle the Caisse des emprunts immediately and the general farms when the lease expired in 1687. He replaced it with two general farms: the Lease Domerque for the gabelles and traites and the Lease Charriere for the aides and domain. This division lowered the lease price from 64,123,000 l. annually for the Lease Fauconnet's last year to 63 million livres for the two new general farms. ⁸

The reasons for this last change are difficult to fathom. An account of the last year of the Lease Fauconnet shows that the total product of the aides, gabelles, and traites for 1687 was over 65,000,000 l. ⁹ The account gives no figures for the domain at all. It would appear that Le Peletier gave away what could have been a substantial profit for the crown although war came in 1688 which would have destroyed any profit anyway. Le Peletier resigned in September 1689.

Louis II Phélypeaux, comte de Pontchartrain, former First President of the Parlement of Brittany and intendant of finances since 1687, succeeded Le Peletier as controller general of finances. He would

⁸Ibid., pp. 53-5.
⁹A. N. R4 825.
become Secretary of State for the Maison du Roi and the Marine when Colbert's son died in November 1690.

The war of the League of Augsburg had begun in 1688. This war would pit France against all the major powers in western Europe. Alone and without allies, France would have to rely on her own resources, which were based on indirect taxes, the first to suffer during war. Pontchartrain embarked on a policy of alienating rentes and selling offices that would dwarf any previous efforts. The result can be seen in the rising (dashed) line depicting the charges in Graph III. Colbert's magnificent credit instrument was being tapped for every sous it could deliver. The payments line began a drop that was never to be reversed.

In 1691 as a gesture of defiance to France's enemies, Pontchartrain broke the two leases on the general farms that Le Peletier had made. He recombined the general farms in the Lease Pointeau but at a total lease of only 61 million livres a year which was below Le Peletier's total but above any realistic estimate of the profit to be derived. The general farms finished the six-year lease in 1697 with a total indebtedness of 50,683,497 l. The annual charges against all the royal tax farms was almost 30,000,000 l. which was higher than anything Colbert had allowed. The general farms were granted a large indemnity to repay the losses of the farmers and return the farms to solvency. The new lease of 1697 set the price of the general farms at 58,750,000 l. annually but the slipping profitability of this institution saw
the price drop to 41,700,000 l. when the lease was renewed for three years only in 1703 during the War of the Spanish Succession.\(^{10}\)

Temporary measures that often remained as permanent fixtures like the Declaration of 3 March 1705 which increased the price of all items covered in the domain, aides and gabelles by two sous per livre or ten percent were designed to restore some credit to the general farms and, hence, the government's ability to borrow from them.\(^{11}\) The high payments line for the year 1699 is largely a bookkeeping fallacy representing the so-called indemnity of 18 million and a loan against 1700 and 1701 of 20 million livres.

The reliance on perceptions that Colbert promoted created a false sense of security for his successors. Rentes alienated against the revenues of the aides and gabelles sapped this source of financial strength. The creation of new offices with certain regulatory or monopoly powers in commerce only artificially raised prices and reduced the amount of commercial activity. Offices were paid gages as well as fees for their doubtful services which either reduced the amount of commercial transactions or became one more charge against the revenue of the farms. The costs of enforcing the law were increased by the amount of contraband salt being sold or by the black market sales of other taxable products.

In 1708 when Desmaretz became controller general of finances, the farms were producing no revenue for the Royal Treasury. They could

\(^{10}\)Matthews, The Royal General Farms, pp. 55-8.

\(^{11}\)A. N. 01 49, fol. 174\(^v\), lists this declaration among those for the year. It was still in effect in 1712 when it was renewed for 1713 by arrêt in A. N. E 1965, fol. 415, 6 September, 1712.
not generate enough revenue to pay all the debts of the farms. Rentes had fallen behind. Billets des fermes and assignations went unredeemed. The farms had lost their credit. In 1706, the lease on the General Farms had been renewed for only three years again and for only 40 million livres. An account of the last year of this lease revealed an average return of slightly more than 37 million livres per year for the three years. In addition, the king recognized an 18,000,000 l. debt to the previous lease that he promised to pay with five percent interest.\(^\text{12}\)

Desmaretz was unable to persuade the company of the general farmers to lease the general farms in 1709 when the lease expired. The king recognized an additional debt to the lease expiring in 1709 of 13,416,415 l. to be repaid at the same five percent interest rate. The general farms were put into régie which meant that they would be administered by the general farmers who would receive a fee of six deniers for every livre that passed through their hands. The General Farms were to remain in régie for five years. This would deprive the government of a valuable source of credit during the most desperate years of Louis XIV's reign.\(^\text{13}\)

\(^{12}\)A. N. E 1948, fol. 203, account dated 8 August, 1709. The gabelles had produced 17,764,655 livres per year; the aides and traites, 15,381,344 l.; and the domain, 3,920,000 l.

\(^{13}\)Ibid., fol. 194-202, dated 17 September, 1709. This was renewed annually: A. N. E 1953, fol. 194-5, dated 19 August, 1710; E 1960, fol. 171-2, dated 25 August, 1711; G 1498, dated 6 September, 1712; E 1971, fol. 331-2, dated 29 August, 1713. Each arrêt extends the régie for the following year.
The general farms were finally leased again on 15 September, 1714, in the name of Louis François Nerville. This lease ran retroactively from 1710 to 1715 with the price set at 36,600,000 livres for 1710 and 1711 and 44,000,000 for the last four years.\textsuperscript{14}

A new lease to run from 1716 to 1721 was signed shortly before Louis XIV's death in the name of Edme de Bonne. The lease was to pay 46,300,000 l. the first year, 46,800,000 l. in the second and 47,300,000 l. annually for the last four years.\textsuperscript{15} The government needed 45,000,000 l. just to pay the rentes against the farms. After Louis XIV's death, this lease was revoked. A new lease in the name of Paul Manis replaced it at a slightly higher price of 48,500,000 l. annually.\textsuperscript{16}

Colbert had created a successful credit mechanism for the state which served adequately as long as the state remained at peace. Peace was not a normal condition for early modern states. Colbert's successors were forced to gut the farms to pay the ever increasing costs of war after 1688. The last leases on what was to become the general farms made under Fouquet paid 36,900,000 l. annually to the crown.\textsuperscript{17} The crown needed more money than that in 1715 just to pay

\textsuperscript{14}A. N. E 1976, fol. 35-43, dated 15 September, 1714.
\textsuperscript{15}A. N. E 876\textsuperscript{B}, fol. 468-71, dated 25 June, 1715.
\textsuperscript{16}A. N. G\textsuperscript{7} 1142, a copy of the lease dated 5 October, 1715.
\textsuperscript{17}Matthews, The Royal General Farms, p. 53.
the interest on government bonds. By 1708, the general farms existed to pay the rentes and other charges against them. As a source for future credit, the farms were useless.

One account of the year 1712 reports that the farms outside the general farms paid almost 18 million livres to the crown. There is no indication in this account about how much of this figure was consumed in the payment of rentes which were paid against the postes and other farms. Eighteen million livres was not enough to pay one tenth of the annual expenses in 1712.

War and the flood of offices and paper currency had destroyed commerce. The perceptions were no longer a viable source of revenue. The government had to turn to other sources.

II. The Other Ordinary Revenues

The main source of revenue remaining to the government were impositions, which meant the taille. The taille had first been imposed as a seigneurial due but became a permanent royal tax in 1439 when Charles VII was granted the right to impose a tax on all non-noble laymen. The tax was to pay for a standing army. The nobility owed the king service in his army. The feeling was that they paid their taxes with their blood. The clergy was exempted from the taille on the grounds that the Church could not subsidize war. The amount of the taille granted to Charles VII was 1,200,000 l. By the time of

18Arsenal, mss. 4489, fol. 42-80.
Cardinal Mazarin's ministry it amounted to between 40 and 43 million livres when all of the supplements to the taille were added.\(^\text{19}\)

If these exemptions were the only ones that ever appeared, it would simplify the explanation of the taille and our comprehension of direct taxation in early modern France. It would also be very uncharacteristic of the Old Regime. In the course of time various social and corporate bodies were granted exemptions to the taille as rewards for services rendered to the monarchy. All servants of the crown were exempt from paying this tax. Their services were their payments. The word servant does not mean domestics or any form of servitude but a person performing a function of royal government. Members of royal law courts were granted exemption. Employees of the royal tax farms were also exempted. Most venal offices carried exemption from the taille as one of the perquisites of the office. The king also sold letters of exemption for a price.

Certain towns were completely exempt from contributing anything to the taille. Paris was one such city. Other major cities or towns near royal chateaus or the scenes of prominent royal ceremonies like St. Denis and Reims were also exempt. Some other towns were allowed to "subscribe" (abonner) to the taille for a fixed annual sum. They were then allowed to raise that sum by taxing wealth directly or by levying certain sales taxes or taxes on goods entering the towns called octrois. The revenue from these taxes would go to pay the town's abonnement.

\(^{19}\)Marcel Marion, Les Impôts directs sous l'Ancien Régime, principalement au XVIIIè siècle (Paris: Edouard Cornély, 1910), p. 3.
The last confusing detail to add to any discussion of the taille is that the kingdom of France was divided into two distinct sections that paid the taille in different ways. All provinces which still maintained a provincial estates (pays d'États) and the generalities of Grenoble and Montauban and the elections of Condom and Agen in the generality of Bordeaux were part of what was called the pays de taille réelle. The taille in these areas was based upon real property rather than personal status. Certain property was termed noble and was exempt from being assessed to pay the taille, regardless of the status of the owner. Other lands were termed roturier or common and had to pay the taille regardless of their owners' status. The levying of the taille was based upon land roles known as cadastres. These cadastres were notoriously out of date, despite periodic efforts at reforming them. Also, property in cities was greatly undervalued in relation to rural property.

Collecting the taille and its supplements in the pays de taille réelle was difficult because noblemen and other privilege-holders who owned common property resisted any efforts to force them to pay their taxes. The use of legal proceedings was complicated by the support that royal judges gave to such tax evaders with whom they often shared similar conditions.

The royal government did not have the legal authority to levy the taille in the pays d'États. This power was in the hands of the provincial estates. All taxes were paid to the Treasurers or Receivers of the Bourse of the estates who then paid the Royal Treasury after deducting their fees for handling the money as well as any local
expenses like maintaining the roads in the province. These were listed as charges against the total imposition. The pays d'États (and the newly added territories like Flanders, Roussillon, Franche Comté and Alsace) paid no more than four and a half million livres in impositions from which one to two million were deducted as charges.20

The crown did have the authority to impose the taille on the generalities in the pays d'élections. During Louis XIV's reign there were nineteen generalities in the pays d'élections.21 Most of the area was part of the pays de taille personelle where the status of the head of the household determined whether or not he paid the taille.

The royal government decided on the amount of the taille that each generality would pay the spring before it was to be paid. A notice called the brevet of the taille was sent to the provincial intendant in that generality. Since Richelieu's ministry the intendant was charged with apportioning the taille as to the amounts to be paid by each subdivision on the generality which was called an election and by each parish within the various elections. In addition to the taille, all people subject to it, who were called taillables, paid supplementary taxes for specific purposes, such as quartering troops for the winter, supplying troops moving to the frontier, and paying for certain special military units. A second brevet of the taille was to pay for any extraordinary military or local expenses, like the fees for the

20 Ibid., pp. 8-24.

21 The generalities of the pays d'élections at the end of Louis XIV's reign were: Paris, Amiens, Soissons, Châlons (Champagne), Orléans, Rouen, Alençon, Caen, Tours, Poitiers, La Rochelle, Bordeaux (Guyenne), Montauban, Moulins, Bourges, Riom, Limoges, Lyons and Grenoble (Dauphine).
officers handling the funds, the maintenance of bridges and highways in the generality, repairing harbors or churches in the generality, any special tax levied to exempt the generality from fees and duties owed to newly created offices, and the salary and upkeep of local officials.

Upon receiving the two brevets the intendant was to consult with local officials in each election, known as glus, and together these men would determine if the election could bear the assigned burden and report to the central government. They would recommend the amounts each election and parish could bear.

The central government would respond in the autumn with two documents called the commission of the taille and the mandements. The former levied the amount of money owed by each election and the latter apportioned that money to each parish within the election.22

The significance of all of this concerns the royal government's intrusion into local life. In the course of the seventeenth century, the provincial intendant had replaced local officials in apportioning the impositions. This replacement was felt most directly by the officers of the Bureau of Finances. In the sixteenth century they had apportioned the taille and its supplements. They were local notables whose loyalty was more local than royal. The king's power was distant and felt only rarely. The Bureau of Finances, as a special law court, heard local cases involving taxes as a court of first resort. They were the first local administrators.

22 Marion, Les impôts directs sous l'Ancien Régime, pp. 4-5.
The appearance of the royal provincial intendant as a sort of itinerant *missus dominici* of the king posed no permanent threat to their position. When the intendant ceased being itinerant and became a permanent fixture in the generality during Richelieu's ministry, the new royal representative made the royal will more immediately felt. This new presence was partially the reason behind the rebellions of the 1630's and the Fronde. In the 1660's the intendant usurped the administrative functions of the Bureau of Finances in each generality and presided over meetings of the élus for the apportioning of royal taxes. The intendant was usually an outsider with very few local roots. He was usually a master of requests of the hotel of the royal palace (Maître des requêtes de l'hôtel du palais) whose career began around the king and whose advancement depended on royal favor.  

The impositions were apportioned to the parish, election and generality by the *mandement*, *commission*, and *brevet*. Despite the presence of the intendant to remind the provincials of a distant royal government, that government did not tax individuals. It taxed corporate entities like the parish (or the quartier or hundredth in towns). Residents of the parish subject to the taille took turns being collectors of the taille. Each parish had two to seven collectors depending on its size. The collectors apportioned the

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parish's taxes among its *taillables* by estimating their ability to pay. The changes in collectors from year to year placed the burden for this task on the shoulders of local men who might be illiterate, incompetent or insolvent. Nobles and office holders were exempt from both the *taille* and the *collecte*. This exemption removed many educated and wealthy men from the list of possible collectors who were legally responsible for the payment of the parish's taxes.

The alternation of this responsibility made the tax arbitrary and unpredictable. Collectors might vary the amount of taxes to be paid from year to year as favors to friends and relatives, out of vindictiveness towards enemies, or simply due to ignorance of the ability to pay. These changes and variations were ameliorated by the supervision of the *plus* who had to sign the *taille* roll that the collectors had drawn up as a sign of approval. Also, the intendant drew up a separate role for each election called the *taxe d'office*. He apportioned a tax among the major personages in the election, such as *taillables* living elsewhere, *commis* of the royal tax farms, holders of offices that had been suppressed, wealthy residents with influence who might not be taxed properly by collectors who depended upon them for work, physicians, widows, and victims of disaster. The so-called "coqs du village" might inhibit the collectors from properly assessing their wealth. Widows and disaster victims were on this list to benefit from royal grace.  

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The collectors were responsible for remitting these funds at fixed dates to the *taille* receiver in the election. The terms for these payments were set by a contract between the collectors and the receiver. The collectors received a small fee for their services, but they were also subject to legal proceedings if they failed to remit their funds within the time allotted. If the collectors were poor, the *taille* receiver had very little to seize and posed no threat to them. As temporary representatives of the parish, the collectors could be incompetent in the apportionment of taxes and dilatory in their collection. If they had very little property, they had no reason to be expeditious in performing their duties. They also might be rewarded in future years when someone who had benefitted from their behavior became collectors.

The *taille* receiver was a venal office holder who owned the right to receive these monies. He, by means of a contract, paid funds to the receiver general of finances, another venal office holder, who then paid the Royal Treasury. These officers both received a fee for their services. As a general rule, there were two *taille* receivers per election. One served during even numbered years and the other during odd numbered years. The same pattern was repeated with the receivers general who collected the funds of the whole generality. Unlike the tax farmers collecting *perceptions*, these men owned the right to receive money by virtue of owning their offices. They were private financiers with other business interests who had purchased the right to receive government funds in return for a promise to lend their credit to the king by supplying him with a sum of money at fixed
intervals, thereby guaranteeing him a regular income. The receivers general concluded contracts called *resultats du conseil* with the King's Council promising to remit the receipts to the Royal Treasury in 15 to 18 monthly payments for one year's *taille*. Like the tax farmers, the receivers general and receivers particular (as the *taille* receivers were sometimes called) served as local bankers transferring royal money through a bookkeeping procedure. This saved the cost of transporting money to and fro, but this service cost the government through charges deducted from the impositions.  

An examination of a *resultat* for a receiver generalship for 1709 made between the receiver general of finances for Lyon, Paulin Prondre, who, because of a dispute over his rights to the office, had ceded his year of exercise to a M. Noel Rousseau, a receiver and payer of *rentes* at the *Hôtel de Ville*, and the Crown might be enlightening. The total tax imposed upon the Lyon generality for 1709 was 1,380,510 l. after a reduction of 100,000 l. was granted by an *arrêt* of the Council dated 1 September 1708. From this total 679,491 l. were to be deducted to pay for a variety of local expenses or to be paid to a number of special treasurers. The three largest deductions totaling 413,928 l. were to pay the office expenses of the elections and the receivers general's office which included paying the salaries of the Lyon Cour des Monnaies. Another 57,521 l. was granted to the receiver general for his fees at a rate of 10 *deniers* per livre for

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the total 1,380,510 l. that he was to receive. The Royal Treasury's share of the total was reduced to 701,019 l. which was to be paid in fifteen monthly installments of 46,734 l. 12 s. starting on the first of January 1709. This result was dated 15 January 1709.27

The receiver general thus contracted to pay a debt to the king over a fixed interval in return for handling the receipts from the impositions. He then made his contracts with the taille receivers who were making their agreements with the parish collectors. No individual subject owed a debt to the crown. Parishoners owed the collectors who owed the particular receivers who owed the receivers general who owed the government. Each of these intermediaries approached the government to request the use of constraints (like the seizure of property, the lodging of archers and huissiers in someone's home, or the lodging of troops) to coerce the debtor to pay his debts.

Receivers general of finances acted as credit institutions in much the same way that the tax farmers did. The central government would issue assignations as an acknowledgement of a debt to be paid with interest from the revenue of a receiver general. After honoring this payment, the receiver general would receive a quittance from the Royal Treasury that acknowledged the "receipt" of the funds equal to the amount of the assignations. Also, like the tax farmer, the receiver general would be asked to advance a sum of money to the government which would be deducted from payments due the Royal

27A. N. G7 1498.
Treasury with interest. They would borrow from the public at interest by issuing *billets des receveurs généraux*.28

The graphs on the next two pages represent the impositions in the nineteen generalities of the *pays d'élections*.29 The direct taxes (impositions) were reduced by Colbert as he concentrated upon increasing the profitability of the tax farms. Only briefly during the years 1676 to 1678 did Colbert raise the level of taxation above 40 million livres. His constant policy was to rely on *perceptions* which everyone paid without exemption. He also surveyed the accounts of the receivers general and particular to reduce unnecessary costs. His successors also avoided relying on impositions as a source of increased revenue. The demands for money after 1687 led them to turn to other sources of revenue. Pontchartrain and his successor, Michel Chamillart, sold a host of venal offices and rights that granted exemption from the *taille*. The *taille* thus gradually became the burden of those who could not raise the money to buy an office or a monopoly right, and it became more difficult to collect. This policy of selling exemptions prevented Pontchartrain and Chamillart from relying on the *taille* as a source of more money.


29 These graphs were constructed from the same sources as those for the farms: A. N. KK 355 and Ccg, ed. Boislisle, II, pp. 583-504. There are no data for the years 1696, 1698 and 1704. The solid line represents the total imposition in the *pays d'élections*; the dotted line the total payments to the Royal Treasury in any given year; and the dashed line, the charges deducted from the impositions for that year.
Figure IV.
Income from the receivers general of finances in the pays d'élections 1662-1683 (in millions of livres)
Total imposed

To the Royal Treasury

Charges

Income from the receivers general of finances in the pays d'élections 1683-1707 (in millions of livres)
Only in 1705, did Chamillart turn to the taille by increasing it by two sous per livre or ten percent. This surtax remained in effect during the eighteenth century by being renewed every year. 30 Chamillart also asked the receivers general and the general farmers for a significant advance on future revenues which they were still unable to repay by 1708. 31

The other funds that fell under the rubric "ordinary revenues" included the receipts from the taille as levied in the pays d'États referred to earlier. They were recorded separately in the accounts in the contrôle général des finances as coming from the receivers general of the pays d'États. Many pays d'États paid the crown something called the don gratuit annually. This was so traditional that it had long lost any gratuitous or giftlike quality. These two sources of income saw a slight increase during the reign of Louis XIV that was mostly due to the acquisition of new territory on France's east and north.

30 I found no declaration of this change, but the accounts in Cog, ed. Boislisle, II, pp. 583-604, for the years 1706 and 1707 take the two sous per livre surtax as an extension of the taille. I must surmise that this was a simple exercise of sovereign authority. The farms had the same surtax added that year and by a declaration of 19 August, 1705, everyone's capitation was increased by two sous per livre, see A. N. 01 49, fol. 179v. The surtax was extended annually on the capitation until at least 1747, see Marion, Les impôts directs sous l'Ancien Régime, p. 52. Marion also provides a typical brevet for the taille of the Bordeaux generality for 1764 which includes the surtax, see pp. 2-3, note 1.

The clergy of France also provided a don gratuit that they voted every five years at their general assembly. This sum was never fixed but the crown in times of necessity relied on the wealth and solvency of the French Church to provide money via the don gratuit along with special subsidies voted in return for exemptions from new perceptions or impositions. During the War of the League of Augsburg, the clergy offered the crown gifts totalling over 30 million livres plus almost five million in taxes on offices governing ecclesiastical property and rights. Most of this money was granted during and after 1695 when the rest of France was paying the capitation. An annual subsidy of four million livres was paid to the government instead of the capitation during the last three years of the war. This subsidy was renewed in 1702 when the War of the Spanish Succession began. The clergy raised this money by taking it out of its income or by borrowing money against certain clerical revenue sources. From 1690 to 1707 the clergy paid 61,500,000 l. to the royal government. The government also received 5,500,000 l. by taxing a variety of offices governing Church rights and property. The sale of additional offices and the right to collect the right of amortissements (damages due from the gens de mainmorte from property in their hands) might have raised another 32,500,000 l. if all of these affairs produced as much as the government planned. Excluding this last category, the clergy paid the king an average of more than 3,700,000 l. per year during the period.32

This money would have been distributed in two accounts: the dons gratuits and the casual revenues.

Casual revenues came from the taxes paid by all the venal office-holders. This was the famous paulette began by Sully. It was supposed to equal one-sixtieth of the value of the office. Casual revenues also included the revenue from offices that were sold directly by the crown rather than through an intermediary financier called traitant. These offices were usually at court or on the King's Council.

The last category of ordinary revenues came from the royal woods. Lumber was a major building supply and source of heat. Most feudal lords sold their farmland during the sixteenth century but they kept the woodlands which required little upkeep and produced good profits. The royal woods never produced more than two million livres for the Royal Treasury. Together with casual revenues they amounted to little more than six percent of the ordinary revenues.33

After 1687 ordinary revenues were incapable of supporting the state of Louis XIV's France and the wars of the last years of the reign. The crown was forced to turn to extraordinary measures to raise money.

III. The Extraordinary Affairs of Finances

In the accounting procedure of the Old Regime, extraordinary sources of revenue were divided into several categories. One such

33A. N. KK 355.
source was merely a bookkeeping procedure. It was the so-called *deniers revenants bons*. This was money that had been set aside for specific purposes but had never been spent. It then returned to the Royal Treasury as revenue. Another similar category was called the *debets des comptables*. *Comptables* were any officials handling royal money, like the receivers general. They were supposed to have their annual accounts checked by the King's Council within three years of their exercise. Any money found to be owed to the king was paid to the Royal Treasury as a *debit des comptables*. This process was called purifying (*épuration*) the accounts. It had been done regularly under Colbert and Le Peletier but fell behind thereafter. By 1714 the accounts for the years 1700 and after had not yet been checked. The government had granted suspensions because of slow tax collection and its inability to pay its debts. The crown had to pay any debts owed to the *comptables* if their accounts were to be purified. The crown needed the credit of these officials more than it needed their accounts checked.34

Another source of extraordinary revenues came from the profits derived from the minting of money. Philip the Fair had used this seigneurial right as a revenue source. Later, it became an attribute of sovereignty and a monopoly of the crown. Money was declared to be

34 A. N. KK 355. Jean Roland Mallet (sic), *Comptes rendus sur l'administration des finances du royaume de France* (Paris: Chez Buisson, 1789) reports no records after 1695. He used the records of the Chambre des Comptes for his tables of revenue.
changed in value with new amounts of gold or silver in each coin. The king ordered all old money to be brought to the mints to be "reformed." He charged a fee for this process. French kings found this a valuable source of revenue during crises. Louis XIV was no exception. Colbert had tried to rationalize operations but the minting of money was a source of income. After Colbert, major remintings or "reforms" were ordered in 1686, 1689, 1693, 1701, 1704 and 1709. The profits accruing from this system varied but some documents reveal a declining amount of bullion coming to the government's mints with each "reform." The money had either left France or was hidden by its owners in the hope of better days. The constant reminting made money a commodity for speculation.

In 1701, the "reform" was so rapid that the royal mints had to issue billets de monnaie that were given to people bringing coins to the mint. They recognized a debt on the part of the mints and promised repayment with interest in specie at a future date. By 1704, the ratio of mint bills to specie available to redeem them ceased to have any meaning. The government was simply issuing the bills and not repaying them. It paid the interest due on the bills until 1707. These bills along with those issued by the general farmers and other tax farmers, the receivers general of finances, and other comptables

35Frank C. Spooner, The International Economy and Monetary Movements in France, 1493-1725, p. 199; A. N. R4 825 shows the reforms of 1689, 1693, 1701 and 1704 producing less money in terms of 1715 currency. The amount coined declined from almost 1 billion livres to less than 200,000,000 l.
flooded the money market of France. Together with unpaid assignations and bills of the Treasurers of the Extraordinary of War and the Navy, and promises of the recreated Caisse des emprunts, they amounted to almost 400 million livres in government indebtedness in 1708.\textsuperscript{36}

The government had borrowed money in increasing amounts by means of selling rentes against the various revenue sources. A rente was a government bond promising an annual dividend to be paid by the rente payers attached to the hôtel de Ville of Paris, the poste, the royal lotteries, or the clergy. The legal interest rate was one-eighteenth of the purchase price. This was called denier 18 in the parlance of the day. Most rentes were perpetual which meant that no reimbursement was planned. The government only had to assure the payment of the dividends.\textsuperscript{37} Some rentes were lifetime (viagère) which meant they would be reimbursed on the death of the purchaser. They carried a higher interest rate to facilitate the reimbursement and that rate depended upon the age of the purchaser.

During emergencies the government borrowed at above the interest rate set by law. During the War of the League of Augsburg, money was borrowed at denier 14 (7.1\%) or denier 12 (8.3\%).\textsuperscript{38} After the war, the

\textsuperscript{36}Seligmann, \textit{La première tentative}, p. 69-86. Desmarets, \textit{Compte rendu}, Boislisle, Cca, III, p. 673, for the amount of paper money in commerce.


\textsuperscript{38}A. N. 0 38, fol. 318-320, Edict of December, 1694; 0\textsuperscript{1} 39 fol. 88-90, Edict of April, 1695, fol. 314-6, Edict of October, 1695; 0\textsuperscript{1} 40, fol. 237-9, Edict of June, 1696; 0\textsuperscript{1} 41, fol. 255, Edict of May, 1697. Lifetime rentes sold for denier 14 to 7 (7.1 to 14.2\%). Rentes
loans were reimbursed by means of the money raised from new rentes sold at denier 18 or denier 20 that were designed to reduce government expenditures that appeared as charges against the farms. This process of raising interest rates returned when the War of the Spanish Succession began.

Another form of obtaining loans was by selling augmentations of the gages or salaries paid to officeholders. Owners of venal offices purchased those offices at a price that was proportional to the gages paid to the holder of the office. Their ability to raise the money to buy the office revealed their credit among private lenders. The office itself was a kind of government bond or debt. Along with exemption from the taille and collecte, the officeholder received a salary as well as any fees attached to the performance of his duties. All of these factors increased his credit rating because he could borrow against the value of the office. The government had him on its list of people who had credit among private lenders. An augmentation of his gages was a kind of forced loan demanded by the government from its officeholders. From the death of Colbert until the end of 1714,

against the poste at denier 12 in March, 1696, according to 01 40, fol. 126-9. The government borrowed 93,200,000 l. through perpetual rentes at denier 14 or 12 which were above the legal limit. The rentes totalled 6,800,000 l. in annual charges. To buy them back from the product of new rentes at denier 18 would reduce the charges by only 1,600,000 l.

39 A. N. 01 41, fol. 255 ff., lists all edicts and declarations made in the year 1697. Rentes began selling at denier 18 in December with two edicts creating three million livres worth. 01 42, fol. 332, Edict of February, 1698, created 2 million livres in rentes. The same list reveals that the interest rate dropped to denier 20 in March-April, 1698, when two edicts created 2 million livres in rentes at that rate, see 01 42, fol. 332-3.
a variety of officeholders were called upon to pay over 205 million livres to the king in return for over 11½ million livres in augmented gages. Like the rentes, however, the gages were not always paid regularly. They were a shaky investment.

New offices were created and sold as another source of revenue. Francis I was the first king to do this as a purely money-raising scheme. The pressure of war turned it into a game for speculators. Like the general farms, the receivers general of finances and the mints, the sale of offices was an affair for private financiers. Government members, often in collusion with private financiers, created offices in the hope that there was a potential market for them. Pontchartrain was supposed to have said, "Every time Your Majesty creates an office, God creates a fool to buy it." Unlike taxes which had a coercive flavor in the way they were collected, the purchase of an office was voluntary, or so the gamblers could pretend.

A variety of activities and rights were separated from the power of the king and turned into special functions to be sold to the highest bidder. Offices that had already been sold were redefined to create second or third offices, or even fourth offices, to be exercised in alternating years. Offices were created that granted a monopoly right to sell certain products or perform certain services.

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40 A. N. K 886, no. 5.


42 Dent, Crisis in Finance, pp. 54-8.
Anything from keepers of the records of baptisms, marriages and burials, along with a host of auxiliary offices like controllers of the said records, to the right to sell fruit in the city of Paris became marketable commodities. If an office sold well, more were added as a means to force the older buyers to purchase the new offices or to attract new purchasers. The government would even suppress new offices in a town, province or generality if the people in that corporation would pay the amount expected to be raised by the sale to the financier selling the offices, the \textit{traitant}.$^{43}$ If the office was profitable or sold rapidly it became the target for future coercion by the government which would either augment the salary paid to the officeholders or increase the number of offices in order to coerce the purchasers to cough up more money.

The government did not administer the sale of these offices (or \textit{rentes} or augmented \textit{gages}) directly. There existed bands of private financiers with the network of employees and contacts available to do this work. In fact, these financiers were often the very people who proposed that the government create the offices. They, or sometimes disinterested people, submitted the ideas to the government which judged their workability and success, according to the situation. Ideas that were rejected earlier might be adopted later if the

$^{43}$Examples of these machinations: A. N. E 789$^B$, 28 February, 1708, no. 1, reunites the office of alternate lieutenant to the mayor of the town of Nemours to the already existing office of lieutenant to the mayor in return for 1500 l. plus 2 sou\textit{s} per \textit{livre}; A. N. E 874$^A$, 6 April, 1715, no. 2, fol. 124-6, suppresses the offices of \textit{commissaires} of the reviews in the generality of Montauban in return for 20,000 l. to be paid by the \textit{taillables} in 1716. The point was to raise the money, not to exercise the offices.
exigencies of finance made them more attractive to an increasingly desperate government. Offices that were unsellable in one form might be reworked to make them more attractive to potential buyers.

Once the functions, perquisites, *gages* and other details defining a new office were settled, the government then determined the value of these offices and granted the right to sell the offices to a group of financiers with sufficient financial power to undertake the operation. A *resultat* or *traité* was signed in council granting the right to sell these offices to a company headed by a "straw man" who was not a major investor but merely the necessary personality to give this group standing in law. The financiers signed the *traité* promising to help the "straw man" fulfill the obligations of the contract.

A typical *traité* would contain certain provisions:

1) The king would grant the right to sell these offices (rentes or augmented *gages*) to the "straw man" and his cautions or backers.

2) The total price for the offices, the *forfait*, was established.

3) The *traitants* were granted a *remise en dedans* (rebate or discount), usually the equivalent of one-sixth or less of the *forfait*. This was granted by a bookkeeping process by which the Royal Treasury recognized the payment of the *remise* and issued an *ordonnance comptant* to the *traitants* which ordered that the same sum be paid to them.

4) The *traitants* were also granted a *remise en dehors* which was the equivalent of two *sous* per *livre* over and above the *forfait*. This

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42 A. N. G 1495 to 1498. These cartons contain copies of *traités* from the years 1685 to 1714.
money was to be collected from the purchaser at the time of the sale.

5) The balance of the *forfait* was to be paid to the Royal Treasury in a variety of ways. There was a down payment followed by monthly, bimonthly or quarterly payments until the balance was received. This payment procedure exposed this arrangement as a loan to the government with the offices as collateral and the *remises* as payment of the interest and expenses for the sale of the offices. The Royal Treasury was receiving money in a manner independent of the receipt of money from the sale of the offices.

6) The *traitants* could exercise the functions of the offices and receive the *gages* and fees until the offices were sold.

7) The *traitants* were to issue receipts to the purchasers of the offices. These receipts would be brought to the Receiver of the Casual Revenues who would issue a *quittance* (receipt) acknowledging the receipt of the money by the royal government but no money was received by the government.

8) The *traitants* were to account for the collection of the principal of their loan to the King's Council only. They did not have to account for the *remises* to anyone.

In effect, the *traitants* were lending the king five-sixths or more of the *forfait* in return for the power to sell the offices and to enjoy the two *remises* along with all the privileges and rights attached to the offices until they were sold. The enjoyment of the rights and privileges of the new offices was the factor designed to encourage people to buy the offices. Anyone desiring exemption from direct
taxation and collecting them could purchase a new office if it proved to be profitable. People holding older offices, which would lose some of their profitability if these new offices existed, could buy them and have them attached to the older offices or suppressed.

Great companies of traitants existed with the power to borrow the money to finance these loans and the employees required to sell the offices. Their borrowing, however, caused problems when they were unable to sell the offices and repay the loans. Some traités were suppressed by newer ones whose only purpose was to repay loans undertaken by the company behind the older traité. The Royal Council had to issue arrêts periodically that granted cease-and-desist orders to all creditors of the companies behind certain traités which were unable to repay their loans. These arrêts would suspend legal pursuits for a period of time and order the traitants to pay the interest on their promissory notes. This meant that, in addition to the paper and bills issued by the royal government, there was a significant amount of paper floating around the French money market that existed because of the government's need for money.

Some traités were never successful. The traitants could not meet their obligations to the government. This must have disturbed calculations by the contrôle général's bureaus because the government paid bills with assignations promising payment from the revenues.

Examples would be too numerous to mention. Desmaretz detested the necessity of doing this, as he related to Pontchartrain fils in a letter dated 10 November, 1708, in A. N. G 7 13 B, fol. 134.
derived from this or that traité. This added to the growing confusion at the end of Louis XIV's reign.

The total forfait for all of the traités made from 1689 to 1699 during Pontchartrain's tenure as controller general of finances was 351,497,991 l. with the traitants receiving remises totalling 82,713,277 l. From 1700 to 1707, when Chamillart was minister of finances, the total amount of the forfaits was 259,055,645 l. with traitants getting 60,107,543 l. Under Desmaretz, the amount of the forfaits was very high in 1708 at 63,209,209 l. but descended very rapidly thereafter. By the end of his ministry the forfaits for all his traités amounted to only 147,571,849 l., with the traitants keeping only 30,957,290 l. The average annual amount of forfaits was 35,149,799 l. for Pontchartrain, 32, 361,955 l. for Chamillart and 18,446,481 l. for Desmaretz. Desmaretz said in his defense that he wanted to turn away from reliance upon the traitants. There is evidence, however, that many offices were not selling. The drop in the amount of money from traités under Desmaretz could be the result of conscious policy or the result of an oversupply of offices after twenty years of selling.

Desmaretz sought other sources of money besides the traditional means of the monarchy and his predecessors. The general farms were

46 B. N. mss. fr. 7734, fol. 56.

47 Desmaretz, Compte rendu, in Ccg, ed. Boislisle, III, p. 676. Arrêts in A. N. E 856B, 21 October, 1713, no. 10, fol. 104-5, and E 1964, 2 April, 1712, fol. 20, reduced the expenses that a purchaser of an office would pay in order to expedite their sale. Preambles in both arrêts indicate that a large number of offices remained unsold in 1711, 1712 and 1713.
barely capable of supporting the loans taken against them. The sale of so many offices had removed the wealthiest element of society from the taillables. Even the mints had lost their credit. Some new way was needed to find money. Pontchartrain had experimented with a new revenue source in the 1690's.

After the terrible winter and harvests of 1693-4, which are reputed to have reduced the population of France by one million people due to starvation and disease, Pontchartrain turned to a tax called the capitation. Society was divided into twenty-two classes from the king's son down to the poor peasant. Beggars, orphans and widows were excluded. Each group was assigned a tax that ranged from 2000 livres to one livre. This tax operated from 1695 until April 1698. It never raised more than 30 million livres a year. The royal government received only a total of 59 million livres for all three years.48

The tax was criticized as unjust because it taxed the ephemeral legal status of the head of the household, regardless of his ability to pay. In March 1701, it was re-instituted as a tax of apportionment. The amount to be paid by each capitable was apportioned in a manner similar to the taille. Taillables paid a capitation that was related to their taille. Non-taillables were also to pay a share based upon estimations of their wealth made by the provincial intendant in conjunction with members of the group to be taxed. For the nobility

in each election, one of their number was to assist the intendant. The various corporations of officers were to apportion among themselves the amount each was to pay. The intendant and their leaders negotiated the total that the corporation was to pay the government. Noblemen paid their capitation directly to the taille receivers while taillables paid the collectors. Officers in the various corporations paid their money to the officer charged with paying their gages. This officer transferred it to the Royal Treasury. The clergy was entirely exempt from paying the capitation but they did pay 4,000,000 l. a year while the capitation existed.\(^{49}\)

The capitation, after beginning as a prominent effort to circumvent the traditional methods of the French monarchy to tax its subjects, became an adjunct of the taille after 1701. Its apportionment was based in many cases on the amount of one's share of the taille. Only for those exempt from the taille did it attempt something new. Unfortunately, the privileged orders were reluctant taxpayers. Collection was difficult and the government had to grant frequent discharges to avoid embarrassing great families who were unable to pay. Officers refused to pay the capitation if their gages were not paid which became more common as the War of the Spanish Succession dragged on.

The government's desperate need for money led to a declaration in 1705 augmenting everyone's capitation by two sous per livre.\(^{50}\)

\(^{49}\) Marion, Les impôts directs sous l'Ancien Régime, pp. 50-1.

\(^{50}\) Ibid., p. 52.
This surtax accompanied increases in the fees of the farms and the taille. The government hoped to receive almost 32,000,000 l. from the capitation and this surtax.\textsuperscript{51}

The royal government had extended its credit beyond any reasonable hope of repaying its debts. The mints, farms, receivers general of finances, Treasurers of the Navy and the Extraordinary of War, the clergy and a vast number of private individuals had extended their credit to the government. When Nicolas Desmarest became controller general of finances in February 1708, he discovered a practically bankrupt government. Research into the exact condition of its finances revealed a long list of debts (see page 68).

The only assured revenue available from the various sources was 20,388,338 l.\textsuperscript{52} Desmarest was faced with an apparently impossible task.

The third party credit mechanisms that had appeared and grown over the past three centuries were exhausted. So-called ordinary revenues were no longer sufficient to pay for a quarter of the annual expenses. The variety of extraordinary means used to raise money were no longer attracting lenders. An avalanche of royal paper was clogging the money market and, according to Gresham's law, had replaced good money. Commerce was at a near standstill which only reduced income from tax farms. Some new credit mechanism was needed which would attract investors and public confidence. This would re-animate

\textsuperscript{51}\textsuperscript{Ccg.} ed. Boisliole, II, pp. 594, 599.

- for the new mint bills reformed in 1707 72,000,000 l.
- bills of the general farmers and receivers general 54,435,825
- unreformed mint bills held by various treasurers 9,570,248
- bills of the subfarmers of the aides 7,200,000
- promises of the Caisse des emprunts 60,453,760
- bills of the Treasurer of the Extraordinary of War and his adjuncts for the years 1706 and 1707 61,705,827
- interest owed on the above 27,991,665
- unacquitted ordonnances owed by various treasurers 102,366,833
- revenue for 1708 consumed in advance 54,833,833
- revenue for 1709, 1710, 1711 and 1712 consumed 14,286,670
- loan from Genoa 2,000,000
- debt owed to Sr. Bernard for loans made to maintain the army 11,000,000
- debt owed to the Hogguer brothers for loans made in 1706 to maintain the army in Italy 5,000,000
*Total debt 482,844,661 l.
- expected expenses in 1708 202,188,354
*Total needed to be raised 685,633,015 l.

commerce. The government also needed new revenue sources to encourage the commerce of existing royal paper by holding out the promise of repayment. These revenues would attract more loans and enable the government to pay the armies.
Louis XIV turned to Nicolas Desmaretz, nephew of Colbert who had collaborated with the King in the 1660's and revived a France in similar difficulties. The Sun King was aware of the disastrous situation, telling his new controller general of finances that he did not expect the impossible. He would not blame Desmaretz if the situation worsened and would be grateful if it improved.\textsuperscript{53}

The legal and administrative machinery at Desmaretz's disposal would determine his freedom of action and power within the government. Decision-making required access to information about the situation, the ability to seek advice and to move quickly on that advice with bold, decisive action. Desmaretz's policies would be determined by these limitations.

\textsuperscript{53}Ibid., pp. 673-4.
THE CENTERS OF POLICY FORMATION

I. The King's Council

The French royal government employed amateur tax collectors and private financiers to gather its tax revenues. They were supervised by a variety of local officials, like the officers of the Bureaus of Finances and, later, by the provincial intendant who was called a commissaire déparçien province, a commissioner of the king in the provinces. Information was communicated to the central government through these various channels. The government used this information to make policy.

The royal government, despite its military trappings, grew mainly as an instrument for dispensing justice. The image of St. Louis sitting under a tree hearing legal cases was a vivid legend for most people. The king claimed to be a disinterested, but benevolent, third party seeking out truth, granting benefices, and meting out punishments on the basis of his discoveries. Prior to the seventeenth century, the royal government was not a constant presence on the local scene, except where the king resided or sent agents. Until Louis XIV, the king and his government were itinerant, moving from château to château. A host of royal chateaus were built in the Île de France and the Loire Valley to house the king and his government.
during the late medieval and Renaissance periods. Demands for royal justice and a desire to see policy executed in the provinces led to the establishment of the provincial intendants and the consequent enlargement of the central bureaucracy.

The feudal monarchy dispensed justice as a seigneur over its rights and lands while allowing its vassals to do the same on their fiefs. Justice was a revenue source as well as a means of regulating the kingdom. Philip the Fair extended royal power by claiming sovereignty or unlimited power over all of France. His courts were the highest in the land and the courts of last resort. His council (curia regis) was the highest court of all. The late medieval King's Council separated into a variety of special groups while maintaining its theoretical unity. The branch charged with legal judgments, known as the Parlement, began sitting separately from the king during Philip the Fair's reign in the Palais de Justice on the Île de la Cité in Paris.1

The following three centuries saw this centralized justice system become more specialized with the development of royal courts to check the accounts of those officials handling the king's money (the Chambres des Comptes), courts to hear cases involving taxpayers and tax officials (the Cours des Aides), courts to hear cases involving the value of royal money (the Cours des Monnaies), and a court to hear

ecclesiastical cases (the Grande Conseil). Along with increased specialization, there was a tendency towards regionalization whereby the jurisdiction of these royal courts was limited geographically with similar but separate courts governing different provinces. By the end of Louis XIV's reign there were fifteen regional Parlements or Conseils supérieurs, two Cours des Monnaies, nine Chambres des Comptes and four Cours des Aides, but only one Grande Conseil.

These institutions originated as part of the medieval curia regis. This led them to claim equality with, or even superiority over, the King's Council, those advisers who remained at the king's side. Disputes over the right of the superior courts to remonstrate against the laws and policies made in the King's Council highlighted periods of royal weakness like the Fronde. In 1673, Louis XIV refused to recognize their right to remonstrate prior to registering laws he had adopted. This decision remained in force until after his death. Thus, it would appear that during his reign, their role in policy-making was suppressed except as interpreters of the law. Louis would accept their remonstrances after they registered the laws which meant that they could advise on policy after it was adopted. In fact, we know that they were consulted before the adoption of many policies but their advice was transmitted, along with that coming from the

2Wolfe, The Fiscal System, pp. 16, 269-78, for the financial courts.


4Ibid., p. 11.
provincial officials and intendants, through the ministers to the King's Council.  

The King's Council as the last vestige of the medieval curia regis was the highest court in the land. Traditionally, the nobility claimed membership on the body but Louis XIV restricted them by his regulation of 3 January 1673 which set the membership on the Council of State (Conseil d'État) at twenty-one ordinary councillors of state of whom only three would be noblemen (conseiller d'état d'épée) and three clergymen (conseiller d'état d'église). The rest were to be selected as the king wished, including twelve semester councillors of state who would serve for half the year. Other officials having entrance to the King's Council of State were the chancellor, the controller general of finances, the intendants of finances, four secretaries of state and the Chef or Head of the Royal Council of Finances. Also, the dean, or the most senior, master of requests had the right to sit on the council for the whole year while the other masters of requests sat only during the quarter year that they were on duty unless granted entrance by the chancellor. This regulation fixed the membership of this body until the French Revolution except for minor changes after 1760.

^A. N. G 710, Desmaretz referred a proposal to create hereditary offices of clerks (greffiers) of the sentences and arrêts in all superior and ordinary courts to the procure general of the Paris Parlement, Henri-François Daguesseau, dated 10 May 1708.

^A. N. E 1770, fol. 3-21, articles I to V list who shall be a member of the Council of State.
The membership list of the King's Council indicates the importance of legal and financial training as a prerequisite for serving on this body. Many masters of requests served as intendants in the army, in the provinces, and sometimes in finances, although there were other ways of becoming an intendant of finances than being a master of requests. Most masters of requests had studied law and had served on the Parlements or other superior courts before buying or inheriting a position of master of requests which was a venal office. This combination of legal and administrative experience helped further their careers, although good family ties and political alliances were valuable as well. A master of requests hoped to end his career as a councillor of state.7

The council as an institution had undergone a series of transformations since the Middle Ages. Francis I ran the kingdom with the help of a small group of councillors of state and Chancellor Duprat. He also had four special secretaries to sign financial matters and orders in addition to a royal secretary's usual duties of recording decisions and drawing up the required letters and warrants to inform officials and subjects of those decisions. Originally they were

7Vivian R. Gruder, The Royal Provincial Intendants: A Governing Elite in Eighteenth-Century France (Ithaca, New York: Cornell University Press, 1968), pp. 17-94, traces the development and training of the masters of requests who became provincial intendants. Michel Antoine, Le Conseil du Roi sous le règne de Louis XV (Geneva-Paris: Librairie Droz, 1970) reports that the number of masters of requests was set at 72 in 1661, raised to 80 in 1674, to 88 in 1689, and lowered to 80 in 1752. He also reports that they enjoyed a near-monopoly in fact, if not by law, on the provincial intendancies, see pp. 229-30.
subject to the authority of the chancellor but they became independent of him and known as secretaries of state.\(^8\)

A special group of royal councillors began meeting in the 1530's to consider royal finances. By 1563 it was legally recognized as the Conseil des Finances and required to meet once a week. A chairman of this group was known as the Surintendant des Finances. Royal policy was to oscillate between governing finances by committee and governing them by a single powerful minister up to the reign of Louis XIV.\(^9\)

One official, however, had established himself at the center of this legal machinery. This was the chancellor. He was the First Great Officer of the Crown. He was an appointed lifetime officer whose authority was limited only by the king he served. He was the chief interpreter of the royal will and of royal law. He presided over the King's Council in its many various forms when the king was absent. He prepared and edited all laws. He intervened between the king and the superior courts. He policed literature and the universities. He had the power to command armies, govern the mints and the domain, administered commerce, helped supply the armies, and corresponded with the provincial intendants. His power apparently had no legal limits under Louis XIII and Richelieu, except those the king and his chief minister chose for him.\(^10\)


\(^9\) Ibid., pp. 289-91

It was a characteristic of medieval political institutions not to limit their competence except in the broadest sense. Pierre Séguiier who was Chancellor of France from 1633 to 1672 was apparently the last chancellor to exercise such broad authority. He shared the government of royal finances with the Surintendant des Finances by virtue of his presence on all branches of the King's Council. He was the last chancellor to have this capacity. Séguiier was excluded from two new council groups created by Louis XIV in 1661 and attended a third new group only if the King invited him. This might have been a personal slight on the part of Louis resulting from the chancellor's age in 1661. Séguiier was 73. It also was part of Louis' drive to bring order out of the chaos into which the council had sunk during Louis' minority and Séguiier's chairmanship.\(^{11}\)

The chancellor presided over the Conseil des parties or Conseil d'État privé which heard legal cases on appeal from other royal courts. This was the Conseil d'État which was redefined in the regulation of 3 January 1673. Every person with the title of secretary of state, superintendant, controller general, director and intendant of finances, councillor of state, and master of requests had the right to sit on this council with the chancellor. It met twice a week in the Salle du Conseil of the royal palace. The disorder in the way business was conducted during Séguiier's chancellorship was notorious. The

regulation of 1673 was part of a host of reforms undertaken after Séguière's death in January 1672.\(^{12}\)

The same people who sat twice a week on the Conseil d'État privé also were to meet as the Conseil d'État et des Finances on two other days of the week. This council had evolved from the Conseil des Finances that appeared in the mid-sixteenth century. It only heard cases and disputes between individuals and communities demanding regularization and the application of principles of financial policy which were adopted elsewhere.\(^{13}\)

The Grande Direction des Finances which was sometimes called the Conseil des Finances was charged with policy making. Technically, it was a subcommittee of the Conseil d'État et des Finances. It was to prepare matters for discussion in the full council. It was a much more restricted group in number which only increased the influence of the chancellor and the Surintendant des Finances. All other finance officers (like the controllers general, directors, intendants) on the ordinary council of finances sat there as well as four officers called secretaries of finances and the Treasurer of the Épargne (as the Royal Treasury was known before Colbert's time). A select number of councillors of state and masters of requests were granted permission to sit on this body by special letters. The Grande Direction surveyed all receipts and expenses, set tax levels, granted leases on the farms and traités for the extraordinary affairs of finance, granted

\(^{12}\)Antoine, Le Conseil du Roi, pp. 46-8, 63-4.

\(^{13}\)Ibid., pp. 67-8.
The King presides in person over the Councils of Government, allowing the Chancellor to preside over them.

- **Le Conseil d'en haut**
- **Le Conseil des Dépêches**
- **Le Conseil Royal des Finances**

These three councils render arrêts en commandement, and:

- **Petite Direction des Finances**
- **Grande Direction des Finances**

These two councils render arrêts simples, and:

- **Le Conseil d'État privé Finances et Direction**
- **Judgments**

Figure VI: Branches of the King's Council
permission to local corporations to levy local taxes, and heard all legal cases appealed or evoked to the King's Council involving finances and the crown's interests. It met twice a week. The king did not attend these meetings.  

Royal supervision of finances began regularly in 1624 when Louis XIII required after the preliminary approval of the Grande Direction that all financial accounts, traités of finances, leases on the farms and tax levels be finally approved by an informal group of his advisers known as the Conseil des Affaires, Conseil étroit, Conseil secret, or Conseil des ministres. In 1630 he also demanded that all payment of royal troops and the royal household be ordered from this group. The Council of Ministers would also survey all financial accounts, including bimonthly accounts of expenses. The informality of this group did not preclude that the chancellor and the Surintendant des Finances sat there by right while the other members had to be called to it.  

These bothersome financial matters must have upset the order of business in the one branch of the council concerned with affairs of state, war and peace, and religious affairs. The king often consulted directly with the minister charged with certain affairs, like finances.

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before discussing them in the Council of Ministers. This would appear to make the Surintendant des Finances primarily responsible for consulting the king, but the chancellor was not ignorant of these matters. Policy seemed to have been decided between these three men, and Richelieu or Mazarin, with some discussion in the Council of Ministers and the Grande Direction.

The Conseil des Dépêches gradually became a separate group by detaching itself from the Council of Ministers during the latter part of Louis XIII's reign and the minority of Louis XIV. It was constituted definitively during the Fronde with the character of a second council of government concerned with the broad matters of policy involving interior affairs and administration. The king attended this group regularly along with the chancellor and the other members of the Council of Ministers. Other members of the Council of Dispatches were the secretaries of state who did not belong to the Council of Ministers. The Council of Dispatches concentrated primarily upon provincial affairs and correspondence between the government and the provinces. In 1661 it was meeting twice a week but this gradually changed to once every two weeks on a Monday by 1700 or even to once a month by 1715. Louis XIV handled these problems perfunctorily. Any serious decisions were handled in the Conseil d'en haut, as the Council of Ministers was called after 1643. 16

16 Ibid., p. 158; Antoine, Le Conseil du Roi, pp. 56-7.
The conduct of affairs changed abruptly after 9 March 1661 when Cardinal Mazarin died. Ségur was chancellor but the king doubted his firmness and was aware of the disorder in the various lesser council bodies over which he presided. Nicolas Fouquet was Surintendant des Finances. He had the power to order expenditures by his signatures alone. As early as 1659, Colbert, who was then intendant in Mazarin's household, warned the cardinal that Fouquet was running royal finances for his own profit. Shortly before his death, Mazarin had Colbert appointed as one of two intendants of finances in order to keep track of Fouquet. This was the situation when twenty-two year old Louis XIV assumed control of his government.

In his Mémoires, Louis wrote an evaluation of the men around him at that time. The day of Mazarin's death he called an informal group of three men together. They included Fouquet, Michel Le Tellier who had been Secretary of State for War for almost twenty years, and Hugues de Lionne, the de facto foreign minister who ran foreign affairs while the title of Secretary of State for Foreign Affairs was held by Henri-Auguste Loménie de Brienne. Significantly, Ségur was excluded from the new Conseil d'en haut. Louis also excluded his mother, who had been Regent during his youth, along with princes of the blood, great


18Louis XIV, Mémoires, p. 34.
noblemen and great ecclesiastics. Attendance in this group was to be henceforth by royal invitation, and not by letter or by right.

The chancellor was not a member of this group by right, but that should not be interpreted as meaning that this council never included a Chancellor of France. Under Louis XIV, three chancellors would sit on this council: Le Tellier who would become chancellor in 1677, and Pontchartrain who would become chancellor in 1699, and Daniel-Francois Voysin who became chancellor in 1714. All three of these men were already sitting on the Conseil d'en haut when they were named chancellor. The chancellorship was an acknowledgement of their services to the state. Membership on the Conseil d'en haut was recognition of Louis' opinion of their wisdom. Three other chancellors never entered the Conseil d'en haut: Séguiier, Étienne d'Aligre who became Keeper of the Seals in 1672 and chancellor in 1674, and Louis Boucherat who succeeded Le Tellier in 1685. After Séguiier's death there was some talk that Louis might abolish the office of chancellor. It was the last medieval Grande Office since the positions of Constable and Admiral had been suppressed. Louis allowed its existence to continue but in a more restricted form.19

This restriction in the scope of the chancellor's activities was the beginning of what Michel Antoine calls the "Colbertian Revolution." Colbert was instructing the king on his finances after Mazarin's death. The two men determined to restrict the authority of the chancellor and, especially, Fouquet. Louis XIV's fear of an all-

powerful minister was translated into action in September 1661. On 5 September, Fouquet was arrested. Ten days later, the king permanently suppressed the office of Surintendant des Finances and took the powers of the office himself. The suppression of the office of Surintendant des Finances was not original with Louis XIV but this suppression turned out to be permanent which was significant.

The regulation of 15 September 1661 created a Royal Council of Finances (Conseil royal des finances) to advise the king on financial matters. It was to consist of a Chef or Head of the Royal Council, as it was called, and three councillors of state, one of whom was to be an intendant of finances. The chancellor could attend this group if invited by the king only, not by legal right. The intendant of finances on the Royal Council was to be Colbert. On 12 December 1665, Colbert was commissioned as controller general of finances and attended thereafter in that function, as did his successors.

The seventeen articles of the regulation of 15 September 1661 go on to describe the organization of the Royal Council and its duties. The Royal Council was established as the chief policy making body in interior affairs, involving the royal domain, taxes, tax farms, commerce, and all revenue sources. The Conseil d'en haut was thus

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20Louis XIV, Mémoires, p. 64.

21A. N. E 1713, fol. 173-5; Michel Antoine printed a copy of this regulation with a commentary upon it that was written in 1767, at the end of his article, "Les Conseils des Finances sous le règne de Louis XV", Revue d'histoire moderne et contemporaine, V (1958), pp. 187-97.

22A. N. E 1726, fol. 389.
relieved of these burdens. Under Louis XIV the Royal Council met twice a week except when the king was at Marly, his pleasure chateau, when it met only on Tuesdays. Eighty or so meetings per year establish it as the relative equal as a council of government to the Conseil d'en haut which met two or three times a week, and as superior to the Conseil des Dépêches which languished as the reign progressed.23

The king reserved for himself the power to sign all ordonnances concerning the expenses to be made by the comptables as well as all remises, interest on loans and other expenses. He was to be assisted by Colbert who would report all accounts of the farms, bois, domains, and other receipts. The king would give him orders that Colbert would transmit to the proper officials. Colbert was to be the intendant of finances administering the Royal Treasury and keeping the registers of receipts and expenses. He was not to communicate the information on these registers to anyone without the king's orders. All ordonnances were to be signed by Colbert and the king before being communicated to the proper financial officer.

Colbert was to report all accounts of the farms, receivers general of finances, bois, domain, extraordinary affairs, and other receipts to the Royal Council to be confirmed (arrêtés) and signed by the king and the members of the Royal Council. All requests for employment in new offices were to be reported and resolved in the Royal Council. The chancellor would be asked to attend to help decide matters requiring his signature, such as brevets of the taille, any

arrêt imposing taxes of whatever kind, any sign to be posted listing the terms of leases on the farms which were to be determined by the Royal Council and granted by the Grande Direction, traités on extraordinary affairs, arrêts accepting loans, rolls of the Royal Treasury and other comptables (the comptables could attend these sessions as well), and any diminution granted in the farms or royal taxes. All arrêts and expeditions of the Royal Council were to be signed by all the members.

The one specific duty assigned to Colbert as sole reporter was to begin each meeting of the Royal Council by reporting an account of a tax farm or receiver generalship for examination by the Royal Council to determine the obstacles to the maximum efficiency in the receipt of revenues and the ways to augment the revenues.

The Chef or Head of the Royal Council was also given duties. He was to sit on all branches of the King's Council in the place formerly occupied by the Surintendant des Finances. His chief duty was to chair at meetings of a subcommittee of the Royal Council called the Petite Direction des Finances. The chancellor was definitely excluded from this group which was to include all members of the Royal Council as well as all intendants and controllers general of finances. They were to examine the means to augment the receipts of the king's ordinary revenues and to enforce the receipt of these funds by the royal government. All decisions of the Petite Direction were to be reported to the Grande Direction for final approval.24 The Chefs of the Royal

Council were always dukes: the maréchal-duc de Villeroy (1661-85),
the duc de Beauvillier (1685-1714), and the second maréchal-duc de
Villeroy (1714-30).

The result of this change in September 1661 was a further re-
duction in the chancellor's authority. After being excluded from the
Conseil d'en haut in March, he was now only a member of the Royal
Council of Finances by invitation. The administration of ordinary
revenues was in the hands of the Petite Direction and only subject to
review by the Grande Direction. The chancellor was excluded from the
former so that his influence was reduced to that of voting to approve
its decisions as chairman of the Grande Direction. He still advised
on the proper language for laws announcing new policies and inter-
preting old ones.

The controller general of finances after 1665 became the prime
mover in the details of financial and commercial administration. He
sat on all council bodies and could remove matters from discussion if
he felt they were too important to be discussed outside the Royal
Council. He thus controlled where matters were discussed. The
chancellor lost the power to name masters of requests to report impor-
tant financial matters because all such matters had to be reported to
the Royal Council by the controller general.

25 A. N. E 16837, dossier for 1710. This reports that on 11
February 1710 ten matters were reported before the Petite Direction.
Nine were decided, but controller general Desmaretz removed one from
discussion. This is the only example of his exercising this power to
be found among the scanty records of these meetings.
There existed a motley set of bureaus or subcommittees of the Conseil d'État that were created to prepare legal matters before heard by the whole council. Some of these bureaus were concerned with finances. After Séguiers's death in 1672, a series of arrêts were issued from the Royal Council creating special bureaus to handle legal cases on a variety of affairs, like researching titles of nobility, governing francsfeves and amortissements, the farms, rentes, the domain, aides, traites, and debts owed by the towns and communities of the realm. 26 This was the culmination of Colbert's efforts to bring order into the handling of financial matters by the council. He had a prominent role in selecting members of these bureaus.

Most of these committees gradually came under the chairmanship of Colbert's uncle, Henri Pussort, who also became a member of the Royal Council of Finances when Étienne d'Aligre became Keeper of the Seals in April 1672. 27 Pussort was a stern legislist who assisted Colbert's efforts in the 1660's to squeeze the profiteers who had helped Fouquet. Pussort gradually rose to head all of these commissions or bureaus and was dean (most senior member) of the councillors of state when he died on 18 February 1697. 28 His death left a large vacuum in the administration of royal finances.

26 A. N. E 448 A, fol. 314-5, dated 8 February 1672; E 449, fol. 665-6, dated 26 March 1672; E 451, fol. 48, 80, 82, and 85, dated 10 May 1672, and fol. 357-8, dated 24 May 1672.


Pussort's death provoked efforts to reform the council's handling of finances in much the same way that Séguier's death had done in 1672. Suggestions for reform were circulated among members of the Royal Council. The end result of this activity was a consolidation of these bureaus into two bureaus. One was to hear all cases involving the domains. The other was to hear cases involving the gabelles, traites and aides.

In 1701 or 2, another reorganization replaced these two bureaus with two new ones. One was to hear cases involving the aides and domain. The other was to hear cases involving the gabelles, traites, taille and other financial affairs. This was the definitive form which the bureaus on financial affairs would take until 1787. These two bureaus were staffed permanently by councillors of state and masters of requests chosen by the controller general of finances who also had the right to sit on these bureaus as did a number of intendants of finances and the two councillors of state on the Royal Council. Members of these bureaus received an extra salary for their work. The controller general was literally besieged with requests for entrance on these bureaus if one of the members died or was unable to perform his duties for reasons of health or absence in the provinces.

29 A. N. U 945B, nos. 8-10.
30 A. N. E 661A, fol. 84-5, no. 19, dated 5 March 1697.
31 Antoine, Le Conseil du Roi, pp. 74-5.
32 Ibid., pp. 155-6.
There were other bureaus of the council ruling on matters that were tangentially related to finances, like the bureau of the postes and messageries, the bureau researching titles of nobility, and the bureau for the sale or resale of the domain. Their staffs were permanent but much smaller than those hearing finance cases.33

Beside these more or less permanent bureaus existed extraordinary commissions of the council which were created by an act of the council to perform specific functions. Once these tasks were completed, these commissions ceased to exist. The researcher is often confused about the difference between a bureau and a commission because they were both referred to as bureaus by the people of the time.34

Every bureau and extraordinary commission of the King's Council had to submit their decisions to the council as a whole for final approval. The bureaus judging financial affairs submitted their opinions and judgments to the Grande Direction but even this decision had to be approved by the Royal Council.35

This confusing mass of organizations that sprouted up like weeds on the palace lawn existed within the theoretical unity of the King's Council. This is confusing to a researcher upon his or her first contact with them. Suffice it to say that matters of policy were decided in the councils of government which were those councils that

33Ibid., pp. 156-7; A. N. G7 1903 has several mémoires on the bureaus and Directions of finances.

34Antoine, Le Conseil du Roi, pp. 162-75.

35Ibid., p. 156.
the king attended. Under Louis XIV, two councils, the Conseil d'en
haut and the Royal Council of Finances, remained vital to policy
formation. The Conseil des Dépêches, which was relatively new, lapsed
into a near moribund condition as the reign of Louis XIV progressed.
The problems of provincial and parlementary confrontation against the
background of the papal bull Unigenitus would not catch fire until the
very end of Louis reign. This would revive the Conseil des Dépêches
during the reign of Louis XV. Under Louis XIV, quiescent superior
courts and the difficulties of war raised foreign policy and govern-
ment funding to pre-eminence. These activities were the concern of
the Conseil d'en haut and the Royal Council of Finances.

II. The King

In trying to discover the activities of the Council, one is con-
fronted with the doctrine that council deliberations were conducted in
secrecy. At the opening of the first session of the Royal Council of
Finances in 1661, Louis XIV asked the members to take a separate oath
and to swear not to divulge the secret of the council:

La première chose que je désire de vous est le
secret; et comme je l'estime important et nécessaire
pour la bonne conduite de mes affaires, je suis bien
ayse de vous dire que si j'apprends que l'on dise
quelque chose de ce que se sera passé ici, je suivray
l'avis qui m'en sera donné jusqu'à son origine, pour
oster de mon conseil celuy qui aura esté capable de
cette faibless.

Et la seconde est que je veux que chacun se
charge du succès bon ou mauvais de quelque affaire
que ce soit, quand une fois j'en auray pris la

36 Ibid., p. 124.
résolution et donné l'ordre, et que le tout s'exécute et soit soutenu avec fermeté, sincérité et secret.\textsuperscript{37}

The doctrine of the unity of the council would seem to have extended in the mind of Louis XIV to a sort of democratic centralism. Members of the council were not to reveal the different opinions of the council. Once taken, decisions were to be supported. Such ideas were not original with Louis XIV. They were also just as unsuccessful, as we shall see.

Nonetheless, the doctrine of secrecy did obscure much that took place in council. The duc de Saint-Simon called the Royal Council a "paperasserie" in which most activity consisted of signing and initialing a host of documents. The members of the council were often surprised to hear of actions taken in their name.\textsuperscript{38} To determine the validity of Saint-Simon's criticism we must try to peer behind the curtain of secrecy that concealed conciliar activities.

In Old Regime legal theory, royal law took several forms as it emerged from the King's Council. The king was sovereign and made law on the advice of his council. An ordonnance, which is not to be confused with a financial ordonnance, was a permanent law covering several subjects. An edict was a permanent law on one subject. A declaration was a temporary law or an interpretation of an edict or ordonnance.\textsuperscript{39}

\textsuperscript{37}Lettres, instructions et mémoires de Colbert, ed. Clément, II, pp. cxií-cciii.

\textsuperscript{38}Mémoires, ed. Gonzague Truc (Paris: Gallimard, 1953), III, Appendix II, pp. 1256-7, in an anonymous letter to Louis XIV written between February 1712, when the Duke of Burgundy died, and July 1714, when Louis XIV registered his will.

\textsuperscript{39}Antoine, Le Conseil du Roi, pp. 339-41.
Such laws had to be decided in the king's presence. In financial matters, such laws could only emerge from the Royal Council and, thus, be reported for discussion by the controller general of finances.

Another kind of decision made in the King's Council appeared publicly as an arrêt du conseil. An arrêt du conseil was a decision by the king in his council that was both sovereign and definitive on a question of law or fact. It took one of two forms. An arrêt en commandement contained the words "... Le Roi Étant en son Conseil..." indicating that it was made in the king's presence. It was signed by a secretary of state and the originals were kept in his archives.

Louis XIV insisted that no arrêt en commandement could be signed and made public without his explicit order. Since the king did not attend the Conseil d'État et des Finances, the Grande or the Petite Direction, all arrêts en commandement on financial matters must have been issued from the Royal Council of Finances on the report of the controller general of finances.

The other form of arrêt was an arrêt simple which employed the words "... Le Roi en son Conseil..." in its formulary. The king did not have to be present at sessions where these arrêts were decided. In financial matters, they could be issued from any council body having jurisdiction over finances. The originals of these decisions were kept by four secretaries of finances. These were venal officers who served...
quarterly and were required to keep a register book of these arrêts which listed them and who reported them.\footnote{42}

The originals of the arrêts simples in finances and the register books can be found in the E series of documents conserved at the Archives Nationales in Paris. By counting the arrêts simples in finances and comparing those reported by the controller general to the total, I have constructed the two graphs that follow.\footnote{43} If we remember that the controller general only reported matters before the Royal Council of Finances and not to any other council body, then the significance of these graphs will be evident.

Graph VI is a comparison of the total number of arrêts simples in finances to the total reported by the controller general during the years 1672 to August 1715. The solid line represents the total arrêts and the dashed line those reported by the controller general of finances. Graph VII represents the percentage of arrêts simples in finances reported by the controller general for the same period with the addition of a sample taken from the years 1661 to 1665 and 1670.

\footnote{42}Antoine, \textit{Le Conseil du Roi}, p. 349.

\footnote{43}A. N. E 1683\footnote{29-187}, for the register books, E 348\footnote{B-879}, for the originals of the arrêts simples for Louis XIV's reign from September 1661 to September 1715. Some cross-checking was necessary to assure accuracy. There are lacunae in the register books which were kept quarterly because each secretary of finances served quarterly. For the Colbert era, the register books for the last quarters of the years 1661 to 1665 and 1670 exist. The series really begins in 1673. The first quarter of each year is missing until 1687. There are gaps for the second quarter of 1689, the first half of 1694, the first quarter of 1708, and the last quarter of 1712. I filled these gaps by counting the originals of the arrêts.
Figure VII. Total arrêts simples in finances reported 1672-1715
Figure VIII. Percentage of *arrêts simples* in finances reported by the controller general of finances
The year 1672 is important for two reasons besides the problem of sources. Pierre Séguier died in January 1672. His successor, Étienne d'Alligre, was more favorable to Colbert and one of the original members of the Royal Council of Finances. Also, the Dutch War, the first major war of Louis XIV's personal rule, began in 1672. The pressure of war finance and the absence of Séguier might explain both the amount of arrêts issued during those years and the rising percentage reported by the controller general. The Royal Council's role in finances appears to have increased significantly as the demands for money to feed and supply massive armies grew.

The Dutch War ended in 1678. Le Tellier was chancellor then and apparently attended the Royal Council as a matter of habit. D'Alligre had been a member since 1661 and was probably allowed to maintain his right to enter the Royal Council despite his elevation to Keeper of the Seals and later chancellor. Louis XIV trusted Le Tellier and probably allowed him to enter the Royal Council when he became chancellor in 1677. By 1684 his attendance was taken for granted. With the chancellor attending all council bodies governing royal finances, save the Petite Direction and the various bureaus, how jealously did he guard his authority to assign matters to be reported by masters or requests? Remembering the famous feud between the Colberts and Le Telliers, how jealously did Colbert guard his authority when Le Tellier became chancellor? Any answer to these questions would be

mere speculation. We do know that the **Conseil d'État et des Finances** was meeting less frequently after the 1660's. These are possible reasons for the rise in the percentage of **arrêtés** reported by the controller general and the consequent decrease in those reported by others.

After the war, the number of **arrêtés** issued in finances remained relatively low, but the controller general's share increased to almost three-quarters before Colbert's death. Le Peletier's stewardship saw a slight decline in both the number of **arrêtés** in finances and the controller general's share.

Two significant facts concerning finances during this period need to be mentioned. Le Tellier's successor as chancellor in 1685 was Louis Boucherat who had been a member of the Royal Council of Finances since 1681. As a member of this body, he may have regarded the other groups having jurisdiction in financial matters as less important. He has also been described as a man of mediocre ability.

The **Conseil d'État et des Finances** ceased meeting at all sometime between 1687 and 1697-9 when Boucherat was chancellor. This body was mentioned in a regulation of the council dated 17 June 1687. The pressures of war and finances led Le Peletier and his successor Pontchartrain to gradually cease attending the **Conseil des parties** and other lesser council bodies. The renewal of war in 1688 might

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explain the rise in the number of *arrêt* in finances as well as the growth of the controller general's percentage. The pre-1688 pattern on both graphs would never return. The death of Pussort in 1697 removed an important personality from the Royal Council and the various bureaus as well as Colbert's last influence on finances. The mémoires recommending changes in the bureaus hearing financial case that appeared after Pussort's death did not mention the *Conseil d'État et des Finances*. *L'État de France* published in 1698 and *L'almanach royal* which began appearing annually in 1699 make no mention of this group in their list of council bodies.47 It had ceased meeting at all. Graph VII reveals a sharp rise in the percentage of *arrêt* reported by the controller general from 1688 to 1693. Without analyzing all of the *arrêt* in question to determine the subject matter of each one, we cannot begin to discover when the *Conseil d'État et des Finances* last met. The value of such laborious research is doubtful. This researcher is satisfied to say that by 1693 the *Conseil d'État et des Finances* had ceased meeting. The two Directions and the bureaus became subsidiaries of the Royal Council.

Before proceeding to the role of the Royal Council, I must explain the intervening line on Graph VI for the years 1701 to 1708. Michel Chamillart became controller general of finances in September 1699. In January 1701 he became Secretary of State for War after Louvois' son died. As it became evident that a new war was about to begin, Louis XIV decided to relieve Chamillart of some of his burden. The

minister complained that Louis wanted him to be Colbert and Louvois at the same time. Two new offices called directors of finances were created in June 1701. They were given the right to enter the Royal Council and would report matters there with the controller general as his administrative assistants. These offices existed until February 1708 when Chamillart persuaded the king to allow him to resign. Desmaretz became controller general and the offices of directors were suppressed. The intermediate line on Graph VI and the shaded area on Graph VII indicate the number and percentage of the arrêts simples reported to the Royal Council by these two officers.

The controller general was now in dominant control of the communication of financial matters to the council. He reported ninety percent or more of all the arrêts simples in addition to reporting all arrêts en commandement, declarations, edicts and ordonnances. By virtue of his duty to bring all accounts to the Royal Council, he controlled the information from which decisions were made. He corresponded with provincial intendants, governors, and local officials on a wide variety of subjects. His ministry was the central axis of the monarchy. He had superseded the chancellor.

Michel Antoine in his book on the Royal Council of Finances in the eighteenth century refers to a single document in the Archives Nationales which is a record of all matters discussed in the Royal

48 A. N. K 2399, no. 16; P 2400, pp. 317-21, and O 145, fol. 228-30.

49 A. N. K 2410, no. 21.
Council in the year 1736. It records 151 separate matters that were discussed in the Royal Council that year and 129 arrêts resulted, 24 en commandement and 105 arrêts simples. Yet, he discovered a total of 545 arrêts en commandement and 2093 arrêts simples in finances were issued in 1736. This is a ratio of twenty arrêts issued for every one discussed. Antoine feels that the arrêt had become the result of decisions taken within the bureaucracy under the controller general's direction instead of decisions by the council. Such decisions were given dates to coincide with meetings of the Royal Council. This phenomenon was not new in 1736 but had been a fact during Louis XIV's reign.

Criticism of the controller general's dominance of finances and the reduced role of the Royal Council appeared in an anonymous letter written by the duc de Saint-Simon sometime between February 1712 and July 1714. He referred to the Royal Council as a vain phantom of its intended purpose. Its members learned of decisions they were supposed to have made when these decisions were published and announced to all of France.

The abbé de Saint-Pierre in a description of the King's Council written on 3 July 1702 said that since the creation of the offices of directors of finances in 1701, Chamillart, the controller general,

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50 A. N. E 3659.


52 Ibid., p. xlvi.

reported very little to the Royal Council.\footnote{A. N. R 825.} Yet, the register books and arrêts in the Archives Nationales show no less than 863 arrêts simples (27.8%) as being reported by Chamillart in the year 1702 alone.\footnote{A. N. E 1683\textsuperscript{135-8.}} Obviously, some things were being done in the Royal Council's name under the signatures of the chancellor and Chef of the Royal Council (The two councillors of state on the Royal Council had stopped signing arrêts during the 1690's) that were not appearing for discussion.

These quantitative pieces of evidence, however, do not indicate the quality of the matters that were discussed. How much authority did the Royal Council really have? Because no controller general of finances would be able to name every member of the Royal Council, as Colbert was able to do, how much did they have to defer to the Royal Council and how could they get around it?

One of the most important fiscal matters adopted in the 1690's was the capitation. This matter was much debated among members of the government before it was brought before the Royal Council. A mémoire in the archives of the Foreign Affairs Ministry dated July '693 discusses a series of financial measures under consideration, including a new tax called a general capitation. The author of this text was Nicolas Desmaretz himself who apparently was writing to his uncle Charles Colbert de Croissy, the Secretary of State for Foreign Affairs. Desmaretz opposed any new tax on taillables and had great
doubts about any attempt to tax non-\textit{taillables} due to the trouble involved in enforcing the collection of the tax. He favored a tax on the rents coming to the owners of houses in Paris and other large towns at the rate of one-fifteenth to one-twelfth of a year's rent.\footnote{A. A. E., Mém. et Doc., France, 1023, fol. 80-5.}

Pontchartrain, the controller general of finances at the time, in a response to a letter from the intendant in Riom (Auvergne) dated 27 October 1693 related his own opinion on the form of such a new tax. He rejected a tax based upon the ability to pay as too dangerous and subject to abuses. He favored a tax on the rents received by building owners or a head tax that was based upon dividing society into three or four classes. These would be easier to collect and cause less delay in their establishment.\footnote{Oeuvres, ed Boislisle, I, no. 1252, pp. 343-4.}

An unknown writer favored a tax to be paid only by non-\textit{taillables} in a letter dated 22 December 1693 and found among the Chamlay papers. This tax would be based upon the ability to pay as estimated in a manner similar to the way the \textit{taille} was assessed.\footnote{Guerre, A\textsuperscript{1} 2469, no. 2.}

Other people involved in seeking new revenue sources included Jules-Louis Bolé, marquis de Chamlay, who served as military advisor to the king and drew up plans for military campaigns in the war ministry. He and Pontchartrain exchanged letters on the form that a new tax should take. Chamlay opposed a head tax as taxing ephemeral
qualities, a voluntary tax as futile, a tax based upon apportionment as susceptible to the same problems as the taille, and a new perception as a threat to the existing income from the farms. Chamlay favored a tax on wealth based upon one-twentieth of everyone's revenue.⁵⁹

Another prominent advisor was Michel Le Peletier de Souzy, intendant of finances and director general of fortifications since Louvois' death in 1691. He and Chamlay were in contact with each other through war ministry. Chamlay wrote to Pontchartrain that Souzy was considering some undescribed plan to raise fifty million livres. Its nature is a mystery.⁶⁰ However, Souzy would be the intendant of finances who would administer the capitation when it was finally resolved.

Sebastien Le Prestre de Vauban, the great designer of military fortifications, also wrote a mémoire on the capitation. He was in regular contact with both Chamlay and Souzy during his military activities. His tax recommendation was income tax of one-fifteenth of everyone's revenues.⁶¹ This group of men in the war ministry exchanged ideas over a period of years.

After considering many possibilities, Pontchartrain sent a circular letter to all provincial intendants dated 31 October 1694 revealing the government's intention to levy a new general tax called the

⁵⁹Ibid., no. 53.
⁶⁰Ibid., no. 54.
capitation which would fall on all subjects without exemption. The intendants were asked to examine Pontchartrain's general description of such a tax with rates running from 1000 l. to 10 sous. Only the clergy and the indigent poor would not have to pay. The intendants were to report on the condition of their provinces and to draw up a census (dénombrement) of each parish and its abilities to pay. This attempt to estimate France's true ability to pay taxes never got very far. This letter preceded by less than two weeks the opening of the debate in the Royal Council on the tax. Pontchartrain had an idea that a tax would be forthcoming but his description of it would prove to be wrong.

Discussions in the Royal Council of Finances began 13 November 1694. Louis XIV called for further discussion which took place on 16 and 23 November before the Royal Council rejected an income tax in favor of a head tax. Apparently, the controller general's opinion prevailed.

From 23 November 1694 until 15 January 1695 the Royal Council established the exact level of taxation by dividing society into twenty-two classes with taxes ranging from 2000 l. to 1 livre. It

62 Mitard, La crise financière, pp. 61-2.
63 Dangeau, V, pp. 105, 106 and 110 for 13, 16 and 23 November, 1694.
64Mitard, La crise financière, pp. 61-70.
was to be called the capitation, and not the subvention. The problem of whether or not to tax the clergy delayed its final adoption.65

This long debate over the adoption of the capitation by the Royal Council shows that it was a viable forum for discussion and policy formation in 1694-5. The pressure of events would change its status and this change would cloud the memories of contemporaries. Saint-Simon said the capitation was adopted without discussion and Vauban wrote that it was adopted hastily.66

The adoption of the dixième in September-October 1710 was much more rapid. The Royal Council hardly debated the topic. Desmaretz presented a complete edict on 30 September 1710 and it was issued as a declaration with a date of 14 October.67 The transformation of the Royal Council into a formality must have taken place between 1695 and 1710.

A letter from Chamillart to Louis XIV dated 17 September 1707 describing the deplorable condition of French finances contains this request from the hapless minister if Louis insisted that he remain as controller general of finances:

... que Votre Majeste veuille bien se reposer sur moi et approuver tout ce que je lui proposerai, ou en

65Dangeau, V, pp. 121, 134, and 136, for 15 December 1694, and 11 and 15 January 1695.

66Mitard, La crise financière, p. 32.

67Dangeau, XII, pp. 248-9. Dangeau first mentioned rumors of the dixième on 23 September, 1710. The tax was regulated at the same meeting of the Royal Council at which Desmaretz introduced it, according to Dangeau.
particulier, ou dans son Conseil royal, qui aura quelque rapport à sa finance; 68

Louis probably refused to recognize this request even though it was more true than false already. The access that the controller general had to the king outside the council gave him a special position from which to persuade the king to adopt the minister's viewpoint.

The concept of the King's Council was deliberately kept undefined in law. The king made law on the advice of his council. The king could call any consultation with a council member, or anyone else, a council. 69 Louis XIV was a prudent man who did not make decisions hastily or alone. His fear of being dominated by one minister or favorite led him to consult a wide variety of people before deciding anything. Besides meeting two or three times a week with his Conseil d'en haut, once or twice a week with the Royal Council of Finances, and once or twice a month with the Conseil des Dépêches, he had separate working sessions with individual ministers and officials. He worked twice a week with the Secretary of State for War, once a week with the Secretary of State for the Maison du Roi and the Marine once a week with Souzy as director general of fortifications, once a week with the Surintendant or director of bâtiments, once or twice a week with the controller general of finances, once a week with his confessor, and several times a week with the Secretary of State for Foreign

68 Boislisle, Ccg, II, p. 476.

Affairs. He consulted with generals and military men like Chamlay at irregular but frequent times. Saint-Simon refers to the Duke of Chevreuse as a secret Minister of State. Chevreuse never attended a council meeting but he had access to state papers and was often seen in private conversations with the king. The King of France was supposed to be open and available to receive requests and placets from any of his subjects. Any such conversation could be called a council.

Louis XIV controlled the access of outsiders to his presence on a regular basis. He established the Royal Council of Finances, selected those men who would have regular access to him by virtue of holding any of the positions listed above, and also chose those who entered his Conseil d'en haut. Louis' membership on all the councils of government—the Conseil d'en haut, Royal Council of Finances and Conseil des Dépêches—might have led him to make policy where he chose. As an absolute monarch he need not have respected any limits on his authority to decide.

An invaluable document that allows us to see behind the curtain of secrecy surrounding Louis XIV's activities in his councils is the Journal inédit de Jean-Baptiste Colbert, marquis de Torcy, ministre et Secrétaire d'État des Affaires Étrangères, pendant les années 1709, 1710 et 1711. Torcy, who was foreign minister from 1696 to 1715,

70 Ibid., p. 62; A. N. R° 825, letter by the Abbé de Saint-Pierre, dated 3 July 1702.
71 Mitard, La crise financière, p. 43.
nephew of Colbert and cousin to Desmaretz, did not sit on the Royal Council of Finances. He did record, however, discussions and debates in the Conseil d'en haut from November 1709 to May 1711. During this period the Conseil d'en haut included the king, the Dauphin, the Duke of Burgundy, Louis' grandson, Torcy, Desmaretz, Voysin, Chancellor Pontchartrain, and the duc de Beauvillier, Chef of the Royal Council of Finances. All of these men were members of the Royal Council of Finances, except Torcy and Voysin.

This was a time of great difficulties for France with enemies occupying French soil, its finances in disarray, and its armies demoralized after years of defeat. Desperate negotiations with the enemy had begun in 1709 and were renewed in 1710 to try to make peace. The allies (as they were called) demanded that Louis' grandson Philip V leave the throne of Spain and that, if necessary, French armies chase him from it. Louis XIV agreed to a host of territorial concessions and to pay a subsidy to the Allies but he would not budge on their demands that he use his own troops to remove his grandson from Spain in order to restore the Habsburgs in the lands around France.74

One searches in vain in Torcy's Journal for any mention of finances beyond references to their desperate situation. Perhaps his concerns were elsewhere. Or, perhaps, the Journal was designed primarily as a defense for his activities.

Desmaretz did promise that money would be available for several foreign subsidies that would hopefully divert allied pressure. One discussion in the Conseil d'en haut does stand out. Two ships had arrived from the New World carrying Spanish silver. Spain demanded that the usual indult be paid to her king. These ships landed in France because of the allied fleets guarding Spanish ports. After much discussion, Desmaretz proposed that the six percent owed to Spain would be granted by an arrêt but that it would be given to France by the owners of the merchandise to pay for three French vessels that were to be sent to escort a convoy of Spanish vessels bringing goods to Spain. This arrêt would be issued in finances. In this instance, financial policy involving foreign relations was made in the Conseil d'en haut but in the name of the Royal Council of Finances.

Other decisions were made in the Conseil d'en haut regarding trade with the enemy on the advice of members of the Council of Commerce that usually advised the Royal Council of Finances. Louis XIV allowed policy in the realm of commerce and foreign relations to be decided in the Conseil d'en haut but Desmaretz, the controller general of finances, rather than Torcy, provided the information upon which decisions were made.

75 Ibid., pp. 230-1, 27 July 1710, for Poland and p. 285, 8 October 1710 for Scotland.

76 Ibid., pp. 272-3, 23 September 1710.

77 Ibid., p. 301-3, 9 November 1710. Desmaretz read two mémoires from the Council of Commerce both for and against the cessation of trade with the Dutch.
If the Royal Council of Finances was declining in significance during the latter part of Louis XIV's reign, we must attempt to determine in what ways the king restrained the influence of his controller general of finances. We must ask questions about what the king knew about his finances and when did he do so. Unfortunately, we do not have any source comparable to Torcy's Journal, and, thus, we must work from indirect references.

Financial matters and their administration were considered beneath the dignity of royalty but Louis felt that it was his duty to care for them. He kept a book where he recorded all the ordonnances signed in his hand for all expenses that he authorized as well as a record of all funds received. 78

His distrust of others made him keep the Royal Council on a short leash during his absences at the front. A regulation of 18 April 1674 ordered that, while he was away, the Conseil d'État et des Finances and the Grande Direction were to meet as usual under the chairmanship of the chancellor and the Petite Direction under the chairmanship of the Chef of the Royal Council. The chancellor was to convene the Royal Council in his apartment where they could discuss all extraordinary affairs and traités. They would also certify and sign all accounts of receipts and rolls granting the execution of extraordinary affairs as well as rolls imposing taxes on officeholders. They were to observe the laws in recognizing the sale of new offices. They were also to examine any requests to lower the lease price owed

78Louis XIV, Mémoires, pp. 63 and 81.
on any tax farm. The king reserved to himself approval of all rolls and accounts of the Royal Treasury as well as monthly accounts of receipts and expenses. Colbert was to bring these to Louis along with a report of what went on in the Royal Council each week. The king signed this arrêt personally with Colbert signing as Secretary of State for the *Maison du Roi* and the *Marine*.79

This circumscription of the authority of the Royal Council reveals what financial affairs Louis XIV thought were important. The king allowed them to approve details while he kept track of the general flow of funds. All of their decisions would be surveyed by him which seems to be a warning to these men to maintain established practices. In fact, the regulation contains an order by Louis to the members of the Royal Council to maintain the good order that the king had established in the Royal Council and not to depart from it.

Louis, however, did not make any trips to the front during the last twenty years of his reign. Further evidence of his role in financial affairs is meager. Colbert is said to have kept a book of projected expenditures and funds for presentation to the king. These were very cursory and gave no details. Colbert wanted to spare Louis the details.80 Colbert kept a very detailed project of expenses and receipts which he struggled to achieve. His nephew Desmaretz renewed

79 A. N. E 1775, fol. 359-60, 18 April 1674.

80 I believe that these books survive in a collection in B. N. mss. fr. 6763-6782 for the years 1661 to 1680. Each book is small but magnificently illuminated in gold lettering and colored pictures. They are addressed to the king.
this practice of keeping a detailed register for his reference. The ministers of finance between Colbert and Desmarets apparently did not maintain this practice. Neither did Desmarets's successors. Nonetheless Desmarets said that the king knew the bad state of his finances in February 1708 when he made Desmarets controller general of finances.

The king's personal intervention in financial matters is difficult to discover. Every minister sent letters using some formula that mentioned that the letter was sent on the king's orders. We can either accept this as true in every case or false in every case, but any attempt to discover any middle position between the two poles would involve a massive amount of research into each and every letter. In finances, many letters do not survive.

Louis did personally sign leases for the farms. There are instances of his correcting the wording of ordonnances comptant ordering the payment of funds to Monsieur Le Grand, who was in charge of the king's stables and stud farms, because the wording gave him the quality of a peer of France which he was not.

A. N. KK 1005C, pp. 34-5, "Traité des Administrations des Recettes et Dépenses du Royaume, 1735." Two books exist of projected expenses and revenues for the years 1710 and 1711. They are bound in Desmarets's arms. B. N. mss. fr. 11151 is a very detailed project for 1711. A. N. MM 1007 is less detailed for 1710, but contains more information on revenue sources.


A. N. G7 831, letter from Le Rebours to Desgranges dated 21 September 1710.
Besides these details, which give Louis the appearance of a petty bureaucrat, there is one document on which Desmaretz wrote:

"Le Roy m'a remis ce mémoire le 16 juillet 1709. Je luy ay rendu compte le lendemain des ordres donnez aux intendants pour prévenir les inconveniens de l'execution des déclarations." 84

The mémoire concerned a recent declaration designed to regulate the collection of the taille after the disastrous winter of 1709. This measure ordered the mayors and officials of each town, bourg or parish to assemble with the taille collectors to discuss the ability of the locality to pay. The taillables were to be divided into four groups according to wealth. The first group was to include the wealthiest taillables, especially anyone who had bought an office that had been created since 1 January 1689 that was originally worth less than 10,000 l. All exemptions from the taille and its collection granted to those offices had been removed. The wealthiest taillables were required to pay their taille in two payments in July and October. They could also be named as collectors and be required to pay the whole parish's share or suffer legal constraints as ordered by the taille receivers. The other three groups of taillables had their payments deferred to later dates and in three or four payments. 85

The memoire given by Louis to Desmaretz was concerned with the conflict between this declaration which allowed the seizure of grain and another declaration which had forbidden it in order to avoid depriving people of seed for replanting. The king asked for a

84 A. N. G 7 1127.
85 A. N. K 2410, no. 68, declaration dated 11 June 1709.
reconsideration of these policies in order to avoid disaster. He was relying on the credit of the wealthiest people to make loans for replanting to those less fortunate than themselves.\footnote{A. N. K 2412, no. 24, declaration dated 29 April 1709. A. N. E 1947, fol. 166, \textit{arrêt en commandement} dated 23 April 1709 granted preference in the repayment of loans to those lending money for replanting land. This meant that the lenders would be repaid before all other debts, including the \textit{taille}.} If they were required to pay the \textit{taille} in July and October when money was needed to purchase supplies for replanting, it could be disastrous. Louis XIV was showing concern for matters of high policy and the welfare of his subjects. Because his own finances were so impoverished, he was forced to rely on the credit of local people to avoid the abandonment of land and subsequent starvation in 1710.

Determining any role in policy making by a septuagenarian king is important. If Séguier had been distrusted by a young Louis XIV because of his age, how had age treated Louis XIV? His health was generally excellent. He continued his unchanging round of activities until a week before his death in 1715. Nonetheless, his knowledge of the detail of his affairs remains a mystery.

In his \textit{Mémoires}, young Louis XIV, after deploiring princes who rely totally on others to do their work, wrote this to his son about the role of ministers of finances:

\begin{quote}
For these private individuals, approaching their position with no greater care than to preserve their own liberty to dispose of everything as they see fit, often put much more of their skill into obscuring this matter (finances) than into clarifying it, whereas a king, who is its legitimate lord, puts as much order and precision as he can into everything; aside from the fact that I was personally often relieved of this
\end{quote}
work by Colbert, whom I entrusted with examining things that required too much discussion and into which I would not have had the time to go.\textsuperscript{87}

This is a classic royalist thesis of the king as a disinterested party who has to see the interest of the whole of France. He has to bring order and clarity into the organization of his finances. Louis did this but he relied on Colbert to handle the details. If the minister upon whom the king relied was not organized, then the king could not maintain order. We have already seen the disorder in royal finances that appeared in the 1680's and worsened thereafter. As this disorder grew, did the king's knowledge of the details of his finances diminish? Again, we are forced to speculate for lack of any concrete answers.

Desmaretz said the king was aware of the situation. He had been named controller general of finances and was now responsible for the details involved in royal finances. What exactly was the role of the controller general of finances?

\textbf{III. The Controller General of Finances}

From the time of Henry II to the personal rule of Louis XIV, the administration of finances fluctuated between a collegial or conciliar system and the pre-eminence of a single minister. Louis XIV's resolution of this vacillation in the monarchy's practices proved to be permanent. Louis suppressed the office of Surintendant des Finances and limited the powers of the chancellor. These two offices had vied

\textsuperscript{87}Louis XIV, \textit{Memoires}, p. 65.
for control of royal finances for over a century. They both lost the struggle. A conciliar system had apparently won. Yet, the evidence shows that this new Royal Council of Finances was a front or "straw man" behind which the controller general of finances dominated the administration of royal finances.

The position of controller general of finances first appeared in 1554 when Henry II suppressed the offices of controllers of the Treasury, casual revenues, and extraordinary affairs along with the keepers of their registers. These functions were united into one office called the controller general of finances. In the course of the following century as the monarchy experimented with a variety of ways by which its finances were administered, this position was alternately suppressed and recreated and divided between two, four, or eight men. Some controllers general of finances dominated finances and eventually became Surintendants des Finances themselves (like Pierre Jeannin in 1616 and Michel Particelli d'Emery in 1647). 88

When the office of Surintendent des Finances was permanently suppressed in 1661, there were two controllers general of finances, Barthélemy Hervart and Louis Le Tonnelier de Breteuil, who served alternately for quarter years. On 12 December 1665 these offices were suppressed and a commission of controller general of finances was given to Colbert. As a revocable commission without the power to

order major expenditures, Louis XIV felt that he would not be dominated by a minister with independent power. 89

The original function of the controller general was to oversee all royal receipts and expenditures. In the Old Regime, control meant keeping a duplicate set of books indicating the receipts and expenses made at the Royal Treasury and the casual revenues. He was an officer of the Chambre des Comptes (Chamber of Accounts), a kind of accountant. He kept track of the value of each venal office and the tax (paulette) that it paid. He kept a record of all purchases of such offices and sent brevets granting the office to its purchaser. 90

The controller generalship carried with it the position of councillor of state with the right to sit on all branches of the Conseil d'État and the right to express an opinion there. After 1665 all controllers general received letters granting them admission to the Royal Council of Finances. Admission to the Conseil d'en haut and, hence, to the Conseil des Dépêches was not immediately forthcoming. 91 Colbert and Le Peletier sat on the Conseil d'en haut from the date of their first arrival in power in 1661 and 1683 respectively. Pontchartrain had to wait fourteen months from September 1689 to November 1690 and Chamillart had to wait fourteen months from

89Jouvencel, Le contrôleur général des finances, pp. 35-46.

90Ibid., pp. 24-5.

91Ibid., pp. 47-51, 75-84.
September 1699 to November 1700. Desmaretz waited only nine months from February to November 1708.92

After 1667 the controller general of finances kept two books recording financial transactions at the Royal Treasury. One, called the *Journal*, recorded *ordonnances* for expenditures made in the Royal Council along with a monthly record of receipts made at the Royal Treasury. The second book, called the *Registre des fonds*, recorded the receipts and expenses by categories. Receipts were recorded from the farms, receivers general, *bois* etc. Expenses were recorded according to their nature (such as *Maisons royales*, or *Marine*).93

While decided by the King and his Council, *ordonnances* for expenses were expedited by the secretaries of state and the controller general of finances. The secretary of state for the *Maison du Roi* and the Marine issued all *ordonnances* for the *Maisons royales*, bâtiments, navy and galleys, buildings and fortifications near seaports, pensions and gratifications for officials of these departments, payment for all couriers he dispatched and received, along with extraordinary expenses of the provinces under his administration. In 1709, this secretary of state administered the generalities of Paris, Soissons, Orléans, Poitou and La Marche as well as correspondence with the Parliament of Paris.

The Secretary of State for War did the same for the expenses in the extraordinary of war, artillery, *pain de munition* and *étapes*.

93 A. N. KK 355, fol. 4.
(supplies to the army), fortifications on land and the frontiers, pensions and gratifications to the troops, the general accounts of the ordinary of war (royal musketeers, gendarmes, light horse, bodyguards, and French and Swiss guards), and appointments of all governors and lieutenants general in the provinces and places in the realm as well as his couriers and provinces. His provinces included Lyonnais, Metz, Toul and Verdun, Franche Comté, Lorraine, Alsace and Strasbourg, Flanders and the pays conquis like Artois, Roussillon, Conflans, and Cerdaigne as well as the superior courts in these provinces.

The Secretary of State for Foreign Affairs expedited ordonnances for expenses involving France's diplomats, foreign subsidies and the so-called Affaires secrètes, a whole series of clandestine expenses subsidizing allies abroad. He also paid for his couriers and provinces which included Brittany, Provence, Dauphiné, Sedan, Berry, Champagne and Brie, Limousin, Angoumois, Xaintonge, Navarre and Béarn, and the pays of Bigorre and the Nebouzan with the superior courts in those provinces.

The Secretary of State for the Religion Prétendue Réformée had very few responsibilities after 1685. He signed all orders to pay pensions and gratifications to new converts and for the extraordinary expenses in his many provinces which included Guyenne, Perigord, Rouergue, Languedoc, Foix, Maine, Perche, Laval, Normandy, Touraine, Anjou, Bourbonnais, Nivernais, Auvergne, Burgundy, Bresse, Bugey, Gex, Valromey, La Rochelle, Aunis, Brouage, Picardy, Boullonnais, and the Îles de Ré and Oléron along with the superior courts in them.
The controller general of finances expedited *ordonnances* under the king's orders for all appointments, pensions, gratifications, and *gages* for the *Conseil d'État*, the chancellor, the head and councillors of state on the Royal Council, ministers and secretaries of state, all officials of the various councils, the intendants of finances, the First Presidents and other officers of the superior courts, provincial intendants and the Marshals of France. He also expedited payment orders for the expenses of the Swiss Leagues as well as the reimbursement of all offices, *rentes*, domain and augmented *gages*. He handled any *ordonnances* granting *remises* to *traitants* and the interest due on any loans made to the king. He had no provinces under his control.94

The peculiarities of Old Regime administrative divisions as revealed above would make it appear that the controller general's influence was restricted to those areas listed and that his control over a large part of government expenses was non-existent. His control extended beyond these restrictions, however, through a variety of channels. First, the matter of issuing various *ordonnances* did not guarantee their payment. No official at the Royal Treasury or any treasury could pay any money to anyone bearing such *ordonnances* unless he had received an order to do so from the controller general of finances. For expenses of 1000 l. or more the controller general signed and sent a list of such expenses called an *état de distribution*

94*Ibid.*, fol. 5-7. This list of provinces comes from *L'almanach royal* (Paris: Laurent d'Houry, 1709) pp. 45-6. On 1 March 1708, the war department and foreign affairs department exchanged Lyonnais and Dauphiné, see Dangeau, XII, p. 89.
to the Keeper of the Royal Treasury. For voyages or expenses under 1000 l., the controller general sent an ordonnance du petit comptant. Until one or the other of these documents was received, the holder of an ordonnance comptant could receive no money.

Even before anyone received an ordonnance comptant, the controller general of finances had to have them presented to him. He would arrange all such ordonnances with the necessary funds to pay them. Those larger than 300 l. had to be presented at the Royal Council of Finances for Louis's signature. After the Royal Council, the controller general would send all ordonnances to his commis in charge of the Journal and Registre des fonds where all ordonnances were registered. The page number of the entry in the Journal was recorded in the Registre. At the end of each month, Louis would look at the Registre while his controller general read from the Journal. The king kept a running total every month of receipts and expenses which he wrote in the Journal. A total annual calculation of the same was made for each category of receipt and expenditure.95

The king regulated expenditures with each secretary of state and it was up to the controller general to find the funds. This apparently has led to the impression among modern historians of a lack of budgetary control. They overlook the personal efforts of men like Colbert and Desmaretz to limit expenses. Even the secretaries of state had some discretion. And, finally, all ordonnances for payment

95 A. N. KK 355, fol. 7-10.
had to be sent to the controller general for registration before being sent to their recipient.

The payment of these funds went through a variety of treasurers. These venal officers were supervised by the controller general of finances as were all comptables.⁹⁶ At the end of the reign of Louis XIV, there were twenty-six different treasuries, each with two or more treasurers: ranging from the Maison du Roi to the Extraordinary of War, including the Royal Treasury and the Receiver of the casual revenues.⁹⁷ These officials received payments from the Royal Treasury and were to transfer funds to those holding ordonnances in the various departments under their jurisdiction. Like the receivers general of finances, these men were private financiers who had bought the right to pay these people. They were allowed to keep a certain amount of the money that passed through their hands which was called their taxations. In times of delay, they could borrow money to sustain funding until the Royal Treasury paid them. Of course, such loans were not interest-free. The interest was added to their payments from the Royal Treasury.⁹⁸

The treasurer handling the largest sums of money outside the Royal Treasury was the Treasurer of the Extraordinary of War. This official was charged with paying the troops as well as for their food and ammunition. He paid for the supply of guns, uniforms and shoes. He

⁹⁶ A. N. K K 105C, pp. 45-6, "Traité des Administrations des Recettes et Dépenses du Royaume, 1733."

⁹⁷ A. N. K 886, no. 7.

also handled all extraordinary expenditures for the governors and lieutenants general in the provinces and places of the realm, and paid for the commissaires de guerre. Ordonnances for the payment of these funds came from the Secretary of State for War. He discussed expenses with the controller general before issuing them. The Treasurers of the Extraordinary of War were to submit monthly accounts to the controller general of finances. In 1706 and 1707 these treasurers (there were three of them serving in alternating years) borrowed over 60 million livres to maintain their payments.

Desmaretz and Voysin, who became Secretary of State for War in June 1709, frequently consulted each other during 1709-1710 because of the growing financial distress. The king served as a mediator between the two ministers. Desmaretz felt that military expenses had to be cut to a lower level than Voysin wished. The king persuaded Voysin to lower expenses. Desmaretz went so far as to ask for all information regarding the expenses for every type of military unit. The two men also had to work together to force the Treasurers of the Extraordinary of War to fulfill their duties. They also had to deal

99Ibid., pp. 312-8.


101B. N. mss. fr. 7752, "Mémoires sur l'histoire des finances," by Jean-Roland Malet, pp. 258-61. The information on the salary, forages and supplies owed each soldier is on pp. 287-300. It can also be found in A. N. MM 1007, fol. 18-23 after projected expenses and revenues for 1710.
with the problems of transferring funds at the local level for winter quarters or the _étapes._ 102

Besides restricting the Secretaries of State by means of funding, providing for expenses, and governing the accounts of all _comptables_, controllers general of finances also influenced the kinds of arrangements that the secretaries of state could make with private financiers. Military supply, for example, was farmed, just as it is today. Private companies bid against each other for the right to supply food to the troops on the various fronts. The Secretary of State for War negotiated directly with these munitioners but the kind of funding he could promise them was decided by the controller general of finances. Because the government was relying so heavily upon borrowing from future receipts, the controller general decided which receipts and for what year the assignations would be granted. This influenced the terms that the secretary of state could obtain. 103

The description given of the powers of the secretaries of state is deceptive. Many matters, including _arrêt en commandement_ and

102 Guerre, A 1 2263, in a letter from Desmaretz to Voisin dated 11 October 1710 Desmaretz reported that the mints had transferred 110,000 l. to the Treasury of the Extraordinary of War the week before. The Treasurer, Duplessis, had not checked before reporting the contrary to Voisin. "... je n'en rappelle point ici les détails, mais si on avait eu un trésorier plus actif et plus capable, il nous aurait épargné à vous et à moy bien du temps, et des discutions..."

103 A. N. G 7 536 contains a letter from Voisin to Desmaretz dated 31 August 1709 in which Voisin reported on the conditions he was able to get for supplying forages to the Army of Flanders. He asked Desmaretz to change the assignations into rescriptions which would ease the negotiations.
letters to the officials in various provinces, were drawn up in the bureaus of the contrôlé général des finances. Secretaries of state were instructed to sign them and send them to the proper people. The chancellor had similar orders. 104

To heighten this confusion is the fact that Colbert was a secretary of state from 1669 to 1683 as was Pontchartrain from 1690 to 1699 and Chamillart from 1701 to 1708. After 1708, the position of controller general of finances would never be attached to any secretaryship of state during the remainder of the Old Regime. The secretaries of state did not restrain the controller general because his orders came from the king. While the controller general might have to persuade the king, the secretaries of state were only executing decisions that had been made already. If anything, the secretaries of state slowed the execution of the controller general's orders. This bureaucratic problem led to recommendations in the eighteenth century to make the controller general a fifth secretary of state. 105

The controller general of finances surveyed the activities of the royal tax farms. He also kept track of revenues and expenses from the receivers general of finances. He often worked with the farmers general and receivers general in groups or individually to reduce waste and increase the revenues coming to the Royal Treasury. His concern for taxation led to a growing correspondence with provincial intendants who were to prod local administrators of the farms

104 A. N. K 889, no. 41; Saint-Simon's Mémoires, ed. Truc. III, Appendix II, pp. 1256-7, anonymous letter to Louis XIV.

105 A. N. K 889, no. 41.
and to involve themselves in the fair apportionment and efficient collection of the impositions.

As sole reporter to the Royal Council, the controller general was the official charged with deciding on financial and fiscal expedients. All rentes, short-term loans, new taxes, and extraordinary affairs were brought before the Royal Council by him after preliminary examination in his bureaus and by the appropriate local officials. Once an affair was accepted, the controller general or his assistants negotiated with the financiers, settling the terms of the traités, and deciding which traitants would enter the company as cautions. He also controlled the rolls by which the sale of offices was acknowledged by the Royal Council.

The controller general had a prominent role in the selection of provincial intendants. His reaction to the activities of masters

106 A. N. G7 cartons 694 to 743 contain proposals and projects to reform French finances and raise more revenue during the years 1684 to 1720. These proposals were often examined by many officials before reaching the Royal Council. For example, G7 711 contains a proposal to create new offices in the Bordeaux Cours des Aides. Desmarets sent it to the intendant of Bordeaux on 6 May 1708. A councillor of state named Bignon (there were three Bignons on the council) commented on it on 24 July 1708. It was reported to the council on 26 July 1708.

107 The controller general decided which intendant of finances would handle which extraordinary affair, see A. N. G7 645, letter from the traitant Miotte dated 16 May 1708 reveals this process. A. N. G7 828-30, has a letter from Le Peletier des Forts, an intendant of finances, to Desmarets, warning him that Mssrs. Miotte and Bourvalais will be to see him about their being excluded from a company. Des Forts had refused to admit them to the company because Desmarets was the "master" in those matters. There are numerous examples of this kind of jostling and letters from the intendant of finances charged with administering a traité to the secretary of finances on duty naming the company of traitants to which Desmarets had agreed.
of requests might determine their advancement. Once named by the king, their instructions were drawn up in the bureaus of the contrôlé général des finances. This caused a series of disputes with the Secrétaires du Roi who lost some of the emoluments of their offices because of this procedure. Chancellor Pontchartrain tried to reclaim this power for his Grand Chancellory but was informed by Desmaretz that the practice of sending the letters from the controller general's bureaus was traditional going back to beyond the time when Pontchartrain was controller general. Louis instructed the two men to resolve the issue but its outcome is unknown.\textsuperscript{108} The controller general did not lose any of his authority in this area. Any commissaire départi en province knew that his career might very well depend on the favor of the controller general of finances.

In the 1690's when the first great wave of offices were sold, the election of local officials ceased. All such offices were venal thereafter. The controller general's influence grew in proportion to his control over the sale of those offices and their paulette. De Tocqueville recognized the controller general as the primary figure in the Old Regime's governmental machinery. He saw the controller general as not only the Minister of Finances but also as the Minister of the Interior, Minister of Public Works, and Minister of Commerce.\textsuperscript{109}

\textsuperscript{108}A. N. G\textsuperscript{7} 1767.

A brief list of the activities that the controller general supervised directly or indirectly reveals his authority outside the realm of finances: the mints, the *postes* as a tax farm, all interior commerce and exterior overland commerce, weights and measures, royal trading monopolies, industry, mining, agriculture, grain commerce, forests, *ponts et chaussées*, canals, river traffic, royal buildings, and the policing of these activities. Outside Paris, the lieutenants general of police were venal offices subject to the approval of the controller general of finances. The controller general also was responsible for royal charity which involved the general hospitals and Hôtes Dieu. His concern for public order led to a concern for the control of vagabonds and the price of grain. 110

All of this responsibility entailed large pecuniary remunerations. Two documents reveal the amount of money paid to Desmaretz from the Royal Treasury. In 1708 he and Chamillart received:

- for their appointments as councillors to the Royal Council 7,500 l'.
- for three-quarters *gages du Conseil* 1,500
- for three-quarters pension 4,500
- for the *quartier rétranché* 4,500
- for extraordinary appointments as controller general of finances 14,000
- for appointments because of the department of the Royal Treasury 10,000
- for the *cahier de frais* of this department 6,000

for the cahier de frais of the department of finances 8,000 l.
because of the work in finances 26,000
for acquit patent 3,000
for extraordinary gratification 16,666 2/3
for domestics 1,000

for commis:
in department of bois and their acquit patent 6,100
for the commis for dispatches and acquit patent 5,500
for the commis in the department of ponts et chaussées and acquit patent 5,500
for two commis and their acquits patents 10,166 2/3
for the appointment of Sr. Le Rebours, holding the register of finances in 1708 10,000
for extraordinary appointments 6,000
for three-quarters gages du Conseil 1,500
for acquit patent 3,000
for the acquit patent of Sr. Quesnet 3,000
for the appointments of Sr. Gestard 3,000
for the appointments of Sr. Bercy who was charged to examine the états au vrai from 15 April to 31 December, 1708 8,500
for the appointments of Sr. Le Rebours working on the affairs of the domain during 1708 4,000

Total for all commis 102,666 2/3 l.

Total for all commis 111 66,266 2/3 l.

Desmaretz's personal income increased from the figure above to 134,800 l., according to his projected expenditures for 1711. This was primarily due to his admission to the Conseil d'en haut. His direct payments from the Royal Treasury exceeded any other minister's revenues including the chancellor who received only 110,000 l. and the Secretary of State for War who received 121,150 l.\footnote{112}

The controller general of finances had other sources of income which are more difficult to ascertain. The Estates of Brittany paid him 3,000 l. every two years and 1,000 l. one of his commis. Languedoc paid him 3,000 l. annually and Burgundy 12,000 l. every three years. He received nothing from the Estates of Provence and Artois.\footnote{113} At the signing of the lease on the general farms he received a large gift. Desmaretz received 350,000 l. in 1715.\footnote{114} While no other source of income can be known for certain, it would be uncharacteristic of the Old Regime if Desmaretz did not receive other gratifications. Surely, he received other pots-de-vin and gifts from those seeking government favors like all other government officials did. I believe it is safe to say that the controller general of finances was the highest paid official in the central government.

Louis XIV also made it a habit to present a gift of 200,000 livres to the children of his ministers when they married. Desmaretz

\footnote{112}{B. N. mms. fr. 11151, fol. 101v.}
\footnote{113}{A. N. G7 1903, "État des gratifications que les Pays d'États sont en usage de faire à chaque tenue d'États." .}
\footnote{114}{Antoine, Le Conseil du Roi, pp. 214-5; Mémoires de Saint-Simon, ed. Boislisle, XXIX, pp. 94-6.}
refused this for his daughter in 1708 because of the financial situation of the state. Louis gave her a 10,000 l. pension instead.\footnote{Dangeau, XII, pp. 290-1, 19 December 1708. Dangeau reported that Desmaretz had originally asked for only six or eight thousand livres. Louis offered twelve. Desmaretz rejected that figure. They compromised at 10,000 l. Saint-Simon corroborates this tale, Mémoires, ed. BoisliSle, XVI, pp. 435-7. A. N. O\textsuperscript{1} 52, fol. 169, has a copy of the letter granting this pension, dated 23 December 1708.}

Whatever the pecuniary remunerations that were available to the controller general of finances, his responsibilities were immense. The king held the power to approve all decisions of the controller general. The controller general, however, managed the flow of information to the king and the Royal Council. As primary administrator, he was most familiar with the actual situation in the provinces. He corresponded with the provincial intendants and local officials. He had regular access to the king and a prominent role in determining policy.

All of this is true in general terms but it is something else when we survey the events of the time. The vagueness of the controller general's position vis-à-vis the king meant that his personality and ideas could determine the amount of leeway he would have. Nicolas Desmaretz was a man with long years of experience in finances. He had relatives and allies on the council and in the government because he was a Colbert. He had an administrative team to assist him in running this vast machinery. Their roles, his political position, and his ideas would be a fundamental element in determining his actions after February 1708.
NICOLAS DESMARETZ AND HIS ASSISTANTS

I. His Biography

Nicolas Desmaretz was the second son of Jean Desmaretz and Marie Colbert.¹ In the eighteenth century the Desmaretz family claimed four generations of magistrates prior to Nicolas. Such pretensions can usually be regarded as exaggerations but we do know that Nicolas' grandfather was a king's procurer in the bailliage of Vermandois and substitute procurer general in Laon at his death in 1611 at age 35.² It is hardly likely that this man could have begun life as a manant gros laboureur who enriched himself as the steward of the estates of the abbey at Ourscamp near Noyon, as Saint-Simon claimed.

The duke said that the Desmaretz family was raised from obscurity by Colbert. Jean Desmaretz, who was born in 1608, bought an office of Treasurer of France in the Soissons Bureau of Finances in 1634 after having been receiver of the tailllon for the generality. He held the office of Treasurer when he married Marie Colbert on 25 June 1646. At that time Jean-Baptiste Colbert was a commissaire de guerre and secretary to Michel Le Tellier. The Colbert family borrowed heavily

¹Mémoires de Saint-Simon, ed. Boislisle, VI, pp. 61-2, note 7. There is some confusion about whether or not Desmaretz was the eldest child. His brother Jean-Baptiste died in 1740 in his early nineties which would give him a birthdate in the late 1640's, Ibid., XVII, p. 452, note 9.

²Ibid., VII, pp. 128-30 and notes.
to provide a 40,000 l. dowry for Marie which would seem to indicate that the alliance between an upwardly mobile family of secondary magistrates from Soissons and a family of drapers turned royal servants from Reims was an equal match. If anything, the Desmaretz clan was superior to the Colberts but Colbert's ties to court and capital foreshadowed a greater future. Marie Colbert was the only sister of Colbert to marry as a result of the heavy sacrifices made to get this match. Four other sisters became nuns. 3

After 1661, Jean Desmaretz's career was tied to Colbert's rise. As a member of the Bureau of Finances of Soissons, he assisted the local intendant on tax matters and replaced that official during his absences from 1664 until Jean's death in 1682. 4

Nicolas Desmaretz was born on 10 September 1648. He studied rhetoric and philosophy at a Jesuit school in Reims but did not complete his studies. At age 15 his uncle called him to the contrôle général des finances where we can find brief notes on his activities in his parents' correspondence. 5


4Mémoires de Saint-Simon, ed. Boislisle, VII, p. 127, note 3. Letters from Desmaretz to Colbert on government matters can be found in B. N. Mélanges de Colbert, mss. 121 bis, fol. 1091-2, mss. 124, fol. 560, mss. 131 bis, fol. 772, mss. 134, fol. 185-6, and mss. 144, fol. 32.

5Mémoires de Saint-Simon, ed. Boislisle, VI, pp. 61-2, note 7 and VII, p. 131, note 1. Boislisle says that Desmaretz began working for his uncle at age 14 but Desmaretz wrote that he began working in April 1664 which would make him 15, B. N. a. a. f., mss. 9505,
Official records reveal that in 1671 he became a counsellor to the Parlement of Paris\(^6\), in 1672 a supernumerary councillor of state having the right to enter the council without being a member by right, and in 1674 a master of requests despite his youth. That same year his right to enter the council and express an opinion was maintained by a royal dispensation from the regulation of 3 January 1673.\(^7\) On 25 July 1678 he became an intendant of finances\(^8\), one of two official assistants to Colbert, the controller general of finances. Desmaretz sat with his great uncle, Pussort, and the future controller general, Le Peletier, on the bureaus of the council that heard cases involving the aides and the domain.\(^9\)

In a mémoire written for one of his cousins, Desmaretz described his activities as Colbert's assistant. In April 1664 he was charged with expediting the accounts of the Maison du Roi and all royal

\(^6\) Assemblée Nationale, mss. 350, fol. 513, dispensation of age requirements to Desmaretz, 6 December 1671.

\(^7\) Assemblée Nationale, mss. 353, fol. 296, dispensation of age requirements to Desmaretz to become a master of requests, 11 or 28 January 1674. B. N. Clairambault, mss. 648, fol. 390-1, dispensation from the regulation of 3 January 1673 in which it states that Desmaretz had been given the right to enter the council on 27 April 1672.

\(^8\) A. N. O\(^1\) 22, fol. 134-5, commission of intendant of finances to Desmaretz.

\(^9\) A. N. E 542\(^B\), fol. 457-8, 27 February 1683 and E 543\(^A\), fol. 126-9, 13 March 1683.
households as well as handling the mémoires and placets to Colbert. During the War of Devolution in 1667-8, he worked almost alone with his uncle because the other commis were absent or ill.

When the royal tax farms were changed in 1668 with the Lease Legendre, Desmaretz was in charge of their administration. Reports from the tax farmers, who were required to tour the provinces, were used to help draw up the reforms undertaken by Colbert in the regulations of the farms. Desmaretz had a fundamental role in these activities.  

In 1669 all accounts of expenditures (états au vrai) by comptables had to be presented to the Royal Council of Finances before being sent to the Chambre des comptes. Colbert established a special section in the contrôle général des finances to verify these accounts. Desmaretz was put in charge of this section and given the duty to report the accounts to the Royal Council.  These duties might explain why Desmaretz was given the right to sit on the council before he held any special position there.

The Dutch War of 1672 to 1678 increased Desmaretz's activities and responsibilities. He was in charge of many extraordinary affairs that were to raise money without traités, like taxes on the Treasurers of France and the Paris police. He also directed efforts to lower interest rates on loans by repurchasing rentes. His activities

10 B. N. n. a. f., mss. 9505, fol. 6.

11 Antoine, Le Conseil du Roi, pp. 475-7; A. N. H1 1450, no. 4 is a mémoire from the eighteenth century on the functions of this special section.
included investigations into debts owed by past traités and negotiations with the clergy.

After the war Desmaretz was in charge of checking the accounts of the receivers general of finances and the traitants in the pays d'élections and the pays d'États. He also edited the codification of the general farms' laws in 1680-1. His experience and the fact that, from 14 March 1683 until Colbert's death on 6 September, he was the only intendant of finances should have made him indispensable to Le Peletier, the new controller general with so little financial experience. Yet, Desmaretz was dismissed on 23 December 1683 and exiled to his estates. To explain this requires some background information.

During the Dutch War Colbert agreed to lease the right to mint money in small denominations of 2, 3, and 4 sous to a company of financiers from Lyon under the name of Jean-Baptiste Lucot. The principal backers of this traité were André Clautrier, a gold thread manufacturer, Gaspard Hindret de Beaulieu, a Lyon refiner with ties to the Colbert clan, Abraham de Can, Jean-François de la Live, and Jean Solu. The lease ran for three years from October 1674 to October 1677 and paid 1,890,000 l. to the Royal Treasury. The new pieces were underweighted in the proportion of silver to the legal value of the coins. In other words, the king was issuing money with a legal value that did not correspond to the intrinsic value of the silver in the coins.

12 B. N. n. a. f., ms s. 9505, fol. 6-9.
The amount of coins to be minted was not stated in the traité, only the places where the work was to be done and the amount of time spent each day on the work. The minting had to be done in Paris and Lyon only during daylight hours which were described as 13 hours in the winter and 16 hours in the summer. The equipment for the work was supplied by the king. When the company complained about the small size of the Lyon mint, they were given permission to move the work to the bourg of Neufville, four leagues upstream. Neufville was a marquisate belonging to the Villeroy family whose head was Chef of the Royal Council at that time. Most of the money was minted in Neufville rather than Paris. The profits from the work were so excessive that Colbert persuaded the Royal Council on 14 November 1676 to require the company to pay an additional 500,000 l. to the crown.

The underweighted four sous pieces were produced in such great quantity that they became the principal money of the realm. The uneven quality of the coins attracted counterfeiters both within and outside France. The minting of these coins ceased with the expiration of the lease and minting reverted to an administered function of government under Christophe de la Live, brother to Jean-François and brother-in-law to Abraham de Can.

This whole scheme was begun at the instigation of Louis Bechameil, secretary to the council and a great financier. In 1673 Nicolas Desmaretz married Bechameil's daughter, Madeleine. Desmaretz was Colbert's principal adviser on monetary affairs. After the expiration of the lease, it was Desmaretz who worked to end the flood of
counterfeit coins in France. The four sous pieces were finally devalued to 3½ sous in March 1679.

Despite rumors of excessive profits and bribes to prominent people in high places, nothing was done to pursue these matters while Colbert lived. Desmaretz was mentioned foremost in these rumors since he was undertaking expensive renovations at Maillebois, the estate he bought in 1676.13

The death of Colbert in 1683 deprived Desmaretz of his principal benefactor and protector. Colbert's office of Secretary of State for the Maison du Roi and the Navy went to his son, Colbert de Seignelay. Another son, Colbert de Blainville, had the right to inherit the office of Surintendant des Bâtiments but he had no administrative ambitions and sold the office to Michel Le Tellier, marquis de Louvois, Secretary of State for War and Chancellor Le Tellier's son.

The controller generalship of finances was not an office but a commission to be granted at the king's will. Louis XIV's choice of Colbert's successor was announced the day after his death but the matter had been under consideration for some time because Colbert had been seriously ill since 18 August.14 Stories vary regarding those

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13 Arthur-Michel de Boisliisle, "Desmaretz et l'affaire des pièces de quatre sols," in Mémoires de Saint-Simon, ed. Boisliisle, VII, pp. 529-34. A. N. K 903, no. 4 is a report written in Desmaretz's handwriting of a conference on minting held at Bellinzani's house on 5 August 1670. Desmaretz's notes on the four sous pieces in A. N. G7 1391, dated 10 March 1679 describe the measures taken in two arrêts in A. N. E 1797 dated 7 and 28 March 1679.

14 Lettres, instructions et mémoires de Colbert, ed. Clément, II, p. 225, note I, Colbert was unable to work after 17 August 1683. Louis XIV mentioned the possibility of replacing Colbert in a letter to Seignelay on 2 September 1683, Ibid., p. cclvii, no. xxxv.
whom the king considered for the controller generalship. Claude Le Peletier, a relative of the Le Telliers and an admirer of the Chancellor, was selected.

The choice of Le Peletier, who immediately entered the Conseil d'en haut, swung the balance of power in the struggle for influence with the king to the Le Telliers. They held the Chancellorship with its legal powers, the Secretaryship of State for War with its administrative power in the Lyon generality, and the controller generalship of finances under which Desmaretz worked. Together with their control over fortifications and the bâtiments, they had a formidable power base.

The Colberts had only one minister in place, Croissy, the Secretary of State for Foreign Affairs. Seignelay did not enter the Conseil d'en haut until September 1689. These two had them to contend with Le Tellier, Louvois, and Le Peletier who worked almost everyday with Louis XIV.

The Le Telliers launched an investigation almost immediately in the "affair of the four sous pieces." Reports came from a new intendant at Lyons of contraventions of the terms of the lease. An


16 Spanheim, Relation de la Cour, p. 177.
earlier report written while Colbert was alive gave the mint at Lyon a clean bill of health. After further correspondence an official investigation was launched by the Royal Council by an arrêt reported by Le Peletier on 4 December 1683.17

Clautrier was the first to fall into the government's hands. His statements were taken during December and January. This information led to the arrest on 21 December 1683 of François Bellinzani who had served under Colbert as inspector general of manufacturing and commerce, director general of the domaine d'Occident and of the royal trading companies. Two days later Desmaretz was told by his cousin Seignelay to go to Maillebois. He would later be asked to resign his office of master of requests.18

The Le Telliers and their underlings pressed Bellinzani for evidence against Colbert's administration as far back as 1661. Unfortunately Bellinzani died in prison in April 1684, but the persecution of Colbert's financial supporters continued. Bellimani's heirs were pursued for money that the government claimed he owed for all of his involvement in finances. Among the statements that he made before


18Ibid., pp. 539-46. Clautrier's testimony is in B. N. Clairambault, mss. 1073, fol. 116-20. See A. N. 01 27, fol. 371 and 402 for Bellinzani's arrest. Desmaretz wrote that he was told to leave the court by Seignelay, B. N. n. a. f., mss. 9505, fol. 24. Saint-Simon wrote that Le Peletier dismissed Desmaretz in a public audience and that his guilt was discovered by Colbert, Mémoires de Saint-Simon, ed. Boislisle, VII, pp. 132-6. The duke also states that Seignelay hated Desmaretz but these are just a few of the unsubstantiated statements by Saint-Simon on this matter. Seignelay's letters to Desmaretz are solicitous, and filled with concern for his cousin.
his death, Bellinzani claimed that the financiers behind the four sous piece lease paid 120,000 l. to Bellinzani who passed five-eighths of this sum to Desmaretz. This payment was made after the lease was settled and was not unlike any other gratification paid to royal servants at the time.

In April 1684 a special court called the Chambre de l'Arsenal took over the investigation of this affair along with others derived from Bellinzani's testimony. The financiers behind the four sous affair were fined over 1,500,000 l. but this sum was never entirely paid. In addition to their share of this fine, Bellinzani's family had to pay 200,000 l. as well as account for another 110,700 l. owed by Bellinzani. Clautrier, who was required to give up the receiver generalship of finances in Lyon that he had acquired in 1679, and Hindret de Beaulieu were fined an additional 3000 l. apiece and exiled from Paris and Lyon for three years. The whole affair was terminated in 1687 in an effort to clean up the king's finances.\(^19\) The Chambre de l'Arsenal was a miniature Chambre de justice like that Colbert had initiated in 1661 to pursue Fouquet's people. It investigated all sorts of financial affairs in order to keep the public eye on past matters as a means to convince them that the new administration was more diligent in handling royal finances than Colbert had been. Chamillart

would start a similar process in 1700. The last such investigation under the Old Regime began in 1716 to pursue the financiers who had managed royal money since 1689.

Desmaretz's involvement in the four sous affair was never determined. The Le Telliers were glad to be rid of Colbert's hand-picked successor by smearing his name, especially in the king's mind. Le Peletier corresponded with Desmaretz and adopted his advice in policy matters. His uncle Croissy tried to get him appointments in the foreign service but he was blocked at every turn by the Le Telliers' slanders. Desmaretz was not allowed to leave Maillbois until March 1686 after Chancellor Le Tellier was dead and Paul de Saint-Aignan, duc de Beauvillier, Colbert's son-in-law, was Chef of the Royal Council of Finances.

When Desmaretz did return to power in 1703 he would use his position to help those friends who had suffered during the purge of 1683-7. Bellinzani's heirs were protected and finally discharged from the debts owed by Bellinzani by an arrêt reported by Desmaretz himself in 1714. The maréchal-duc de Villeroy, who had been connected to

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20 B. N. n. a. f., mss. 9505, fol. 16-23 and 24-5 are two mémoires by Desmaretz about this period in his life. B. N. mss. fr. 10265, Lettres historiques et anécdotiques, de P. Léonard, fol. 121, 30 March 1686 announces Desmaretz's return to Paris. Sources, I, p. 376 supports this claim. Saint-Simon, however, wrote that Desmaretz was exiled for ten or twelve years to his estates which are 4 or 5 leagues from La Ferté, the residence of the Saint-Simons, Mémoires de Saint-Simon, ed. Boislisle, VII, pp. 136-7 and 394-7.

21 A. N. 01 51, fol. 59V, 16 March 1707; 01 52, fol. 35V, 14 March 1708; 01 53, fol. 132, 11 September 1709; 01 54, fol. 87 and 89, 4 and 10 June 1710; 01 57 fol. 142 and 181, 15 August and 17 October 1713; E 863B, fol. 184-7, no. 1, 26 May 1714.
the affair of the four sous pieces, remained a close friend of Desmaretz and would succeed Beavillier as Chef of the Royal Council of Finances in September 1714. The de la Lives and Paulin Prondre, who was rumored to have been a silent partner in the affair, would serve as receivers general of finances and advisers to the future controller general of finances. Clautrier's son would become Desmaretz's secretary in 1703.

In the 1680's Desmaretz was merely a secret financial adviser for both his family and Le Peletier, whom he advised on the regulations for the farm of the traites that were released in 1687. He wrote that he conferred several times with Pontchartrain when the latter was controller general of finances and submitted proposals to Beavillier which were adopted by the Royal Council during the years 1689-91 and earned the crown over 60 million livres.

His activities from 1693 to 1699 are wrapped in mystery. He must have been in regular contact with his family because he appeared at so many family functions during the period, signing legal documents

23 Ibid., pp. 556-61; Cog, ed. Boislisle, I, no. 243, Le Peletier to Desmaretz, 28 February 1686.
25 A. N. M 614, no. 23, marriage of his sister-in-law Bechamel to the Duc de Cossé-Brissac in April 1692; A. N. Y 267, fol. 139v, 13 May 1696, marriage of his cousin Croissy to M. de Boulzels; A. N. Y 268, fol. 41v, 1 August 1696, marriage of his cousin Torcy to Mlle. de Pomponne. He lived next door to Torcy in Paris on the Rue Vivienne, A. N. Q 1099b, fol. 150v and 152. His mother inherited one-third of Pussort's estate, see Pillorget, "Henri Pussot," p. 269. He settled the Pussort inheritance with his mother on 28 September 1697, A. N. Y 270, fol. 98. He was on the governing council of Seignelay's minor children, see A. N. E 1899, fol. 311-2.
but none of his mémoires survive from this period. The ascensions of Michel Chamillart to the controller generalship of finances in September 1699 inaugurated Desmaretz's reappearance on the political stage as a behind-the-scenes adviser. Chamillart's mémoire to Louis XIV in November 1699 describing the state of royal finances when Chamillart took office concludes with a paragraph mentioning the inclusion of a mémoire by M. Desmaretz which would clarify the necessity of increasing revenues to meet expenses. The enclosed mémoire does not exist but this open acknowledgement of Desmaretz's assistance by Chamillart was something Le Peletier and Pontchartrain had never done.26 He had a major role in Chamillart's aborted attempt to recover debts from the financiers in 1700, but Chamillart could not employ Desmaretz openly.27

His political position had improved simply because the influence of Le Telliers was declining. The chancellor died in October 1685, Louvois in July 1691, and Le Peletier, after resigning in 1689, withdrew completely from the court in September 1697. Only Louvois' son, Barbézieux, remained. He never enjoyed Louis's confidence and died unexpectedly in January 1701. The Colberts filled this vacuum with Torcy as foreign minister and Beavuillier on the Royal Council and the Conseil d'en haut. Beavuillier tried but failed to get Desmaretz

named chief financial adviser to Louis XIV's grandson, Philip V of Spain, in 1701.²⁸

The pressure on Louis XIV to acknowledge Colbert's protégé increased as Chamillart found himself overwhelmed as both controller general of finances and war secretary in 1701. These two positions made him Madame de Maintenon's principal ministerial confidant because they controlled so much patronage. Maintenon had recommended Desmaretz to Chamillart in 1699 and probably supported Chamillart's efforts to persuade Louis to recognize Desmaretz's services more openly.²⁹ Together with the Colbert clan and possibly Chancellor Pontchartrain, these two forced Louis to grant a public audience to Desmaretz on 19 September 1703. In less than a month Desmaretz would replace Hilaire Rouillé du Coudray as one of the two directors of finances with the power to report affairs before the Royal Council of Finances.³⁰ Twenty years of political oblivion had finally come to an end.

His activities during the next four years and four months can best be summarized by a review of his areas of administrative responsibility: the gabelles, Five Great Farms, the tobacco farm, water and forests, Chambres des Comptes, postes and messageries, powder


³⁰Ibid., XI, pp. 252-7; Dangeau, IX, pp. 292, 296, 319 and 328; Surches, VIII, pp. 179, 181, 194-5.
and saltpeter, domaine d'Occident, Grande Conseil, the accounts of Navarre, Béarn, Flanders, Alsace, Franche Comté, and Metz, and, significantly, the mints. He was involved in settling affairs after a few serious bankruptcies in 1704-5 which upset French finances and access to foreign credit.

The difficulty involved in assessing his role during this period involves the sources for such an assessment. The papers in the G^7 series of the Archives Nationales were conserved primarily through the efforts of Desmaretz and his secretary Clautrier. If any papers survive from Chamillart's archives or those of the other director of finances Joseph-Jean-Baptiste Fleuriau d'Armenonville, they are fugitive and incomplete.

Chamillart pleaded with Louis XIV in 1704 to release him from the controller generalship. When Chamillart's son, the marquis de Cany, was given the survivance for the Secretaryship of State for War in 1707, the minister's grumblings increased in proportion to his family's security in office. We have already seen his request in September 1707 that, since Louis insisted that he remain in the controller generalship, Louis must support his policies in the Royal Council.

31 A. N. G^7 1850 for the years 1704-8; B. N. mss. fr. 7939 is a register book of letters sent by Desmaretz in his own or Chamillart's name starting in October 1703.

32 A. N. G^7 1123, papers on the Huguetan bankruptcy.

In January 1708 Chamillart's son Canym married a granddaughter of Colbert, the daughter of the duc de Mortemart and niece of Beauvillier and Chevreuse. The precarious health of the overburdened minister broke down in early February. Finally, after securing a tenuous family alliance with the Colberths, he was able to obtain Louis XIV's acceptance of his resignation and the appointment of Desmaretz, which he hoped would further endear him to the Colberths.

Desmaretz was taken unawares by this turn of events. His role in finances had increased in the last month as he had been given responsibility for the extraordinary of war and other details. Many people in the provinces took this news as the announcement of his appointment to the controller generalship and sent their congratulations. His staff was sending out denials when the real appointment was announced.

Colbert's nephew, the recipient of all of his financial and fiscal ideas as well as his principals for the administration of commerce, was finally named controller general of finances. As a former intendant of finances with a prominent role in Colbert's reforms of the tax farms, he should have been a true believer in the

34 Dangeau, XII, pp. 53-4, 9 January 1709.
36 Ibid., pp. 80-1, 20 February 1708; A. N. O 52, fol. 22-4.
37 Dangeau, XII, p. 64, 21 January 1708.
38 A. N. G 7 833, de la Hestroy to Clautrier, 30 January 1708, and Clautrier to de la Hestroy, 5 February 1708.
state's control of commerce for political purposes, the carrier of the true faith called back from anathema. We must now try to find out just what Nicolas Desmaretz really thought about these matters.

II. His Ideas

There are only two good descriptions of Desmaretz. One is repeated several times in the memoirs of the duc de Saint-Simon.

C'était un grand homme très bien fait, d'une visage et d'une physionomie agréable qui annonçait la sagesse et la douceur, qui étaient les deux choses du monde qu'elle tenait le moins... C'était un homme d'un esprit net, lent et paresseux, mais l'ambition et l'amour du gain aiguillonnait... 39

C'était un homme qui avait plus de sens que d'esprit, et qui montrait plus de sens qu'il en avait en effet; quelque chose de lourd et de lent, parlant bien et avec agrément, dur, emporté, dominé par une humeur intraitable... Desmaretz n'était ami que par intérêt... 40

The other description appears in a letter from the duc de Chevreuse to François de Salignac de la Mothe-Fénelon, Archibishop of Cambrai, preceptor to the Duke of Burgundy and ostensible leader of the group of reformers around the king's grandson which included Beavvillier and Chevreuse. Chevreuse described all the members of the Conseil d'en haut to Fénelon. While praising Torcy and Beavvillier, he dismissed Chamillart and Chancellor Pontchartrain as "inutile" in

40Ibid., XXXVIII, pp. 178-9.
in the great affairs of state. In a separate paragraph, he wrote:

J'oublie de vous parler de M. Desmarests (sic):
plus de nous le voyons en œuvre, plus il paraît
le sens bon, le jugement juste, plein de vigilance
pour ce qui regarde la partie des affaires de l'État
commise à ses soins, et plus instruit à fond que
personne de tout ce qui est utile ou nécessaire au
royaume, avec une ferme volonté de le lui procurer . . .

Desmaretz's weakness, according to Chevreuse, was in matters of war and foreign affairs in which he had little experience but that would come with time. 41

Obviously a fair measure of Desmaretz's personality would fall between the two, probably closer to Chevreuse's estimate. In several passages of his memoirs, Saint-Simon exhibited an intense dislike for Desmaretz whom he described as a "vizir rogue," "ogre," "animal ingrat et bourru," or "un sanglier tellement enfoncé dans sa bauge, qu'il ignorait presque tout ce qui se passait hors de sa sphère." Saint-Simon's description of the event that caused the break between himself and Desmaretz reflects more on the narrowness of his vision than anything else. 42

Madame Desmaretz was interested in a school attached to the church of St. Eustache in Paris. Its purpose was to prepare poor children by providing them with training in preparation for work. 43


Desmaretz's personal interests are not indicated by the titles of some of the manuscripts sold after his death.\textsuperscript{44} He did enjoy studying the exotic culture of the Orient,\textsuperscript{45} not an unusual trait for a man of means in this era. Such is the fragmentary nature of the evidence concerning his personality. Fortunately, we know more about his professional activities.

Nicolas Desmaretz never wrote any long treatise explaining his financial theories, but he did supply his relatives with proposals during the first ten years of his exile from power. These proposals permit us to understand how he approached finances and commerce.\textsuperscript{46} The period from 1693 until 1708 is a void except for the administrative papers Desmaretz worked on under Chamillart concerning daily problems rather than theory. During his own ministry Desmaretz wrote

\textsuperscript{44}B. N. mss. Fr. 2875, fol. 87-9.

\textsuperscript{45}A. N. G\textsuperscript{7} 750-60, de la Garde to Desmaretz, 19 June 1709, concerning books that Desmaretz might want to buy.

\textsuperscript{46}A. A. E Mém. et Doc., France, 991, fol. 207-8, 212-3, and 214-22. The last is entitled "Mémoire concernant les finances depuis 1661 jusqu'en 1687." The title is written in Desmaretz's handwriting and the text by a scribe. A copy of this is in A. N. G' 1903 written entirely in Desmaretz's hand. Boislisle printed the latter in Ccg, I, Appendix II, pp. 543-7, incorrectly dated 1686. Fragments of Desmaretz's criticisms of Le Peletier are in B. N. n. s. f., mss. 9505, fol. 3-5 and 10-6. A major piece of his work is in A. N. K 883, no. 3. One last piece from this period is A. A. E Mém. et Doc., France, 1023, fol. 80-5. Boislisle in "Desmaretz et l'affaire" wrote that it was possible that Desmaretz wrote A. A. E Mém. et Doc., France, 991, fol. 228-31. If so, then Desmaretz was the author of B. N. mss. fr. 1735 and 11149. His evidence for these claims is weak. There is no internal or external evidence to tie these last documents to Desmaretz conclusively.
Finally, there are short pieces by Desmaretz written after Louis XIV's death. These also contain financial proposals for dealing with the postwar situation. By combining all of this material, we can comprehend Desmaretz's ideas.

Desmaretz had great admiration for his uncle Colbert whose ministry he saw as a golden age that France must strive to recover. Several of Desmaretz's writings compare the situation in 1661 when Colbert came to power to that of 1683. They would then explain why the situation had deteriorated since Colbert's death. Desmaretz was particularly critical of the damage that Le Peletier's actions had done to royal credit. The foundations of the state's credit, according to Desmaretz, rested on the reliability of the king's finance minister and his acquaintance with the men who lent their money to the state.

Desmaretz was extremely critical of the purge of the financiers and lending institutions undertaken after Colbert's death. The


49 Ibid., 991, fol. 214-22; Ibid., 1209, fol. 388-90; Ccg, ed. Boislisle, III, pp. 611-29.
caisse des emprunts, that had allowed the king to borrow large sums of money for short periods of time by issuing interest bearing promissory notes backed by the revenue of the gabelles, was dismantled within one year of Colbert's death. To repay these debts in such short notice the interest on perpetual rentes was raised from denier 20 to denier 18 (5% to 5.5%) and 3,200,000 l. in rentes along with another million livres in augmented gages were sold. Even rentes that had been sold during Colbert's ministry at denier 20 had their interest raised by a process which actually cost the king money. In other words, instead of paying back two million livres for every twenty million invested, the government paid back three or four million.

Le Peletier and his people also rejected an offer in 1687 to maintain the unified general farms which would have increased the lease price by a million livres annually. Instead they even accepted a combined bid for the two general farms that was 1,500,000 l. per year lower than another bid. Desmaretz could only marvel at such stupidity.

These criticisms come from Desmaretz, the technician, whose knowledge of finances was empirical and the result of years of experience. Most of his writing is filled with discussions of the problems of money, credit, and taxation with frequent references to

50 B. N. n. a. f., mss. 9505, fol. 3-5 and 10-1.
51 Ibid., fol. 12-3.
a dazzling array of statistics and figures which confuse and astound the reader who is unfamiliar with these facts.

There are two major works by Desmaretz which reveal his ideas without using any statistics and at the same time give the reader to look at his ideas about the proper role of the king's finance minister, the wealth of nations, taxation, and government spending.

Desmaretz wrote that Seignelay called him to Sceaux, the residence of the senior ColBERTs, in the spring of 1689. Seignelay asked Desmaretz to write a series of mémoires on finances that would be acceptable to Louis XIV. Desmaretz described one such mémoire that discussed how royal credit could be re-established after the damage caused by Le Peletier's purge of the financiers who had supported Colbert.  

A copy of this mémoire is in the Archives Nationales with the date 29 May 1689. It does not mention the names Colbert or Le Peletier but their actions as ministers of finances are compared. Perhaps, this nineteen page paper was meant to support the Colbert family's efforts to have one of their own replace Le Peletier who had been asking to be relieved of his office for some time. If this was one of its purposes, it failed. It does, however, reveal the ideas of a future controller general of finances about the proper role of a finance minister.

52 Ib. ibid., fol. 26.
53 A. N. K 883, no. 3.
According to Desmaretz, Colbert had established credit so thoroughly that people could hardly wait to invest in royal affairs once they had been created. This was the result of assiduous effort by Colbert because royal credit was practically nil when he took office in 1661. Constant vigilance, skill, and an acquaintance with the various business circles where money could be found were required if one wished to attract private money into the royal coffers. Colbert had all of these qualities and understood that amassing great quantities of useless treasure was less valuable to the king than setting the tax rate at the point where taxes could be collected with as little constraint as possible.

The fundamental principle of Colbert's ministry was that royal credit rested on the credit of the gens d'affaires—the tax farmers and receivers general of finances—who would be asked to borrow money from the public in order to advance money to the king in times of need. A good finance minister would have to manage (ménager) these men by honoring them with graces and marks of favor that would attract the investing public who wished to profit from those who benefited from royal favor. Any of these men who worked less than satisfactorily to attract loans should be distinguished from the others with the idea of replacing them if necessary. At the same time, the minister should insure prompt and exact repayment of royal loans to these men so as to encourage investors to place their money at the king's disposal.

By 1672 Colbert had gained the confidence of the financial community to such an extent that with only two weeks' notice he was able
to raise eight million livres in ready cash to accompany the king during the opening campaign of the Dutch War. Royal credit was so well established that Colbert had little trouble borrowing the money to support eight years of the greatest war France had ever seen (We must remember that Desmaretz was writing in 1689.). Colbert saw that men who were efficient, exact, and with a good credit rating in the financial community filled the ranks of the tax farmers, receivers general of finances, secretaries of the council, and other offices that were profitable. By extending the rights and privileges of these offices, Colbert avoided the creation of a host of new offices when he needed money.

As for borrowing from the public at large by the sale of rentes, Colbert found that in 1661 royal credit had sunk so low that rentes were selling with interest rates of denier 5 (20%), denier 4 (25%), or even denier 2 (50%), like the 1,200,000 l. in rentes created in 1661 under Fouquet. Colbert's efforts lowered the interest rates so that by 1674 he could sell rentes at denier 14 (7.1%) and proceed to lower them to denier 20 (5%) while paying for a war at the same time. The public had such confidence in Colbert that rentes sold with ease. In fact, the public lent money at a lower interest rate to those who purchased such rentes. Colbert paid close attention to insure the prompt payment of the rentes by overseeing the activities of the payers of the rentes. He also made the sale of government bonds so profitable for notaries that they found purchasers for him rather than forcing him to resort to traitants with their high fees. This reduced the delay
between the creation and sale of rentes and, thus, sustained the government's supply of money.

The caisse des emprunts, backed by the profits of two tax farmers, consummated Colbert's efforts to reinforce royal credit. It enabled him to borrow as much as 36 million livres by issuing short-term promissory notes. Distrust of this innovation forced Le Peletier to dismantle the caisse des emprunts using the accusation that its administration was filled with corruption. A good finance minister, says Desmaretz, would have corrected the abuses rather than destroy the institution.

Le Peletier's administration lost the confidence of the business community by refusing to take prompt action on the suggestions businessmen submitted to the government. The purge of certain businessmen by the Chambre de l'Arsenal persuaded the rest of them to refrain from too great an involvement in governmental affairs for fear of later condemnations. The replacements that Le Peletier put into the tax farms and receiver generalships were relatively unknown and, therefore, did not attract investor confidence. The final cause for this lack of business confidence as the hesitations within the government in adopting new policies. The government circulated mémoires about policy changes but rarely decided anything until its indecision dissuaded businessmen from supporting the change.

Desmaretz's main point in these writings is that a royal finance minister should maintain the credit of the richest and most trusted financiers. If any action is necessary to correct administrative
abuses, it should proceed along lines that would increase the efficiency of the management of royal money and not destroy the credit of the comptables and gens d'affaires.

The king's minister must cleverly encourage such people to maintain their possessions in the open so as to be better able to employ their credit and retain their loyalty than to frighten them into hiding their belongings to avoid prosecution. Close surveillance of their activities would inhibit excessive profiteering to some extent. Once the time of need had passed, the government could then prosecute any flagrantly abusive gains.

Desmaretz definitely regarded the controller general as being able to manage the great number of financiers upon whom the credit of the state rested. Some historians take a contrary view, describing Louis XIV's state as being totally dependent upon them as a source of money. Desmaretz insisted that a good minister must keep close watch over his flock of financiers, checking their accounts and discussing the details of their business with them. He claimed that Le Peletier had a practice of simply granting them audiences that produced no decisions. Once the king's minister gained their trust, he

could encourage them to borrow larger sums of money that would only
make them more dependent upon royal funds to maintain their credit.
They became loyal servants of the crown because their welfare was
tied to the welfare of the state. By keeping a close watch on their
affairs, the minister prevented excessive profiteering and was able to
seize their goods during calmer times if he discovered corruption in
their handling of money. Instead of a dependency that was only
beneficial to the businessmen, Desmaretz saw a symbiotic relationship
between the state and the financiers, between two dependent parasites
living off each other.

To maintain this credit machinery, the government required
revenue that came from taxation. The largest source of income was
the royal tax farms that received money from perceptions and trading
monopolies, both of which relied upon commercial exchange to be
successful. However, the impositions were levied in cash only that
required that taillables produce goods for sale or be paid wages for
their labor. France's tax system depended upon commerce and the
existence of monetary exchange. Tax collections passed through the
hands of the very men who extended credit to the government while
deducting the principal and interest of their loans from their pay-
ments to the government. They also dispensed money locally on the
orders of the government which helped to keep money in the provinces
and thus maintain a certain level of commerce there.

Desmaretz worried about the circulation of money within the French
economy because any decline in the circulation of money would reduce
tax revenues or make tax collecting more difficult. There was a proper balance to be maintained between the level of taxation and the amount of government expenditure. In a paper that he wrote to Le Peletier himself, Desmaretz criticized the high level of taxation that had been maintained since the end of the Dutch War. This high level of taxation took the form of higher salt taxes, the stamped paper tax, the tobacco farm, taxes on gold, silver and tinware, increased taxes on boissons, and certain monopolies like the right to sell freshwater fish in Paris. Such taxes led to a shortage of money in the provinces which only caused a decrease in the amount of commerce which further reduced revenue. This loss of revenue led people in the government to advocate higher levels of taxation which would only accelerate the rate of decrease in revenues. The decline in the amount of money in the French economy was accentuated by the huge amounts of money sent to the frontiers and beyond to maintain an excessively large royal army.

To restore monetary circulation Desmaretz recommended that the controller general have an exact knowledge of the conditions within each province and the kinds of business conducted there. Industries like wool and stocking-making would help to alleviate poverty by providing the poor with work and money. To encourage the development of trade in the provinces a public works program of road and canal building should be maintained. While not recommending any major effort to start new industries, he felt that any existing industry should be

helped by means of subsidies, tax exemptions, and especially proper monetary policies that would end the money shortage. The employment of the poor would increase commerce and give them the wherewithal to purchase livestock and increase their stake in society. He criticized a policy that prevailed in the department of bâtiments under Louvois which failed to pay workers an adequate wage for the heavy labor involved in working to make the Eure River navigable. Higher pay would have attracted more workers and increased their ability to pay their taxes, and to feed and clothe their families which would thus have stimulated commerce.

Desmaretz had the same ideas in 1687 that Boisguilbert would publish in 1695. Desmaretz, like Boisguilbert, saw wealth as the product of the industry of the French people and not in useless treasure or the amount of gold or silver within the economy. One recent critic of Colbert has tried to describe him and his successors as bullionists who measured wealth in terms of the gold and silver within France. This is a false reading of their work, but it conveniently encourages the idea that men like Boisguilbert and Vauban were tremendous innovators years ahead of their time. Desmaretz


wanted France to have a favorable balance of trade internationally in order to keep a large stock of specie within France that would provide the stimulus for greater trade and industry and thus increase the taxable wealth of France. The increased wealth of the crown would come from the industry of the French people that had to be encouraged by protectionist trade measures to facilitate the accumulation of capital to finance the expansion of the economy.

It is interesting that Desmaretz concluded this mémoire to Le Peletier with a condemnation of the excessive number of privileged people who were exempt from the taille. This was written in 1687 before the great era of the 1690's when offices granting such exemptions were created in numbers that made the taille become a real burden to the poor. This criticism of exempting an excessive number of people from the taille was to be a major concern of Desmaretz's ministry which would end such exemptions temporarily in 1709 and permanently in 1715.

In Desmaretz's other writings from this period following his disgrace, he discussed the problems involving the money supply and how to animate commerce. His uncle Croissy furnished him with information on matters being discussed in the government. We have already discussed his comments on the capitation and a tax on house rents that appear in a mémoire in which Desmaretz responded to a series of

59 Ibid., III, p. 606, mémoire to Torcy, 12 May 1710, and p. 634, mémoire to the king, August 1715.
proposals. The largest part of this mémoire of July 1693, the last one from Desmaretz that we have until his return to power, is devoted to monetary policy and the plan to require everyone to give their gold and silver to the mints. This idea would return again in May-June 1709 and would meet with the same opposition from Desmaretz. 60

Despite the lack of evidence concerning Desmaretz's ideas and their evolution from 1693 until 1708, we have a good portrait of his intellectual makeup from these early writings that is supported by his post-1715 critiques. The controller general of finances had to be a man who inspired confidence in the business community while at the same time keeping track of the activities of all comptables and tax farmers to see what their situation was regarding their profits. He favored the existing system of tax collection which relied on the attraction of profitability to lure financiers into serving the government as opposed to a bureaucratic system in which the state controlled the whole mechanism like the one that John Law envisioned. 61

The controller general should establish men in the farms and financial offices who have a good credit rating so that they can supply the crown with money on demand. He should be aware of all their business arrangements in order to be better able to tap those best able to supply large sums when necessary and to punish excessive profit taking after the crisis has passed.

60 A. A. E. Mém. et Doc., France, 1023, fol. 80-5; Mémoires de Saint-Simon, ed. Boislisle, XVII, pp. 405-10; Dangeau, XII, pp. 432-3, 6 June 1709.
61 A. A. E. Mém. et Doc. France 137, fol. 3-5.
The government's administration of the economy should aim at maintaining its ability to repay these advances and, thus, ensure its credit. Commercial and monetary policies should produce a favorable balance of trade for France which was measured by an increase in the money supply in France. French industry should be protected from competition by foreigners as a means of reducing unemployment or underemployment in rural areas while encouraging commercial activity. Ideally taxes should sit lightly on the taxpayer so as not to restrict commerce nor to increase the costs of their collection. Government spending should favor public works projects that encourage commerce while paying a wage to workers that attracts labor and enables them to pay their taxes as well as increase their share of France's wealth which is to say increase the wealth of France.

These were the key ideas upon which Desmaretz would act once he was named controller general of finances in February 1708. To assist him in attaining these goals, he required assistance both within the bureaucracy and on the council. One such group of assistants was the intendants of finances.

III. The Intendants of Finances

It is only recently that any work has been done on the intendants of finances. The name intendant is confusing because the intendant

of finances, unlike similarly named officials in the provinces or with the army, was a member of the King's Council and thus close to the monarch. As with all of the other financial institutions of the French monarchy, the institution of the intendant of finances endured a host of transformations after its first appearance in 1518. Prior to Louis XIV's personal role, the number of these officials was reduced from twelve to six in 1657 and then to four in 1658. They were venal offices until 1660 when all four were suppressed and two new commissions were created. Colbert held one of these commissions. The other belonged to Denis Marin, the husband of one of Colbert's cousins.

The post of intendant of finances was so lucrative that in the capitation of 1695 it ranked in the second class along with dukes and peers, marshals of France, crown officers, and the First President of the Paris Parlement, each paying 1500 l. Colbert and Marin each received 12,000 l. from the Royal Treasury for their work. This

63 Chouraki, Les intendants des finances, p. 51.
64 Ibid., pp. 10-33 passim.
65 A. N. K 118 B, no. 883, règlement of 13 May 1657, no. 8810, Declaration of 5 October 1658, and no. 8813, Declaration of 12 October 1660.
66 A. N. 01 34, fol. 34-5, Edict creating four offices of intendants of finances in February 1690 with a preamble stating that only two have served since 1660 by commission.
68 Chouraki, Les intendants des finances, p. 66.
figure rose to 40,000 l. by 1690 and doubled again by 1715 when the position was suppressed after Louis XIV's death.\textsuperscript{69}

The intendants of finances kept their own archives and offices separate from the minister's bureaus. Madame Mosser's information resulted from her research in the private archives of the Lefèvre d'Ormesson family whose ancestors were intendants of finances from 1722 to 1777. The G\textsuperscript{7} series in the Archives Nationales began as an effort by Desmaretz to give the king his own archives in finances. When one realizes that Desmaretz worked with seven intendants of finances, the possibility of missing data is multiplied seven times.\textsuperscript{70}

After 1665, the intendants of finances served as assistants to the controller general of finances with separate administrative responsibilities under his supervision. They sat by right on the Conseil d'État et des Finances, the Grande and the Petite Directions, and divided labor on the various bureaus and extraordinary commissions of the council with jurisdiction in financial affairs. They worked with the controller general on matters within their department that were to be presented by him to the Royal Council of Finances. They represent the quintessence of the evolution of the Conseil du Roi from a court of law to an administrative entity because they maintained the attributes of a councillor of state while performing the duties of a bureaucrat.

\textsuperscript{69}Ibid., p. 59.

\textsuperscript{70}Boislisle in his introduction to Ccg, I, p. xvii.
When Colbert became controller general of finances in 1665 his commission of intendant of finances went to Vincent Hotman, another relative by marriage. Colbert operated with only two intendants of finances during his entire ministry. When Marin died in 1678 Desmaretz replaced him but Hotman died six months before Colbert but was not replaced during Colbert's lifetime.

Le Peletier was able to name both intendants of finances in January 1684 after Desmaretz was dismissed. His brother Michel Le Peletier de Souzy replaced Hotman and François Le Tonnelier de Breteuil replaced Desmaretz. In April 1687 Le Peletier was given a third intendant of finances with the commission of Louis II de Phélypeaux, comte de Pontchartrain. The division of administrative responsibilities between these men is not known.

Pontchartrain's commission was allowed to remain vacant when he became controller general of finances in September 1689. In February 1690 an edict created four venal offices of intendant of finances in addition to the two existing commissions. Nicolas

71 Lettres instructions et mémoires de Colbert, ed. Clément, I, p. 481.
73 A. N. 01 28, fol. 1-2, commissions dated 7 January 1684.
74 A. N. 01 31, fol. 85-6, commission dated 25 April 1687.
75 A. N. 01 33, fol. 240-3, commission dated 20 September 1689.
76 A. N. 01 34, fol. 34-5, Edict of February 1690.
Heudebert Dubuisson,77 Louis-Urbain Lefèvre de Caumartin,78 Michel Chamillart, and Joseph-Jean-Baptiste Fleuriau d'Armenonville79 completed Pontchartrain's team of intendants of finances. All of these men had been masters of request before becoming intendants of finances although d'Armenonville had not quite completed the necessary formalities for acquiring a mastership of requests when he bought his intendancy of finances.

This tripling of the number of intendants of finances led Pontchartrain to establish a new subcommittee of the Conseil d'État known as the assembly of the intendants of finances. Besides the intendants of finances, it included all members of the Royal Council of Finances except the king and the Chancellor which made it an exact duplicate of the Petite Direction. The assembly of the intendants of finances was originally from Dieppe before serving as Treasurer of the Estates of Normandy and Chef du conseil of the duc de Longueville. He became a secrétaire du Roi 16 February 1655, maître des comptes 23 July 1664, master of requests 4 June 1679, intendant of Limoges 1684, procureur général of the Chambre de l'Arsenal April 1685, president of the Grand Conseil 14 May 1689, and intendant of finances March 1690 where he served until July 1714. He died 11 October 1715. See Mémoires de Saint-Simon, ed. Boislisle, XXIV, p. 318, note 5.

77Nicolas Heudebert Dubuisson was originally from Dieppe before serving as Treasurer of the Estates of Normandy and Chef du conseil of the duc de Longueville. He became a secrétaire du Roi 16 February 1655, maître des comptes 23 July 1664, master of requests 4 June 1679, intendant of Limoges 1684, procureur général of the Chambre de l'Arsenal April 1685, president of the Grand Conseil 14 May 1689, and intendant of finances March 1690 where he served until July 1714. He died 11 October 1715. See Mémoires de Saint-Simon, ed. Boislisle, XXIV, p. 318, note 5.

78Louis-Urbain Lefèvre de Caumartin was born in 1652 and became a counsellor to Parlement in 1674, master of requests in 1682, and intendant of finances in April 1690 where he served until October 1715. Descended from a long line of royal servants, he was related to Pontchartrain. See Ibid., II, p. 194, note 1, and VI, pp. 262-4.

79Joseph-Jean-Baptiste Fleuriau d'Armenonville was born 22 January 1661. He was the former controller general Le Peletier's step-son and premier commis. He bought both a mastership of requests and intendancy of finances in 1690. He was one of the two directors of finances from 1701 to 1708 when he was excluded from finances entirely. See Ibid., IV, p. 271, note 5.
finances discussed matters that were reported by the intendants of finances which would indicate that it was a bureaucratic clearinghouse handling details that the controller general felt were too important to be decided by the intendant and controller general but not significant to bother the king about. There also must have been some relationship between the appearance of this group and the fact that the Conseil d'État et des Finances ceased to meet during the 1690's. The assembly of the intendants of finances does not appear in any list of the administrative units of the Conseil du Roi that appeared in the L'almanach royal thus leaving the exact nature of its work somewhat hazy. 80

While an intendant of finances was automatically a councillor of state he lost this status when he gave up his intendancy of finances. The king, however, could reward an intendant of finances with a councillorship of state. Bréteuil and Souzy had been councillors of state when they were commissioned as intendants of finances but none of the four new officers were councillors of state prior to becoming intendants of finances. In 1697 Caumartin was named to fill a vacant semester councillor of state position which provoked a squabble over seniority on the Conseil d'État because an intendant of finances wore a manteau to the council while councillors of state wore robes. Caumartin's appearance in a robe led to a nasty dispute that had to be resolved by a regulation of the council in which Louis XIV determined that seniority on the Conseil d'État would date from the first

80 Antoine, Le Conseil du Roi, pp. 73-4.
day that anyone sat on the council regardless of any later changes in his position as long as his career on the council was uninterrupted.  

Chamillart's administration of finances would see several changes in the fortunes of the intendants of finances. After becoming controller general he sold his intendancy of finances to a nephew of Pontchartrain's, Armand Roland Bignon de Blanzy. In December 1700 Souzy would have his commission of intendant of finances changed to an office with the right of survivance given to his son Michel Robert Le Peletier des Forts in whose favor he immediately resigned.

The creation of the two directors of finances in June 1701 entailed the suppression of two intendancies of finances. Breteuil's commission of intendant of finances was suppressed in return for a large pension. D'Armenonville bought one of the new offices of director of finances which prevented the government from having to

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81 The paper generated by this dispute can be found in two places: B. N. fonds Moré de Thoisy, mss. 1232, fol. 176-225 and A. N. U 870. The regulation settling the dispute issued from the Royal Council, A. N. E 1899, fol. 252, 14 May 1697.

82 A. N. 01 43, fol. 274-6, commission dated 5 September 1699.

83 Ibid., fol. 341-2, provisions of office dated 21 September 1699. Armand Roland Bignon de Blanzy was born 23 September 1666 and became a master of requests in 1693, see Mémoires de Saint-Simon, ed. Boisliolle, VI, p. 274, note 2.

84 A. N. 01 44, fol. 468-70, Edict of December 1700, fol. 623-4, provisions for new office dated 20 December 1700, and fol. 634-6, survivance to Michel Robert Le Peletier des Forts dated 27 December 1700. Souzy resigned immediately. Des Forts was born 24 April 1675 and rose rapidly from counselor to the Parlement of Metz in 1695 to a similar position on the Paris Parlement in 1696 and became master of requests 27 February 1698 after working at the peace talks at Ryswick, Mémoires de Saint-Simon, ed. Boisliolle, VI, p. 266, note 4.
reimburse him for his suppressed office. The other director of
finances was Hilaire Rouillé du Coudray who had been procureur général
of the Chambre des Comptes and was not a master of requests. In
October 1703 he sold his office to Nicolas Desmaretz.85

Two new offices of intendants of finances were created in August
1704. Chamillart's cousin Alexandre Le Rebours bought one and
François Guyet, father-in-law to Chamillart's brother, the other.
Guyet had had some experience as a provincial intendant before purchasing his new position but Le Rebours had left the legal profession in
the 1690's to pursue a military career. In 1703 Chamillart made Le
Rebours premier commis des finances.86 His rapid rise from outside
the usual channels disturbed some people but not as much as
Chamillart's last act as controller general of finances.

In February 1708 with Desmaretz's appointment as controller
genral of finances, the two offices of directors of finances were
superfluous and were suppressed. To help reimburse the officeholders,
however, a seventh intendant of finances was created for 800,000 l.

85 Hilaire Rouillé du Coudray served as a commis under Secretary
of State for Foreign Affairs Pomponne in the 1670's and became
procureur général of the Paris Chambre des Comptes in 1684, Ibid., IX,
p. 18, note 7.

86 Alexandre Le Rebours was born in 1661 and served in the Grand
Conseil and Grand Chancellory before resigning to pursue a military
career, Ibid., VI, p. 305, note 1. He entered the bureaus of the
contrôle général des finances 5 February 1703 and kept this position
when he became an intendant of finances, Sources, VIII, p. 21 and IX,
p. 47.

François Guyet, sieur de la Faye, came from Dijon and began as a
counsellor to the Grand Conseil in 1684, master of requests in 1689
and held two provincial Intendancies: Pau (1699-1701) and Lyon
which was twice the usual purchase price. It was given to Jacques Poulletier, friend and ally of Chamillart, who was rumored to have helped him buy his intendancy of finances in 1690. Poulletier had been receiver general of finances in Rouen in 1685 and a traitant involved in many of the extraordinary affairs of the 1690's. In 1704 he sold his receivership to buy a position of triennial Keeper of the Royal Treasury. By allowing him to purchase a seat on the Conseil du Roi, Chamillart was admitting a former comptable to the court that was to judge the accounts of other comptables which did not suit other members of the council. Although his son was a master of requests, Poulletier had never been one and thus came almost entirely from outside the circle of robe families. To complete this scandal Poulletier was to be charged with administering all the funds for war: the extraordinary of war, pain de munition, vivres and étapes, and artillery. Technically he would be under the controller general of finances, but his responsibilities would put him in daily contact with the war minister, Chamillart.\textsuperscript{87}

Desmaretz inherited seven men as his official assistants: Dubuisson, Caumartin, Bignon de Blanzy, des Forts, Guyet, Le Rebours and Poulletier. This team changed during Desmaretz's ministry due to natural causes. In August 1709 Chancellor Pontchartrain's brother was forced to resign as intendant of Paris for reason of health. Bignon de Blanzy was a master of requests and a cousin to Jérôme Phélypeaux de Pontchartrain who had the generality of Paris in his

\textsuperscript{87}\textit{Ibid.}, XV, pp. 386-7 and notes; A. N. 0\textsuperscript{1} 52, fol. 467, provisions of office dated 31 March 1708.
department as Secretary of State for the Maison du Roi and the Navy. This relationship enabled Desmaretz and Jérôme to have Blanzy appointed intendant of Paris while Desmaretz's son-in-law Charles Henri Malon de Bercy bought Blanzy's intendency of finances.\(^{88}\)

Poulletier died in April 1711 and his son was given permission to take over his father's office.\(^{89}\) Dubuisson was forced to resign in July 1714 because his extremely old age and its infirmities prevented him from fulfilling his duties. Louis Fagon, the son of the king's physician, bought his office.\(^{90}\) These were the only changes in the composition of the intendants of finances that took place while Desmaretz was in office.


Charles Henri de Malon, seigneur de Bercy, was the son of a master of requests who had served Colbert. He married Charlotte-Angélique Desmaretz 22 September 1705 and inherited his father's office in 1706. He served as a commis to Desmaretz in 1708-9 until he purchased Blanzy's intendency of finances on 19 August 1709, see A. N. G7 545-50, Bercy to Desmaretz. Biographical information in *Mémoires de Saint-Simon*, ed. Boislisle, XIII, p. 124, note 7.

\(^{89}\) A. N. O1 55, fol. 208-9, provisions of office for Pierre Poulletier, 2 April 1711. B. N. mss. fr. 32985 has a list of masters of requests indicating that he became one in 1707. He was 30 years old in 1711.

\(^{90}\) A. N. G7 1841-8, no. 199, Dubuisson to Desmaretz, 15 July 1714, reported the successful settlement of the contract to sell his office to Fagon. He asked Desmaretz to request that the king for a councillorship of state for him in honor of his long service to the crown.

Louis Fagon was born in 1680 and became a counsellor to the Paris Parlement in 1702 and master of requests on 9 January 1709. His father had requested an intendency of finances for him earlier but had allowed Poulletier fils to inherit his father's office, *Mémoires de Saint-Simon*, ed. Boislisle, XXIV, p. 319, note 2.
The intendants of finances divided their responsibilities along lines that remained relatively unchanged after 1690, despite some shuffling of portfolios as new intendants appeared in 1704 and 1708. Generally speaking, a change in the person holding an office of intendant of finances did not entail a change in the responsibilities of that office. In other words, the responsibilities of Chamillart's office were passed on to Blanzy in 1699 who then passed them on to Bercy in 1709. The government published official lists of the responsibilities of the controller general and his intendants of finances. In 1709 these lists included the address where each of them did business and were published in the Almanach royal:

Desmaretz, controller general of finances, Rue Vivienne:
The Royal Treasury and casual revenues
The general direction of all the king's farms
The clergy
Commerce and the marine du Levant et Ponant
The extraordinary of war and artillery
Pain de munition et vivres et étapes
Bâtiments and maisons royales
Rentes
Pays d'états
The mints
The Parlements and superior courts of the realm
Ponts et chaussées, turcies et levées, barrage et pavé de Paris
Manufactures
Oc trois des villes and debts of communities
The Swiss Leagues

Dubuisson, Rue d'Orléans au Marais:
The detail of the waters and forests
États (accounts) au bois
Chambres des Comptes
Debets revenant bons au Roi
The Swiss Leagues

Bignon de Blanzy, Rue neuve St. Augustin:
The generalities of the pays d'élections and their accounts
The taillon (a subsidiary tax to the taille)
The Grand Conseil
The accounts of Navarre and Bearn
The farm of the control of notarial acts
Ponts et chaussées

Des Forts, Rue Couture Sainte Catherine:
The detail and accounts of the domain
The accounts of the finances in Artois, Provence, Brittany
and the generality of Metz
The impositions in Flanders, Franche Comté and Alsace
The farm of the greffes

Guyet, Rue Sainte Anne:
The detail of the aides and stamped paper
Octrois des villes and debts of communities

Le Rebours, Rue neuve St. Merry:
The detail of the Five Great Farms and the tobacco farm
Domaine d'Occident
The detail of the rentes
The detail of the saltpeter and powder farms
The detail of the Royal Treasury and others (meaning other treasuries)

Caumartin, Rue Sainte Avoye:
The detail of the gabelles and their accounts
The accounts of the finances for the generalities of
Dijon, Toulouse and Montpellier

Poulletier, Rue Couture Sainte Catherine:
The extraordinary of war and artillery
Pain de munition et vivres et étapes
The Parlements and superior courts
The Bureaus of Finances

The list reveals that the controller general supervised each of these men who dealt with these matters in greater detail. For example, Desmaretz would work with Dubuisson on matters of the bois and the Swiss Leagues and Caumartin at a separate session on the gabelles and the accounts of Burgundy and Languedoc.

91 L'almanach royal for 1709, pp. 51-3. This list was taken from lists that were printed and distributed by the huissiers of the council. They can be found in A. N. C7 1850.
This list of responsibilities is incomplete because there were other areas of administration that were divided among the intendants of finances. Lists that were not meant for public eyes were kept in the contrôle général des finances that indicated which intendant of finances was handling which extraordinary affair. They negotiated directly with the traitants on the terms of the traité and then asked the controller general to approve the results including which traitants would be accepted as cautions to provide the necessary advances to the crown. This brought them into contact with men who were making proposals to create new offices, rentes or whatever, that would have increased the money received by the royal government. Their knowledge of finances and financiers gave them an important role in establishing any new policies that required money to be carried out. They were in constant contact with the controller general over their official and unofficial responsibilities even to the point of preparing the arrêts that he would report to the Royal Council of Finances.

92 A. N. G 7 1903 and 1494.

93 For example, A. N. E 804 A, fol. 47-8 and 62-70 are an arrêt and résultat of 7 May 1709 granting to Jean-Jacques Clément and his cautions the right to sell the offices of treasurers and their controllers in the Navy and Invalides. The contract was signed by Clément and 13 cautions 10 May 1709. Fol. 69 is Caumartin's list of cautions that he sent to du Jardin, the secretary of finances, on 30 May 1709 which he amended to remove a name on 1 June 1709, fol. 67. All matters concerning this traité were referred to Caumartin.

94 A study of the original arrêts simples in finances acquaints one with the various scribes who wrote them but many arrêts bear initials or even the names of the intendant of finances whose office drew up the arrêt, i.e., M. Pouill. or N.L.R.
The position of intendant of finances gave these officials a certain amount of independence from the controller general of finances. They were subordinate to him but as councillors of state, relatives of other important officials, and owners of their offices this subordination cannot be compared to that of an ordinary commis. They had their own offices and records and were paid by the Royal Treasury to maintain their own commis and clerks. J. F. Bosher has described the administration of finances between the controller general of finances and the intendants of finances as a collegial system with an approximate equality between these men. Saint-Simon referred to the intendants of finances as "les garçons" of the controller general of finances. The reality must have fallen somewhere between these two descriptions and depended upon the positions and personalities of the controller general and his intendants. Pontchartrain and Chamillart divided their time between finances and their secretaryships of state which must have distracted them from their ability to keep a close watch over finances. Desmarest had no such distractions, however, although he certainly had a larger bureaucracy to oversee in the contrôlé général des finances than any of his predecessors. The prominent role of the controller general in the Royal Council after February 1708 and his work with Louis XIV must have strengthened his influence over the work of his assistants.


The personalities of the intendants of finances contributed to their influence with the controller general. After Le Peletier no other controller general would name his entire corps of intendants of finances, although Pontchartrain did triple the number of these positions in 1690. Desmaretz inherited six holdovers from both Pontchartrain and Chamillart and had a seventh intendant of finances thrust upon him who had close personal and official ties to Chamillart. He was able to replace three of these men only because of the accidents of nature. Possibly, he had established working relationships with these men while he was director of finances and saw no reason to push them aside. Generally speaking, Desmaretz entrusted the younger men like Bercy, Fagon, Poulletier fils and des Forts, with great responsibilities on the various bureaus and extraordinary commissions of the council. Problems involving naval finances were always referred to Caumartin who was related to the Pontchartrains. Dubuisson who was the eldest of these men and who apparently had no blood or marital ties at court was not a special confidant of Desmaretz's and unlike every other intendant of finances was not given any extraordinary affairs to oversee. Desmaretz placed very few matters in Guyet's hands. Dubuisson and Guyet were confined almost exclusively to their official functions.

97 A. N. G 1903, list of extraordinary affairs in the hands of intendants of finances prior to 1708; G 1494, similar lists for the years 1708-13.
Desmaretz's closest confidants among his corps of intendants of finances were Bercy, his son-in-law, and Le Rebours who was premier commis des finances as well as intendant of finances. Both were appointed to almost every important extraordinary commission of the council that was created while Desmaretz was in office. Des Forts was also relatively close to Desmaretz and received many such appointments but he was also in charge of the capitation which might have increased his official importance regardless of his personality. The overwhelming importance of military spending made Poulletier père and fils influential as well.

The intendants of finances were not the only close associates of the controller general. He had other allies whose attachment was official, personal, or both.

IV. His Commis and Allies in the Government

Michel Antoine in his book on the king's council presented a table in which he counted the number of commis and premier commis which the controller general and his subordinates had from 1762 to 1775. The controller general had anywhere from four to eight premier commis and one or two secretaries while the intendants of finances had from one to seven premier commis and possibly one secretary. There also existed a position called the premier commis des finances which is not to be confused with the controller general's premier commis. This official handled the detail of overseeing the Royal Treasury. He might have had as many as six premier commis of his own. Antoine's counts are based
upon material that was printed in the L'Almanach royal that did not begin accounting for these people until 1762.

Antoine feels that the numbers of these underlings had been increasing throughout the eighteenth century which implies that there had been a steady growth in the number of bureaucratic assistants in finances since the eighteenth century began. If this is true, then Desmaretz functioned with fewer assistants than any finance minister that followed him.

This line of reasoning omits the growth in the number of intendants of finances from 1660 to 1708, or the fact that there were no intendants of finances from 1715 to 1722. Indeed, the whole period from 1715 to 1740, a period of peace for France, might well have seen a smaller number of commis and secretaries in the finance ministry than the years before 1715 or after 1740. The period in which Desmaretz was controller general of finances was the pinnacle of bureaucratic growth during the reign of Louis XIV. The post-Louis XIV purge of financial offices and financiers reduced the number of bureaucrats administering royal finances and kept that number low for a decade or more until the pressure of war spurred the growth of bureaucracy again in the 1730's and after.

Desmaretz worked with seven intendants of finances and six intendants of commerce. The latter were created in May 1708 to handle matters for discussion before the Council of Commerce. They were under the supervision of both Desmaretz and Jérôme de Pontchartrain because

the responsibility for administering commerce was divided between the controller general and the Secretary of State for the Marine. Both the intendants of commerce and of finances employed their own commis in the same manner as the controller general.

Jean-Roland Malet was actually Le Rebours' commis. Alexandre Le Rebours held the position of premier commis des finances since February 1703 and intendant of finances after August 1704. Malet was his assistant but the lines of authority were not clearly divided between the two positions. Malet's principal duty seemed to be making charts of receipts and expenses. He also did research into the history of government finances that formed the basis for his book on finances since Henry IV. These activities brought him to the king's attention and earned him a royal pension. His talent for writing poetry won recognition from the Académie française and eventual election to that prestigious body in 1714. Malet's charts helped to enlighten policymakers on the condition of finances. While he witnessed some important events, he was hardly influential in the decisionmaking process itself. There were other commis who did have a more direct influence on policymaking.

The most important of these commis was Jean-François Charmolue de la Garde who had been a loyal servant of Desmarets since the 1670's.

100 A. N. G7 831, Arcelle to Le Rebours, 6 October 1704; G7 1138-9, Desmarets to Le Rebours, 13 October 1710, that Malet would be kept busy with matters they were discussing. Académie française, no. 58, "Discours prononcés dans l'Académie française le samedi vingt neuvième décembre, 1714, à la réception de . . . Monsieur Malet, premier commis de Monsieur Des Maretz, contrôleur général des finances."
His family was also from the Soissons region where he retired after 1715. His brother was Treasurer of France in the Soissons Bureau of Finances which makes one wonder who bought Desmaretz's father's office in 1682 when Jean Desmaretz died. De la Garde lived in Desmaretz's hotel on the rue Vivienne until 1708 when the importance of both men forced de la Garde to move to a new residence on the Place des Victoires. He was clearly a personal commis whose loyalty was to Desmaretz rather than the contrôleur général des finances. He was entrusted with many sensitive matters, such as keeping lists of requests for employment that were in the controller general's power to grant, preparing various roles of offices to be signed by the king at each meeting of the Royal Council and keeping the various proposals to increase royal revenue in order to make summaries of them for reporting to the Royal Council. De la Garde handled certain extraordinary affairs of finances with a total forfait of 4,984,000 l. between 1708 and 1713. This put him in contact with financiers and made him the equal of several intendants of finances and possibly superior to Dubuisson.

Gilbert Clautrier, son of André Clautrier of the four sous piece affair, came to Desmaretz's employ in October 1703 when the latter became director of finances. He had been premier commis to M. Renouard de la Touanne, Treasurer of the Extraordinary of War, until he died in

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101 De la Garde's correspondence is in A. N. G7 867-81. A. N. G7 750-60, de la Garde to Desmaretz, 21 February 1708, congratulates Desmaretz on his promotion and mentions 32 years of service to Desmaretz. A. N. G7 1494, for lists of who was charged with extraordinary affairs from 1708 to 1713.
July 1701. Clautrier then became provincial treasurer of war in Arras where he handled local troop finances. He apparently disliked this work because his requests for a new position were heard at court by the abbé Jérôme Gourreau de la Proustière who ran Chamillart's household. Proustière managed to get Clautrier appointed as Desmaretz's secretary. Most of the documents in the G⁷ series of the Archives Nationales for Desmaretz's ministry and before were collected by Clautrier and his commis Tuffereau. As a secretary Clautrier's task was to collect the material that was to be put before Desmaretz for his signature. This effectively removed Clautrier from any direct administrative responsibilities but allowed him to maintain his position after Desmaretz was dismissed in 1715. He kept his position and passed it on to his son in 1749. When the French Revolution began there were descendants of Clautrier still at work in the contrôlé général des finances. The elder Clautrier's long tenure in the ministry allowed him to continue preserving documents which are available in the G⁷ and H series but not with the determination and completeness of the years under Desmaretz.¹⁰²

The last of the triumvirate of important commis who worked with Desmaretz was Louis Le Cousturier who came to Desmaretz's service as a

¹⁰² A. N. G⁷ 832-66 contain Clautrier's business and personal correspondence. He was addressed as Desmaretz's secretary for the period up to September 1715. A. N. G⁷ 832, Clautrier to abbé de la Proustière, 21 October 1703, in reply to offer of employment. Mémoires de Saint-Simon, ed. Boislisle, VI, p. 306 and note 1, for biographical sketch of the abbe. Antoine, Le conseil royal des finances, p. xxiv, notes 19-22 for biographical sketches of Clautrier and his son.
holdover from Hilaire Rouillé du Coudray, Desmaretz's predecessor as
director of finances. His functions under Desmaretz are more diffi-
cult to discover because his records have not survived but he was
charged with handling some matters involving the tax farms. Like de
la Garde, he handled certain extraordinary affairs but on a smaller
scale. He remained in position after 1715 and was taken by the Regent
to handle secret expenses during the early years of the Regency. By
1730 he was in retirement when he responded to questions from Clautrier
about organizations like the Grande and Petite Directions that the new
controller general of finances, Philibert Orry, was considering re-
viving. 103

Most of the men working under Desmaretz and his commis--Perrotin
de Barmond, de Soubeyran, Turlin, Tuffereau, Tiphaine, de Bessat,
Quesnet, Gestard, Rasmus, Lespineau, and others--had undefined
responsibilities despite Boislisle's admirable essay about their
activities. 104 Some were given payments from the Royal Treasury or
the general farms, or were granted specific commissions by arrêts of

103 A. N. G 7 839 has 35 letters to Le Cousturier that indicate
his connection to Rouillé du Coudray before October 1703. A. N. O 1
47, fol. 93, two acquits patents or 3000 l. each for Rouillé du Coudray
and his commis Couturier (sic), 10 June 1703. Souvenirs de Madame de
Maintenon, ed. le comte de Haussonville and G. Hanotaux (Paris:
Calmann-Lévy, n. d.), III, pp. 116 and 124, Maintenon to Mme. de
Caylus, 27 June and 17 July 1716, mention Le Cousturier's visits. Note
on p. 116 repeats Saint-Simon's description of Le Cousturier. A. N.
G 7 1903, Le Cousturier to Clautrier, 27 October 1730.

104 Boislisle in his introduction to Ccg, I, pp. xvii-xxi.
the council. Little else is known about their work. Their influence on policy formation would appear to be negligible except as instruments for executing the necessary paperwork or for securing the payment of funds to the Royal Treasury. To further mystify the researcher, commis like de la Garde, Clautrier, and Le Cousturier hired and fired their own staffs. There were no central personnel records.

In the process of adopting new policies, there were other people whose social and political position made them Desmaretz's equals. Desmaretz was a Colbert. The foreign minister, Torcy, was his cousin and the Chef of the Royal Council of finances, Beauvillier, was his cousin by marriage. Beauvillier had very little real influence on finances because his position was honorific. He had pleaded ignorance of financial matters in 1685 when Louis appointed him. He regarded Desmaretz as an oracle in finances, according to Saint-Simon. In the Conseil d'en haut, he played a large role as the chief spokesman for the peace faction. Desmaretz, like Torcy, moderated between this group and that of the Dauphin who defended his son's rights most vehemently.

Beauvillier's contribution to finances was that of a courtier serving as an intermediary between the Duke of Burgundy and Desmaretz. Burgundy had been the titular commander during the disastrous campaign of 1708 which resulted in the defeat at Oudenarde and the fall of Lille. The army amassed large debts to its suppliers who were promised payment by Burgundy. These munitioners were led by the famous Pâris

\[ ^{105} \text{A. N. G} \text{ 1903, lists payments to commis for 1716 and 1718.} \]
brothers who brought their bills to court in January 1709 and presented
them to Burgundy for payment. Beavillier was sent by Burgundy to
Desmaretz to settle accounts, which the controller general did but not
without informing the Paris brothers through the intercession of
another courtier, the maréchal-duc de Villeroy, that in the future
they should appeal directly to him as finance minister instead of
embarassing him in front of the king's grandson.\(^{106}\)

There were other members of Desmaretz's family who were better
able to assist him as administrators in the realm of finances. After
retiring in 1701, Desmaretz's brother, Jean-Baptiste Desmaretz,
seigneur de Vaubourg, returned to the government in 1708 to help the
minister. He had started his career as a commis in the Navy in 1666
before turning to the customary round of positions for a rising young
member of a robe family: counsellor to the Paris Parlement in 1678,
master of requests in 1681, and then provincial intendant at Pau (1685-
7), Auvergne (1687-91), Lorraine (1691-8), Franche Comté (1698-1700),
and Rouen (1700-1). In 1682 he married Marie-Madeleine Voysin, the
only sister of the future war minister. His long experience as an
administrator was employed by his brother in handling grain commerce
during the crisis of 1709 and in directing the régie of the general
farms. Vaubourg became a semester councillor of state in 1709 and
served on certain bureaus and extraordinary commissions of the council.

\(^{106}\)A. N. KK 1005\(^D\), "Discours de M. Pâris de la Montagne à ses
enfants pour les instruire de sa conduite et de celle de ses frères
dans les principes matières du Gouvernement ou ils ont participé,"
written in 1729, pp. 67-73.
In 1715 he became a member of the Council of Commerce. His career was unaffected by his brother's fall in 1715. He became an ordinary councillor of state in 1719 and performed ceremonial duties at the coronation of Louis XV.107

Desmaretz's sister, Françoise-Nicole, married Michel-André Jubert de Bouville in 1664. Bouville belonged to a family of Rouen parlementaires and became avocat général to the Paris Cours des Aides in 1664 and master of requests in 1674. Like Vaubourg, he served in a number of provinces as intendant and became a semester councillor of state in 1696. He took de la Reynie's place as an ordinary councillor of state in 1709 and Vaubourg took his place. Bouville's seniority as a councillor of state would be a valuable asset for Desmaretz when he established new extraordinary commissions of the council. Bouville could then be appointed chairman, like he was for the bureau that was to handle the affairs of the dixième in 1710.108

Desmaretz employed the abilities of another brother-in-law, his wife's brother, Louis Bechameil, marquis de Nointel. He had experience as a provincial intendant. His father was highly regarded by Louis XIV for his artistic tastes. Bechameil père was in charge of the affairs of Philippe d'Orléans, the king's brother. We have already

107 Mémoires de Saint-Simon, ed. Boislisle, XVII, p. 452, notes 8-9; his letters to Clautrier are throughout A. N. G' 833-9.

108 Mémoires de Saint-Simon, ed. Boislisle, XIV, p. 342, note 2. Bouville served as intendant in Limoges (1676-8), Moulins (1678-82), Alençon (1682-9), Limoges again (1689-94), and Orléans (1694-1709). His son would serve as intendant at Alençon (1708-13) and Orléans (1713-29).
seen his connection to the affair of the four sous pieces. Nointel, his son, served as intendant in Tours (1680-8), Châlons (1689-91), and in the difficult post in Brittany (1691-1705). Desmarest had him appointed to the Council of Commerce in 1708 when he (Desmarest) could no longer attend its meetings as a point of etiquette. Nointel would be a necessary ally and close associate in the struggle to keep an army in the field while avoiding bankruptcy. He would advise Desmarest on matters of the mints, commerce, and military supplies. After the dismissal of Chamillart as war minister in June 1709, Nointel was named chairman of a new extraordinary commission on the council governing military supplies. Contemporaries referred to him as the director general of the vivres and étapes. Government surveillance of this business was so close that Nointel was kept very busy.109

109 Ibid., VI, pp. 61-2, notes 2 and 7; A. A. E. Mém. et Doc., France, 224 fol. 9-20 has Nointel's comments on a mémoire on money; A. N. E 790A, fol. 70-2, 6 March 1708, nos. 2-3, name Nointel to the bureaux of the postes and messageries and the gabelles, Five Great Farms, etc.; A. N. E 1943, fol. 295-6, 5 June 1708 lists Nointel as a member of the Council of Commerce. Souches, XI, p. 351, 9 June 1709, reported that on the same day that Chamillart was dismissed, Nointel was named director general of the vivres et étapes. Mémoires de Saint-Simon, ed. Boisjolie, XX, p. 165, note 2, Nointel was to replace Poulletier. A. N. CG 1805, no. 417 is an inventory of papers that Poulletier turned over to Nointel. A. N. E 806A, fol. 95-6, 2 July 1709, no. 34 names Nointel to the bureau of the domain and aides in place of Voysin. The new extraordinary commission governing military supplies is first named in A. N. E 813A, fol. 159-60, 4 February 1710, no. 36. It included Nointel, Rouillé du Coudray, des Forts, and Vaubourg but eventually d'Argenson and Poulletier fils were added. Nointel's son served as intendant in Auvergne (1713-6).
Vaubourg, Bouville, and Nointel sent many letters to government officials in Desmaretz's name after consulting with the minister. He trusted them to represent him to the business community, the tax farmers, the receivers general of finances, and the munitioners. Together with the intendants of finances and trusted commis like de la Garde and Le Cousturier, they handled the administrative detail that poured into the controller general's office.

These were faithful underlings, official assistants, or relatives. There were officials who worked with Desmaretz without being any of these things. One such man was Henri Dauguesseau, a councillor of state on the Royal Council of Finances since 1693. Having been provincial intendant in Limoges, Bordeaux, and Languedoc as well as part of the inquest into the conditions in the provinces in 1687, he took over supervision of manufacturing and the grain supply during the famine of 1693-4. While controller general, Pontchartrain had Dauguesseau appointed to administer commerce and to head the Council of Commerce when it was created in 1700. Desmaretz continued this trust and support when he came to power. Dauguesseau and his son Henri-Francois, procureur général of the Paris Parliament, were given complete support in the desperate effort by the government to keep Paris supplied with grain during the famine of 1709-10. Dauguesseau was also charged with administering the pensions of newly converted Catholics and the belongings of refugee Huguenots. He had access to the king who took a personal interest in these affairs. Despite this evidence of authority, I have found no proof that the elder Dauguesseau was
consulted on financial proposals except as a member of the Royal Council. This is not to say that he was not consulted, as he most definitely was on commercial affairs, but I have found no evidence to link him to any proposal to increase revenues.  

The other councillor of state on the Royal Council was Michel Le Peletier de Souzy who had sat there since October 1702 after surrendering his intendancy of finances to his son, des Forts, in December 1700. Souzy held the post of director general of fortifications that gave him personal access every Sunday to Louis XIV. He also chaired the bureaus of the council administering the sale of the royal domain, certifying titles of nobility, and, after de la Reynie's death in August 1709, governing the gabelles, the Five Great Farms, taille, and other financial affairs. He was senior to Daguessaou as a councillor of state and sat on every bureau of the council handling financial affairs. Despite his pre-eminence on the council and his role in creating and administering the capitation of 1695-8, Souzy was not a close confederate of the controller general. The extraordinary commission handling the vivres and étapes, that Nointel chaired, actually pushed aside a similar commission headed by Souzy. Nointel's commission handled supply matters going back to 1706 while Souzy's was restricted to affairs before that date. His commission

was referred to as the bureau of the _anciens vivres et étapes_. His son, des Forts, was a prominent assistant to Desmaretz, but Souzy, like Daguesseau, found his field of operations limited once Desmaretz came to power.  

There was one other official whom Desmaretz did rely on for advice and assistance--Marc René de Voyer de Paulmy d'Argenson, lieutenant general of the Paris police. There were frequent consultation and correspondence between the two men over the problems of commerce, the grain supply, and proposals to raise revenue. D'Argenson was given prominent appointments on various extraordinary commissions of the council that were created during Desmaretz's ministry and his advice was sought on a multitude of problems involving commerce and finances.  

This discussion of the variety of political personalities with whom Desmaretz had to work points to the whole problem of the former exile's political position at court. His return from oblivion must have made him dependent upon his relatives and his benefactor Chamillart but by the late 1708 and early 1709 there were rumors at court of a split between Chamillart and Desmaretz.  

Saint-Simon wrote that he detected a hint of glee in Desmaretz's eyes the night after

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113 _Ibid._, XVII, pp. 186-95 and 446; Dangeau, XII, p. 304, 9 January 1709.
Chamillart was dismissed. Chamillart's letters to Desmaretz after February 1708 give a distinct impression of lecturing a subordinate on the way things had been done in the past. In a letter dated 30 March 1709 Desmaretz wrote to his cousin Torcy about his opposition to a scheme of Chamillart's to finance the extraordinary of war that was impossible to undertake because of the dismal failure of so many of Chamillart's earlier attempts to do the same thing. After recounting each of these earlier fiascos, Desmaretz wrote:

Tous ces faits et toutes ces raisons sont parfaitement connus à M. Chamillart, pour quoy donc engager avec le Roy, a des expliquations dans les quelles ie me trouveray force de dire les choses d'une manièere, que j'ay évité jusqu'h présent avec la dernière attention.\textsuperscript{114}

Chamillart's fall was caused by many reasons besides Desmaretz's criticisms. His clashes with Torcy in foreign affairs and the failure of the latter's peace mission to The Hague in May 1709 created a negative attitude toward Chamillart among the Colbert faction. The complaints of France's generals during the war council of 12 May 1709\textsuperscript{115} also must have weighed on the king's mind.

The fall of Chamillart was the sign of the government's determination to resist the unreasonable peace terms offered by France's enemies. Immediately after his dismissal, a royal letter was sent to every provincial governor explaining why the peace had failed to

\textsuperscript{114}A. A. E. Mém. et Doc., France, 137, fol. 122-4.

\textsuperscript{115}Dangeau, XII, p. 413.
materialize. Separate letters were sent to every bishop in France asking for prayers for the success of France's armies in the coming campaign. The appointment of Daniel-François Voysin as Secretary of State for War, and Nointel's commission to oversee supplies, have to be taken as part of this hardline policy to fight for a better peace. Voysin had rejected an appointment to serve as plenipotentiary to the early peacetalks.

Voysin and Desmarets began by cooperating with each other but Voysin's overzealous pursuit of what he perceived as the legal rights of the crown led to a clash between the two ministers. War financing was in catastrophic condition after the hard winter of 1709. Voysin tried to use force to make the receivers general of finances pay the sums they had contracted, at a time when taxes were not being paid at all. When he lodged troops in the house of M. Gallois, receiver general of Châlons, Desmarets sent a frantic letter to the war minister explaining that such an act would destroy whatever credit Gallois had. Desmarets felt that pressure should be applied more discreetly if the king's gens d'affaires were to be able to support his expenses. The hapless Gallois was eventually forced to sell his receiver generalship and his furniture to pay his debts. Voysin, however, did learn to consult Desmarets before adopting drastic measures that might harm the controller general's house of cards.

116 *A. N.* O 1 53, fol. 75-8, dated 12 June 1709.

117 *A. N.* E 1956, fol. 25, 27 January 1710; *A. N.* G 7 536, Voysin to Desmarets, 18, 21 and 30 March 1710; Guerre A 1 2262, nos. 163 and 184, Desmarets to Voysin, 13 and 29 March 1710. *A. N.* E 832 A , fol. 353-4, 5 September 1711 and E 855 A , fol. 15-6, 5 September 1713 ordering Gallois to sell his furniture and books to pay the bills outstanding against him.
The two ministers clashed earlier over the quartering of troops during the winter of 1709-10 and the number of troops to be maintained in the 1710 campaign. Desmaretz was convinced that the army had too many general officers and regiments that were understaffed but received money as if they were fully manned.

The Secretary of State for the Maison du Roi and the Marine at the end of Louis XIV's reign was Jérôme de Pontchartrain, the chancellor's son. Jerome enjoyed the peculiar position of handling important administrative matters involving the navy, the colonies, and the government of the city of Paris while not sitting on the Conseil d'en haut. Louis XIV lacked confidence in Jérôme's judgment. Jérôme must have felt the slight when Desmaretz rose so quickly to that august body, especially since he had been in office since 1699.

Jérôme and Desmaretz had to cooperate on commercial matters in the Council of Commerce and financing the navy and galleys. The naval minister's letters to Desmaretz are frightening to read because they are filled with gloomy descriptions of the sailors' conditions and dire warnings about the future unless Desmaretz provided money immediately. Jerome's excesses earned him the patient understanding of those

118B. N. mss. fr. 7752, pp. 261-2; A. N. G 536 passim, letters from Voysin to Desmaretz in the fall of 1709 reveal that Voysin prepared material for Desmaretz's approval. A. N. G 1806, nos. 31 and 115 are Desmaretz's figures for 1709-10 winter quarters.


120A. N. G 533-5, passim.
with calmer heads, like Desmaretz and d'Argenson who learned to work around Pontchartrain during the grain shortage of 1709-10.\textsuperscript{121}

In contrast to the exchange between these people and Desmaretz, there is no correspondence between Chancellor Pontchartrain and the controller general to be found in the G\textsuperscript{7} series in the Archives Nationales.\textsuperscript{122} While there were exchanges between the commis of both men, it is impossible to assess fairly whether or not Desmaretz conferred with Pontchartrain, a former controller general, on financial matters. Pontchartrain's influence in the councils of government waned after he became chancellor. The remark in Chevreuse's letter to Fénelon about the chancellor's uselessness in the great affairs of state is but one measure of the respect in which he was regarded in 1709. Fatigue after twenty-five years in the government, the death of his wife and, perhaps, an acknowledgment of his lost influence led Pontchartrain to resign and retire to the Oratory in July 1714 when the War of the Spanish Succession was finally over.

In 1708 Nicolas Desmaretz became the focal point for any effort to increase the crown's revenues or reform the royal finances. His workload was extremely heavy when one considers that they met once or


\textsuperscript{122}When Pontchartrain retired in July 1714, he was replaced by Voysin who kept the war department. Correspondence from Voysin to Desmaretz for the years 1714-5 is not in the G\textsuperscript{7} series, which means that the correspondence from the Chancellor of France was kept elsewhere and has probably disappeared.
twice a week with the Royal Council of Finances, three times a week with the Conseil d'en haut, and at least once a week personally with the king. The Conseil des dépêches, the Grande and Petite Directions and the assembly of the intendants of finances met once every two weeks. He also had individual working sessions with his intendants of finances and commerce, commis like de la Garde and Le Courturier, and trusted allies like Vaubourg, Bouville, and Nointel. He also conferred with the tax farmers, the receivers general of finances, prominent financial officers in the pays d'états and the clergy, and with financiers like Samuel Bernard, the Hoggue brothers, and others.

As the principal dispenser of royal patronage, he was beseeched by office-seekers and their advocates who were usually important courtiers whom he had to meet personally as a matter of social etiquette because they were too exalted to be left to one of his commis. He gave public audiences in Paris and met with individuals who wished to discuss matters with him that they claimed were important. His health gave way at three separate intervals under the strain and as his ministry developed he began to employ intermediaries to see these people and advise him of the results.

This desperate search for new revenue sources or more credit was the principal raison d'être for the controller general of finances after 1688 when the demands for money surpassed anything Colbert had seen or, for that matter, had been seen during the direst emergencies caused by the Thirty Years' War and the Fronde. The problems of social unrest at the end of the reign never approached the level they attained during the Fronde. Royal authority seems to be a recognized
fact by those many people who tried to restructure finances in ways that would produce more revenue, alleviate the tax burden of the peasantry, and possibly increase French commerce.

Lionel Rothkrug has misinterpreted the significance of the increased amount of advice coming to the government during this period. He sees it as a sign of a decline in the authority of the royal government. If royal authority had declined at the end of the reign of Louis XIV as Rothkrug suggests, it would have been demonstrated by increasing violence and major rebellions that would have been equal to the Fronde. Instead this flood of advice to the government must be seen as a recognition of the authority of the crown. The creation of new institutions like the Royal Council of Finances, the assembly of the intendants of finances, and the Council of Commerce were efforts by the royal government to extend and manage its sources of information. Rather than regarding the larger amounts of bureaucratic debris from the latter part of the reign of Louis XIV as a symptom of opposition to the authority of the royal government, we must look upon it as a result of a government's efforts to come to grips with the exact nature of the territory it controlled. In the course of this effort, government became a more pervasive presence on the local scene which in turn made appealing to the royal government seem like a reasonable way to achieve change.

The proliferation of local officials under the watchful eye of the controller general of finances and his constant correspondence

123 Opposition to Louis XIV, pp. 418-9.
with officials in every province of France made him the official within the central government who was closest to the pulse of France. Every official within the central government received information that they shared with their colleagues when necessary. Necessity forced every official to turn to the controller general for commercial and financial changes that would help the government overcome its difficulties. His sources of information extended through his provincial correspondence or his exchanges of information with his colleagues.

The requests and proposals that he surveyed thus become the object of the next chapter along with the function of the court and administration in funnelling these things to the controller general.
THE TRANSMISSION OF IDEAS TO THE GOVERNMENT

I. The Function of the Courtier

The court surrounding Louis XIV sat atop society as men envisioned it at the time. The king as God's lieutenant on earth was surrounded by his servants and the great families of France in much the same way that God was surrounded by his cherubim, seraphim, angels, and saints. The king controlled France just as God controlled the universe. Unlike the deity, however, Louis XIV had to rely on intermediaries to execute his will and report to him about the activities of his people. Besides the intermediaries in the government Louis XIV relied on those at court to keep him informed and to act as liaison with his people.

The court was more than a pretty ornament wherein foppish noblemen and high fashioned noblewomen partied and socialized during the intervals between their required attendance at the king's public appearance. The image of the court as a gilded cage cut off from society and ignorant of the daily lives of France's people might satisfy some feelings of class antagonism but disguises the court's function. The courtiers and courtisans used their proximity to the king and his government to provide services to people outside the court. Courtiers helped the residents of their provinces or seigneuries who wished to appeal to the king for favors through their positions as governors or
lieutenants general in the provinces, or as simply a grace due from a
great lord, noblesse oblige so to speak.

Jacques Levron relates the tale of M. Grandet, mayor of Angers,
who was charged by the men of his city to journey to the court to
petition the king for royal letters patent establishing a literary
academy in Angers. The governor of the province of Anjou would have
been the normal route to make such an appeal except that the man who
held this position was Louis de Lorraine, comte d'Armagnac, grand
écuyer de France. He was called Monsieur le Grand and was known to be
reluctant to make just any plea to the king. Fortunately for Grandet,
he met a gentleman ordinary of the king named Chevais du Boullay who
originally came from Anjou. The latter agreed to place Grandet near
the king's table during the royal supper where the Sun King would
easily see him, especially since Grandet was a tall man. The king had
met Grandet earlier in his reign during a dispute involving a Jansenist
tooour controversy at a seminary in Angers. Upon seeing him again near his
table, Louis who had a prodigious memory asked Monsieur le Grand who
this man was but the grand écuyer did not know. Monsieur le Grand
did arrange an audience with the king for Grandet the next day after he
discovered the reason for the mayor's journey to court. The king
agreed to grant the request of the good citizens of Angers.¹

¹ Les courtisans (Paris: Editions du Seuil, 1960), pp. 105-8; a
translation of this section of Les courtisans is available in Louis XIV
and Absolutism, ed. Ragnhild Hatton (Columbus: The Ohio State Univer-
This story reveals the role of both courtiers—Chevais du Boulley and Monsieur le Grand—as intermediaries between petitioners and the king. Except for the king's query to the governor of Anjou about Grandet's identity there was no mention of the proper bureaucratic channel for handling this petition. Nor was there any mention by Grandet, from whose memoirs Levron took this story of any bribes or graft involved in his pursuit of his goal. This was simply a case of royal grace in the granting of royal letters to a loyal town in the provinces. It did not involve any personal favor to Grandet, such as property, employment, or privileges that were the subject of most royal petitions.

A table at court under the care of one of the secretaries of state was set aside to handle most petitions. The secretary of state, who had this duty during a particular month, would collect the placets et requêtes, as they were called, and either report them to the king or refer them to the proper official to do so. Although the controller general of finances did not administer the receipt of these petitions, he did receive many such requests directly or by referral. Most of these petitions involved pleas for employment in the royal finances, exemptions from royal taxes, or the payment of pensions, gratifications, or gages.²

Desmaretz ordered his commis de la Garde to keep a list of requests for employment, which included the name of the petitioner, what was requested, and who sponsored the petitioner, or was his protector.

²A. N. G 635-693 contain placets et requêtes for the years 1683-1740.
One such list dated 23 March 1708 written by de le Garde included among the protectors: the king, the Duchess of Burgundy, the duc de Berri, the duc d'Orléans, the Duchess of Chevreuse, Chamillart and his son, Torcy, Desmaretz and one of his daughters, and a councillor of state. These were the intermediaries who acted on behalf of the petitioner.

One question that always remains unanswered in the evidence is whether any money was involved in the transmission and awarding of such requests. Ideally one would hope that Louis XIV and his family—the Duchess of Burgundy and the ducs de Berri and d'Orléans—were above accepting money for the granting of graces and boons, but how far down the social scale can such ideals be extended? Would the king's ministers and their families be so gracious and incorruptible? These questions about graft and bribetaking are more than cynicism or rumor. There were courtiers with well-known reputations for demanding monetary remuneration in return for the transmission of a successful petition.

In his story of Desmaretz's appointment as controller general of finances, Saint-Simon says that he spoke with Desmaretz the afternoon after he became minister of finances:

... J'en pris l'occasion de lui toucher un mot de quelques personnes considérables, sur lesquelles je lui trouvai une mémoire nette et présente. Je lui dit, en même temps, que, depuis qu'il était rentré dans les finances, il devait savoir les gens qui y faisaient des affaires; que j'étais bien assuré qu'il n'y trouverait Mme de Saint-Simon et moi pour rien. . . .

3A. N. G7 645.
The Saint-Simons would not dirty their hands in "les affaires."

Desmaretz recognized the fact that the Saint-Simons had kept themselves out of such matters and then:

... se lacha sur les prostitution en ce genre de gens de plus haut pare, sur les tresors que MM. de Marsan et de Matignon, unis ensemble, avaient amassés sans nombre et sans mesures, et sur tout ce que la maréchale de Noailles et sa fille la duchesse de Guiche ne cessaient de tirer, qui, tous les quarts entre autres, avaient fait tort à Chamillart. . . .

Desmaretz named four important people at court who traded their contacts for money, who prostituted themselves in Saint-Simon's words. Saint-Simon defended Chamillart to the new controller general by relating that Mme de Saint-Simon said that Chamillart was ordered by the king in regards to the maréchale de Noailles and her daughter

"... leur donner part, à toutes les deux, dans toutes les affaires qui se faisaient et se feraient: ce qui surprit extrêmement Desmaretz." The latter was even more surprised to learn of the people who enriched themselves by means of their contact with d'Armenonville, the other director of finances under Chamillart. 4

The Noailles had been cultivating their connections at court for many years. They were closely attached to Mme de Maintenon and the Duchess of Burgundy. The marshal and his wife had a large number of daughters who had married prominent members of the households of the Burgundies and the Dauphin. These contacts were very important and

perhaps those people seeking jobs at the behest of the Duchess of Burgundy were using the Noailles family as their liaison.\(^5\)

The two brothers-in-law, Marsan and Matignon, bring us back to the family of Monsieur le Grand. Charles de Lorraine-Armagnac, comte de Marsan, was the youngest brother of Monsieur le Grand whose other brothers included the Chevalier de Lorraine, a close friend of Louis XIV's brother. Marsan was a ladies' man who, according to Saint-Simon, plundered the fortunes of three widows: the maréchale d'Aumont who was prevented from marrying Marsan by the king's orders, the marquise d'Albret, his first wife who died in 1692, and the widow of Desmaretz's cousin Seignelay, Catherine-Thérèse de Matignon who died in 1699. Marsan made a great fortune under Chamillart much to the disgust of Monsieur le Grand who must have had higher moral standards than Marsan whom he called the Chevalier de la Proustière because of his constant courting of Chamillart's household manager, the abbé de la Proustière. Marsan was also close to prominent traitants like Jean Thevenin and Paul Poisson de Bourvalais.\(^6\)

Jacques III Goyon, comte de Matignon-Thorigny, had strong contacts at court. He was one of the six gentlemen attending the Dauphin, Louis XIV's son. He survived Marsan, who died in December 1708, and traded on his relationship to his cousin Bercy, Desmaretz's son-in-law.\(^7\)

\(^5\)Levron, Les Courtisans, pp. 101-2; Louis XIV and Absolutism, ed. Hatton, pp. 142-3.

\(^6\)Mémoires de Saint-Simon, ed. Boislisle, III, p. 14 and XVI, pp. 394-401

\(^7\)Ibid., II, p. 134, note 4, VII, pp. 70-6, and IX, pp. 35-45.
A confusing set of influence peddlers offered their services in return for fees or a share of the profits at court. While it appears that many prominent families were involved, like the Noailles and the Lorraines, one must remember that living at court was expensive, especially if great families wanted to maintain appearances. The state depended on the ability of private people to borrow money and lend it to the crown. As the incessant demands for money grew after 1688, the network of those willing to lend money to the state had to grow. These intermediaries, the courtiers, were a vital element in this process. They were motivated by the profits to be had by making such connections, or simply by the additional proof of their importance by helping those less fortunate than themselves. Surely there were both varieties of courtiers--those seeking to increase their income and those obeying the prerogatives of noblesse oblige.

This system of attracting money becomes more confusing when one realizes that this network of intermediaries had intermediaries. In other words, between the courtiers and the petitioners there were people of lesser social prominence who did not reside at court but had occasion to go there regularly. These people became so numerous and demanding that periodically arrests were made by using lettres de cachet to remove them from circulation. They were annoying too many important people with their endless demands.

8A. N. G7 562, Bonnier at Montpellier to Desmaretz, 12 March 1708, about a 600,000 l. project that was adopted and for which Bonnier received a gratification of 6000 l. Bonnier hoped that Desmaretz would continue to protect him. Dangeau, XII, p. 318, 28 January 1709 recorded that Mlle. de Mailly received a pension of 2000 ecus and rentes
The *Dictionnaire de Trevoux* (1704) defined this group under the name "donneur d'avis" meaning someone who proposed a new method to augment tax revenues. This service was different than place seeking. The state could increase its revenues in two ways, either by reducing the expenses deducted from the gross revenue by tax collectors or establishing new sources of revenue. The use of witnesses who reported excessive profit taking dated from the Middle Ages. The incredible increase in the reliance on extraordinary affairs of finances at the end of the seventeenth century only increased the importance of the latter functions of the donneur d'avis. If the money raising scheme was adopted, the king usually paid a gratification that was divided between the originator of the proposal and his intermediary.  

Madame Pochon de Rosemain was one such intermediary. The wife of a naval engineer, she spent fifteen years at court after 1688 until her arrest in December 1702 employing her contacts in the department of the Maison du Roi and the Marine to get certain programs adopted. When she was arrested by d'Argenson, the police discovered the names of almost every prominent member of the court in her papers. She confessed to getting 33 proposals adopted, including the right to sell a few lieutenancies in the army to a Breton gentleman who resold them, getting a roofed grain and flour market built in Fontainebleau, a tax on merchants selling liqueurs and foodstuffs, creating offices of beer with a total capital of 25000 écus in return for advice from her mother that would bring the crown 2 or 300,000 écus.

tasters and their controllers, and a traité to sell offices of sub-
altern judges, which she successfully negotiated with the help of
d'Armenonville. She was working on proposals on behalf of some very
important nobles, like the marquis de Saint-Héran, the duchesse de
Villars, and the abbe d'Estrees. She confessed to knowing Pontchar-
train's valet, his nephew the abbe Bignon, and important people in the
naval ministry. When questioned by d'Argenson about how she arranged
the regulation of the pension owed to Madame de Rambouillet, she said:

À la première personne qui me serait tombée sous la
main; chacun ne sait-il pas qu'il n'y en a aucune
à la cour qui refuse de gagner 50 pistoles quand
elle en trouve l'occasion et qui ne s'emploie tout
son mieux pour y réussir.10

Prominent financiers employed the services of such lobbyists to
apply pressure to have their projects adopted. They also took other
people's ideas and promised a handsome reward if the government used
it. The consuming greed for money sometimes led to incidents of
duplicitv in which such promises were never fulfilled. An excellent
example of such a businessman was Paul Poisson de Bourvalais who began
his life as the son of a royal notary in Laval. Later detractors would
write that he began his career as a lackey making him the prototype
of the stereotypical gens d'affaires rising from obscurity to great
wealth. His career in finances began as a commis of Thevenin who got
to know Pontchartrain when the latter was First President of the Breton
Parlement. Bourvalais struck out on his own in 1687 and married a

10Jacques Saint-Germain, Les financiers sous Louis XIV: Paul
chamberwoman of the Marquis de Sourches. Pontchartrain's elevation to the controller generalship in 1689 and the increase in the number of extraordinary affairs of finances led to the rapid rise of a number of parvenus like Thevenin, Bourvalais and Samuel Bernard. During the War of the Spanish Succession Bourvalais was regarded as the most important, the wealthiest, the "chef de file." From 1689 to 1699, he took part in 41 traités with a total forfait of 118 million livres. In 1697 he was the sole caution in a traité to sell the offices of controllers of the marriage bans with a forfait of 3,600,000 livres.

Such a rapid rise in importance involved resorting to certain cutthroat business practices. He had a business partner named La Noue who had overextended his credit and sought to escape his creditors by turning his property over to his friends like Bourvalais. The unfortunate La Noue put his trust in the wrong man. Bourvalais agreed to help La Noue by repaying his debts and thus becoming his principal creditor. He also agreed to help him hide out for a few years until the crisis had passed. This fraudulent bankruptcy was discovered in 1701 and La Noue was sentenced to nine years in the galleys in 1703. He wrote a letter to Desmaretz in 1708 saying that if his records could be returned to him, he could raise huge sums of money for the state. The Royal Council rejected his request.

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11 Ibid., pp. 1-20.
12 Ibid., pp. 34 and 38.
13 Ibid., pp. 39-40, 46-56; A. N. G 711, La Noue to Desmaretz, 2 May 1708 on which was written "Rapporté" and "Néant."
Bourvalais betrayed other donneurs d'avis like a certain Cordier who gave the financier a project for which the latter promised to pay 20,000 l. if it was adopted. When Bourvalais reneged on his word with the excuse that the project was not adopted in its original form, Cordier hired an officer in the dragoons to help him extort the money from Bourvalais. They extracted two promissory notes from the financier by holding a gun to his head but when they left his house, Bourvalais shouted, "Thief!" and the two malefactors were arrested. Cordier was executed despite the fact that his wife claimed the protection of Louis XIV's sister-in-law for whom she worked. The execution was done in secret as a sop to Louis' brother but Bourvalais, who was thereafter referred to as "valet de bourreau," never ventured outside except in a carriage with bodyguards.\textsuperscript{14}

Despite Bourvalais' unsavory reputation, the state needed men who could borrow large sums of money more than it did frustrated donneurs d'avis or bankrupts. Bourvalais' importance remained undiminished until the end of the reign as he continued to expand his property and social position. In 1710 he became the sole secretary and keeper of the past minutes of the council of finances. Both Chamillart and Desmaretz continued to consult him on financial affairs and projects. This office close to the council was one of those to which Desmaretz had

\textsuperscript{14}Saint-Germain, Les financiers sous Louis XIV, pp. 44-6.
pointed in 1689 as necessary and requiring the presence of prominent
financiers. 15

These digressions into anecdotal history indicate the extreme
complexity of the situation into which the monarchy stumbled during
the last third of Louis XIV's reign. The state required ever-increasing
sums of money to pay for its defense and the maintenance of its
growing bureaucracy. The government used the profit motive to en-
courage people to lend money to the state. Profits were extended not
only to the lenders but to those who put the government in contact
with potential lenders. This turned the court into a vast network of
place seekers and influence peddlers with the great families of France
marketing their position to anyone desiring employment, monopoly,
privilege, exemption or whatever. This is not to say that the govern-
ment performed its functions and granted requests only if graft was
involved. Nor does it mean that people only sent ideas for reform to
the government if they could derive a profit from their adoption.

The court of Louis XIV had the all-too-human characteristic of
vice and virtue existing side by side, and often difficult to distin-
guish. Monsieur le Grand was the brother of one of the court's most
notorious wheeler dealers, yet the grand écuyer disdained to press the
king for any request. The close proximity of good and evil prevents
an objective historian from accusing the courtiers of guilt by
association.

15 Ibid., pp. 19-20; A. N. E 874A, fol. 137-90, no. 3, 16 April
1715 indicates that Bourvalais had gotten his position in February
1710.
François de Neufville, maréchal-duc de Villeroy, was a close friend of Desmaretz and succeeded Beauvillier as Chef of the Royal Council of Finances in September 1714. As governor of Lyon and the Lyonnais, he had ties to bankers with access to foreign money markets and was an important contact for them at court. He dined frequently with Marsan, Matignon, Monsieur le Grand, Prondre, and other prominent financiers and courtiers, along with Desmaretz. We cannot determine if Villeroy, or Desmaretz, were corrupt or honorable men, even by the moral standards of the time, but we can say that they had regular contact with important financiers and influence peddlers who supplied them with ideas for increasing royal revenue.

The control and management of such ideas whether they came directly to the government from the provinces or through the intercessions of courtiers, "faiseurs d'affaires," or financiers is indicative of how open the government was to new ideas or criticism.

II. The Handling of Ideas from Outside the Government

As the principal royal servant in charge of finances and part of the patronage in terms of employment and creating offices, the controller general of finances was the focal point of a large amount of petitions and placets. Some of these came by means of intermediaries at court like M. de Marsan, the comtesse de Medavy, or a host of

16 Mémoires de Saint-Simon, ed. Boislisle, VII, pp. 70-6 and IX, pp. 35-45; A. N. G 837, Clapeyron, a banker from Lyon, to Clautrier, 2 December 1714, describes how Villeroy presented a group of Lyon merchants and bankers to the king at Marly. Clautrier's family was from Lyon.
others. Other petitions were sent directly to the controller general in the hopes of avoiding any division of the spoils or out of fear that if the proposal were known, its originator might be attacked. A. M. de Lambertye from Toulouse wrote letters to Desmarets in the fall of 1708 on behalf of a third party who had an undisclosed proposal that would raise 20 or 25 million livres but at some cost to the people. The third party wished to avoid revealing either his proposal or his identity due to fear of the local reaction. De Lambertye hinted that an incident during Pontchartrain's tenure as controller general gave the inventor of this idea good reason to fear for his well being. There is no description of the cause of this donneur d'avis' alarm.

Other people were simply afraid that if their ideas were written down they would be stolen either in the mail or at court. Sometimes these writers wanted the honor of an audience with the minister. A Baizé de Nerville from Huvillar wrote to Desmarets enclosing an account of the merchandise received at Bayonne. In addition, he said that he had a plan that would raise 20 million livres in the following year without resorting to partisans, but he would only reveal it to Desmarets even though he did not wish any recompense for it. Desmarets

17 A. N. G7 867-81, Desmarets to de la Garde, 1 May 1705 on projects submitted by Marsan; A. N. G7 710, 4 March 1708, a mémoire on a project to raise 1 million livres submitted by the comtesse de Medavy. These are examples of the process.

18 A. N. G7 712, letters of 26 September and 13 October 1708.
referred the matter to his commis de la Garde who apparently wrote to Baizé de Nerville and was told in no uncertain terms that Baizé would only discuss it with the minister whose protection he desired because he had a large family.19

While some ideas were kept secret, others were discreetly discussed. The kinds of opinions that the donneurs d'avis supplied were of two varieties, either information that would overcome abuses in the existing financial system or ways to provide new revenue sources. A Sieur Gonthier who was an employee in the aides at Avranches said that he knew of people who were duping an officer at court by offering to exercise an office in the farms that belonged to this person but were only promising to pay one-third of its real worth. Gonthier also wrote that he had other information which he would gladly explain to Desmaretz in person. Marginal notes indicate that the minister agreed to see him.20

M. L'heré, a royal arpenteur in Lannion, in a letter addressed to M. Colbert, controller general of finances, dated 6 September 1708, wrote that he knew of incidents during the previous thirty years where royal fiefs had been sold in Brittany but the full price had been hidden to prevent the payment of the king's full share. Like most donneurs d'avis, the writer was unknown at court but he described

19Ibid., letters of 2 and 30 December 1708.
20Ibid., letter of 10 October 1708.
himself as having worked in the Rennes Bureau of Finances and said that he knew Desmaretz's son-in-law Goësbriand's family.21

These reports or hints of fraud in the existing financial machinery, however helpful, were not as important to the state as the other types of avis concerning yet untapped sources of revenue. Some of these proposals were really complaints about the operation of the existing system which they saw as the cause of France's sad state of affairs. Gilbert de Pontchateau from Angers complained about the exemptions granted to officers involved in collecting the taille and capitation while they hounded the taillables and collectors like himself, "ces sortes de loups qui mangent les autres." Pontchateau claimed to earn only 200 l. per year and employed five workers whom he paid 2 sous a day. The real purpose of his letter was to request an exemption from the duty of being a collector but he did suggest taxing the parish syndics, notaries and sergents at least as much as they paid for salt.22

Other systemic complaints contained a large dose of hatred of the traitants upon whom the government depended. Many proposals promised that their ideas did not require the use of traitants nor would they burden the people. Sieur Rubentan in Paris hesitantly, almost fearfully, suggested that all taxes granted the traitants since the war

21 Ibid.; Desmaretz had three daughters who married. One married in 1695 to the marquis de Goësbriand, a Breton nobleman and military man. The others married Bercy in 1705 and Bethune in 1709. Two other daughters were nuns, one son was an abbé, and three sons were soldiers.

22 A. N. G7 711, letter of 13 July 1708.
began should be dropped which would enable the king to raise the capitation to 30 million livres per year, a sum that a grateful people would gladly pay. In a second letter the same writer proposed that the gens d'affaires be forced to pay 500,000 l. each by threatening to increase the number of such people if they did not.23

Many letters contained indications that the writer did not have the least real knowledge of finances. The capitation was already at 30 million livres. In order to augment the number of gens d'affaires, one would need to have on hand a number of wealthy people who were not already involved in the king's business.

Other writers suggested ideas that verged on class antagonism, like taxing all carriages and mounted horses or taxing all houses bearing armorial insignias or taxing all rentes and money of account.24 Another common complaint was about the unfair exemptions from taxation, the arbitrary way in which the taille was apportioned, and the harshness of the archers and sergents sent to enforce its collection.25

The usual advice given, however, involved the creation of new offices, privileges, or rights which could be sold. The donneur d'avis offering this idea usually asked that he be given one of the newly

23 A. N. G7 712, letters of 1 and 15 October 1708.

24 Ibid., anonymous letters of 29 October and 5 November 1708 on taxing carriages; A. N. G7 710, Texendièrè to Desmaretz, 6, 10 and 29 February, 24 and 31 March 1708, on taxing armorials; A. N. G7 712, Chevalier d'Ormesson in Narbonne to Desmaretz, 3 September 1708, on taxing capital.

25 A. N. G7 1130-1, Nassé, the royal procurer in Chateauneuf-en-Thimerais where Desmaretz was baron, to Desmaretz, 25 February 1714; A. N. G7 712, undated anonymous complaint about the taille.
created items or a share in the profits from the traité. In a way, an apparently selfish motive like this can be taken as evidence that the proponent of such ideas really believed that his scheme was worthwhile. Either he felt that the offices were valuable enough to take instead of money or that the traité would be profitable and the new creations would sell.

Another kind of offer was made on behalf of people wishing to lend money to the crown. Such offers were made by middlemen, faiseurs d'affaires, like the abbé de Verneuil who offered a million livres in cash or Père Fegon who offered an unspecified loan to be supplied quarterly either in cash or one-quarter in royal paper with repayment to be in cash only. The financier Jean-Paul Bombarda offered ten million livres for the 1708 campaign in Flanders to be paid in equal monthly installments. Whether or not Bombarda fulfilled his promise, by 1710 Samuel Bernard was lending the army in Flanders one million

26 A. N. G 7 710, Jagotz to Desmaretz, 4 February 1708, asking for a share in a traité which he claimed would raise 25 million livres in six months; A. N. G 7 645, Rollet, avocat in Bellay, to Desmaretz, 24 March 1708, claimed that Chamillart had given him graces for his ideas and hoped that Desmaretz would continue to do so.

27 A. N. G 7 712, letters of 9 October and 3 November 1708.

28 A. N. G 7 710, letter of 29 February 1708.

29 Ibid., letter of 4 April 1708 with marginal note that it was reported to the Royal Council that accepted 7,000,000 l. total in return for 9,000,000 l. in mint bills earning 5% instead of the proposed 6%.
livres per month in return for repayments of as much as sixteen percent.\textsuperscript{30}

This flood of advice coming to the government had to pass through the Royal Council of Finances, or at least be approved by Louis XIV, before becoming law. To come before either king or council, it had to be presented by the controller general of finances.\textsuperscript{31} Desmaretz relied upon the assistance of his longtime servant Jean François Charmolue de la Garde who kept track of requests for employment and other privileges along with proposals to increase revenue. Once Desmaretz felt that a proposal was worth considering, de la Garde's first duty was to make an abstract (\textit{extrait}) of the letter or \textit{mémoire} summarizing its main points. On many of the letters making such proposals Desmaretz wrote "à M. de la Garde m'en parler." De la Garde must have read the letters before his master and was expected to provide background information on the identity of the writer and who could vouch for his character at court.

The marginalia on many of these letters reveal that Clautrier, Desmaretz's secretary, kept records of such correspondence and which

\begin{footnotes}
\textsuperscript{30}A. N. G\textsuperscript{7} ill\.4, Desmaretz to Voysin, 10 April 1710, describes this as an informal arrangement. Bernard submitted an account for 1711 which showed that he had been giving 700,000 l./mo. until April 1710 when he increased the loan to 1,000,000 l./mo. for which Bernard received 121,827 l. as the expense of changing the money into Flemish coin and 22,436 l. as interest on the loan. Any delay in the terms of payment led to an increase in the interest until the total owed by the government was more than 20%.

\textsuperscript{31}Most of the propositions for Desmaretz's ministry can be found in A. N. G\textsuperscript{7} 710-726.
\end{footnotes}
commis, intendant of finances, or official had been consulted on similar matters or previous letters from the same person. The minister must have worked with both Clautrier and de la Garde in judging the proper way to handle various proposals. Many letters are simply marked "veu" (vu) or with an acknowledgement of when it was answered. For example, the Chevalier de Romainval in Dunkirk wrote to Desmaretz that special advocates should be created in all royal courts to plea for the ignorant and incompetent. He also felt that some sort of inspection should be undertaken to see that those who have inherited positions in the judicature are competent in order to weed out the incapable. Desmaretz dictated to either de la Garde or Clautrier to tell the chevalier that this idea has always met with opposition and a response was sent on 21 January 1709. The anonymous proposal to tax carriages and mounted horses and simply marked veu but a second letter was marked veu and n'ant despite the writer's insistence that Colbert approved of this idea.

A letter from a Sr. Aubigny in Rethel asked permission to speak to the minister about an idea that would raise 500,000,000 l. in 3 or 4 months along with another plan to raise troops and horses without relying on partisans or burdening the people. Desmaretz wrote "M. de la Garde m'en parler" and the latter wrote "n'" which I have taken to

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32 Register books were kept indicating to whom matters were referred and can be found in A. N. G7 736-745.
33 A. N. G7 712, letter of 13 December 1708.
34 Ibid., letters dated 29 October and 5 November 1708.
mean meant.\textsuperscript{35} Evidently the two men regarded Aubigny as another
donneur d'avis with little practical knowledge of the kingdom and its
finances. This was the major trouble with many of these writers as
far as the government was concerned.

The minister was literally besieged with petitioners asking for
places, exemptions, privileges, or audiences. Charles François
Franchet de Ferrières, canon and archdeacon of Besançon and prior of
Fontaines, went to court to present a placet for a position as well
as mémoires on a variety of money raising ideas. His letter of
24 October 1708 begins:

\begin{quote}
J'ai été Deux fois à Versailles pour présenter mes respect à Vostre Grandeur, et la prier de m'accorder sa protection près de Sa Maistre, mais V. G. était importunée De tant de personnes que Je n'ose pas en approcher. . .\textsuperscript{36}
\end{quote}

This constant clamor outside the minister's offices must have made
him impatient when he did grant an audience only to find that the
donneur d'avis's ideas were impractical or based on false information.

Once an idea passed the first reading by Desmaretz and his commis,
the writer might be invited to an audience and told to bring his
mémoires so that the minister could read them. Marginal notes reveal
that many such invitations were extended but there is no indication
of the results of such audiences, if they took place. Given the lack
of numbered addresses on streets, it was sometimes difficult or
impossible to contact the writer, as in the case of a particularly

\textsuperscript{35}A. N. G\textsuperscript{7} 711, letter of 6 May 1708.
\textsuperscript{36}A. N. G\textsuperscript{7} 712.
persistent Sr. Cochard. He wrote four letters to the minister from 6 December 1708 to 1 January 1709 indicating that his address was rue des petits champs in Paris. De la Garde noted on one of his letters that two searches of the street failed to discover anyone who knew the man. Cochard must have been found because an audience was given on 18 January 1709.37

After an audience or the submission of mémoires, proposals were then referred to either the intendant of finances in charge of the department concerned,38 a committee on the Conseil d'État governing such matters,39 a commis like Le Coustrurier,40 or the provincial intendant if it involved his province.41 Other officials likely to be consulted were the provost of merchants in Paris or Lyon, the procureur general of the Paris Parlement, the lieutenant general of the Paris police, or the director of the Paris mint. Prominent financiers like Bourvalais, Prondre, Bernard, Crozat or Claude Miotte were also

37Ibid., letters of 6, 14, and 18 December 1708 and 1 January 1709. Letters in a register book in A. N. G7 13B indicate that anonymous complaints about specific problems were not ignored, i.e., fol. 9V, letter of 3 October 1708 to the intendant at Limoges about a complaint against the activities of a subdelegate's secretary.

38A. N. G7 711, letter of 1 May 1708 about uniting the baillage and bureau in Mauriac, referred to des Forts.

39A. N. G7 717, proposal of 17 March 1710 requesting a 9-year monopoly for supplying the army was examined by Nointel, Rouillé (de Coudray), and Vaubourg, and rejected.

40A. N. G7 711, a list of proposals dated 29 June 1708 with a request that Le Coustrurier examine them and Desmaretz's remarks about them, and that he speak to the minister later.

41A. N. G7 712, a proposal to create a sixth president in the Montauban Cour des Aides was referred to the intendant there. The original was dated 2 September 1708 and the final decision was made on 16 September.
asked to advise the government on matters involving their traités or fields of expertise like banking or tax collection.

After consultation with these people, the abstract of the proposal was amended to include the remarks of the group that was consulted. The matter was then reported to the Royal Council of Finances. Here one must make a leap of the imagination and picture Desmaretz reading the abstract with comments to the council and writing down the decision. Many proposals were regarded as unworkable, bothersome to commerce, or distasteful. Once a proposal was accepted, then the terms of the edict or declaration were worked out. Afterwards the terms of the traité were negotiated as well as the membership in the company of cautions. Lists of proposals were written by either Desmaretz or de la Garde. Most were never realized but sometimes they were reworked by the government into marketable products.

The most radical proposals called for scrapping the entire fiscal system, or a major part thereof, and replacing it with some new structure that was guaranteed by the donneur d'avis to raise more money than the existing system. Many of these writers were influenced by the writings of Vauban or Boisguilbert. For example, Sr. Riolor, the intendant of the maréchale de Duras, used Vauban's population estimates as the basis for his proposal to replace the aides, gabelles, taille, and capitation with something that he called the Royal Tribute that was to be paid quarterly by the wealthiest three million people in

42 A. N. G7 712 has two such lists, one dated 27 December 1708 is in Desmaretz's handwriting and another dated 19 December 1708 is in de la Garde's handwriting.
France. He claimed that this would be paid more willingly than the existing taxes because it would enable the clergy and nobility to collect their fees more easily and, thus, pay their share of the Tribute. The disappearance of the onerous taxes on commerce would allow for the free distribution of goods. All taxes created since 1670 would be suppressed. The gabelles would be reduced to their 1667 levels. Riolor divided the three million taxpayers into fifteen groups according to their wealth and would pay a total of 392 million livres which Riolor claimed was the amount of money being taken by the existing system. The advantage of the Royal Tribute was that only 9,800,000 l. would remain in the hands of the collectors while the rest would flow to the Royal Treasury. This system was the triumph of rationalism over realism since Riolor made no account of the ease with which wealthy people resisted taxation. He also did not explain how the king was to persuade the clergy to pay taxes or how the collectors were to collect money from the powerful.

The primary difficulties with such schemes were the problems involved in the transition from the present system to the new one, how the government was going to pay debts incurred under the present system, and the inevitable time lag between the dismantling of one system and creating another. In addition, all of this was to take place in the midst of a war with the enemy at the gates. Despite all of these problems historians persist in praising the great theoreticians of the science of political economy who were writing at the end of the

\^Ibid., dated just September 1708.
seventeenth century while they downplay the difficulties of the government's finances that involved more than just the stimulus for these new ideas. One can indeed ask if the ideas of Boisguilbert, Vauban, the abbé de Saint-Pierre, Fénelon, and John Law were realistic given the circumstances in which they appeared. Or perhaps they were just all too human reactions to the complexities of life by inventing a simpler set of ideals upon which to build a new world that would be free of the corruption of the old.

III. Some Famous Donneurs d'Avis

The problem of the apparent impoverishment of France during the latter part of the seventeenth century is a major concern of many recent historical works. Many writers cite La Bruyère's description of the peasantry as "wild animals" who lived in dens where they ate black bread, water and roots in return for sparing other men the pain of agricultural labor as verbal proof of the deteriorating situation in France's rural areas. Despite recent studies of the problems of a subsistence economy and its consequent demographic vulnerability, contemporaries saw the problem as having other causes. Even the government was aware of the problem and struggled to ameliorate it. Desmaretz's advice to Le Peletier in 1687 contains the following passage:

Ce n'est une chose nouvelle que d'entendre des plaints de la misère; la plupart des gens les plus sages deviennent peu à peu insensible aux discours qu'on fait sur cela de tous costés, par l'habitude d'entendre toujours la même chose; mais on peut dire que
ja m a is on n'a parlé avec tant de raison de la misère du peuple, et il suffit de voir quelques provinces pour en être convaincu.  

Other members of the government like Desmaretz's predecessors were not insensitive to the problem of declining farm prices and unemployment but they, like Desmaretz, were suspicious of the panaceas or instant cures that were offered by some donneurs d'avis:

On ne croit pas qu'il soit possible d'envisager tout d'un coup des moyens assurés, ni de faire un projet si bien concerté, qu'en le suivant exactement, on vienne à bout de remettre les choses en un aussy bon estat qu'on le peut souhaiter. C'est une affaire d'application et de suite, qui demande une connaissance exacte de chaque province et des commerces qui s'y font . . .

Contemporaries of Desmaretz saw the existing fiscal system as the cause of France's economic situation. Taxes fell mostly on the poor and were arbitrary, uncertain, and almost capricious. Impositions were determined by the needs of the state and not the ability to pay. Perceptions artificially altered prices which was detrimental to commerce and, hence, harmed the very people whose livelihood was entirely dependent upon their ability to sell their goods in order to buy food. It is ironic that the major critiques of France's situation during the latter part of Louis XIV's reign blamed the fiscal system as the cause of this condition rather than the bad harvests and epidemics that occupy so much of the attention of modern historians.

It is almost as if Vauban, Boisguilbert and their emulators regarded


such accidents of nature as the facts of life, the given of the human condition. If the famine of 1693-4 was mentioned at all, it was described as something that was worsened by the poverty that already existed because of the tax system. Perhaps these critics felt that the forces of nature were out of their hands, while human action could improve the economic system by removing certain artificial burdens on society.

The traditional time for reforming the financial system of the monarchy was during peacetime when expedients were less necessary and the pace of activity much slower. It was during such a period in 1699-1700 that Sebastien Le Prestre de Vauban read his proposal to Louis XIV in three separate sittings with Chamillart and, perhaps, Achille III de Harlay, First President of the Paris Parlement, in attendance at some, if not all, of the sessions.46

In his Projet d'une Dixme Royale Vauban called for a major restructuring of finances that would establish the national revenue as a major proportion of the crown's revenues. Revenue sources were divided into four categories or fonds:

1) the dixme of all the fruits of the land without exception;
2) the dixme of revenue of all houses in towns and gros bourgs


47 This summary of Vauban's ideas comes from his Projet d'une Dixme Royale, ed. E. Coornaert, and Roland Mousnier, La dîme de Vauban (Paris: Centre de Documentation Universitaire, 1968), pp. 46-74.
of the realm, mills of all kinds, industry which included commerce, rentes, gages, pensions, appointments, and all other kinds of income not found in the first category;

3) the salt tax; and

4) fixed revenue meaning the domains, casual revenues, feudal dues, and certain taxes on luxury goods.

Vauban wanted to replace the taille entirely with a tax that would be proportionate to the wealth and income of the taxpayer and would be payable in kind unlike the taille which had to be paid in cash. Vauban's premier fonds was to be the revenue derived from five percent of a year's production on the land in France. If the land was arable and sown then it could be paid from a share of the harvest. If it was woodland or prairie for grazing livestock, the dixme or tithe could be paid in wood or livestock. He suggested leasing the right to collect the dixme to revenue farmers who promised to pay the government a fixed fee annually, quarterly or whatever. Their expenses would come out of their profits. Vauban estimated in a complicated attempt to determine France's geographic area and population that the revenue from this fund would be about 60 million livres.

The second category of revenue was payable in cash since it was usually a cash revenue. The same proportion of five percent was to be used in collecting this money. The income from landed seigneurs that was derived from the product of their tenants or serfs was not to be included in the dixme. Instead their share of the product was to be reduced. In other words, if the seigneur received a certain share of
the revenue, he would still get that share of what was left after the
dixme had been deducted. Vauban estimated that the crown would get an
additional 15,422,500 l. from this second category.

The gabelles in France should be unified with salt sold at the
same price of 18 livres per minot throughout the kingdom. No one
should be forced to buy a set quantity of salt but the sale of salt
fresh from the mines or salt pans was to be a royal monopoly. Salt
could be resold after it was purchased from the royal salt granaries.
Vauban did allow that the price of salt could be adjusted in times of
necessity up to a maximum price of 30 livres per minot.48 He calculated
from his estimate of the French population and the amount of salt
necessary to prepare fish, meat, and butter for export, that France
could make 23,400,000 l. from the sale of salt.

The quatrième fonds was fixed and unchangeable. Apparently Vauban
felt that the state could not or should not increase the prices in-
volved in its licensing, chartering, and notarizing fees. The revenue
from royal land might fluctuate with the market price of its products
but the casual revenues would remain constant. Also included in this
category was the tobacco monopoly, the post office, and taxes on
luxuries which, according to Vauban, included coffee, tea, eau-de-vie
and chocolate among others. The total revenue from these fixed fees
would be 18 million livres.

48 A minot of salt was enough salt to supply fourteen people
annually. It had been priced as high as 45 livres. See Mousnier, La
dîme de Vauban, p. 62 ff.
Vauban called for the suppression of the taille, aides, provincial douanes or traites, clerical decimes and other onerous duties. The only customs duty that would survive would be at the frontiers of France so as to unify France by treating all royal subjects equally.

The total revenue derived from this new system would be 116,822,500 l. In case of necessity, he allowed that the government could increase the proportion of the dixme by increments of .5% up to a total of ten incremental increases. The price of salt could be raised by 24 sous per minot in each incremental increase. Each increment would increase the revenue of the state by 9,882,250 l. Anything beyond three incremental increase which would raise revenue to 146,469,250 l. would be "trop fort" because, according to Vauban, the realm could not bear anything above 160 million livres which was the highest level attained during the war from 1688-97.49

Whatever interest that the king showed in this system was hindered by the reality of France's situation. France had raised more than 160 million livres during several of the years during the War of the League of Augsburg. The last year alone cost 218,971,172 l., a figure higher than that given for the tenth incremental increase in the Dixme. In 1699, the year before Vauban read his project to the king, France raised and spent 430,976,126 l. in the process of reorganizing its tax system.

49 Vauban's calculations for incremental increases can be found in his Projet d'une Dixme Royale, ed. Coornaert, pp. 97-104. His claim about the highest revenues ever paid by France, p. 105.
debts after the war. Vauban called for reducing revenues to 116,822,500 l. annually which would barely have paid for the government's expenses in 1700, the lowest since 1688. It would never be so low again while Louis XIV lived.

The real tragedy for Vauban was that, while he was lobbying for his ideas and having copies of his manuscript prepared for friends and interested parties, the threat of war returned when Carlos II, the last Habsburg to sit on the throne of Spain, died on 1 November 1700. His will left the throne to Louis XIV's grandson Philip while France had made treaties with the English and Dutch promising to partition the Spanish Succession in the belief that Carlos would name his Austrian cousins as his heirs. Vauban's project was lost in the scramble undertaken by Louis' government to attempt to limit the war to a fight with Austria. By April 1702 a general war had broken out in Europe. French royal expenses in 1702 were about 175 million livres and after 1704 they would not be less than 200 million until 1715.

In 1707 Vauban had a few hundred copies of his project published for distribution among his friends but he failed to get royal approval beforehand. An arrêt of the Conseil privé dated 14 February 1707

50 A. N. KK 355 for the years 1689 to 1699, excluding 1696 and 1698 which are missing. Tables taken from this source are available in Ccg, ed. Boislisle, I, pp. 598-9.

51 Forbonnais, Recherches et considérations, IV, facing p. 291. Forbonnais' figures do not include the étapes and pain de munition and total 116,145,370 l. for 1700.

52 Ibid., for 1700-7 and V, p. 385 for 1715; Desmaretz's Compte rendu for the years 1708-14 in Ccg, ed. Boislisle, III, pp. 673-82.
condemned the book and ordered that its publishers and author be arrested. The arrest did not name the author but the government certainly knew who it was. Vauban began recalling copies but a renewed attack of bronchitis forced him to bed where he died on 30 March. Among the papers seized at his house was a manuscript entitled "Objections de M. le P. contre le Projet de la dixme royale, et réponses de l'auteur dudit projet." People had certainly heard of Vauban's ideas and responded to them. Chamillart had sent a letter to Nicolas-Joseph Foucault, intendant at Caen, in 1699 or 1700 asking his opinion on this project.

The identify of "M. le P." is a mystery. Among the candidates that have been suggested for this honor are M. le Prince de Condé who was known to be receptive to ideas about fiscal reform, M. "le" Pontchartrain (an unacceptable nominee due to the orthographical problem), and M. le Peletier, the former controller general who was still alive when Vauban died but had never been in contact with the engineer. Another likely candidate is M. le Peletier de Souzy, former intendant of finances, councillor on the Royal Council of Finances and director general of fortifications, who was in regular contact with the designer of fortifications. Since the manuscript in question is not available for scrutiny, any guess on the exact identity of "M. le P." is merely a parlor game without any real substance.

There is, however, a manuscript in the Archives Nationales entitled "Réflexions sur le 'Traité de la dixme royale' de M. le

Maréchal de Vauban" on the back of which Desmaretz has written "à M. Clautrier m'en parler."

The entire manuscript is in the handwriting of Jean le Pottier de la Hestroy (another M. le P.) who had been regularly corresponding with Desmaretz's secretary Clautrier since 17 September 1704 when he submitted mémoires on finances to be read by Desmaretz. De la Hestroy was a magistrate at Dunkirk and/or Montreuil-sur-Mer who continued submitting mémoires to Desmaretz via Clautrier on commerce, money, and finances until the end of the reign.

The first argument that de la Hestroy makes about the Dixme Royale is that Vauban was not the author but that Pierre le Pèasant, (another M. le P.) seigneur de Boisguilbert, actually wrote it. De la Hestroy considered that the Dixme Royale was too foolish to have been written by anyone so eminent as Vauban while Boisguilbert was known to be a man with extravagant ideas. Both Vauban and Boisguilbert had met each other and discussed their ideas. In fact, the author of

54A. N. G7 1127; another manuscript copy bound in d'Argenson's arms in Arsenal, mss. 4067.

55A. N. G7 833.

56A. N. E 806C-807A; fol. 166-7; 30 July 1709, no. 59, names Jean le Pottier, chevalier seigneur de la Hestroy, as lieutenant général de l'épée in the baillage of Amiens at Montreuil-sur-Mer. B. N. mss fr. 14294 fol. 158-265 written in 1704, de la Hestroy claims to have been a lieutenant general of the admiralty at Dunkirk. Rothkrug, Opposition to Louis XIV, p. 435, note 130 and Thomas J. Schaeper, The French Council of Commerce, 1700-1715: An Administrative Study of Mercantilism After Colbert (Columbus: unpublished dissertation at The Ohio State University, 1977), p. 24, reveal that de la Hestroy was submitting ideas to the government as early as 1697.
the *Dixme Royale* mentions *Le Détail de la France*, a book written by Boisguilbert and published in 1695. De la Hestroy goes on to cite similarities between the two books.57

De la Hestroy makes his most serious criticisms of Vauban's ideas by attacking the idea of replacing the *taille*. If, as Vauban wrote, the *taille* was a good tax when it was initially instituted under Charles VII, the problem was the abuses that have appeared in its apportionment and collection, and not the tax itself. Those abuses were the result of inept, selfish or vindictive collectors. Any new tax would be subject to the same problems. According to de la Hestroy, the *taille* was more efficiently collected than the royal tax farms but Vauban's scheme called for farming the *dixme*, thereby leaving the tax revenues at the mercy of the farmers. While de la Hestroy liked the idea of eliminating the internal tariff barriers, he argued that such duties took the place of impositions in those provinces where the *taille* was significantly lower than in the *pays d'élections*. Unless those provinces were willing to raise the levels of their direct taxation, he did not favor eliminating the tariff barriers between the Five Great Farms and the rest of France. Ultimately the acceptance of this new tax scheme depended upon the acquiescence of all France, something de la Hestroy did not foresee as possible. Any criticism of the state's resorting to extraordinary affairs overlooked the

temporary necessity that caused the state to adopt that action. Once the war ended the extraordinary affairs would end. Without mentioning de la Hestroy's skepticism towards Vauban's estimates of France's wealth, size, and population, we can say that his arguments were not unlikely to appeal to the pragmatic men in the government.58

Even more interesting than his argument is the history of de la Hestroy's manuscript. On 25 September 1707 he wrote to Clautrier acknowledging the receipt of a mémoire on commerce from the secretary:

Vous m'avez parlé d'un autre en petites lettres pour M. de Vauban, si vous voulez me l'envoyer je vous le reporterais avec grand soin.59

De la Hestroy's reflections on the Dixme Royale begin with an acknowledgement of his having received a copy of the book from an unknown sender who was apparently impressed with the arguments in favor of the Dixme Royale.60 I cannot say if the person who sent this to de la Hestroy was Clautrier.

On 13 November of the same year he wrote to Clautrier that he had not heard anything about a mémoire that he wrote to be presented to the Duke of Burgundy for approval. Further information about this mémoire is revealed in an exchange between the two men which began on 30 January 1708 when de la Hestroy wrote to congratulate Desmaretz for

58 A. N. G7 1127, "Réflexions," pp. 10 ff.
59 A. N. G7 833.
his new appointment. He said that he was working on his mémoire on commerce and then:

Il faut Monsieur que mon mémoire n'ait pas été approuvé de Mgr. de bourgogne puis que M. desmarais n'en a pas eue de nouvelles et que M. de beavilliers ne l'ait pas voulu dire.

Clautrier responded on 5 February by denying the rumors about Desmarets's new position and said:

Rien ne peut me faire penser que votre grand mémoire sur la dixme royalle n'ait pas été approuvé. 61

The paternalistic government of the Old Regime in France was not afraid of new ideas, but it was afraid of new ideas getting into the wrong hands. Once we realize how many people knew about the Dixme Royale, we have to reconsider the reasons for its condemnation in February 1707. All printed books had to obtain royal permission to be published. This was one of the responsibilities of the chancellor, who at this time was Pontchartrain, a known patron of intellectuals and artists. The chancellory had struggled to remove this prerogative from the bishops just a few short years earlier. To allow anyone to print a book without permission would be a dangerous precedent. Yet, at the same time, the condemnation of a book did not mean a rejection of the ideas within the book, only a desire to restrain the flow of information. The printing press had vastly increased the ability to disseminate information as well as misinformation. The monarchy had to prevent lies (or truth, depending on one's viewpoint) from reaching the public. Vauban's ideas had factual errors and his call for a tax on the Church

61 A. N. C7 833.
and the nobility might incite opposition, or even rebellion. The state's action to prevent the spread of Vauban's ideas did not necessarily mean rejecting them. The fact that Burgundy, Beauvillier, and Desmaretz were reading de la Hestroy's "Réflexions" implies that they knew Vauban's ideas. When coupled with the fact that they were reading de la Hestroy one year after Vauban's book was published, we must conclude that the Dixme Royale was still on their minds.

The Duke of Burgundy was Louis XIV's eldest grandson and, thus, potentially a future king of France. Beauvillier was First Gentleman of the Bedchamber, Chef of the Royal Council of Finances, a member of the Conseil d'en haut, and governor of the royal grandchildren. He and his brother-in-law, the duc de Chevreuse, were corresponding with Fénélon, Burgundy's preceptor as a child, who had been sent to his archepiscopacy at Cambrai in the aftermath of the Quietist controversy of 1694-8. Saint-Simon was also a part of this aristocratic circle of reformers because he frequently exchanged mémoires on the causes of and remedies for France's problems with both Beauvillier and Chevreuse.

Fénélon, the intellectual leader of this coterie, saw the wars of Louis XIV as the main cause of France's ills. The peaceloving and religious traits of this party of dévots forced the normally retiring Beauvillier to take the lead in pressing for peace in the Conseil d'en haut.
Their fiscal and financial ideas are a bit more difficult to ascertain because they were secondary to their political reforms. According to a biography of Burgundy published in 1782 by the abbe de Proyart, the duke accepted part of Vauban's ideas. He favored a single tax on agricultural goods that was to be paid partially in kind by revenue farmers who would help to supply the army. He did not favor a tax on commerce or industry, however. Saint-Simon wrote favorably of Vauban's project which he said failed because it would reduce the authority of the controller general and ruin an army of financiers.

Fenelon admitted to having only the vaguest ideas about fiscal and financial policies in a mémoire discussing France's poor condition in the wake of the great winter of 1709. He also admitted to having no certain knowledge of France's financial condition. The celebrated "Table de Chaulnes" of November 1711 in which he and Chevreuse set down the fundamental principles of government for the Duke of Burgundy who was then Dauphin since his father died in April of that year. Financial policy occupied only a brief paragraph in the section on internal administration:

3° Impôts. Cessation de gabelle, grosses fermes, capitation et dîme royale (author's note: This is the dixième which was adopted in 1710). Suffisance des sommes que les États levées pour payer leur part

62 Vignes, Histoire des doctrines sur l'impôt, pp. 43-4. The mémoire in which Burgundy explained his ideas was written sometime between 1709 and his death in early 1712.

63 Mémoires de Saint-Simon, ed. Boislisle, XIV, pp. 331-3, for his opinion of Boisguilbert see pp. 333-43.

64 Fenelon, Oeuvres complètes, ed. Gosselin, VII, p. 159.
de la somme totale des charges de l'État. — Ordre des États toujours plus soulageant que celui des fermiers du Roi ou traitants, sans l'inconvénient d'été riser les impôts ruineux, et de les rendre arbitraires. Par exemple, impôts sur les États du pays sur les sels, sans gabelles. Plus de financiers.

Penelon and Chevreuse trusted in the altruistic good faith of the provincial estates that they were going to establish to provide for necessary expenses. To be fair it must be said that they planned to severely prune down the size of the royal court as well as the number and salary of royal officials. They also believed that with the consequent cut in taxation French agriculture, commerce, and industry would flourish. The only idea that they seemed to share with Vauban was the suppression of interior trade barriers.

How many of these ideas were communicated to Desmaretz and his circle is another unanswered question. Beavillier and Desmaretz were in regular contact as members of the three councils of government and the two Directions of finances. Chevreuse and Beavillier tried to cajole Saint-Simon out of his hatred for the finance minister but the duke wrote that towards the end Beavillier had grown disenchanted with his cousin or, at least, let Saint-Simon think so. Apparently Burgundy and Desmaretz exchanged mémoires prior to the duke's becoming Dauphin in April 1711. During the next ten months Burgundy worked regularly with Desmaretz so as to learn in detail the operation of

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65 Ibid., p. 183.
67 Vignes, Histoire des doctrines sur l'impôt, p. 43, note 11.
the royal financial machinery. Whether this collaboration altered either man's point of view is another unknown but there was plenty of opportunity for an exchange of views. It would be interesting to know the reaction of a practical man like Desmaretz to the fanciful day-dreams of Fénelon and company.

Pierre le Pesant de Boisguilbert was a practical man of affairs whose experience as lieutenant general of police in Rouen since led to his own proposals to improve the French fiscal system. The word police is European in this context in that Boisguilbert was in charge of the book trade, commercial regulation, and criminal matters in the town and faubourgs of Rouen. He was also chief judge and president of the presidial court of the bailliage of Rouen. These two offices, lieutenant general of police and president of the bailliage, cost him 120,000 l. in 1690-1.

His somewhat difficult personality brought him into frequent conflicts with the provincial courts or theHôtel de Ville of Rouen over jurisdictional matters. One of these disputes involved the refusal of the merchant mercers of Rouen to supply him with the customary annual robe worth 75 l. They claimed that he had enjoyed a share of the taxes that they were forced to pay to reunite the

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68 Mémoires de Saint-Simon, ed. Boisleile, XXI, pp. 319-20; Dangeau, XIII, p. 398, 28 April 1711, Desmaretz was to work with Burgundy often to instruct him on finances.

69 Hecht, "La vie de Boisguilbert," pp. 147-50. Mlle. Hecht assembled an excellent collection of the letters from and about Boisguilbert on pp. 247-478 that she culled from the Archives Nationales, Archives de Guerre, and departmental archives.
masters and guards of their craft to their guild.\textsuperscript{70} Boisguilbert was not above profiting from the very extraordinary affairs of finances that he criticized for destroying France.

In the course of these conflicts, the central government took notice of Boisguilbert. He began what was to become more than two decades of correspondence with the controllers general of finances. He offered to enlighten Pontchartrain on his ideas about improving France's economic and financial condition in 1691. Pontchartrain granted him an audience but it ended abruptly when Boisguilbert warned the minister that his ideas might sound foolish at first but would begin to make sense after some thought. The minister was not normally a patient man and, like all controllers general, he was literally plagued with \textit{donneurs d'avis} with grandiose schemes. He told Boisguilbert that he would prefer to keep the first impression and refused to listen to the visitor's plans.\textsuperscript{71}

Rouen was the center of an illicit book trade. Local printers were publishing books under the pretext of their being foreign in origin. Boisguilbert's duties as lieutenant general of police brought him into contact with these underground printers whom he often had to fine or sentence to jail. In 1695 a book appeared in Rouen entitled \textit{Le Détail de la France ou Traité de la cause de la diminution de ses}

\textsuperscript{70}Ibid., pp. 257-8, intendant of Rouen to Pontchartrain, 24 November 1692.

\textsuperscript{71}\textit{Mémoires de Saint-Simon}, ed. Boislisle, XIV, pp. 326-7. Of the three controllers general with whom Boisguilbert corresponded only two letters exist to Pontchartrain while 68 survive to Chamillart and 17 to Desmaretz and his aides.
Boisguilbert later acknowledged authorship by asking people to read certain sections of his *Détail de la France* which was reprinted many times before his death.  

Vauban mentioned the *Détail de la France* in his *Projet d'une Dixme Rovale* which he wrote between 1697 and 1700. He and Boisguilbert had first met in December 1694 when Vauban was touring Normandy to inspect the naval fortifications at Dieppe. The two men were cousins "à la mode de Bretagne."  

The essence of Boisguilbert's criticism was that France's economic depression began after 1660 with the policies adopted by Colbert and his successors. The internal tariffs on foodstuffs artificially raised their prices outside the area in which they were produced, thus, hampering trade. He called for ending the aides and traites. French commerce would increase. Its peasants and vintners would grow rich. Tax collection would be easier, less arbitrary, and could be set at a certain share of the product. He favored setting the capitation at a certain share of the wealth produced in France. He opposed suppressing all tax exemptions, only those enjoyed by tax farmers and


73 A. N. G 721, letters of 27 October 1703 and 6 January and 21 September 1704. This carton contains all of Boisguilbert's letters to the controller general from 1691-1713.

74 Hecht, "La vie de Boisguilbert," pp. 156-7.
financiers who had profitted from Colbert's policies. Ideas like these made him a precursor for the economic liberals of the eighteenth century who called for an end to trade barriers in the 1750's.

When Michel Chamillart became controller general in 1699, Boisguilbert's hopes to persuade the government to adopt his ideas increased. Prior to becoming intendant of finances, Chamillart had been intendant of Rouen from 1689-90. He and Boisguilbert were acquainted. Boisguilbert's contacts with people in the central government multiplied because of the short tenure of the intendants of Rouen. Among these officials were Jérôme Bignon, Desmaretz de Vaubourg, and Urbain Guillaume Lamoignon de Courson. The first was the chancellor's nephew, brother to Bignon de Blanzy, and would be provost of merchants of Paris from 1708 to 1716. We have already discussed Vaubourg. Lamoignon de Courson was the son of the famous intendant of Languedoc, Lamoignon de Basville, who sent the government many letters that were critical of innovations in financial policy.

Boisguilbert's second interview with Vauban took place in late 1699 when the engineer was working on his Dixme Royale. Both men agreed on the causes of France's economic woes, the abuses prevalent in the apportionment and collection of the taille, as well as the aides and traîtes. Vauban went even further to describe the capitation, exemptions from the taille and the extraordinary affairs of

75 Ibid., p. 174.
76 Ibid., pp. 174-5.
finances as pernicious. Nonetheless, the Dixme Royale has long sections that reiterate many of the arguments found in the Détail of Boisguilbert. Despite this interview, Boisguilbert would later deny that Vauban was the author of the Dixme Royale and insist that the real author was Vauban's collaborator, the abbé Vincent Ragot de Beaumont.77

Upon hearing that Vauban had read his ideas to the king, Boisguilbert wrote to Chamillart enclosing a treatise describing his reasons for opposing them. He pointed out the wide variations between the taille and the ecclesiastical tithes, the expenses involved in storing collections made in kind, the problems with leasing the right to collect the royal tithe, and his opposition to taxing those exempt from the taille.78

Boisguilbert's persistence in writing Chamillart about his ideas to alleviate France's misery and increase royal revenues at the same time led to an audience in the spring of 1702. Chamillart, who was then war minister as well as finance minister, referred many of Boisguilbert's ideas to Jules-Louis Bolié, marquis de Chamlay, maréchal général des logis des camps et armées du Roi, who kept a collection of Boisguilbert's papers during the next three or four years.79

77 Ibid., pp. 175-7; A. N. G7 721, letter of 21 August 1709.

78 A. N. G7 721, letter of 13 June 1700 and mémoire entitled "Traité sur la Dixme Royale."

79 Hecht, "La vie de Boisguilbert," p. 179; Guerre, A1 2469, nos. 57 bis, 58-68, and 87-97 are either letters from Boisguilbert to Chamlay or copies of his mémoires.
Chamillart's opinion of Boisguilbert's ideas remained essentially unchanged throughout his many interviews with the Rouen magistrate. For example, on a letter dated 18 July 1703, the controller general wrote:

Je croirais trois heures et trois mois bien employés à travailler à un ouvrage tel que celui que vous me proposez; mais j'appréhende bien, par la connaissance que j'ai acquise dans les affaires depuis longtemps, qu'il n'y ait beaucoup plus d'idée dans votre projet que de réalité. Si vous voulez me l'envoyer, je vous promets de la lire; et si j'y trouve la moindre solidité, je vous assure que j'en profiterai.

Marginal notes written by Chamillart on Boisguilbert's subsequent letters reveal that the controller general sincerely wanted to believe that Boisguilbert's optimistic predictions that his ideas would produce increased income for both France and the crown but he could not see any solid basis for such predictions. At one point he wondered if Boisguilbert's long experience in government had somehow revealed something to him that no other experienced official could see and then prayed that God would enlighten him (Chamillart), too. Exasperation led him to write later that Boisguilbert never listened to any of the objections that Chamillart made to his ideas.

A second audience with Chamillart brought Boisguilbert face-to-face with Desmaretz who had just acquired the position of director of finances. Boisguilbert's attacks on the new director's uncle,

80. A. N. G7 721.
81. Ibid., see notes to letters of 23 November 1704 and 25 June 1705.
82. Ibid., letter of 27 October 1703.
Colbert, were hardly likely to endear him to Desmaretz. Poor Boisguilbert was an unvarnished optimist who felt that his reasoning was so sublime that all objections would be silenced, once his ideas were heard.

... Il faut attendre le degré de biens de tous les particuliers par des marques physiques dont la connaissance puisse fermer la bouche à ceux qui voudraient se plaindre.83

He had first promised that his scheme would increase royal revenues by 50 million livres but by 1703 he had raised that to 80 million.84 His attempt to demonstrate that France was less wealthy in 1703 than it had been in 1570, along with his promise that his plan would increase France's wealth by 400 million livres, led Desmartz to accuse him of pure "speculation." Boisguilbert countered that Vaubourg liked his ideas and said that Colbert would have liked them as well.

Starting in July 1704 Desmaretz and Boisguilbert were corresponding regularly but Desmaretz's remarks in the margins of Boisguilbert's letters reveal his skepticism.85 In August, after an appeal from Boisguilbert, Marshal Vauban wrote to Chamillart that his friend promised "monts et merveilles" and was "un peu éveillé du côté de

83Ibid., letter of 31 December 1701. Later letters insisted that only 3 hours' reading of his latest work (Factum de la France) would reveal the truth behind his ideas. See letters of 18 July and 27 October 1703.

84Ibid., letter of 31 December 1701 mentions 50 million livres but by 27 October 1703 the figure was 80 million.

85Ibid., six letters from 1 to 22 July 1704.
l'entendement" but that this did not prevent him from having good ideas. "Quelque fois les plus fous donnent de forts bon avis aux plus sages." 86

Chamillart remained equally skeptical on two points. The first was Boisguilbert's claim that the rarer that money was in circulation, the more there was of it. The minister thought this was illogical because he doubted that France had 80 million livres in specie that the government could obtain by raising taxes. He also objected to the accusation that the protection offered by the government to the gens d'affaires deafened it to any proposal that would rid France of them. Chamillart simply denied this by saying that financiers were necessary until, and unless, a better means of raising money appeared. 87

The network of people reading Boisguilbert's ideas was broadened to include his counterpart in the Paris police, d'Argenson, and Michel Amelot de Gournay, the director of commerce. 88 These men were interested in the influence that Boisguilbert's program would have on commerce and the grain supply. Desmaretz's brother-in-law, Bouville, who was intendant of Orléans and owned lands in Normandy, also read Boisguilbert's proposals which he found to be intriguing. He promised

86 Hecht, "Correspondance de Boisguilbert avec Michel Chamillart," in Pierre de Boisguilbert ou la naissance de l'économie politique, I, pp. 325-7, Boisguilbert to Vauban, 22 August 1704 and Vauban to Chamillart, 26 August 1704.

87 A. N. G 7 721, notes on letter of 21 September 1704.

88 Ibid., letter of 23 December 1704.
to investigate in his generality to see if the wine trade was hurt by the aides as Boisguilbert claimed.89

In the fall of 1705 permission was granted to begin the necessary arrangements to experiment with Boisguilbert's ideas in a select region of France. The two men with whom Boisguilbert met to consider the experiment were Joseph-Jean-Baptiste Fleuriau d'Armenonville, Desmaretz's opposite number as director of finances, and Bouville who was to oversee the experiment in the generality of Orléans. The plan was to double the capitation while removing the aides, traites, and extraordinary affairs that Boisguilbert found so onerous to commerce. This was to take place only within an election or two in Bouville's generality. Boisguilbert believed that a grateful France would gladly pay higher impositions in return for the increased wealth that would be produced by increased trade.90

The first sign of opposition to this experiment came from M. Le Camus, First President of the Cours des Aides, who protested that such an experiment would be contrary to the established regulations and prejudicial to the public and to the legal jurisdictions. He asked to see a copy of the legal authorization that permitted such an experiment so that he could make any comments to help avoid problems. Chamillart resisted this request by denouncing the disorders in the


90 A. N. G 7 721, letters of 27 August, 7, 10, 14, 17 and 24 September 1705. Also see Bouville to Chamillart (or Desmaretz), 22 and 24 September 1705, in the same carton.
manner that the *taille* was apportioned and saying that this experiment was the result of long study, not the whim of the moment.\(^1\)

The project for the experiment was communicated to some, if not all, of the provincial intendants because Nicolas Lamoignon de Basville wrote to Chamillart in response to a request for his advice. Basville felt that any change in the tax system would be difficult to enforce on the grounds that the people pay the established duties out of habit. Any change would require years to put into operation while the state needed prompt aid. He recommended selling *rentes* on the various revenue sources, or even a voluntary subsidy that could be repaid in the form of *rentes*, rather than this experiment.\(^2\)

Boisguilbert's prickly personality had aroused too many influential enemies, including d'Argenson, Amelot de Gournay, Achille III de Harlay, and, especially, Chancellor Pontchartrain who blamed the lieutenant general for the prevalence of illicit books in the Rouen area.\(^3\) Chamillart gave way before the opposition and relied on augmenting the *taille*, the farms, and the capitation by two *sous* per *livre* instead of Boisguilbert's ideas. In fact, Chamillart became so exasperated with Boisguilbert's impertinent demands for an audience that he rejected any appeals for moderations in the fees the lieutenant general had to pay

\(^1\)Ibid., Le Camus to Chamillart, dated simply September 1705.


\(^3\)Hecht, "La vie de Boisguilbert," pp. 189-90.
for augmented *gages* or new offices. Boisguilbert was left to the mercy of the *traitants*.\(^\text{94}\)

Boisguilbert's bitterness at his dashed hopes was unleashed by preparing a book known as the *Factum le la France* containing his proposals. He published without royal permission after Vauban's *Dixme* appeared in 1707. He openly blamed the royal ministers for France's condition and this time they struck back. The *arrêt* of 14 March 1707 from the *Conseil privé* did not name the author of the book it was condemning, but the *Factum de la France*'s promise to increase royal income by 80 million *livres* by adopting certain measures left no doubt as to who the author was. Boisguilbert was exiled to Brive-la-Gaillarde for three months.\(^\text{95}\)

Desmarets became controller general of finances shortly after Boisguilbert's return from exile. While Boisguilbert had audiences with Desmarets, Vauberg, and Chamlay in 1708-9, his ideas were never so close to being adopted as they had been in 1705. Desmarets, however, did show mercy toward Boisguilbert in his struggle to pay the various *traitants*, especially Bourvalais, for the offices of alternate police lieutenants. They were demanding 44,000 l. but Desmarets, at Vaubourg's request, reduced this to 9300 l.\(^\text{96}\)

This and other interventions by Desmarets on Boisguilbert's behalf raised new hopes that Boisguilbert might indeed succeed in having his ideas adopted. Even Chancellor Pontchartrain extended his protection

\(^{94}\text{Ibid.}, \text{pp. 190-1.}\)
\(^{95}\text{Ibid.}, \text{pp. 197-201.}\)
\(^{96}\text{Ibid.}, \text{p. 205.}\)
to the unfortunate magistrate by supporting measures to moderate his debts with the *traitants*. In 1710 Boisguilbert presented a new idea that he claimed would raise 100 million *livres* that was considered before being discarded. His last attempt to advocate his views to the minister came in 1712, but, when Desmaretz supported Boisguilbert's son's reception as alternate lieutenant general of police in Rouen, the old man decided to stop inportuning the minister on behalf of ideas that he had spent a lifetime developing. He died on 10 October 1714.

IV. The Proposition to Establish a Royal Bank

The fundamental difficulty for the government with Boisguilbert's theories was not in his attacks on the way that the *taille* was levied. Chamillart and Desmaretz were perfectly aware of those problems. Nor was it that his ideas would impose taxes on those previously exempt from the *taille* which was what Vauban's ideas required. Boisguilbert favored maintaining those exemptions that were founded on historical tradition but not those which were recently created. Desmaretz also opposed the most recently created exemptions.


98 A. N. G7 1726, no. 313, d'Argenson to Desmaretz, 6 September 1710, in which d'Argenson wrote about an unknown project by Boisguilbert that was supposed to raise 100 million *livres*. The project does not survive. D'Argenson doubted its "certitude et solidité." Perhaps this was the earlier project to raise 80 million with some improvements.

99 A. N. G7 721, letter of 29 January 1713.
The greatest objection raised against Boisguilbert's scheme was that knowledgeable men in the government doubted that France had large hidden sums of money like the much vaunted 80 million livres. They were convinced that large sums of gold and silver had been transported out of France to pay for French armies in Flanders, Germany, Italy, and Spain. They saw the declining volume of commerce within France as a symptom of this lost specie as well as the result of internal tariffs that were too high. They depended on financiers, bankers, and traitants to raise money for them to pay for the armies and the government. Their whole credit system depended upon inventing a variety of ways to raise money by persuading the traitants to raise money for them to pay for the armies and the government. Their whole credit system depended upon inventing a variety of ways to raise money by persuading the traitants to invest in these schemes. This in turn required that the merchandise being created be so attractive to potential buyers that they be willing to borrow money to purchase it. The growing difficulties that the traitants were having selling this merchandise convinced the government that there was no money to be had.

What the government needed was new sources of credit as well as a method to rid the French money market of the various kinds of paper and promissory notes that went unpaid for lack of money. None of the idea men mentioned above addressed themselves to that problem. They all believed that their ideas would somehow miraculously produce the coin to make them realizable. The problems caused by a dearth of coin or acceptable paper were the main reasons for declining commerce and
and the unwillingness to invest in commercial enterprises. The government wanted to reanimate trade by increasing the money supply available for commercial transactions which meant eliminating discredited paper like the mint bills, promises on the *caisse des emprunts*, bills of the various royal moneyhandlers, assignations on future royal income, and the promissory notes issued by the *traitants*. It also meant finding ways to encourage investors to provide the sums of cash necessary for these actions by coming up with a new source of credit that would be so trusted that it would attract the necessary funds with very little delay. In short, France needed either new gold or silver mines or new paper to replace the old untrusted paper. The new paper would have to be accepted in commerce as being as good as coin.

France did not have a royal bank that issued paper money. This was not unusual in Europe at the time because England had only started such an institution in 1694. There were banks in small European states like Amsterdam, Hamburg, and Genoa that issued paper notes that were accepted as money throughout Europe but these institutions served as credit mechanisms for economies that were basically commercial. The profitability of the Dutch East India Company or Genoese trade in the Mediterranean provided the central element of confidence that supported the paper issued by the banks of Amsterdam and Genoa. France was primarily an agricultural country whose trade was predominantly in agricultural commodities. It lacked a powerful navy and merchant marine and depended on foreign ships, mostly Dutch, for a large part of its trade.
The Bank of England was not a commercial institution like those of Amsterdam and Genoa. It was backed by government revenues and, thus, was a permanent method for funding the national debt. An original investment of 1,200,000 English pounds required that the government set aside only 100,000 pounds annually to pay the interest on the loans. By guaranteeing the loan in this manner, it encouraged future investments or loans by setting aside assured funds for the payment of the interest.\footnote{Maurice Ashley, \textit{England in the Seventeenth Century} (Baltimore: Penguin Books, 1967 (1952)), pp. 185-6.} 

In order to attract investors willing to accept paper on the promise of future payments, France had to have a source of revenue that was sufficiently trusted to insure those loans. Since the dismantling of Colbert's \textit{Caisse des emprunts}, the government had been relying upon traditional sources of credit like perpetual \textit{rentes}, augmented \textit{gages}, and the sale of offices. These traditional methods had overburdened the monarchy's financial machinery and caused a decline in the ordinary sources of income. Attempts to shore up these revenue sources through the reminting of money or the imposition of the capitation had only produced modest increases in income. After the defeat at Blenheim the investing public began to lose confidence in France's ability to pay back its loans. Declining trade produced a decline in the income from the farms and raised difficulties with the state's ability to pay the interest on its debts.
Propositions for creating a royal bank with the power to issue paper notes acceptable in commerce had been coming to the government for years. Some were nebulous schemes from people asking for a share in the profits or simply a position as one of the principal backers of the bank without having to provide any of the initial investment. John Law submitted an idea for a royal bank as early as 1707. Paul Harsin speculated that Law might have been in touch with Chamillart in 1701 using the pseudonym Olivier du Mont. Law's shadowy existence after fleeing England in 1695 until his arrival in Paris in 1713 make it difficult to ascertain his whereabouts and activities during this period. Upon settling in Paris he began a frequent correspondence with Desmaretz involving his ideas about a royal bank that led to several face-to-face meetings between the two men. Edgar Faure theorizes that the discussions were sufficiently advanced for the Regent in late 1715 to pick up where Desmaretz finished but this overlooks the evidence of Desmaretz's opposition to Law's bank after it did appear.

101 A. N. G7 716 and 718 contain bank proposals; CGg, ed. Boisilis, II, pp. 519-21 and III, pp. 636-51 reprint some of these as well as others from A. A. E. Mém. et Doc., France, 137, fol. 57.

102 A. N. G7 1629, Law to Chamillart, 15 June and 18 July 1707.


105 Edgar Faure, La banqueroute de Law (Paris: Gallimard, 1977),
The only banking scheme that need concern us for the period of Desmaretz's ministry is the one that was almost realized in 1709. The government was interested in banking ideas as a means to absorb debts that it had already contracted. The government approached the problem from a position of weakness. It did not have sufficient funds to guarantee any investment and had to rely on wealthy outsiders to provide the initial capital to guarantee the bank's notes.

In the spring of 1708 after Desmaretz's appointment as controller general of finances, Samuel Bernard, a tremendously wealthy banker and financier, began pressuring the government to adopt his idea for establishing a royal bank. Bernard had risen rapidly from the position of a minor merchant in Paris, the son of a royal painter, in 1683 to one of the principal pillars supporting the French royal financial house of cards.106

As collateral for his many advances to the royal government, he and his business partner, Jean Nicolas in Lyon, had accepted large

amounts of royal paper that they were finding difficult to use to secure further loans. What they wanted was a new kind of paper to guarantee their credit.

On 7 July 1708 Bernard wrote to Desmarest. He had been reading some of the recently submitted schemes for a bank that would absorb the mint bills with only a five percent discount on their face value. Bernard wrote that the new banknotes must be redeemable in coin at the bank and acceptable in commerce and at the Royal Treasury at face value. The denominations of these bills were so large, the smallest was to be 100 livres, that only the wealthy would ever use this money. Bernard was asking for more than just a transfer from one kind of paper to another. He was calling for a tremendous increase in the money market because of inflation. It would require a large financial investment to guarantee the necessary coin during the first few months of operation until the new money was accepted.107

Bernard persisted during the summer until Desmarest referred the matter to Caumartin, one of his intendants of finances, who approved the plan. A group of government representatives including Caumartin, Beauvillier, Le Peletier de Souzy, Daguessaü, and Chancellor Pontchartrain met with Bernard to discuss the idea. On 27 December 1708 this group drew up a projected edict creating a royal bank. They all agreed that in order for it to succeed, three major points were required.108 The report of these meetings is in the Bibliothèque

107 A. N. G7 1120, letters of 7 and 26 July and 21 August 1708.
Mazarine but a shortened aide-memoire of the report survives in the Archives Nationales in Desmaretz's handwriting in which he copied verbatim the three major points necessary for the success of the new bank:

The first that the loss on mint bills increases or decreases according to events that determine opinion and their value, that this loss burdens those who endure it, and is the occasion for unjust and immense gains for those who have specie, that to stop a disorder that is so prejudicial to the state, it was necessary to fix the value of mint bills which can only happen by repaying them, or in substituting bills which can produce specie when it is desired.

The second point that in order to come by this establishment, the public must have confidence in the people who will be directors and backers of the bank.

The Sieurs Bernard and Nicolas
The Sieurs Fayard of Paris and Lyon.

And the third that it was necessary to see actual and effective funds for the first months which cannot be less than four million per month, and that if the bank can be maintained during the first three months we can with reason hope that this establishment will produce very advantageous results.109

Rumors of the new institution leaked to the public where they produced an increase in the negotiable value of mint bills from 72% to 85% of their face value. Financiers and speculators refused to accept them at such high prices which further slowed the pace of commercial transactions and the ability to contract loans. The new project had numerous opponents among the gens de finances who made great profits from buying mint bills during low periods and selling when public confidence was higher. The extremely vulnerable position of Bernard and Nicolas due to their great indebtedness only increased the fears of many investors about the solidity of the new bank's

109 A. N. G 7 716, "Proposition d'une banque," author's translation
backing. Bernard had been unable to meet all of his debts in 1708 except by persuading his creditors to renew them which led to speculation as to why Bernard was involved in this project. ¹¹⁰

In addition to the opposition of those with a personal interest in the matter, there were patriotic reasons for opposing the establishment of a bank under a former Protestant (Bernard) and a Protestant refugee who was now a citizen of Geneva (Nicolas). The Council of Commerce objected that such a creation would only increase the shortage of real money in Paris and leave France at the mercy of foreigners to a greater degree than it already was because any gold or silver would have to come from abroad on terms that foreigners demanded. ¹¹¹

The Royal Council of Finances continued to take steps toward creating the new bank. An extraordinary commission of the council was named on 22 January 1709 to govern the affairs of the bank under the chairmanship of Caumartin and including Chauvelin, Voysin, de Harlay (a councillor of state), Nointel, and Rouillé du Coudray. The bank would issue 72 million livres worth of bills in denominations of

¹¹⁰ Herlaut, "Projets de création d'une banque royale," pp. 154-6; Dangeau, XII, p. 297 first mentions the bank 31 December 1708.

¹¹¹ A. N. G ⁷ 711, letter from widow du Bois to Desmarets, 20 July 1708 mentions this prejudice against Bernard and Nicolas in her attempt to have another bank idea adopted; A. A. E. Mém. et Doc., France, 137, fol. 130-2 and 1182, fol. 290-3 are copies of the objections made by the Council of Commerce to which Bernard belonged. A. N. G ⁷ 1119, Desmarets's remarks on a letter from one of Bernard's creditors, Lullin, 5 February 1709 reveal his fears of a too powerful Bernard which he hoped to prevent by finding other people to join the backers of the bank.
100 l. each. Caumartin was to keep a register of the mint bills received in return for the new bank bills.\textsuperscript{112}

Everything seemed about to fall into place when the Fayards pulled out of the deal. They were only to provide two million of the original twelve million livres required to establish the bank. Nonetheless, Bernard could not find anyone to replace them nor could he borrow the extra two million himself. By 3 February Dangeau recorded that the affair had failed. Caumartin blamed Bernard's obstinacy which alienated everyone including Fayard in Lyon.\textsuperscript{113}

The growing economic difficulties caused by the winter of 1709 threatened to upset the feeble international exchange that was organized around Lyon. The Lyon fair was maintained as a fiction through which international bankers made payments against loans contracted in Italy, the Swiss cantons, Germany, and Amsterdam. Four annual payments were made with interest in January, April, July, and October. The postponement of the January 1709 payment until April preceded the attempt to create a bank and heightened the suspicions about Bernard's solvency. Rumors of the collapse of Bernard and Nicolas in February produced refusals by his creditors to accept anything but coin in return for the mint bills they had been given.\textsuperscript{114}

\textsuperscript{112}A. N. E 800\textsuperscript{B}, fol. 16-9 two arrêts dated 22 January 1709.

\textsuperscript{113}Dangeau, XII, p. 323; A. N. G\textsuperscript{7} 1119, Caumartin to ? (Desmaretz?) , 9 February ? (1709).

\textsuperscript{114}Sayous, "La crise financière de 1709," pp. 58-62 and 67-75.
Bernard and Nicolas continued to press for the creation of a royal bank during 1709 despite growing opposition in Lyon and Geneva to their project. Like a row of dominoes, banks in Lyon and Geneva suspended payments on their debts creating panics in both places. By April these matters were in the courts but soon the royal government was involved as well. Bernard and Nicolas used this crisis as another pretext for the adoption of their banking proposal but Desmaretz remained hesitant. The arrival in French ports that spring of a large fleet of vessels from the Spanish New World loaded with over 30 million piastres worth of gold and silver eased the government's situation by allowing it to seize half of this specie and call for a massive reminting of money. The government was able to withdraw 43,000,000 l. in mint bills from circulation and stimulate commerce somewhat. Desmaretz created a special extraordinary commission of the council to review the debts that Bernard claimed he was owed. Desmaretz also gave Bernard over 14 million livres worth of rentes to be negotiated with his creditors to settle his debts. Bernard finally went to Lyon to settle his problems with the promise that the crown would pay him once the extraordinary commission settled his accounts.

115 Ibid., pp. 75-84; A. N. G 1121, Bernard or Nicolas to Desmaretz, 17 August, 4 September 1709 and 4 January 1710.


117 Ibid., p. 211; A. N. G 1121 has a projected arrêt dated 13 March 1709 appointing Nointel, Voysin, and Le Bel, an accountant, to survey Bernard's accounts. A. N. E 857 B - 858 A, fol. 189-92, 2 December 1713, acknowledged a debt by the crown to Bernard of 1,705,332 l. for loans made from 1704 to 1706.
The bank fiasco turned Desmaretz away from such proposals because he would be dependent upon too many uncontrolled variables such as the credit of someone like Bernard. The state lacked the resources to undertake any major venture and faced growing difficulties as trade virtually ceased after the miserable harvest of 1709. Food prices reached unimagined highs provoking riots in the cities and attempts by provincials to prevent food from being exported from their regions. Troops had to be stationed in Paris until the summer of 1710 as well as called out in the provinces from time to time. Disaster threatened at every turn as the payment of taxes ceased entirely. Desmaretz described the situation to the king in a mémoire dated 26 August 1709.

The present situation of business is so bad that it causes those who are acquainted with it just anxieties about the unfortunate events that might be feared.

For four months, all circulation of money has ceased. People are not paying the taille nor capitation at all.

The excessively high prices of grain forces them to reduce themselves to what is necessary to survive. They are not buying any salt at all. They are not drinking any wine. So that the farms are falling and are reduced to less than two-thirds of their usual value.

The extraordinary affairs, which in the past have been the resource for supporting expenses instead of ordinary revenues, can no longer be of any help, because we have exhausted the matter: creation of offices, alienation of the domain, constitution of rentes of all kinds, extraordinary impositions, all have been used.

The clergy and nobility have paid taxes, and still pay them, which disturbs them and excites their complaints.

The Parlements, the other superior companies, presidials, offices of ordinary justice and finances have paid immense sums; all these companies of officers owe as a body the value of their offices and are no longer in a state to furnish new finances to
fill the new ways that the fertile imagination of financiers can still produce.

The credit of the farmers general, receivers general of finances, and the _traitants_ has entirely fallen from the advances they have made; they amount, according to a verification that was made of them only six weeks ago, to more than 65,000,000 livres. Very far from being in condition to make new advances, all their creditors press them at the same time to pay, and, in order to force them, exert against them the fastest and most rigorous constraints.

The condition of the bankers who have made payments for the king is known. The fall of the Sieurs Hogguers, Bernard and Nicolas, that of the Sieurs Tourton and Guiguer, and of others who practice banking with no more credit, have put the money markets of Lyon, Paris, and Geneva, and all the others into disorder. There are no resources to be expected from any banker. 118

This was Desmarets's jeremiad on the eve of the battle of Malplaquet where French armies endured the worst bloodbath of the war and withdrew in good order, unlike their behavior after Blenheim, Ramillies, Turin, and Oudenarde. Yet, armies need to be paid and fed which requires money. Just where that money was to come from involves a discussion of what the government did do rather than what it did not do.

We have seen that the government of Louis XIV was not isolated from the suggestions of outsiders nor close-minded about those suggestions. Impractical ideas like those of Aubigny de Rethel and politically impossible ones like that of the Chevalier de Romainval were rejected out of hand. Novel ideas like Vauban's were given a hearing, sometimes many hearings, like those of Boisguilbert. The impossible dreams of Fénelon would have to wait for a new king to even consider them. The

government maintained an almost systematic effort to keep the flow of ideas open and discussed the possibility of their success. The pressure of events demanded that new programs be adopted, however impractical they seemed. Even Desmaretz admitted that the financiers had wonderfully fertile imaginations for inventing venal offices or other sorts of merchandise that they would support. The government was pushed along like a drowning man grasping at anything to stay afloat in the relentless torrent of war financing that overwhelmed it.

There was no time to replace whole systems of taxation with a royal tithe or the increases in trade that Boisguilbert promised. Money was needed immediately. Any plan that offered a quick return to the government was more attractive than systems requiring preparation and delay before their revenues would arrive. A drowning man does not have time to build a new ship to replace the one that is sinking. Historians have traditionally condemned the last quarter century of Louis XIV's reign as a time when expedients were adopted rather than major reforms undertaken. Any historical approach that emphasizes the system or structure of history overlooks the influence of events on men's minds. In the next chapter we shall discuss the expedients employed to help the government weather the crisis of 1708-11 with special attention to the year 1710, the year when France did make some changes.
1. From Crisis to Crisis (1708-10)

When Nicolas Desmaretz became controller general of finances in February 1708, he found the royal finances in great disarray. Almost twenty years of expedients and war had dilapidated a credit system based upon indirect taxation, the kind that suffered the repercussions of war most immediately. Like Pontchartrain in 1689, he did not have time to prepare for new ways to finance France. He had to find funds for the campaign of 1708 and establish credit for future campaigns until peace was restored.

One of his first acts was to restore "liberté dans les conventions" among businessmen. Their freedom had been restricted by an arrêt of 29 October 1707 requiring all payments to be made with a mixture of paper and coin that included at least one-fourth mint bills. This attempt to maintain the credit of royal paper had upset commercial exchange. An arrêt of 25 February 1708 allowed both buyers and sellers in large-scale business arrangements to set their own terms for payment.1

This was part of a complicated series of measures undertaken by Desmaretz to attract the confidence of the business community. He ordered that all money owed to the Royal Treasury be paid to it rather than diverted to other expenses. The effort to centralize the administration of royal money had to be reinforced by later measures but its aim was to give the central government greater authority over the flow of revenue by enabling it to enforce the regularity with which comptables paid their debts to the Royal Treasury. Desmaretz wanted to end the unnecessary delays in repaying loans that the state's creditors had to endure, to establish priorities as to which payments should be made first, and to restore credit to the Royal Treasury by having large sums of money flow through it.\(^2\)

Restoring credit was necessary if the difference between the face value and negotiable value of royal paper was to be reduced. Desmaretz, who apparently was trusted by many businessmen, if the delight they expressed at his appointment was any proof,\(^3\) used his contacts with the financial community to persuade the holders of assignations against 1708's revenues to turn them in for assignations against future revenues. The receipts for 1708 were thus liberated for the payment of expenses for that year instead of being almost entirely exhausted. While surrendering a year's interest on


past debts by this reassigning of them, Desmaretz restored temporarily the government's ability to borrow for the 1708 campaign hoping that prompt repayment of these loans would attract more lenders. 4

Holders of assignations of 1708's revenues were encouraged to bring their paper in for renewal by a policy of monthly devaluations of the currency. If a holder of an assignation hoped to negotiate his paper for a profit, his chances for doing so were diminished because the legal value of hard currency was being reduced every month. The purposes of these devaluations was to re-animate commerce by forcing the exchange of coin that was soon to lose value while increasing the amount of coin in the various caissons of the tax farms that could be employed to pay debts or attract new loans.

The first year of Desmaretz's administration saw heavy reliance on the kinds of measures that had worked in the past. Rentes were created at denier 16 (6.25%) for a total loan of 33,600,000 l. Augmented gages on specific offices raised another 11,400,000 l. A large number of extraordinary affairs were also created which he claimed raised 36,000,000 l. 5 but other sources say that as much as 46,227,824 l., 6 or even 52,958,850 l., 7 was raised this way. The reasons for these different estimates was that several traités signed

5 Ibid.
7 B. N. mss. fr. 7734.
in 1708 never produced the total amount of money that was expected. For example, the right to sell the offices created in July 1708 of treasurers and receivers of the funds of the various communities of officers in the ports, Halles, places, and markets of Paris collecting fees on merchandise and supplies entering the city was granted to a company of traitants led by Bourvalais by a resultat of the council dated 17 July 1708 under the name of Francois Fontaine, the company's "straw man." Out of the original forfait of 2,500,000 l., the company was given a rebate of 416,666 2/3 l. and was to pay the balance of 2,083,333 1/3 l. in the following terms: 283,333 1/3 l. as a down payment and the rest in eight equal bimonthly payments of 225,000 l. starting 1 October 1708. If this traité had been paid regularly according to its terms, the last payment was due 1 December 1709, but with the decline in commerce after the winter of 1709 the attractiveness of these offices disappeared. They earned only 50,000 l. in gages, representing only two percent of the investment. The rest of their profits were to come from fees for handling the communities' funds. An arrêt of 30 September 1710 reduced the total forfait to only 1,118,076 2/3 l. which was to be paid in eight quarterly payments starting 1 December 1710, the first four of which were to equal 260,416 2/3 l. and the last four 19,102 l. 9 s. 11 d. each. The crown also acknowledged that it owed Fontaine 798,833 1/3 l. for payments already received which had earned ten percent interest equalling another 166,423 l. 7's. These offices were not selling. 8

8A. N. C7 1497 for a copy of the traité; A. N. E 820B, fol. 517-9, 30 September 1710 for the arrêt changing the terms.
A host of offices created in 1708 failed to sell, such as the marqueurs de bas for 350,000 l. were suppressed 7 October 1710,\textsuperscript{9} offices in the eaux et forêts originally priced on 10 March 1708 at 1,200,000 l. reduced by 26 August 1710 to 768,078 l.,\textsuperscript{10} rights to be collected on the amortissements and francfiefs by résultats of 22 May and 31 July 1708 set at 2,620,000 l. were reduced by 16 September 1710 to 1,380,000 l.,\textsuperscript{11} etc. Some offices were illfated like the 50 jurés controllers of fruit in Paris created in June 1708. The Siberian freeze that settled in France from December 1708 until March 1709 killed many of the fruit and nut trees in France, thus increasing the price of such commodities and reducing the trade. This traité attracted not a single buyer and was cancelled officially 7 February 1713.\textsuperscript{12} There were many such traités that had to be liquidated later because payments had been made to the government before any offices were sold.

Despite all of these difficulties, the government did raise 229,059,467 l. in the last ten months of 1708, only 184 million of which went to pay expenses in that year.\textsuperscript{13} The balance went to repay

\textsuperscript{9}A. N. G\textsuperscript{7} 1497; A. N. E 872\textsuperscript{B}, fol. 30-3, 5 February 1715, annulling the traité as the offices were suppressed in 1710.

\textsuperscript{10}A. N. G\textsuperscript{7} 1497 and E 790\textsuperscript{A}, fol. 260-2, for the commission to the traitants; A. N. E 819\textsuperscript{B}, fol. 468-77, 26 August 1710.

\textsuperscript{11}A. N. G\textsuperscript{7} 1497 and E 792\textsuperscript{B}, fol. 259-69, for résultats of 22 May and 31 July 1708; A. N. E 820\textsuperscript{B}, fol. 177-80, 16 September 1710.

\textsuperscript{12}A. N. G\textsuperscript{7} 1497 and E 793\textsuperscript{B}, fol. 99-107, 12 June 1708; A. N. E 847\textsuperscript{B}-848\textsuperscript{A}, fol. 388-9, 7 February 1713.

\textsuperscript{13}Desmaretz, Compte rendu, in Ccg, ed. Boislisle, III, p. 674.
debts from previous years. While this might have temporarily restored credit to the government, the defeat at Oudenaarde in July and the fall of Lille in November closed the purses of potential moneylenders. The winter of 1709 intensified the crisis by severely reducing tax receipts and producing the situation the Desmaretz described to the king in August 1709.

Desmaretz had tried to restore confidence by promising to pay all the assignations against 1709's revenues in order to secure more loans in the aftermath of the failed bank experiment of January-February 1709.\(^{14}\) The collapse of Bernard and Nicolas was, however, the last of a series of bankruptcies that the government had been covering up since 1705. The bankers could no longer be called upon to lend large quantities of money. The depth of France's difficulties was plumbed during this agonizing year of bread riots and public unrest when the bright hopes of Desmaretz's appointment had tarnished to such a degree that, in a fit of pique, he dared anyone to do any better than he had done.\(^{15}\) The government struggled to import grain from abroad in order to keep its price under control in the large cities of France, particularly Paris. This increased demand for credit from abroad led to greater expenses as the total for 1709 rose to 221,110,547 l. and ordinary revenues sank to 38,162,827 l.\(^{16}\)

\(^{14}\)A. N. E 801\(B\), fol. 6-9, 19 February 1709.


\(^{16}\)Desmaretz, Compte rendu, in Ccg, ed. Boislisle, III, p. 675.
The arrival of the Spanish treasure fleet in France saved the government by providing it with the means to reduce the amount of mint bills in circulation and to remint the money. The key provision of the Edict of May 1709 ordering the reform of currency called for the mints to accept one-sixth of the total amount of money brought to be reminted in mint bills. If a person brought 1200 l. to be reminted, 200 livres could be in paper and 1000 in coin. The total of 1200 l. was to be repaid in coin at the new value of 5 livres for a silver écu and 20 livres for a gold louis. Their previous value had been 4 l. 8 s. and 16 l. 10 s. respectively. This process allowed the government to withdraw 43,000,000 l. worth of mint bills from circulation.\(^{17}\)

This policy was adopted because of sheer chance rather than planning. The treasure fleet was an unexpected boon. Individual ships had landed in the past and would continue to do so but a shipment of 30 million livres was never expected. In addition, the work at the mints produced 11,370,773 l. in revenue for the king. Desmaretz had hoped that this policy of currency reform would attract more gold and silver to France and thus restore monetary circulation. He claimed that he was successful and that it raised enough money to pay the troops for 1709.

Unfortunately, the high price of grain and its subsequent disappearance from commerce forced the government to resort to taxation in kind in order to supply the army and navy. This measure was "la plus importante affaire, et celle qui donna plus de peine," according to

\(^{17}\text{Ibid.}\)
Desmarestz. The government imposed a tax in sacks of grain on all the provinces of France to take the place of the taille and capitation for 1710 and 1711. The grain was to be valued at the market price and the cost of its shipment and storage was fixed but exhorbitant anyhow. Desmarestz claimed that 557,900 sacks of grain were taken instead of money. The price of each sack was between 30 and 40 livres with a maximum cost for their reimbursement of 22,316,000 l. but the total expenses for supplies in 1709 reached more than 45,000,000 l. This crisis in supplying the army led in June to Chamillart's dismissal as war minister and the appointment of Desmarestz's brother-in-law Nointel as inspector general of the vivres et étapes.

To avoid a major disaster throughout France, perceptions on foodstuffs and livestock were reduced or eliminated during 1709. Special privileges were granted to those who lent seed or money to purchase seed to ensure a good harvest in 1710. Officials toured the countryside to determine the amounts of grain on hand and to seek out hoarders and speculators for punishment. France purchased as much grain as she could afford in the Baltic and Mediterranean markets. Every effort was made to feed urban areas and prevent starvation but, as Desmarestz himself said, "The miserable condition of the realm during the year 1709 will not easily be erased from men's memories."19

18Ibid.

As a result, the *brevet* of the *taille* for 1710 was reduced by 6,000,000 l. immediately and then another 2,000,000 l. shortly thereafter. Short-term loans were negotiated with a variety of tax farmers and other *gens d'affaires* to cover this loss of revenue. Part of the revenue for the years 1710 to 1717 was also consumed in advance to the tune of over 52 million *livres*. These attempts to cushion the burden on the people were insufficient. New extraordinary affairs were required to raise another 100 million *livres* or so.

The year 1708 had ended with an edict creating *rentes* to be bought by those seeking exemption from the capitation. Anyone who could pay the equivalent of six years of their capitation would be given *rentes* at *denier* 20 (5%) against either the *Hôtel de Ville* of Paris, the provincial estates, or any source of royal revenue that the purchaser desired. Money from this measure began flowing into the royal coffers during 1709.

Additional *rentes* at *denier* 16 and augmented *gages* were created to keep the flow on money moving through the Royal Treasury. New offices were created but some of them were not any more successful than the efforts of the previous year.

On 21 July 1710 de la Garde reported a *mémoire* to Desmaretz on the necessity for guaranteeing the promissory notes of the *traitants*.

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20 Desmaretz, *Compte rendu*, in *Ccg*, ed. Boislisle, III, p. 675; A. N. E 809*[^1], fol. 266-7, 29 October 1709, reducing the *taille* for 1710 by a total of 8,132,605 l. in the *pays d'élections*.

21 A. N. G[^2] 1134, copies of the Edicts of September 1708 and May 1709 creating 1,000,000 l. in *rentes* for this purpose.
The mémoire criticized the traitants who claimed they were unable to honor their debts while busying themselves purchasing land, houses and offices. An examination of their accounts would reveal their profits and expose their true financial condition. The mémoire recommended that the interest on these notes be set at ten percent and payable in cash, that royal huissiers be allowed to search their homes without permission, that a system for gradually retiring the principal and interest on these loans be adopted, and that the traitants be allowed to enjoy no profits until these bills were retired. De la Garde's notes on this mémoire indicate that every recommendation except the unrestrained right of huissiers to search in the traitants' homes was granted by the minister.22

This decision was the result of a series of near-bankruptcies that had been cascading through the corps of traitants since the fall of 1709. Many traités were proving unprofitable but the financiers backing them had borrowed large sums of money to meet their payment schedule with the government. The government had begun reworking these arrangements in an effort to salvage the credit of the financiers. The first collapse came with a resultat of the council dated 2 October 1708 for selling 33 offices of provincial controllers of war for 792,000 l. minus the one-sixth rebate to the traitants.23 An earlier resultat of 26 June 1708 also created 33 commissaires des guerres for

22A. N. G7 717.

23A. N. G7 1497 and E 797A, fol. 150-9.
1,260,000 l. with the same rebate. These two traités had to be reworked on 19 October 1709. The former one was revoked and 32 new offices were created under the terms of a simple recouvrement or collection meaning that the money would be paid to the Royal Treasury as it was collected and the traitants would get to keep only one-tenth of it plus the usual two sous per livre remise en dehors. The original traité had only sold one office. The traité concerning the commissaires des guerres had sold four of them while 14 others had been suppressed. By a resultat of 19 October 1709 the remaining fifteen offices were repriced and augmented gages were created for the existing 130 commissaires des guerres. A new payment schedule was worked out with the traitants that repaid them for their lost revenue and lowered the forfait from 1,260,000 l. to 905,000.

The reworking of two traités on 19 October 1709 was the beginning of a series of such difficulties. The promissory notes issued by the various companies of traitants were clogging the money market along with the paper of royal comptables. Attempts to shore up the credit of this paper had begun 13 July 1709 when an arrêt simple du conseil ordered the traitants to set aside funds in cash to pay the interest on their notes at the rate of 10 percent annually. Their accounts were to be checked monthly by the intendants of finances administering their traités. This decision was repeated on 19 November 1709 with an order

24 A. N. G⁷ 1497 and E 793⁸, fol. 359-71.

25 A. N. G⁷ 1497, dated 26 June 1708 and G⁷ 1498, dated 19 October 1709; A. N. E 809⁸, fol. 37-40, 19 October 1709, two arrêts concerning one of these résultats.
that all such promissory notes be renewed until repaid and that the interest be paid in cash when it fell due. On 1 April 1710 this measure was reinforced with a requirement that, unless such bills were renewed by all the interested parties, those who refused to renew their own notes would be excluded from the traité. Legal protection from seizure of property was extended to the traitants and their creditors as long as they paid the interest on their loans.26

In 1710 Desmaretz and his assistants were frantically renegotiating the terms of various unsuccessful traités by reducing the amounts of their forfaits, regulating the terms under which the cautions of the traité would repay their notes, or cancelling the traité and arranging for the repayment of the crown's debts to the traitants from the profits of other extraordinary affairs that were created solely to repay such debts and not to generate new revenue for the crown. Very few new traités were arranged in 1710 as anything other than simple recoveries or collections. The traitants were no longer a source of credit for the crown. They supported the collections as a means to continue earning money in order to pay off their debts. De la Garde's report on 21 July 1710 to Desmaretz simply confirmed the practice that the government had adopted to maintain whatever feeble credit remained to the traitants. They were literally held prisoner in their homes because they could not venture outdoors for fear of process servers and huissiers seeking their arrest on warrants from a variety of courts.27

26A. N. E 806A, fol. 393-6, 13 July 1709; A. N. E 810A, fol. 387-90, 19 November 1709; A. N. E 815A, 1 April 1710.

27A. N. G7 717, mémoire of 20 July 1710, reported 21 July.
The usual sources of money were drying up and the men in the contrôle général had to look elsewhere for funds for 1710 if they hoped to endure another year of war like 1709. The concerted efforts to secure peace had failed in the spring of 1709. The renewal of war led to the bloodbath of Malplaquet and the fall of Tournai and Mons. It was during the latter part of 1709 that Desmaretz and Malet drew up a prospective revenue picture for 1710. Ordinary revenues were expected to reach only 54,767,120 l. Thereafter, they listed prospective extraordinary sources of revenue that included 5,300,000 l. in loans from the tax farmers and various financiers like Crozat. They also included 600,000 l. from Bourvalais for the office he would not purchase until February 1710. Another 1,966,666 l. was expected from four separate minor extraordinary affairs. The major hopes that they were depending upon were: the clergy's 24,000,000 l. in return for the end of its annual subsidy of 4,000,000 l. in lieu of the capitation, 14,000,000 l. from the alienation of the farm of the control of notarial acts, and 17,200,000 l. from the alienation of the paulette.28

The last two items permit us to establish that this document was drawn up prior to December 1709 when these matters were decided, particularly the alienation of the paulette. All officers outside the superior courts had to pay an annual tax to the treasury of the casual revenues if they wished to keep their offices as property in their estates. The Edict of December 1709 said that this annual tax was

28A. N. MM 1007, Revenus du Roy Année 1710, fol. 9-10. The figures given are almost exactly the same as those found in Malet's "Mémoires sur l'histoire des finances," B. N. mss. fr. 7752, pp. 246-7.
renewed every nine years and that the latest renewal was to expire at the end of 1710. The king was going to dispense all officers from paying this fee after 31 December 1709. Instead, they must pay 16 times this tax during 1710 in return for obtaining the right of **survivance** for their offices. All offices, whether casual, inheritable, or domanial, would be required to pay this before 31 December 1710 or they would revert to the crown. The crown was alienating an annual revenue source in return for a one-time only payment, just as it had done when it created **rentes** for those desiring exemption from the capitation.  

The farm of the control of notarial acts paid 1,480,000 l. annually to the crown. This farm controlled the certification of documents at the local level that did not require the Great Seal of France but did require stamped paper or parchment to be recognized in a court of law. The government planned to sell this farm to the highest bidder on a province by province basis for either ten years or permanently.  

This process of dismantling royal revenue sources was not an original policy for this time period. It had been done during the Fronde but there were limits to how much the king could sell because he had been alienating parts of his revenue since 1672 in the form of **rentes**, augmented gages, and new offices. The crown had tried to

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29. *A. N. K* 2412, no. 31.

30. The alienation of this farm began 6 May 1710 and continued from province to province until 26 February 1711, see *B. N. mss. fr.* 7734 for the years 1710 and 1711.
increase its revenue in 1695 by creating a head tax based upon social status that failed to produce the income expected but did help to sustain the government until the end of the War of the League of Augsburg. The failure of the government to radically reorganize its finances in the 1680's or after 1697 left it with very little to sell when the War of the Spanish Succession began in 1701. The financiers who had profitted under Colbert had been lightly squeezed by Le Peletier. Chamillart's intended purge that began in 1700 ceased with the Edict of October 1701 in order to encourage financiers to invest in future traités. Every resultat thereafter cited this edict as a promise that the traitants would not be pursued for their profits from this arrangement. The government entered the last and greatest war of Louis XIV's reign with little left to sell or alienate.

The capitation was recreated in 1701 but the revenues from this tax soon withered until the government attached a ten percent surtax in 1705. This surtax was extended to the taille and the general farms before the end of that same year. These measures enabled France to survive the next two years until Desmaretz came to power. He began manipulating government credit in such a way that he was able to get through 1708 with little difficulty. The fortuitous arrival of an entire fleet of Spanish ships loaded with treasure and the reliance upon taxation in kind as well as the beginning of the final dismantling of the royal revenue machinery supplied the necessary credit for 1709. From selling exemptions to the capitation, the government turned to auctioning anything marketable—a lucrative tax farm, an annual four million livre subsidy from the clergy, and the annual tax
paid by royal officeholders. A few minor revenue sources were added to this officially sanctioned pillaging of the king's revenue, like increasing the salt prices in Franche Comté or increasing the fees charged for shipping material on the Canal du Midi.31

All of these frantic efforts were grinding away at an ever decreasing amount of money. Desmaretz's prospectus for 1710 hoped to raise 126,769,486 l. but it also predicted that expenses would reach at least 206 million. They actually did exceed 225 million.32

The refusal of the general farmers to renew their lease in August-September 1709 forced the government to administer the farms directly until a new lease was signed in 1715. The loss of this credit earning machinery came in the wake of Bernard's failure, the failure to establish a royal bank, and the loss of significant help from the traitants. Desmaretz had only one group of solvent financiers remaining--the receivers general of finances.

In December 1709 Desmaretz secured the king's permission to create a deposit bank or caisse that was called the Caisse de Legendre after the man who signed its bills, François Legendre le jeune. The caisse was backed by the credit of twelve receivers general of finances who would take in the revenue from the sale of exemptions from the capitation, the repurchase of the paulette, the clergy's payment to

31A. N. G7 1498 and E 821B, fol. 110-1, 18 March and 21 October 1710, on salt prices in Franche Comté; A. N. G7 1498, résultat of 6 May 1710 on prices on Canal du Midi.

end its subsidy, and a small number of other extraordinary affairs. In return, this caisse issued paper promising to pay the value of its receipts to the bearer with interest at a certain time in the future. Backed by the credit of these twelve receivers general and the income from a number of extraordinary affairs of finances, this institution enabled Desmaretz to organize the royal debt somewhat by abandoning all of the unpaid royal paper to whatever value speculators would let it have and concentrating the most liquid assets of the crown to support the Caisse de Legendre and its bills. This sustained the king's credit until the spring of 1715 when it foundered due to the inability to honor the large number of bills presented to pay the debts owed by France to Bavaria and Cologne after the war.

Unfortunately, there has been no research into the history of this credit bank. The Archives Nationales has only one carton of material from the accounts of the caisse and the only other descriptions of its activities appear in Desmaretz's Compte rendu and Malet's "Mémoires." We can say that it administered the collection of a number of extraordinary affairs without taking the customary remises saving the crown one-sixth of the income from these measures. The receivers general only asked that the expenses of the caisse be paid along with the interest on any loans that they made to the caisse. In the course of five years the caisse handled 400 million livres worth of funds and issued notes against this revenue.33

33 Ibid., p. 676; B. N. mss. fr. 7752, pp. 263 and 278; A. N. G7 1102-7 contains accounts from this institution.
Despite the aid that this new credit institution provided it did not increase the already depleted resources of the crown, it only prevented a significant loss of revenue. The government was now forced to come up with a major source of revenue or accept whatever peace terms the enemies wished to offer. When the latter proved intolerable, Desmaretz called for ideas from many people, financiers, intendants of finances, and others. "It was necessary to assure an annual revenue to the king like all of the other ways had done before." This new method was the dixième, a royal income tax equal to one-tenth of everyone's revenue.

II. The Idea of Creating an Income Tax

The duc de Saint-Simon described the development of the dixième as a product of necessity but nonetheless inspired by the ideas of Vauban and Boisguilbert who, according to the memorialist, had been persecuted because of their temerity to publish such ideas. Desmaretz had never lost sight of their ideas. Because the king trusted him so completely, he was able to call together a committee of friends and relatives to study ways to increase royal revenues. This committee consisted of his two brothers-in-law on the council, Bouville and Nointel, his brother Vaubourg, his son-in-law Bercy, de Marlay-Cély, a master of requests who was totally devoted to Desmaretz, and three


35 Mémoires de Saint-Simon, ed. Boislisle, XX, pp. 159-81.
master financiers. This group worked less than a month drawing up an edict for a tax that did not replace the taille and capitation but was another tax on top of them. This so shocked Nointel and one of the financiers that they withdrew from the work of the committee in horror. Desmarestz, with the help of Père Le Tellier, the king's confessor, who enlisted the good doctors of the Sorbonne, persuaded the king that he had the power to adopt such a tax. He then presented the edict to the Royal Council of Finances on 30 September 1710 where none of the members had ever heard of it beforehand. Daguesseau asked to be given time to read it over before commenting upon it, but the king said that since the choice was either this new tax or letting the enemy occupy French soil, such a delay would be useless because the council would come to the same conclusion that he had. Beauvillier who was "seduced by his father-in-law Colbert's nephew whom he believed to be an oracle in finances" spoke of the new measure as preferable to seeing the enemy ravage France. Thus, the edict the Desmarestz brought to the council was approved.

Saint-Simon claimed that Chancellor Pontchartrain had related the goings-on in the council to him the next day. The chancellor claimed to be outraged but Saint-Simon with that Pontchartrain also said that

36Dangeau, V, pp. 110-1, Saint-Simon's addition to the Journal entry of 23 November 1694 repeats the same story about the king seeking his confessor's advice on the issue of the capitation. This time it was Père Le Chaise who called on the Sorbonne for help. Either the story took place in 1694 or 1710, or both times, but I suspect that it never happened except in Saint-Simon's efforts to dramatize these events. As we shall see, this is not the only example of misinformation coming from the duke.
no one opposed the measure in council. The Duke of Burgundy and the Dauphin were supposed to have spoken against the measure at a private dinner party. For Saint-Simon, it was a great crime to expose every family's private fortune to the eyes of the financiers which is what the dixième required.

The Marquis de Dangeau told a slightly different story in his Journal entry of 23 September 1710. He referred to the new tax an "une dîme royale" which had been mentioned in the memoirs of the duc de Sully, worked on by Boisguilbert who had spoken to the chancellor about it when Pontchartrain was controller general of finances, and was discussed in great detail in a book published by Marshal Vauban. Desmaretz had each of these ideas examined by a committee consisting of Bouville, Nointel, Vaubourg, Bercy, and three gens d'affaires: La Croix, Prond (sic), and Orry. The whole matter was settled in the council of finances on 30 September. The king would obtain a prodigious sum of money with which he could extinguish the mint bills and assure the regular payment of the rentes, and all without the use of traitants. The edict had not yet appeared so Dangeau did not know the exact manner in which the new imposition would operate but he expected the edict to appear soon. On 6 October he recorded that the king had enough cash on hand to increase the size of each company in the infantry by five men each at a cost of 20 to 30 francs per man. The edict of the "dîme royale" was sealed by the chancellor on 20 October,
registered at the Paris Parliament, and made public on the 26th of that month.37

There are slight, but important, differences between the stories of Saint-Simon and Dangeau concerning the establishment of the dixième. First, Dangeau saw the idea for this tax as originally appearing in the writings of Henry IV's finance minister and then re-appearing with Boisguilbert and Vauban. Without dealing with Sully's ideas, we have seen that the ideas of Boisguilbert and Vauban were not at all the same. Yet, the two courtiers, Saint-Simon and Dangeau, felt that their ideas were related. It is not altogether improbable that neither man had read the writings of the two reformers. Saint-Simon confesses in several passages of his Mémoires that he was totally ignorant of financial matters.

Dangeau's list of the committee appointed by Desmaretz to study this matter is slightly different than Saint-Simon's. The name of de Harlay-Cély is missing while names are given to the three master financiers of Saint-Simon. Dangeau also does not mention that any of these men withdrew in horror at the new tax.

The most interesting addition that Dangeau provides is that the law for the dixième was not sealed by the chancellor until 20 October, twenty days after its acceptance by the Royal Council. What were the reasons for this delay? Dangeau does not say.

Another courtier, the Marquis de Souches, only adds two changes to the story of the dixième which he calls the "dixième denier sur tous les biens du royaume." The rumor of this measure is mentioned in the entry of 21 September where Souches said that the new tax would provide 80 million livres for the coming campaign. Is this Boisguilbert's figure? The government only expected 60 million. Souches also mentioned that the infantry was being reinforced by five men per company on 2 October 1710. 38

Unlike the months of activity within the Royal Council of Finances in 1694-5 when the capitation was developed, the dixième was carried into the council in its definitive form by the minister. There were, however, three council meetings between 30 September and 20 October when Pontchartrain sealed the edict, but Dangeau does not mention the dixième again. He does describe Desmaretz as working with the king after each of these meetings for a long time. Usually Dangeau only mentioned that Desmaretz worked with the king after the Tuesday meeting of the council of finances. During this period, Dangeau's Journal, a daily recounting of events that employs few adjectival phrases, uses expressions like "assez longtemps" or "jusqu'à une heure et demie" after references to these working sessions between king and minister as if there was something significant about this activity. 39


39 Dangeau, XIII, p. 256, 4 October 1710, p. 258, 7 October 1710, and p. 261, 14 October 1710. The king went to Marly from 8 to 10 October. Therefore, the Royal Council did not meet on the Saturdays of 11 or 18 October.
Desmaretz's *Compte rendu* is apologetic in its defense of the measure. The minister describes all the resources that had been used over the previous 22 years as exhausted. He was forced to ask for ideas from diverse people, including intendants of finances, receivers general, and financiers, that were studied over a long period of time before the new tax was adopted. The imposition was ordered by a declaration, not an edict, of 7 October (sic). While confessing that the measure was a violent and extreme remedy, its successful establishment helped to persuade France's enemies to make peace.

In subsequent paragraphs in his description of activities during 1711 and 1712, Desmaretz alluded to other problems, such as the government's determination to liberate its revenues by converting assignations against 1711, 1712 and 1713 into *rentes*. The government had been unable to pay *rentes* because of the sharp decline in ordinary revenues following the winter of 1709 and 1710. This delay in payments "donnait lieu d'apprêhender quelques mouvements facheux des rentiers" that were avoided by employing all the revenues of the farms to pay the *rentes* and by legal pursuits against the commis of the farms to hasten the arrival of funds for that purpose. The *gages* of the superior courts were also in arrears because the product of the general farms had fallen from the estimated 46 million *livres* on the average to only 31 million in 1709 and 40 million in 1710. With this discussion of technical problems the minister reveals that the activity of September-October 1710 involved more than just a new tax but included efforts to extinguish all royal paper in order to liberate
revenues for 1711, 1712, and 1713 and to revive commerce through the circulation of hard currency.40

Malet, who assisted Desmaretz in the writing of his Compte rendu, describes the meeting at the minister's estate of La Marche in September. In attendance were Bercy and Le Rebours, three councillor of state, and two receivers general, de la Croix and Prondre. With Malet's help, Desmaretz described the government's problems and debts. Then he read a number of mémoires to the group discussing ways to solve the dilemma. A plurality of those assembled favored an idea submitted by Orry for the establishment of a dixième on the revenues from "biens fonds" that was imposed by a declaration in October. Desmaretz secured a loan of 18 million livres from the receivers general against the expected income from the dixième while at the same time lowering interest rates to denier 20 (5%) on all rentes and augmented gages created since 1689 as well as promises of the caisse des emprunts. New rentes were created to absorb the bills of the receivers general, farmers general, treasurers of the extraordinary of war, and assignations against revenues for the years 1711, 1712 and 1713.41

A comparison of these five descriptions by contemporaries shows some startling differences between their stories of what was done during this period. There are three different lists of people who decided the policy to be adopted. Desmaretz and Malet omit any reference to Vauban and Boisguilbert, and they state that the new tax

41 B. N. mss. fr. 7752, pp. 266-70; Malet, Comptes rendus, pp. 146-7.
was imposed by a declaration (a temporary law) while Dangeau and Saint-Simon say it was an edict (a permanent measure). There is no reason to believe that the three courtiers were recording anything more than court gossip. Although Dangeau was a conseiller d'État d'épée and Sourches, the prévôt de l'hôtel du palais, they were not close to the policymaking centers of government. Saint-Simon did have close personal ties with the chancellor, Beauvillier, Chevreuse, and Burgundy, but his description of the matter is aimed at what he saw as a conspiracy of the financiers to pry into the privacy of others. While Dangeau and Sourches hint at issues beyond the new tax, only Desmaretz and Mallet indicate that there were efforts to remove discredited paper from circulation in order to restore credit to the tax farms. In order to determine just exactly who was consulted and who submitted mémoires for consideration, and the precise nature of the activity undertaken, we must look at the primary sources that are not available in print.

We have already seen that Boisguilbert had submitted a plan to raise 100 million livres to Desmaretz during this time period. It was mentioned to d'Argenson by Boisguilbert as being approved and referred to one of Desmaretz's premier commis. Since no letters survive between Boisguilbert and Desmaretz or his commis between 26 May 1710 and 14 March 1711, we can only surmise that Boisguilbert might have been asked by Desmaretz to submit a mémoire on how to assure an

42 A. N. G7 1726, no. 313, d'Argenson to Desmaretz, 6 September 1710, marked "veu" by the minister.
annual revenue to the king without reducing his other revenues. "Dans cette extrémité, on demanda des mémoires à diverses personnes ...."43

De la Hestroy wrote to Clautrier on 2 September 1710:

M. Tuffereau (Clautrier's commis) m'a dit de vous avoir mandé, Monsieur, que j'avais fait un mémoire par rapport à l'Estat présent des affaires contenant les moïens de rétablir le credit du Roy et du luy trouver aisément un fond de plus de quatre vingt millions de revenu sans toucher à celuy dont il jouit actuellement facile à lever et d'une manière prompte sans être beaucoup à charge aux peuples et sans se servir des affaires extraordinaires, qui à mons sens ont tout gaché et perdu le credit du Roy de la manièr e que les traittans les ont pouillées . . .

He asked to be invited to explain his ideas in person. A later letter of 17 October indicates that Desmaretz responded with four "demi-feuilles" of reflections on de la Hestroy's ideas.44

Using almost the same language that Desmaretz did to describe the requirements of the new revenue source, de la Hestroy seems to confirm that the government was seeking advice from many people, including the d'avis. The proximity in time between the submission of de la Hestroy's and Boisguilbert's ideas and the rumors about such measures indicates that the request for such mémoires preceded September.

There are many mémoires on new methods for raising money bearing dates from the summer of 1710 that can be found in the Foreign Affairs Ministry Archives and the Archives Nationales. A study of these mémoires will reveal the kinds of advice the government was getting, and perhaps an idea of what it was thinking.


44 A. N. G7 834, for both letters.
Many donneurs d'avvis criticized the practices of the previous 22 years. The point of departure for their proposals was the capitation, which they criticized as unfair because it taxed ephemeral qualities like social status while allowing wealth to escape. A bourgeois was taxed as a bourgeois whether he was a struggling shopkeeper or Samuel Bernard. Men with great wealth could purchase nobility or an office and, thus, remove themselves from the list of taillables but not pay enough under the capitation to compensate for the loss to the taille. Many people called for transforming the capitation into a tax on wealth rather than social standing.

An anonymous mémoire dated 15 July 1710 contained three major ideas for increasing revenue. One was to lower the taxes in the general farms, which the writer claimed would increase revenues because the drop in prices would stimulate trade and make up for the lost revenue through increased trade. A second proposal called for a more equitable distribution of the taille that would facilitate its collection by increasing the tax on those more able to pay. The last suggestion was to transform the capitation into a tax proportionate to wealth, the equivalent of either one-tenth, one-fifteenth, or one-twentieth of the revenues derived from offices, rentes, and personal income from wages. The author suggested that to make such a tax more acceptable, the government should refrain from resorting to extraordinary affairs and try to control grain prices. Anyone who purchased rentes in exchange for a promise not to be taxed should have the interest rate on those rentes reduced. If this last idea was
unacceptable to the government, the author recommended doubling the capitation of everyone who paid at least 40 sous already.\textsuperscript{45}

This new project on the capitation might possibly have been submitted by a M. de Malon who wrote to Desmaretz after the dixième was adopted claiming that he had submitted an idea similar to the dixième to M. de Bercy, whose name was de Malon, seigneur de Bercy. M. de Malon claimed to have served the king for 27 years and presently was a commissaire des guerres. What he wanted was a gratification to help pay off his debts.\textsuperscript{46} His mémoire was mentioned in the registers of the contrôle général des finances as being sent to des Forts who administered the capitation.\textsuperscript{47} It is possible that the mémoire dated 15 July 1710 was the same one that des Forts received.

On 4 October 1710 a letter was sent to Desmaretz by Charles Irenée Castel, abbé de Saint-Pierre, from the Palais Royal:

\begin{quote}
J'ai travaillé pendant deux ans à un plan de capitation proportionnée dans le dessein de vous l'offrir des qu'il serait en état d'être montré.
\end{quote}

He went on to say that Desmaretz had devised a better plan that would save the state and help to obtain an advantageous peace.\textsuperscript{48} The abbé did not, however, give up his project as it was later published in 1734

\textsuperscript{46}A. N. G\textsuperscript{7} 1138-9, letters of 29 October and 15 December 1710 and 7 May 1711.
\textsuperscript{47}A. N. G\textsuperscript{7} 739, register book entitled "Mémoires et placets renouvoïées de 5 juillet 1710 à 3 mars 1711", entry dated 6 August 1710.
\textsuperscript{48}A. N. G\textsuperscript{7} 1135-7.
in his *Ouvrages de politique* entitled "Pour perfectionner la capitation par la méthode des déclarations." 49

An anonymous mémoire exists entitled "Nouveau projet première ébauche capitation proportionnée" that is dated either 6, 16 or 26 August 1710. The author criticized the existing capitation as unfair to the poor who pay more in proportion to their wealth than the rich. He called for a graduated income tax that would not increase the taxes of the poor but would distinguish between the nobility and bourgeoisie.

For example, princes of the blood would pay one sous per livre (5%) of their revenue in taxes, marshals and dukes would pay 10 percent, members of the superior courts 20 percent except those whose fathers had been gens d'affaires who would pay 30 percent, the gens d'affaires would pay 35 percent, and merchants 40 percent. Everyone would be required to make a declaration of their income, including debts that they owed or were owed. Anyone refusing to declare a debt would thereby cancel it. The crown could confiscate revenue that was undeclared by sharing it with collectors who would search for such tax evasions. Dependent children could be deducted at set rates from the total family income. Declarations of revenue would have to be submitted to a clerk by 1 October every year or pay 25 percent more for being late. This would give the controller general an idea of the revenue to be expected by the first of every year. The total revenue from this measure was supposed to increase the revenue from the capitation from 35 million

livres to 140 million livres, a net increase of 105 million. A detail-
ed proposal like this one, indicates that the author had some know-
ledge of the men who administered the capitation—Souzy and des Forts—and claimed to know how the Dutch paid their taxes.\textsuperscript{50}

A later letter that was dated simply 1710 responded to objections
to his system and asked to have the première épauuche returned as he
was working on a seconde épauche. The following page was written in
the same hand and also dated only 1710, requested consideration for the
author's \textit{Projet de paix perpetuelle de l'Europe}.\textsuperscript{51} The abbé de Saint-
Pierre published his \textit{Mémoires pour rendre la paix perpetuelle en
l'Europe} in 1712 but he had been circulating it to people like the Duke
of Burgundy who died in February of 1712. This project could have been
addressed to Torcy in 1710 who must have known the abbé because he
would accompany the French plenipotentiaries to Utrecht in January
1712.\textsuperscript{52}

The abbé de Saint-Pierre wrote to Desmaretz's secretary Clautrier
on 22 September 1710 to send additions and responses to his original
proposal because he had heard rumors that Desmaretz was working on an
edict on matters relating to the abbé's proposal. He asked Clautrier
to speak to the minister about it if he found it to be a solid proposal,


\textsuperscript{51}\textit{Ibid.}, fol. 337-8.

\textsuperscript{52}Merle L. Perkins, \textit{The Moral and Political Philosophy of the
publications of his works; Édouard Goumy, \textit{Étude sur la vie et les
écrits de l'Abbé de Saint-Pierre} (Paris: Librairie de L. Hachette et
or even to read it to Desmaretz. The enclosed additions are in response to objections made to the original proposal and are numbered twenty to twenty-five. The author of the première ebauche made reference to a proposed edict on his proportional capitation and the abbé's letter of 22 September contains new articles for such an edict.\(^{53}\)

Whatever influence the abbé de Saint-Pierre had on the formation of policy during September 1710 is difficult to determine, since he believed as late as 22 September that Desmaretz was ignorant of his ideas. He had been working on this idea since 1708 and had communicated it to Clautrier who apparently sent him objections. His letter of 22 September and 4 October indicate his fear that France might falter unless something was done. He disliked his proposal but declared his willingness to support such harsh measures if the survival of the state demanded it. These were all attitudes that the men in the government shared.

Another donneur d'avis whose projects met with some consideration in the government was Adrien Cazier.\(^{54}\) He claimed in his many letters that he had begun submitting mémoires to Colbert and Louvois in 1671 and that France's difficulties had begun after 1684 because of unspecified policies undertaken by the Dutch that had reduced the supply of money in France and thus its commerce. After Louvois' death Cazier claimed that Louis XIV himself had asked him to continue submitting his ideas to the government. Several of his mémoires and letters are

\(^{53}\)A. N. G\(^7\) 718.

\(^{54}\)A. N. G\(^7\) 722, half of this carton contains his correspondence with Desmaretz or de la Garde from 1703 to 1715.
addressed "Au Roy." He came originally from Tournai and claimed extensive knowledge of Flanders, but he resided in Paris and had frequent audiences with Desmaretz, d'Armenonville, and Daguesseau, who had asked him to read Boisguilbert's *Détail de la France*.55

It was not until the spring of 1710 that Cazier began expounding his two systems, which he claimed Colbert would have adopted had he not died. The original mémoire about these two systems was addressed to the king but Chancellor Pontchartrain referred them to Desmaretz on the king's behalf on 7 May 1710. Desmaretz asked Cazier to send his ideas in a more explicit form or to work with de la Garde on his mémoires. Cazier had a tendency to be longwinded in his letters and was asked several times to restrain himself to no avail.

Cazier's two systems56 consisted of uniting all the extraordinary affairs to the general farms except those that were contrary to the good of the state and commerce which should be suppressed. These actions would increase the income of the king's subjects to such an extent that they would willingly accept the establishment of an income tax at the rate of one-, two-, or even three-twentieths. To support his ideas, Cazier enclosed excerpts from the speeches or writings of Henry IV, the duc de Sully, Cardinal Richelieu, and Chancellor Ségurier to show that they were opposed to expedients or that they felt that

55Ibid., letter of 1 May 1705, further proof that forbidden books did not mean rejected ideas.

56Ibid., letters or abstracts dated 9 and 13 June and 12 or 13 August 1710.
commerce should not be burdened by unnecessary taxes. Cazier proposed creating offices called greffiers des insinuations to keep track of everyone's wealth and that the new tax be collected by the taille receivers and the receivers general of finances.

Cazier's ideas in themselves are not very interesting. Desmaretz wrote in the margin of one of his many letters that while he thought Cazier was a man capable of giving good advice, he had never found a mémoire that could be used because they were always in general terms, exaggerating the faults of the government, and filled with magnificent promises without any practicable or solid proposals.57

What is interesting about this half carton of letters from Cazier is that it contains three mémoires written by de la Garde, Desmaretz's closest collaborator, that reveal what he was thinking and perhaps what the minister thought. A mémoire dated 15 June 1710 entitled "Réflexions sur les systemes de Sr. Cazier" rejects the first system as unworkable because the farmers general were too busy with their own problems. However, all extraordinary affairs could be turned over to "les douze Receveurs généaux," the Caisse de Legendre. Certain unproductive extraordinary affairs should be suppressed but the traitants should be made to account for their business in order that the king could assume their debts and promise to repay them and their creditors at five percent interest. De la Garde even spoke of

57Ibid., on letter of 17 December 1710.
suppressing all extraordinary affairs as a gesture of good will to
the people. This was written during the time when many of these
affairs were being reworked or revoked.

De la Garde's most important statement was his acceptance of the
idea that taxes should be proportional to what each taxpayer could
pay. Those who have more should have to pay more than those who have
less. He opposed the creation of greffiers des insinuations because
it would delay the establishment of this tax. The provincial intend-
ants and their subdelegates could demand declarations of income under
threat of fines equal to quadruple the estimated tax. If a proportion-
al income tax were adopted, de la Garde felt that the capitation and
extraordinary affairs should be suppressed. Those who paid to exempt
themselves from the capitation would still be paid their rentes. If
the council rejected this idea, the capitation would have to be doubled
or tripled. Either way, de la Garde saw inconveniences. These closing
lines make it plain that this mémoire was written to Desmaretz who
would have to make any proposal to the Royal Council.58

Another mémoire dated 16 June 1710 was copied from one sent by
Chancellor Pontchartrain's secretary Millain. Millain (or was he
speaking for the chancellor?) felt that the existing fiscal system was
onerous and was alienating the king's subjects whose good will would
be needed if any new tax was to be requested. The crown should assume
the debts of the traitants and promise to repay them with interest.
The crown should also appeal to the royal courts and every corporate

58 Ibid.
institution in the elections down to the parish level to meet and send
deputies to an assembly of the elections to draw up cahiers with
recommendations on what should be done after the traitants were
eliminated. Millain expected that the people would gladly make a
great voluntary effort.\textsuperscript{59}

Sentiments about calling on some kind of representative body were
echoed in a letter from Fénélon to the duc de Chevreuse on 4 August
1710. The archbishop wanted an assembly of notables to be called in
order to decide France's future policies. He blamed Louis XIV's
government for not informing the kingdom in the past about its war
aims and not calling upon the kingdom for ideas on how to finance the
war effort. The failure of negotiations in late July 1710 had pro-
voked this desperate plea from Fénélon who wanted peace, regardless of
the price.\textsuperscript{60}

At the same time, le la Garde and Desmaretz were conferring on
other matters, particularly the ideas of Cazier. A document written
by both Desmaretz and de la Garde reveals an interesting exchange
between the two men. Enclosed in a cover sheet on which Desmaretz had
written "À M. de la Garde qu'il me l'en parlé" and de la Garde wrote
"Rapporté le P. 7bre 1710 à Marly," is a note dated 27 July 1710 at
Fontainebleau by de la Garde on which Desmaretz asked about Cazier's
mémoire of August 1710. De la Garde responded that this grand mémoire
dated sometime in August 1710 had been sent to the minister along

\textsuperscript{59}Ibid.

\textsuperscript{60}Fenelon, \textit{Oeuvres complètes}, VII, pp. 321-4.
with an abstract from an earlier mémoire by Cazier dated 13 June. Then he commented:

It appears that the principal of this is executed by the establishment of the dixième des revenue because the basis of its resource consists in the establishment of vingtièmes.  

The minister had resolved upon the dixième sometime prior to 1 September 1710. A letter from Cazier dated either 12 or 13 August reports rumors of a new tax of two sous per livre on revenues (or a dixième) which Cazier opposed unless the extraordinary affairs were suppressed. Cazier continued to claim that he was only obeying the king's orders by writing to Desmaretz because his long experience had taught him things that other people did not know. He asked the minister's pardon as he went on to say that Desmaretz should listen to him and even help him because what he was writing concerned the future of his ministry.

There is a response to this letter dated 24 August 1710 that Boislisle mistakenly published as being written to Boisguilbert. The response is merely a rough draft that a scribe was to put into proper form but it does carry the minister's "bon" even though it was written from one of his commis. There is no indication to whom it is addressed but it does acknowledge the receipt of a letter written on 13 August. The commis tried to explain why the ideas of the addressee had been rejected despite his efforts to persuade the minister of their value. The minister had to take the whole problem of the realm's finances into

61A.N. G7 722, author's translation.
62Ibid.
consideration and thus can judge better than anyone what is in the best interests of the kingdom as a whole. Both the commis and the addressee should defer to the minister's judgment. 63

There is another letter of a similar type dated simply 9 August that is from an unknown commis (probably Clautrier) to an unknown addressee in which the commis promised to read the addressee's mémoire to Desmaretz when the minister was less occupied with business. The letter closes with an acknowledgement that no other time in history has been more painful or difficult for public officials and that it was a great undertaking to wish to halt the torrent of usury, distrust, and bad faith in one blow, "tout d'un coup." The commis wrote that it would require one blow because such an operation would never succeed by degrees and that unless it was perfected it would fail. 64

This letter expresses the opinion of the people around the minister that prompt and serious action must be taken if France was to survive the crisis. A circular letter to the provincial intendants from Desmaretz dated 5 August 1710 enhances this impression. Desmaretz called upon each intendant to conduct a general inspection of the condition of each parish and report on all financial and commercial matters, including unpaid taxes since 1700, abandoned lands, accounts of all tax collections, and report on preparations for winter quarters for the army. They should forward any recommendations on what should be done to revive commerce in the province, re-establish cultivation

63 A. N. G 7 17.

64 Ibid.
of the land, and to better enable the king to support the war effort.\textsuperscript{65}

This letter is reminiscent of Pontchartrain's letter to the intendants in October 1694 on the eve of the debate on the capitation. Although Desmaretz made no mention of any new tax, he wanted the intendants to tour their provinces and provide the government with the kinds of information that it would need to decide on future policy. The request for an investigation into all extraordinary affairs in the province was the key to helping the government decide what should be done about eliminating them when the time came.

Something was in the wind. The minister and his principal assistants had agreed to levying the dixièm\'e sometime between 27 July and 1 September 1710. They also had decided that some great enterprise was needed to end the usury and bad credit in France's money markets. Yet, such decisions were too important to be made by them alone. In September Desmaretz called together a group of trusted advisers to take some of the responsibility for this decision from his shoulders.

III. The Activity of September-October 1710

A letter from Le Rebours to Desmaretz on 8 September 1710 describes some of this activity. He reported that M. de la Croix (sic) was drawing up accounts of what the new subsidy would produce in each generality. M. Prondre had spoken to Le Rebours about his ideas concerning the suppression of royal paper along with a mémoire by M. de

\textsuperscript{65}Ceg, ed. Boislisle, III, pp. 695-7.
la Ferrière. Desmaretz noted in the margin of this letter approving of Delacroix's efforts, saying that he had returned Prondre's mémoire, and that he and Le Rebours should examine the other matters at La Marche with Bouville on Thursday (three days later).66

An undated preliminary draft of the edict of the dixième calling for its establishment on the following first of October has a list of names in Desmaretz's handwriting: M. de bouville, M. de Nointel, M. Le Rebours (who has corrected this draft), M. de Vaubourg, M. de Bercy, M. Orry, M. de la Croix, and M. Prondre. This is the same group named by Dangeau with the addition of Le Rebours. This rough draft was to be circulated among these gentlemen who were involved in all of the discussions over this matter from the evidence available in this carton in the Archives Nationales.67

There is no evidence that de Harlay de Cély was involved in any of the preliminaries as Saint-Simon claims. While there are letters from him to Desmaretz which indicate by their obsequious tone that he enjoyed the minister's protection,68 his only connection to the dixième was his appointment as a master of requests to the extraordinary commission of the King's Council that would be handling all appeals about the dixième.69 Dangeau mentioned this connection in a later entry in

66A. N. G7 1138-9.

67Ibid. This entire carton concerns the dixième and actions taken in October 1710.

68A. N. G7 575, an undated letter to the minister: A. N. G7 1841-8, no. 198, letter of 4 August 1714.

69A. N. E 828B, fol. 59-60, 12 May 1711 commissioning Harlay de Cély and de Maupeou to sit on this committee.
his *Journal* and, perhaps, Saint-Simon confused this later reference to the original group.\(^{70}\)

Elsewhere in his *Mémoires*, Saint-Simon blamed the intendant of Languedoc Basville for the invention of both the capitation and the *dixième*.\(^{71}\) There is no evidence at all to support this claim. In fact, letters from Basville to Desmaretz written after the *dixième* was established show that he was opposed to the measure but acquiesced to the wishes of the King's Council.\(^{72}\) His opposition to Boisguilbert's experiment in 1705, his denials to Desmaretz that he had spoken against the *dixième* in 1710, and his criticism of any effort to change the system of impositions in a letter to the duc de Noailles on 26 December 1715\(^{73}\) would seem to remove him from any effort to reform finances beyond the traditional methods (for example, reforming abuses in the existing system). There is no evidence to show that he was consulted in advance on any measure except as it concerned Languedoc where he had been intendant since 1685.

The last three men on Desmaretz's list—Orry, de la Croix, and Prondre—are Saint-Simon's master financiers. Paulin Prondre was involved with Desmaretz in the "affair of the four *sous* pieces." He had converted to Catholicism prior to 1685 and enjoyed the protection of

\(^{70}\) *Dangeau*, XIII, p. 445, 20 July 1711. Saint-Simon used the *Journal* to assist him in the writing of his *Mémoires*. His attitude toward Harlay de Cély was antipathetic anyway.

\(^{71}\) *Mémoires de Saint-Simon*, ed. Boislisle, VI, p. 287.

\(^{72}\) *Ccg*, ed. Boislisle, nos. 865 and 895, pp. 320 and 331, letters of 17 and 21 November 1710.

\(^{73}\) *A. N*. G 1127.
Colbert's son Seignelay. From 1688 until 1711 he was one of the two receivers general of finances for Lyon. He was extremely wealthy and took part in many financial affairs during the 1690's enabling him to purchase the office of Grand Audiancer of France and Secrétaire du Roi in 1702. He did not succeed in replacing Poulletier in 1708 as Keeper of the Royal Treasury as he had hoped but he was a close confidant of Desmaretz and eventually did buy an office as president of the Paris Chambre des Comptes in 1711 which forced him to give up his receiver generalship. The negotiations for a position in the robe magistrature in order to escape the less prestigious position of comptable must have made him withdraw from financial matters toward the end of 1710, thus making him a prime candidate for the financier who withdrew from the dixième, according to Saint-Simon, although it is doubtful that he withdrew in horror.

Claude-Francois Delacroix (as he signed his name) had been receiver general of finances for Moulins since 1677. His long tenure made him one of the most senior receivers general with whom the controller general dealt in matters involving the corps of receivers general of finances. Delacroix had been close to Desmaretz since the latter's return to the government in the fall of 1703. He had a country home in Bercy that put him in direct contact with Desmaretz's son-in-law and was also an ally of the Paris brothers, army suppliers who would soon emerge as major personalities in French public finance. Delacroix was also a close relative of Mlle.Choin, mistress to Louis

74. Mémoires de Saint-Simon, ed. Boisli, XXIX, p. 222, note 4
Once the new tax was decided upon, according to Le Rebours, Delacroix began estimating its product in the provinces. Malet said that he was responsible for securing a loan of 18 million livres from the receivers general based upon the expected revenue from the dixième.

The most mysterious of these men was Jean Orry. While Malet said that the dixième was his idea, he does not include Orry among those who approved the new tax. His name, however, is on Desmaretz's list. Orry began his career as a commis to some financiers but he soon became an army supplier in the 1690's. He was sent to Spain to advise Louis XIV's grandson on finances instead of Desmaretz who had been recommended for the job. Orry stayed there until 1706 when he returned to France where he had acquired an office of president to the Metz Parlement. He advised Chamillart and submitted recommendations on financial affairs shortly after Desmaretz's appointment as finance minister. Some of these recommendations eventually became policy, like alienating the farm of the control of notarial acts or alienating the paulette, but evidence of his direct participation in finances is rare.

75 Ibid., XIV, p. 396 and note 4; A. N. G 1494, letter to Desmaretz of 14 February 1704; B. N. mss. Fr. 7584, fol. 57, Delacroix's declaration of wealth to the Chambre de Justice of 1776-77.

76 A. N. G 1802, nos. 176, 187-9, letters to Pontchartrain about supplies during 1693; A. N. G 645, two letters to de la Garde, 11 and 15 April 1708 about his position in the Metz Parlement; A. N. G 569, letter to Desmaretz, 10 February 1709, on the failure of the royal bank and his role during Chamillart's ministry; A. A. E. Mém. et Doc., France, vol. 137, fol. 149-59, eighteen proposals submitted by Orry prior to 10 April 1708.
Malet wrote that Desmaretz read mémoires to this group of advisers when they assembled at La Marche in September. There are five mémoires in the Archives Nationales wrapped in a cover paper bearing the words "Mémoires au sujet du dixième des biens et autres." One of these is dated 28 July 1710 and another has the title "Extrait du Mémoire de Mr. de la F. . . ." who could possibly be the M. de la Ferrière mentioned in Le Rebours' letter to Desmaretz. Four of these mémoires deal with the problems of finding a new source of revenue while the fifth calls for reducing the number of battalions and regiments in the army as a way to save money. The four discussing new revenue sources are from 6 to 14 pages long and only three of them call for some sort of an income tax. None discuss any kind of taxation in kind, the equivalent of Marshal Vauban's premier fonds, although one did call for a tax on land.

The mémoire of M. de la F. discussed slightly reducing the taille and collecting part of the remainder in grain to help supply the army. It said that the king should have some way to predict his revenues and be able to control his expenditures more efficiently. A new tax equal to one-twentieth of the value of all property would raise 50 million livres in addition to the taille and capitation. Together with some kind of equalization in the gabelles across France, total ordinary revenue should equal 117 million livres. This measure should be accompanied by an investigation into the affairs of everyone doing business with the king.

77 A. N. G 7 1138-9.
A mémoire that begins "La continuation de la guerre . . ."
spoke of the unproductive nature of extraordinary affairs during the
preceding 18 months and the large amount of discredited paper in France.
It compared the difficulties in establishing a dîme royale, which it
said the city of Paris was demanding, to a tax on land and concluded
that, whatever the decision was, it must be based on three propositions:

1) the king needed 120 million livres outside his ordinary reve-
nues;
2) royal paper must be suppressed; and
3) the new source of revenue must be practicable and certain.

A third mémoire discussed the intricacies involved in an income
tax of either a twentieth, a fifteenth, or a tenth, which included
defining who should pay and exempting no one, determining what income
was and the kind of information that would be needed to levy this tax
fairly, and deciding what should be done with the king's older taxes.
The author recommended that the tax equal one-fifteenth or one-tenth
because it could always be lowered but would be difficult to increase
once it was established.

Another mémoire in this carton that is not with these five but is
dated 21 August 1710 discussed lowering the interest rate on all rentes
to denier 24 (4.16%) as a means of absorbing all royal paper and avoiding
a rebellion since the rentes had gone unpaid since 1709. The
author of this paper reminded the reader that failure to pay the rentes
had provoked the Fronde in 1648. He suggested accepting royal paper
as a method of maintaining the level of the government's payments while
increasing the capital investment behind those payments. In other words, if a rentier received 1000 livres at denier 16 or 20, he could continue to receive that amount by paying another 9000 or 5000 livres respectively in royal paper. This would transfer the floating debt in royal paper into a permanent debt in rentes but would eliminate the paper from the money market.

These mémoires point to the kind of thinking that Desmaretz and his advisers shared. To read Saint-Simon's recital of these events, one would think that only the dixième emerged from this activity and that it was decided in the Royal Council of Finances on 30 September 1710. Yet, the dixième did not appear in a law until 14 October. The reason for the delay was that the government was doing more than just declaring a new revenue source. It was attempting to end the usury and bad faith "tout d'un coup," as one of Desmaretz's commis wrote in August. Dangeau described the dixième as more than just a new tax but a measure that would suppress the mint bills and insure the regular payment of the rentes. This is a better description of what the government wanted to accomplish. They wanted both an assured revenue source and a way to restore credit to the various institutions that the monarchy depended upon for money, like the caisse des emprunts, the farms, and the comptables. To do this they had to restore good money to circulation by removing the bad paper. They had tried it with the royal bank in 1709 and failed to achieve because of Bernard's collapse. Ideally, the Caisse de Legendre should have done this but did not.
An undated memorandum from this period explains the extent of this activity:\(^{78}\)

Edicts, Declarations and arrêts rendered in the Month of October 1710 for the general arrangement of finances.

On 7 October 1710
Declaration for the reduction to denier 20 of the rentes and augmented gages created since 1689 and suppressing what remains of them.

Arrêt which excludes from this reduction the constituted rentes of the dowager Queen of Poland on the postes.

Edict creating 500,000 l. in augmented gages at denier 20 to be collected from the officers instead of those suppressed by the above declaration.

Edict creating one million in rentes at denier 20 to be collected in 5 year bills of the farmers and receivers general.

Edict creating 1,250,000 l. in augmented gages in favor of those who have invested in royal affairs to be collected in bills of the treasurers of the extraordinary of war.

Arrêt ordering the receivers general and others who manage royal money to carry all the money they receive to the Royal Treasury and forbidding them from honoring any assignations against their receipts.

Declaration suppressing the mint bills and commerce in unreformed coin and fixing the price of such coin at the mints which will accept one-fifth of any deposit in mint bills or assignations labelled to that effect.

Declaration regulating the doubling of the octrois and allowing towns to pay it all in mint bills, bills of the farmers general or assignations to the Royal Treasury.

Arrêt ordering that the six million in bills of the farmers general to be brought to Sr. Malet de Brunieres (a different Malet) to be reformed in order to be received at the mints or the octrois while deducting the interest owed on them and liquidating those bills for which he will give new bills to be received at the mints or octrois, and discharging the farmers general of their debts.

\(^{78}\) A. N. G 1138-9, author's translation.
On 14 October 1710
Declaration reducing the interest to 5% and renewing the promises of the caisse des emprunts.
Another of 20 December regulating the way in which the promises will be renewed and the interest paid.
Declaration levying the dixième on revenues of property in the realm.
Another of 27 December regulating the manner in which this collection will be made by withholding the dixième from the income from offices, augmented gages, rentes, pensions, gifts and other similar revenues subject to the dixième.

A dossier of mémoires and preliminary drafts for the above edicts and declarations exists in the same carton. A preliminary list of these matters written by Delacroix refers them to various commis, including Malet, and to M. Orry who wrote to Desmaretz on 13 September 1710 to say that he was working on the things that the minister had asked Delacroix to tell him. The month of September was thus filled with the finalization of the necessary legal documents required to execute all of these measures.

The rush of activity might have made its first appearance before the Royal Council of Finances on 30 September, as Dangeau and Saint-Simon claim, but the later council meetings and extended conferences between Louis XIV and Desmaretz must have discussed all of these measures. The chancellor and Daguesseau might have been caught totally by surprise by the introduction of these measures into the Royal Council at the end of September, or perhaps they were astonished that the matters were introduced in completed form rather than as proposals for debate. In any case, the preliminary drafts of the law

80A. N. G ́575.
establishing the *dixième* took the form of an edict, or a permanent law. The council must have discussed at least the disadvantages of an edict versus a declaration because the law appeared as a declaration.\footnote{A. N. G7 1138-9. The difference between an edict and a declaration appears in the salutation and at the end of the preamble. Otherwise, the laws can look exactly the same. *Louis, par la grace le Dieu, Roi de France et de Navarre, à tous ceux présent et à venir*" in an edict becomes "*à tous ceux qui ces présentes lettres verront*" in a declaration. Another minor word change takes place at the end of the preamble.}

There is a preliminary draft of the declaration of the *dixième* that was reworked by Le Rebours, then by Desmaretz, and finally by a scribe or commis in the ministry. The preamble, which received most of the retouching, was reworked by these three men in an effort to reduce the enormity of what the government was doing and to explain why such a measure was necessary. The king, the speaker in any royal law, expressed his sincere wishes for peace and said that, despite his good intentions, the enemy had made his peace offers known in the courts of other princes so as to thwart any true peace negotiations. Since war now seemed inevitable and the crown had exhausted its financial resources, the king had consulted knowledgeable people about what should be done.\footnote{Instead of calling some sort of representative assembly as Fénelon and Millain recommended.} Their advice was examined in council where it was decided that no better method could be found than to levy a tax equal to one-tenth of the income of France's subjects. While the enemy levied even greater taxes on their peoples than the *dixième* would extract, the king had to guarantee the payment of his paper as well as assure himself of the necessary funds for war and the regular payment...
of the rentes, gages, and other charges against his revenue. The king also promised to reduce the taille by one-fifth in 1711, not to resort to any extraordinary affairs, and to end the dixième within three months of the end of the war.

In a letter to Le Rebours on 13 October 1710, Desmarets discussed the necessity of reorganizing the finances in order to be aware of receipts and expenses, but in a short paragraph he wrote:

I believe that there is no time to lose for the declaration of the dixième and for sending mémôires to the intendants to prepare for its establishment.

He enclosed a mémoire about the way impositions were collected in Holland and wondered if a similar practice could be adopted in France. If Le Rebours agreed, then another article could be added to the declaration establishing the dixième, or an arrêt could be issued later. Desmarets was skeptical that such a rebate would work in France where the spirit of economy was less established and everyone devoted their efforts to escaping from contributing to necessary public expenses. 83

This letter proves that the dixième was not yet ready to be promulgated on 13 October. Apparently the debates within the council or the ministry had not yet been settled. Le Rebours still had the declaration and was to work on it with Desmarets later. Desmarets would have to take it to the Royal Council for final approval, which he must have done the next day because the chancellor sealed it on 20 October. The council did not meet again until 21 October.

83A. N. G 1138-9, author's translation.
The story of the dixième and the other actions taken in October 1710 is a study in the history of events. Bankers like Bernard, the general farms, and the traitants had fallen by the wayside one after another in the course of 1708-9. The state turned to the receivers general and a policy of auctioning whatever would sell thus enabling the government to survive the campaign of 1710 that saw the fall of the cities of Douai, Saint-Venant, Bethune, and Aire. The failure to obtain peace and the end of negotiations in midsummer provoked a search for a way out of the morass of disorder into which the realm's finances had fallen. The policy of the reforms of October 1710 were part of the determination of the government to resist the enemy by showing its willingness to adopt extreme measures. This policy extended beyond finances to include severing all trade with the Dutch by 19 November 1710. In financial policy, this hardened attitude took the form of the many laws issued in October 1710.

IV. The Laws of September-October 1710

The first law announcing the new policy was a declaration ordering that the interest rate on all rentes and augmented gages that had been created since 1689 was lowered to denier 20 (5%). This was to include only perpetual rentes against the aides and gabelles, the postes, and

84Torcy, Journal inédit, p. 230, 26 July 1710 announced the receipt of a letter from the plenipotentiaries declaring the rupture of negotiations.

the control of notarial acts. Lifetime rentes, rentes on the various tontines, or half-lifetime and half-perpetual rentes were excluded from this requirement. All unsold rentes and augmented gages were suppressed. The declaration promised that these funds would start being paid again in July 1711. This process was unlike that undertaken by Pontchartrain in 1698-9 in that no new rentes were created at the lower interest rate to buy back the previous contracts. Interest was simply reduced by fiat with the idea of reducing the government's expenses.

A second measure created 500,000 livres in augmented gages at denier 20 to be purchased by those officers whose gages had been reduced by the first measure. The government wanted to raise 10 million livres by means of a forced loan from the people who had been able to raise money for earlier efforts.

Another edict created one million livres in rentes at denier 20 against the aides and gabelles. While this represented a total capital investment of 20 million livres, it could only be purchased in bills of the farmers general and receivers general of finances that had been issued in 1705 and 1706 with the promise of repaying them in five years.

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86 A. N. G 1138-9 for rough drafts and memoranda and K 2413, no. 77 for a copy of the final declaration of 7 October. The interest rates owed on promises on the caisse des emprunts was lowered from ten to five percent by a declaration of 14 October, see A. N. G 1138-9 and K 2413, no. 79. This measure called for renewing the promises for four years but a declaration of 20 December 1710 called for renewing them annually until the war ended, see A. N. G 1138-9 and K 2413, no. 110.

87 Only the rentes on the postes held by the dowager Queen of Poland were excluded from this requirement, see A. N. E 821A, fol. 212-3, 7 October 1710.

88 A. N. G 1138-9 and K 2413, no. 86, Edict of October 1710.
years. Efforts to remove them from circulation in 1708 and 1709 had failed but this edict promised that after 1 July 1711 such bills would be null and void. Holders of these bills were instructed to bring them to the Royal Treasury to be cancelled and marked according to their value and the interest due on them. They could then be taken to the Hôtel de Ville of Paris only for the purchase of these rentes equal to the principal and interest. The farmers general and receivers general were absolved from honoring these bills at any future date.

Another six million worth of these bills along with the remainder of the mint bills and assignations in circulation could be used to fulfill two other measures. In September 1710 the crown had doubled the price of the octrois, perceptions that were levied in towns for the profit of the towns, where such octrois did not exist as a replacement for the taille or capitation. Towns that did not have octrois would be forced to begin levying them on goods entering the city. The newly added or doubled part of the octrois were to be collected for the crown's profit. A declaration of 7 October 1710, however, provided the towns with a way to avoid such new taxes if they would offer the crown a don gratuit that would only be accepted in mint bills, bills of the farmers general, or assignations against any future revenue

89 A. N. G 7 1138-9 and K 2413, no. 83, Edict of October 1710. Attempts to end the circulation of these bills had begun by a declaration of 15 December 1708, see. A. N. K 2411, no. 55. Another million livres in rentes were created in June 1711 for the same purpose and extending the circulation of these bills until 1 October 1711, see A. N. K 2414, no. 34.

90 A. N. K 2413, no. 66, Edict of September 1710.
source of the crown. The towns were permitted to borrow the necessary money to pay this *don gratuit* by selling *rentes* with interest rates no higher than 5 percent. The mayors and public officials were responsible for repaying these loans and reporting on these matters to the local intendant. Several towns, provinces, and generalities made such arrangements with the crown.

Another declaration allowed people to use mint bills or assignations as one-fifth of a sum of money to be brought to the mints to be reminted. Apparently the reminting ordered in 1709 had not succeeded in completely reforming the money in circulation. This declaration established a value for unreformed money and ordered that the mints could accept paper equal to one-fourth of the amount of unreformed coin and repay the total with new coins. The declaration did go on to say that after 1 February 1711 neither the mint bills or the unreformed currency would be acceptable in commerce. To facilitate this policy Mssrs. Heuslin and Boula were instructed to accept mint bills and to reduce them to whatever denominations the holders desired so that they

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91 A. N. G7 1138-9 and K 2413, no. 76, Declaration of 7 October 1710.

92 A. N. E 837A-876A, passim from 8 March 1712 for such deals with the generalities of Montauban, Alençon, Caen, Orléans, Bourges, La Rochelle, Moulins, Tours, and Poitiers, the province of Béarn, and a variety of towns in the Rouen generality, and the town of Bordeaux. The lateness of these arrangements raises questions about whether they paid money or paper.

93 A. N. G7 1138-9 and K 2413, nos. 75 and 78, Declarations of 7 October 1710.
would have the equivalent of one-fourth of the sum of old coins they were depositing.\textsuperscript{94}

A last measure designed to withdraw paper from circulation created 1,250,000 l. in augmented gages at denier 20 to be purchased by the \textit{gens d'affaires}, a catch-all term used to describe the farmers, subfarmers, \textit{traitants, soustraitants}, suppliers and others doing business with the crown along with their employees, commis, and \textit{caissiers}. These augmented gages were to be purchased with funds consisting of one-fourth money and three-fourths bills, meaning either mint bills, bills from the farmers general or receivers general, assignations, and, significantly, bills against the treasurers of the extraordinary of war.\textsuperscript{95} Those doing business with the war department would be most likely to have this last kind of paper. This was another forced loan that offered the purchasers a permanent income in the form of inheritable gages while threatening to sever business relations with those who refused to buy them. Their names and the amounts they would have to pay were to be assigned on rolls drawn up in council. They were given the option of paying off the entire amount in bills against the treasury of the extraordinary of war.

\textsuperscript{94}A. N. E 821\textsuperscript{B}, fol. 2-3, 21 October 1710. Mint bills had been reduced to denominations of at least 200 l. by a declaration of 6 July 1709 to facilitate their receipt at the mints, see A. N. K 2412, nos. 50-1. A similar measure permitted the farmers general to split their bills for the same reasons, see A. N. E 821\textsuperscript{A}, fol. 156-9, 7 October 1710.

\textsuperscript{95}A. N. G\textsuperscript{7} 1138-9 and K 2413, no. 74, Declaration of 7 October 1710. An earlier attempt to convert bills from the treasurers of the extraordinary of war into \textit{rentes} at denier 16 was made by declaration of 4 December 1708, see A. N. K 2411, no. 52.
All of the measures discussed thus far were designed to remove large amounts of royal paper from circulation which, it was hoped, would restore the circulation of good money that would revive the profitability of the farms and facilitate the collection of impositions. This was the major problem with French finances from the government's point of view. By invalidating them for any other purpose than those described above and nullifying them after a certain date, it was hoped that the removal of the mint bills, bills against the various comptables and tax farmers, and assignations from previous years or the years 1711, 1712, and 1713, would restore business confidence, and liberate revenues for the next three years and to attract new loans.

In order to prevent the reappearance of disorders in the future, an arrêt of the Royal Council of Finances of 7 October 1710\(^{96}\) commanded that all comptables and farmers pay their funds directly to the Royal Treasury as required by their leases or résultats, except the farmers who must set aside money for the payment of rentes. They were no longer allowed to honor any assignations, which would henceforth be paid out of the Royal Treasury, nor were they to issue any assignations ever again. All assignations were to be brought to the Royal Treasury for renewal in whatever denominations the bearer desired so that they could be taken to the mints, the Hôtel de Ville or as dons gratuits from the towns to exempt them from the doubled octrois. Interest on these assignations was to be 5 percent payable from the date they were

\(^{96}\)A. N. G\(^7\) 1138-9, a mémoire dated 21 August 1710 on why this should be done; A. N. E 821A, fol. 119-22, 7 October 1710.
issued until they were converted. A letter was sent to the provincial intendants with a copy of the arrêt ordering them not to command the disposition of any funds in the future. The assigning of funds for the payment of expenses was to be done in the future at the Royal Treasury on the orders of the controller general.

Desmarets was centralizing the handling of royal funds and royal credit. In 1708 he had ordered funds to be paid to the Royal Treasury. Now he was withdrawing the power from anyone except himself to assign funds for the payment of expenses. His principal assistant in this matter was Le Rebours who was charged in the letter of 13 October 1710 mentioned above with keeping monthly accounts of money received and money paid, so that Desmarets could establish priorities in the payment of the government's bills. The two men had been exchanging ideas about this over the past several years. For Desmarets, this was fundamental to any hope of re-establishing order in the finances:

We will only escape this condition (of uncertainty) by re-establishing order. I am awaiting the discovery of great opposition: so many people profit from the de-rangement and have an interest in maintaining it, so that one must be prepared to find continual obstacles. Meanwhile I will not be discouraged at all, and if you agree, I expect that we will overcome them... 98

This grim determination of the minister to bear down until the disorder in affairs was removed refers to the effort to centralize the distribution of funds and credit into his hands and the effort to seek out those who have profitted from the existing disorder. The

\[97^{A. N. G^7 1138-9, letter dated 25 October 1710.}\]

\[98^{A. N. G^7 1138-9, author's translation.}\]
establishment of 1,250,000 l. in augmented gages for the gens d'affaires was a pretext to investigate their affairs under the threat of legal constraints. Cazier had requested such a policy and de la Garde had agreed in June 1710. The government was conducting a crackdown by ordering the traitants to account monthly to the intendants of finances on their affairs. The rolls drawn up in council for purchasing augmented gages were based upon lists of known gens d'affaires who claimed that they were unable to honor their agreements with the government or to repay their promissory notes. The government now demanded proof.

An extraordinary commission of the council was created 5 November 1710 to hear all cases involving the dixième and the gens d'affaires. It was chaired by Bouville and included Bignon de Blanzy, des Forts, Desmaretz, Le Rebours, and Bercy. Handpicked by Desmaretz, they divided their responsibilities as follows:

M. de Bouville . . . . gens de finances resident in Paris
M. Bignon de Blanzy . . city of Paris houses
            communities under the jurisdiction of the provost of merchants
            dixième of merchants in the same jurisdiction

M. Desforts (sic) . . . Pays d'êstatts, and Flanders
            Pays messin and the bishoprics with Alsace and Franche Comté
            communities depending on the


100 A. N. G 1138-9, paper entitled "Projet de departement à faire entre messrs. les commissaires du Conseil pour le dixiesme des revenus des fons," written by Desmaretz.
jurisdiction of the lieutenant
general of police
bankers, and others who possess
no wealth and faire valoir
their money

M. de Bercy . . . . . . the 19 generalities of the pays
d'élections

This committee heard cases concerning the dixième but Bouville and des
Forts were in charge of the businessmen and potential speculators that
the government wanted to control. Des Forts sent Desmarestz the first
list of "agioleurs, caissiers, commis, et gripe sous" on 8 November
1710. He was in charge of the little guys, the small fry, who had
discovered that fortunes could be made by speculating in royal paper.
Des Forts' connections with d'Argenson through this committee's
responsibilities led the lieutenant general of police to conduct a
series of searches, "raids," that resulted in arrests and the flight
of many speculators.

Bouville dealt with the major financiers. The Edict of October
1710 creating 1,250,000 l. in augmented gages proved to be too severe
and was modified by another one in January 1711 which created 600,000
l. in rentes available to any gens d'affaires who wished to be exempt

101 A. N. G 7 828-30.
102 A. N. E 1958, fol. 11-2, 13 January 1711, commissioning
d'Argenson and Harlay de Cély to search the homes of two speculators.
Boisliisle, XX, p. 469, mentions an entry in a Parisian diary describ-
ing the cracksown with prisoners in the Bastille, For-l'Évêque, and
the Chatelet. The word agioleur was coined at this time. D'Argenson
was in charge of the effort in Paris.
from the dixième. The government hoped to collect 12 million livres by enforcing this measure. A few letters from Bouville to Desmaretz or Clautrier indicate that he was negotiating with people like Bourvalais, Crozat, and others. Some sources say that Crozat was asked to pay 800,000 l. on the original list of November 1710. One list of people taxed under this law does survive but it is not dated and only totals 1,785,200 l. It contains names like Bourvalais who was called upon to pay 120,000 l. The same carton contains an account in Bouville's handwriting dated 12 May 1712 showing that the government had received 6,575,256 l. out of an expected 11,111,200 l. Unfortunately the account does not list names, only general categories like the subfarmers of the aides or the postes or simply from individuals.

103 A. N. E 824B-825A, fol. 358-9, 3 February 1711 charges the gens d'affaires to pay funds to Sr. Bonny, a commis, who was commissioned to enforce the edict of the previous month. Boislisle, "L'impôt du dixième," p. 467, mentions that it replaced the one of October 1710. I could find no copy of the January edict.

104 A. N. G7 545-50, letters from Bouville of 5, 12 and 28 January 1711; A. N. G7 835, letter to Clautrier of 13 January 1711 mentions rolls of these taxes; Boislisle, "L'impôt du dixième," p. 469 for the figure about Crozat.

105 A. N. G7 1594. Efforts to tax wealth had begun in the spring of 1710 when special rentes on the receivers general were created to be purchased by people who were wealthy commoners who had not contributed their fair share to the war effort because they lived in towns that were exempt from the taille or capitation or had not bought any offices. These crackdowns or shakedowns did not endear the minister to the bourgeoisie. The only people who escaped this earlier measure were the bourgeoisie of Paris or with children in the army, or royal officers, see A. N. K 2413, no. 22, Edict of March 1710 and A. N. K 2414, no. 48, Declaration of 3 October 1711. This was referred to in the ministry as the "taxe des aisez," see A. N. G7 739, book "lettres renvoyées du ler septembre à 22 novembre 1710," entries sent to Guyet on 30 September.
The stern face of government revealed its determination to milk every penny that it could from the French economy by enforcing these laws. The pursuits against the rich were designed to soften the burden of the poor who found themselves with yet another tax to pay on top of the capitation and the taille. Reformers and idealists like Cazier, Boisguilbert, Vauban, and the abbé de Saint-Pierre had been willing to levy a tax based upon one's ability to pay but only if some of the existing taxes were suppressed. The dixième was a new tax on top of everything else. The only relief given to the people was a reduction of the taille by more than 5½ million livres for 1711 and a reduction in the price of salt by three livres per minot. A nearly bankrupt government only wanted more money that was free from any encumbered debt. 106

The declaration of 14 October 1710 levying the dixième contained twelve articles. 107 The first five articles described what was to be taxed: the income from land, mills, and woods; rents on all houses; all charges, commissions, pensions, and offices that were paid by the royal government; all rentes on the Hôtel de Ville, clergy, postes, tax farms, towns, provinces, provincial estates, augmented gages; and all payments of debts between individuals including private rentes as well as the rights and privileges of government officials exercising


107 A. N. G 7 1138-9 and K 2413, no. 80, Declaration of 14 October 1710. The manner by which money was to be withheld by comptables was regulated by a declaration of 27 December 1710, see A. N. G 7 1138-9 and K 2413, no. 111.
their offices. The rest of the declaration described how the payments were to be acknowledged for money that was withheld from payments made by the crown or its agents, the fabrication of rolls of the dixième which was to be paid quarterly, the withholding of one-tenth of all rentes paid by individuals for payment to the crown, the requirement of a declaration of income from everyone under threat of fines for late filing or false declaration, and that payments were to be made to the taille receivers in the pays d'élections and the receivers of the common deniers in the pays d'états who were to follow the same procedure that they did for the capitation.

This was the dixième. It had very little to do with the scheme described by Marshal Vauban that called for taxation in kind and farming these taxes like the general farms. It offered none of the commercial changes that Boisguilbert advocated. It did not suppress the extraordinary affairs, as so many people, including de la Garde, recommended. It was not a tax reform but another expedient from a government that had been living by expedients since 1688. It fulfilled the requirements that Desmaretz laid down: an assured revenue that did not disturb the other revenues of the king. By setting those requirements, Desmaretz removed the possibility that any of the reformers would be satisfied. Any attempt to ascribe paternity for this tax to Vauban, Boisguilbert, or Sully, as Dangeau and Saint-Simon did, would be a vain gesture because the idea of an income tax goes back to the Middle Ages and beyond. The reformers wanted a system that would make the existing structure more just and equitable. Desmaretz wanted to leave the existing structure untouched while establishing a new tax
that would be easy to collect. While it is true that the ideas of many reformers were known to the ministry, it is not true that the reformers were aware of the facts facing the ministry. The dixième was part of a policy designed to restore credit to the government and not a major overhaul of the system that so many had called for.

The dixième was the capstone of a series of laws that were supposed to restore faith in the government on the eve of what was believed to be a showdown battle with France's enemies. That that showdown did not develop was due to events outside of France like the fall of the Whigs in Britain in August 1710 or the death of the emperor in Vienna in April 1711. This should not, however, prevent us from understanding the goals of that policy.

The government of Louis XIV wanted to cut its expenses which it did by mandating a cut in the interest rate due on a variety of loans, including perpetual rentes, augmented gages, and promises on the caisse des emprunts. The government promised that the new interest rate would be paid regularly starting 1 July 1711. In order to keep such a promise, it had to clear the money market of its floating debt by providing some method for absorbing the various kinds of discredited paper that its agents had been issuing since 1701. A variety of new longterm debts were created in the form of rentes and augmented gages to absorb this paper in the hopes that the circulation of real money and the reanimation of commerce would result. The consequent revival of ordinary revenue sources would permit the payment of debts, both old and new. To further enhance this situation the government was concentrating the power to issue paper in the future into the hands of the
controller general of finances while liberating its ordinary revenue sources from any encumbrance for the next three years.

The dixième was the last measure that was supposed to provide the funds necessary to carry on the war effort. It was to do this in two ways. First, it created a new source of revenue by taxing private income from private sources. Second, it cut the income of anyone receiving money from the royal government by withholding ten percent of that income. Government expenses were thus cut a second time. The interest on its debts had been reduced to five percent but the dixième withheld one-tenth of that payment which, in effect, cut the interest rate to 4\(\frac{4}{5}\) percent.

Desmaretz borrowed 18 million livres from the receivers general of finances immediately after this policy was adopted. This money was used to reinforce the army and prepare for the campaign of 1711. The government of Louis XIV had set its collective jaw for a battle that was never to come. Negotiations began with the new British government in the wake of Emperor Joseph I's death which had revived the spectre of the Habsburg hegemony of Charles V in Europe since the new Holy Roman Emperor was also the Habsburg claimant to Spain.

The execution of the new financial policy enabled France to withstand the minor losses of 1711 and rebound from them in 1712. These policies and the expedients used to reinforce them were conducted in a less crisis-ridden atmosphere and were more the product of the ideas of the policymakers than the ideas of those outside the government.
The establishment of a new tax involved more than publishing a declaration. Either a new bureaucracy had to be created to handle the tax declarations or orders for doing so had to be sent to existing officials. Similar decisions had to be made for handling the revenue from this tax. Since this was the Old Regime, pressure had to be applied on the clergy, the nobility, the pays d'états, the law courts, and their officers to force these corporate entities to comply in some way to the new tax. The problem of who should pay extended to the diplomatic arena when it involved income earned in France by foreigners. The new tax was an expedient, not a reform, that was adopted at the last possible moment causing each of these decisions to be made hastily. Such rulings might seem arbitrary and provoke rebellion, the one thing the government wanted most desperately to avoid.

The provincial intendants were pressed into service on all of these measures. Desmaretz asked that they draw up rolls listing the amount that each taxpayer owed as soon as their declarations of income arrived rather than waiting for everyone to file their declarations. The intendant was to send the government an estimate of the expected
revenue from the dixième from his generality or province. He was also to send weekly accounts of the receipts from the dixième along with reports on his activities to hasten the collection of this revenue.\(^1\) Unlike the older impositions of the taille and capitation that were apportioned to each province, generality, election, and parish, the government did not know how much the dixième would produce. The intendant was to expedite matters in order to give the government a picture of the amount of money to be expected. There was no precedent upon which any estimated revenue could be based.

The government wanted the payment for the last quarter of 1710 to be made immediately. The police in various towns began circulating avertissements or announcements of the new tax and posting them in public places.\(^2\) In generalities where there had been recent changes of the intendant, like Limoges which was in great disorder, the whole matter of tax collection was considerably delayed. The newly arrived intendant, Charles Boucher d'Orsay, wrote that taxes had not been collected there for three years, part of the rolls for the capitation had to be redone which had interfered with efforts to sell franchises from this tax, and that he and three assistants were working from five in the morning until nightfall to prepare the capitation, the doubled

\(^1\)A. N. G 71138-9, letter to the provincial intendants, 30-1 October 1710.

\(^2\)Ccg, ed. Boislisle, III, no. 865 note, pp. 320-1, Bignon to Desmaretz, 1 December 1710, and no. 1000, p. 361, Turgot de St. Clair to Desmaretz, 9 March 1711.
octrois, and the dixième. In La Rochelle, a Sr. Belluchau was working on the dixième rolls for the elections of La Rochelle and Marennes that had filed over 10,000 declarations already, producing over 130 rolls. There were still over 20,000 income declarations at the office of the subdelegate's clerk. To expedite matters, declarations, rolls and other documents involved in determining and collecting the dixième did not have to be on stamped paper, nor pay any duties for certification.

Money was to follow the same channels as the revenue for the capitation, such as the taille receivers in the pays d'élections and the receivers or treasurers of the estates in the pays d'états. The officials in charge of paying the gages and appointments for the companies of officers were to withhold the dixième. This money was to be paid to the Royal Treasury. Once the rolls were prepared and certified by the intendant, these officials could begin collecting the funds. The revenue from the dixième was not to be mixed with the money from the other royal taxes.

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3Ibid., no. 1066, pp. 377-8, letter of 5 June 1711.
4Ibid., no. 1095, p. 388, letter of 18 July 1711.
6A. N. E 823B, fol. 62-3, no. 20, 9 December 1710.
7Ibid., fol. 64-5, no. 21, 9 December 1710; A. N. E 824B-825A, fol. 113-6, mos. 3-4, 31 January 1711.
The earliest form of resistance to this measure took the form of delay in filing declarations of income. The declaration of the dixième of 14 October 1710 called for penalizing anyone who filed their declarations of income late by requiring them to pay twice the amount they owed, and quadruple for making a false declaration.Originally, declarations were due within two weeks of the proclamation of the dixième but this deadline was unenforceable. Instead the government began threatening arbitrary measures like taxing the houses of Paris on the basis of some known amount, like their payments to suppress the fee for streetcleaning and lighting. Another method was to refuse to hear any cases involving the dixième unless the parties could prove they had filed a declaration of their income or, after the dixième was being collected, that they had paid at least one-third of the amount required by the dixième rolls. Finally, on 16 June 1711, the government gave everyone two weeks from the date they were notified in their parish to file their declarations or be fined at twice their estimated revenues based upon either an estimate of their property's income or five percent of its value. Anyone who farmed someone else's property and kept one-third or more of its revenue had to declare its income or be fined 50 livres. Mayors and town officials were to provide the local intendant or subdelegate with an account of the houses

9A. N. K 2413, no. 80, Article XI.


11A. N. E 823B, fol. 292-3, no. 1, 20 December 1710; E 828B, fol. 385-6, no. 15, 26 May 1711.
and their owners were to declare the amount of their rent and to whom they paid it. The same order was extended to parish syndics and two of the principal residents in rural areas for houses in the parish. 12

Once the provincial intendant had signed the dixième rolls, they were to be sent to the taille receivers in the elections who would immediately transmit copies to the mayors or syndics of the town or parish concerned. These local officers were to post the rolls on the door of the parish church after High Mass on the following Sunday. They were to send certificates of the date that they received the rolls and the date they were posted to the taille receiver. Payments had to be made within two weeks of the date posted and the parish or town officials had to bring their receipts to the taille receiver within a week of that date. Along with this money, they had to account for all the unpaid sums and who did not pay, or they would be responsible for the money themselves. 13

Receipts from the dixième followed different channels than the other impositions. The amateur collector was excluded from the handling of these funds. Instead, the responsibility for their collection went to local venal officers. Unlike the collectors who were required to pay their receipts within a fixed time, the mayors and syndics could account for what they did not receive and who did not pay. Tax delinquents would then be fined double the amount they owed

12 A. N. E 829 B, fol. 2-5, no. 1.
13 A. N. G 71138-9, mémoire accompanying letter to the provincial intendants of 30-1 October 1710.
according to the original dixièm e roll. The taille and the capitation were civil debts between the taxpayer and the parish. The dixièm e was a debt between the state and the taxpayer. The government could subject the taxpayer to a fine for failing to pay his tax or for falsely declaring his income.

A group of people covered in Article VIII of the declaration of 14 October 1710, les gens d'affaires, whose only property consisted of capital that they invested or used for speculation came under special surveillance. This group had escaped paying their fair share of the burden of taxation caused by the war. The provincial intendant had to draw up a special roll on which he was to list each of these capitalists, what their estimated income was, and the reasons that led the intendant to make those estimates. This roll was to be sent to the controller general of finances who would inform the intendant of the king's intentions. Once he had been so informed, he was to compose separate dixièm e rolls for these people for each election and send them to the proper taille receiver. All requests for moderation or discharge from the dixièm e had to be transmitted to the controller general along with the intendant's advice for consideration by the council, meaning Bouville's committee.\(^{14}\) Here again, the taxpayer owed a debt to the state rather than the parish, election or generality. Moderations and discharges were made by the central government as the court of last resort.

\(^{14}\) Ibid., and E 829\(^B\), fol. 245-6, no. 23, 23 June 1711 requiring that les gens d'affaires prove that they have paid half of their dixièm e before the crown would hear any appeal for a reduction or discharge.
Two new officials appeared to supervise the activities of the older officers in handling the declarations of income, the confection of the dixième rolls, and the revenue from the tax: the controller and the director of the dixième. Each election had a controller of the dixième who was to be nominated by the provincial intendant and approved by the controller general. This official kept duplicates of every declaration of income and dixième roll. He reported any property that omitted from either document to the controller general who would see that he was rewarded for his diligence. The controller of the dixième kept a register recording the dates when the mayors and syndics received the dixième rolls and when these rolls were posted, the amount of revenue on each roll, and the receipts (quittances) that he had issued for money received from these rolls. A separate register recorded the constraints employed by the taille receiver to force payment of the taxes and the expenses that this entailed. Every month the dixième controller sent the controller general an account from this second register. A third register recorded the amounts and names of everyone who was fined double for failure to pay their quarterly dixième on time along with the receipts of such fines and the quittances issued. As soon as possible the dixième controllers transmitted a detailed account of the revenue to be expected from each town, bourg, and parish in their election. In their monthly accounts to the controller general, the listed in separate articles how much
money had been received from the dixième rolls, from the fines, and from the capitalists and officers.¹⁵

Each provincial intendant also had an assistant called the director of the dixième who hastened the confection of the dixième rolls and their expedition to the proper taille receivers and local officials. He, like the controller, kept an eye out for undeclared wealth. Like the intendant, this official toured the generality or province to check the registers of the taille receivers with those of the controller of the dixième as well as the registers of the receipt general. He reported monthly to the controller general on his activities and sent quarterly accounts of the expenses undertaken by all officials in the collection of the dixième. He communicated any sign of corruption or negligence immediately to the controller general but he acted under the direct orders of the provincial intendant to whom he accounted for all of his activities.¹⁶

The machinery for handling the dixième was thus established from the mayors and syndics at the parish or town level up to Bouville's extraordinary commission of the council. Working between this commission and Desmaretz was a commis named Antoine Barrangue, one of de la Garde's people before the creation of the dixième. He was a secrétaire du Roi, like de la Garde, and referred to as "intéressé aux affaires du Roi," meaning an investor in the king's finances. He prepared the instructions for the controllers and directors of the...

¹⁵A. N. G 1138-9, letter to the provincial intendants of 30-1 October 1710 and "Instructions pour les contrôleurs."

¹⁶Ibid., "Instructions pour les directeurs."
dixième and handled the correspondence from the provinces to Desmaretz until Bouvaille's group had divided its responsibilities. He asked Desmaretz if he could remain in that function as a liaison between the controller general and the commission for the purpose of organizing the material for the minister.  

This organization had to address the next problem which was what sort of income was subject to the dixième and how was it to be determined. The most difficult problems involved revenue farming. As was said earlier, most noble and ecclesiastical lords employed farmers to manage their estates by a lease. By the early eighteenth century revenue farming was prevalent among bourgeois landowners and wealthy peasants. The government asked all farmers to file declarations of their income, of the lease payments they made, and to whom they were made. The farmers were to withhold the dixième from their payments and give it to the taille receiver in the election where the manor house was located. Farms that extended across several parishes only filed a declaration in the parish where the manor house was situated. Every proprietor was required to file one declaration in each parish where he had property. 

There was also the problem of private rentes by which the income from property was used to pay the interest on the loans between private

17Ibid., letters to de la Garde or Desmaretz of 29 November and 8 December 1710 and 30 April 1711. A. N. G' 750-60, letter from de la Garde to "Sr. Barrangue, Coner Sec du Roy." B. N. mss. fr. 7587, fol. 24 identifies Antoine Barrangue as "Sec. du Roy" while his son was called a counsellor to the Chatelet.

individuals. The holder of the property was to file a declaration listing to whom and how much he paid in rentes. They were also to withhold one-tenth of the rentes and make payments to the official charged with receiving the dixième in their area. 19

The administrative problem of who was to receive the money from each and every locality highlighted the difficulties involved with privilege. Many kinds of income were privileged or went to privileged people. The government closed these avenues of escape by ordering the retention of the dixième from payments made by its officers to officers of the marc d'or, the Order of the Holy Spirit, commissaires in charge of seized property, and eventually to payments from all property of fugitive Protestants, to list a few examples. 20

Towns and provinces that were exempt from the taille and paid only extraordinary military subsidies because of the war had special collectors for the dixième appointed for them. The tax receiver of Paris, Boucot, headed the administration for collecting the dixième in Paris under the instruction of the provost of merchants. 21 Residents of the town of Versailles presented their declarations to Sr. Fresson,

19 A. N. E 824A, fol. 96-7, no. 2, 13 January 1711; K 2414, no. 3, Declaration of 13 January 1711.


bailiff of the city, and their payments to a Sr. L'Evêque. Both men worked under the orders of Blouin, the intendant of the palace and park of Versailles. An inspector of the farms at Calais named Pierre de Chasteuneuf was named to collect the dixième in West Flanders, the Boullonnais, and the land and towns of St. Omer, Montreuil, Calais, and Ardres. He could commission local receivers and worked under both the intendants at Amiens and West Flanders.

Officers that were exempt from the taille and thus did not pay the local taille receiver anything were another special category. One of the secretaries of finances, Goujon, was commissioned to collect the dixième from the officers policing the commerce in meat wine, oils, and things of a similar nature. He was later charged with receiving the dixième from the officers of the superior courts in Paris, except for the Hôtel de Ville and the money from rentes and gages. A Sr. Milet de Ternantes was commissioned to do the same for all employees of the general farms and their subfarms, the farms and subfarms of the postes, all employees of the vivres et étapes and army supply, the extraordinary and ordinary of war, and all the companies of the traitants.


23 A. N. E 822A, fol. 419-20, no. 72, 18 November 1710. A. N. G7 1138-9, Chasteauneuf to Desmaretz, 9 October 1710, offering to perform this service.

24 A. N. E 830B, fol. 78-9, no. 26, 7 July 1711 and E 839C-840A, fol. 19-20, no. 4, 28 May 1712.

The problem of taxing royal officials led to requests for exemption because the employees of the tax collecting bodies were necessary to the continued supply of money to the state. The Secretary of State for Foreign Affairs, Colbert de Torcy, wrote to his cousin on 21 March 1711 asking that the masters of the postes be exempt from the dixième because of their heavy duties and constant travel. Desmaretz responded simply, "Non, Personne de doit estre exempt du dixieme." This apparent hardline conceals the fact that the appointments of commis of the aides had already been exempted. Torcy repeated his request in January 1712 with the proviso that it only be given to commis of the postes making less than 600 livres annually. A mémoire from these people said that the commis of the other farms had already been exempted. They requested a ceiling on this exemption of 700 livres a year. Desmaretz granted an exemption to those commis of the postes making 500 livres or less annually. The higher paid officials in all the farms remained subject to the dixième, however.

This exemption was not the first, nor the most serious, from the standpoint of revenue. The problem of foreign subjects resident in France or making money in France presented the first major difficulty to be handled by the government. Foreign lenders were needed to keep the flow of credit open to France. Foreigners purchasing new rentes from the estates of Burgundy for the purpose of exempting Burgundy

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from the capitation were promised that their income from these rentes would not be taxed to pay the dixième on 18 November 1710. This exemption was extended to the citizens and lenders of Strasbourg in return for grain worth 410,973 l. 10 s. and Alsace in return for 1,500,090 l. worth of grain. Strasbourg and Alsace had already provided a large part of this grain for the 1710 campaign but now as effectively foreign provinces they received a complete exemption from the dixième. Foreign soldiers serving in the French army were also exempt from the dixième as required by the treaties that recruited them. Other foreigners were not allowed to escape, however, except for Savoy which had its capitation increased by 200,000 l. annually instead. Commis of the Savoy farms still had to pay the dixième.

The greatest loss of tax revenue for the dixième came from allowing the clergy of France to escape in return for a one time payment of 8,000,000 l. The clergy had given the crown 24,000,000 l. in the summer of 1710 in order to end their 4,000,000 l. annual subsidy instead of the capitation. The clergy had had to borrow more than 23 million of that to make the payment. An extraordinary assembly of the clergy met in June 1711 and voted to grant the king an additional 8,000,000 l. in return for an exemption from the dixième. They had to borrow this money and the rentes from this loan were also exempt from

27A. N. E 822A, fol. 23-1, no. 4.
28A. N. E 1956, fol. 297-303, two arrêts of 13 January 1711.
29Ccp, ed. Boisilise, III, no. 1021 and notes, p. 366-7, Desmaretz to le comte du Luc, ambassador to the Swiss, 1 April 1711.
the *dixième*. The crown accepted this offer and exempted the income from all ecclesiastical property, benefices, pensions, *rentes*, *gages*, and other income that went to the clergy, secular or regular communities of either sex, foundations, confreries, or hospitals. This did not include the income from church property that went to laymen who still had to pay the *dixième*, except for those *rentes* which were paying the interest on the 8,000,000 l. described above. Goujon was commissioned to collect declarations of income from all the clergy so that the crown would be able to determine which was exempt and which was not.

This exemption did not include foreign clergy, those whose archdiocese was not recognized as being French. The three bishoprics whose archbishop was in the Holy Roman Empire had to offer separate *dons* gratuits to gain exemption from the *dixième*. Verdun offered 23,000 l., Toul 9000 l., Metz 46,000 l., and the rural clergy under French control in Longwy, Montmédy, Marville, Damvilliers, and the duchy of Carignan paid 2800 l. for the same exemption.

30A. N. E 1960, fol. 87-92, 28 July 1711 accepting the decision and permitting the loan; A. N. G 1138-9, a mémoire on how to carry out this exemption; A. N. E 836A, fol. 207-8, no. 30, 12 January 1712 and E 836B, fol. 149-50, no. 29, 19 January 1712, commissioning Goujon.

31A. N. E 844B, fol. 16-7, no. 4, 18 October 1712 for Verdun; E 848B, fol. 359-60, no. 9, 21 February 1713 for Toul; E 857B-858A, fol. 229-30, no. 24, 2 December 1713 for Metz; E 853B, fol. 74-7, no. 24. 18 July 1713 for the clergy of Longwy etc. A. N. E 833B-834A, fol. 100-3, 27 October 1711 Accepting 60,000 l. from the Order of the Knights of Malta in return for exempting their property in France from the *dixième*.
The Sorbonne tried to claim an exemption from the dixième because of its relationship to the Church but this was denied by the crown on the grounds that the Sorbonne did not contribute to the clergy's don gratuit. Desmaretz decided that all the income producing property of the university was subject to the dixième except the residences of the professors and the rooms used for lessons. The Sorbonne was well endowed and a great deal of property remained to be taxed. However, the Sorbonne was also well endowed with clever logicians and lawyers who constantly submitted new reasons why they should not pay, which were always rejected by the commission of the dixième and the minister. Nonetheless, by 15 May 1715 the Sorbonne had not paid anything toward the dixième.32

The state's control over its subjects was further weakened by a policy of granting annual subscriptions (abonnements) to a host of provinces and cities in the pays conquis and the pays d'états. This policy maintained the separation between those subjects under direct governmental control and those who lived in a jurisdiction with some bargaining power with the crown. Subscriptions were granted to maritime Flanders, Hainaut, Lille, Douai, Orchies, Ardres in Picardy, Cambrai and the Cambrésis, Bouchain, Calais, Saint Amand and its dependencies, Artois, Boulogne, Orange, Franche Comté (for 370,000 l.), Provence (for 500,000 l.), Marseille, Aigues Mortes, the county of Foix, Burgundy, Roussillon, Languedoc (for 780,000 l.), Bresse and

32_CCR, ed. Boislisle, III, no. 1828, p. 588, Bignon de Blanzy to Desmaretz, 15 May 1715. I believe that Bignon is referring to the entire University of Paris here.
Bugey, Gex, Lectoure, the Nebouzan, the pays de Marsan, Béarn, Bayonne, Lower Navarre, Labour, Bigorre, Soule, the Four Valleys nearby, and the common marches between Brittany and Poitou.\(^{33}\)

In granting these exemptions or abonnements, the state surrendered any control over these areas that it might have claimed from the dixième. Local officials could determine how this money was to be raised, but the central government usually required that it be apportioned on the basis of the capitation. These subscriptions did not extend to money that was paid by the royal government to residents of those areas. The dixième was still withheld from all rentes, gages, pensions, and appointments paid out of royal monies. The government was only excluding money that was derived from private sources from the dixième in return for the abonnements. Only the clergy, Alsace, and Strasbourg were completely exempted from the dixième.

The government was thus reduced to levying the dixième on the pays d'élections and a few other provinces like Brittany. Its efforts to enforce the tax in these areas ran into problems from its own agents, the provincial intendants, who wished to base the new tax on the taille or capitation to simplify matters for them. Desmaretz rejected these proposals because he wanted the new imposition to pay

for the war effort and not to be confused with the ordinary revenues that were to pay the interest on the crown's debts.\textsuperscript{34}

The crown had hoped that local notables, particularly office-holders, would set an example for the rest of the province by promptly obeying royal orders on the new tax. Instead these local officials used their special ties to the government to transmit their complaints about the new tax, especially since they had not been paid their \textit{gages} since 1709. To add to this confusion, the Keepers of the Royal Treasury were withholding the \textit{dixième} from all payments made after October 1710, even if those payments were for debts due before the creation of the \textit{dixième}.\textsuperscript{35} The difficulties in enforcing the \textit{dixième} usually resulted in delays and moderations extended by the crown which needed any money desperately. Sometimes, as in Brittany, pursuits against recalcitrant taxpayers, usually gentlemen, were suspended prior to and during the meeting of the provincial estates in order to avoid any problems in securing the province's \textit{don gratuit}. Thereafter, the pursuits resumed, and indeed were increased, by making public examples of the worst offenders in order to encourage less important people to pay what they owed. There were zealous royal agents, like Ferrand, intendant of Brittany, or Bignon, provost of

\textsuperscript{34} Houques-Fourcade, \textit{Les impôts sur le revenu en France au XVIIIe siècle}, pp. 255-77 on Desmaretz's problems with the intendant at Bordeaux; \textsc{CcG}, ed. Boislisle, III, no. 1020, p. 366, le Gendre, intendant of Montauban, to Desmaretz, 31 March 1711.

\textsuperscript{35} \textsc{CcG}, ed. Boislisle, III, no. 984, p. 397. Ferrand to Desmaretz, 20 February 1711, and no. 924 and note, p. 339, complaints of the Parlement of Dijon to Desmaretz, 12 March 1711. A. N. G 1138-9, complaints of the marquis de Vibraye and the comte de Nogent of 4 and 8 July 1711 against the actions of the Keepers of the Royal Treasury.
merchants of Paris, who were willing to use force to require obedience, and possibly to demonstrate their loyalty to the crown. 36

The imposition of the dixièm did not avoid any violent local protests. The number of rebellions that were caused by the dixièm is difficult to establish because most rebellions after 1710 were caused by a host of complaints involving all royal taxes, not just the dixièm. Reports of local disturbances that were linked to the new tax came from Béarn, Perigord, La Rochelle, Picardy, Normandy, Limousin, Touraine, and the Montauban generality. Usually the local nobility provided the leadership for such protests but the crown could count on loyal local notables to assist it in suppressing the uprising by calming the populace and setting a good example. To reinforce the impression the government wanted, the leaders of such protests could be punished. 37 In any case, the severity of such rebellions pales when compared to the Fronde or even the Cevennes in 1703-5. A policy of moderation in enforcing this extraordinary measure must share part of the responsibility for the success of its peaceful imposition.

Despite early expectations that the dixièm would raise 60 million livres, a policy of exemptions, abonnements, and accepting whatever

36Ceg, ed. Boislisle, III, no. 1181 and note, pp. 414-5, Montaran, Treasurer of the Estates of Brittany, to Desmarets, 26 November 1711 and no. 1153, p. 406, Bignon to Desmarets, 7 October 1711.

37Ibid., no. 1081, p. 382, no. 1096, p. 388, no. 1194 and note, pp. 417-8, no. 1572, p. 520, and no. 1675 and note, p. 544 for news of disturbances linked to the dixièm. The letter from Lamoignon de Courson at Bordeaux to Desmarets of 15 December 1711 (no. 1194) explains how the government relied on loyal local men to set an example.
sum was easiest to collect resulted in an increase of less than 29 million livres in its best year 1711 that included the last quarter of 1710. Thereafter, it produced a steady 22,500,000 l., or so, which was less than the capitation before exemptions were sold in 1709.  

The hardship caused by all the measures of October 1710 cannot be underestimated. Patrice Berger in a recent article on the attempts by Chancellor Pontchartrain as a local seigneur to alleviate poverty and suffering in the areas where he was count illustrate the effect of royal policy under Desmaretz on such efforts. Among the wide variety of activities undertaken by the chancellor and his wife to assist the poor, one was the purchase of 16,000 l. in perpetual rentes in 1714 at denier 16 (6½%) to produce an income of 1000 l. to maintain twelve aged poor at Bordes. These rentes were lowered to denier 25 in 1716, thus producing only 640 livres for the same purpose. This example can be used to illuminate the kinds of trouble endowed institutions faced when the government forcibly reduced the interest on loans made before October 1710 to five percent. The government tried to soften this blow by exempting all clerical revenues from the dixième which would have reduced the effective interest rate to 4½ percent. Nonetheless, rentes were again reduced in December 1713 to

38A. N. G 1138-9 for these figures. Desmaretz, Compte rendu, in Ccg, ed. Boislisle, III, p. 678, said the dixième never produced more than 24,000,000 l.

Before 1710 would produce only 800 l. in 1711 (720 l. if the dixième was withheld) and only 640 l. after 1713 (576 l. with the dixième). Unless such charities could find generous philanthropists like the Pontchartrains, who were willing to donate money to make up the lost income, the poor could expect greater hardships.

The dixième and its subsidiary measures did provide France with the necessary financial strength endure three more campaigns until the war ended. Negotiations at Utrecht brought peace with Britain and the Dutch in 1713. The Empire and Austria made peace at Rastadt-Baden in September-October 1714. While these negotiations brought some respite to the ministers of war and foreign affairs, Desmarets's labors continued unabated. The expense of war did not end because the armies withdrew from the battlefield. The loans undertaken during the war had to be repaid. During the gradual cessation of hostilities after 1711, the controller general had to make plans for the payment of the state's everyday expenses and the restoration of self sufficiency to the royal finances.

II. Desmarets's Postwar Policies

Re-organizing royal finances or, to use the vocabulary of the time, reforming them meant suspending all wartime taxes and returning to the status quo ante bellum. At least, this was the kind of thinking

40A. N. K 2415, no. 101, Edict of December 1713.
that Nicolas Desmaretz advocated. The problem was maintaining royal credit while shifting from wartime to peacetime fiscal policies. The king had borrowed money that he had to repay if he was going to liberate his ordinary revenues and guarantee his income. In a variety of mémoires written after 1714, Desmaretz said that the ideal condition for royal finances was that of the year 1683, the year of Colbert's death. He compared the situation at the beginning of 1715 to that that Colbert had faced in 1661, except that, in the earlier period, the cause of France's condition was criminal mismanagement and depredations of the royal revenues while the situation in 1715 was the result of almost twenty-five years of war. Unlike his uncle, Desmaretz could not accuse his predecessors of criminal behavior because they had operated under Louis XIV's supervision. He could not, therefore, propose the kinds of stringent legal procedures that Colbert had employed in the 1660's to recover lost revenues.

In 1661 royal taxes extracted 84,222,096 l. but only 31,845,041 l. reached the Royal Treasury. The rest went to pay for charges, including rentes, gages, and corruption. By a variety of harsh but sound policies, Colbert built royal taxes up to 116,877,478 l. minus only 23,375,274 l. for changes. However, by 1715 the Royal Treasury only received 30,680,707 l. out of a total tax of 109,248,074 l. While the difference between total revenue in 1683 and 1715 was only

7,625,497 l., the Royal Treasury received 62,817,497 l. less in 1715 than in 1683. Desmaretz felt that returning royal income to 100 million livres should be the goal of his policy meaning that he had to reduce the charges on revenue by 62 million livres while increasing revenue by another 7 million. This income had been lost by creating offices, selling rentes and augmented gages, alienating the domain, and granting too many people exemptions from taxation. All of these affairs were debts undertaken by the crown in time of distress. The interest on these loans amounted to 62 million livres. In addition, the crown had been amassing short-term debts in the form of mint bills, promissory notes, unpaid assignations, and the unpaid debts of the traitants.

In order to recover the lost revenue, Desmaretz faced three problems. First, he had to guarantee the crown a revenue of 100 million livres annually while reducing expenditures to that level. Second, he had to find some way to repay the loans and debts incurred because of the wars since 1688. Third, he had to determine exactly how large that debt was in order to plan for repayment.

He tackled these problems in reverse order because no assured revenue could be found unless the debts were repaid. He had asked the intendants in August 1710 for a report on the financial affairs in their provinces including the operations of the farms, unpaid taxes, and extraordinary affairs of finances. A copy of this letter was sent again to the intendants on 20 August 1711 with additional instructions

on these and other financial affairs. The products of the reports from 1710 are unavailable but some of the research from 1711 is available.43

When Desmaretz returned to public life under Chamillart in 1699-1700, one of his first tasks was to prepare an edict calling for a research into the activities of the traitants since 1689. This ill-fated pursuit ended when war broke out in 1701. Nonetheless, one of the first actions taken by Desmaretz when he ascended to the official position of director of finances in October 1703 was to send letters to each of the provincial intendants asking for a report on the activities of the traitants.44 This surveillance was something Desmaretz returned to periodically by requiring the traitants to file reports on their activities. The letter of 5 October 1703 to the provincial intendants was followed by several in 1704 and 1705. An arrêt of the council in 1705 ordered the traitants and their cautions to remit their résultats, accounts and receipts to the council. This order for traités adopted since 1687 was renewed in 1708 after Desmaretz became controller general of finances. This information was to be given to Le Rebours and Poulletier who would report it to the minister.45 These accounts produced orders to pay the government the funds that the traités called for. A Sr. Barthélémy Rolland, commis

44 Ibid., II, p. 615, letter of 5 October 1703; B. N. mss f. 7939.
45 A. N. E 794 B, fol. 216, 21 July 1703.
and financier, was charged with collecting these debts. Eventually Le Rebours and Poulletier were replaced by Desmaretz's son-in-law Bercy who was to receive all of this information for any traité concluded before 31 December 1709. Any traitant, caution, or commis who withheld these accounts would be required to pay a fine equal to a sum that depended upon the total forfait of the traité.

The letter of 20 August 1711 preceded an arrêt of 29 August ordering the traitants, their cautions, and employees to turn in the accounts of their collections for any rights they had enjoyed. The extraordinary commission of the council supervising this activity was headed by Bouville and included Bignon de Blanzy, des Forts, Desmaretz, Le Rebours, Bercy, Maupeou d'Ableiges, and de Harlay de Cély, the extraordinary commission for the dixième. Rolland was to enforce the orders of this commission by using legal constraints on anyone who did not respond to a request for this information within three days. In addition to the accounts of the company's receipts, they were also to hand over the registers of the meetings of the company after initialing each page.

46 Ibid., fol. 204-7, 21 July 1708.

47 A. N. E 802B, fol. 331-6, no. 53, 26 March 1709 and E 829A, fol. 350-1, no. 79, 9 June 1711.


49 A. N. E 836B, fol. 218-21, no. 1, 26 January 1712 and E 836C, fol. 148-51, no. 1, 16 February 1712.
A letter from Ferrand, intendant of Brittany, accompanies two cahiers in which tables describe all the extraordinary affairs of finances in his province, offices that were sold, their price, their purchasers, a record of the payments made by the traitants, the profitability of these offices, and whether any unsold offices could be sold. The letters from Ferrand were written to Bercy who referred them to Claude-François Delacroix who had been working on such matters with Desmaretz since as early as 1704. Elsewhere in the Archives Nationales are other examples of the same work for the provinces or generalities of Provence, Alençon, Languedoc, Amiens, Bordeaux, Franche Comté, Caen, Limoges, Lyons, Montauban, Moulins, Orléans, Rouen, and Tours. André Chouraki in his Les intendants des finances cites these documents as coming from the papers that Bercy turned over to the government when he left office in 1715. They have been recatalogued and put into other cartons since Chouraki's writing but it is evident that they belong to Desmaretz's effort to ascertain what debts the traitants owed the crown, how much more money could be gained from these officers, the influence of such offices on the crown's revenues and commerce, and the cost of suppressing them.

50 A. N. K 891, no. 37 for Ferrand's first letter of 17 February 1712 and nos. 30-1 for the cahiers. This entire carton from nos. 1-95 is concerned with extraordinary affairs since 1689 or uncollected taxes since 1700 in the provinces and generalities of Auvergne, Bordeaux, Brittany, La Rochelle, Lyon, Soissons, and Hainaut.

51 A. N. G 7 1494, Delacroix to Desmaretz, 19 February 1704.

52 A. N. H 1 1588 7, 18, 29, 32, 36-7, 41, and 44-5.
Some of the unpaid debts of these traités was collected after 1711 with interest. Desmaretz was conducting a "Chambre de justice" without using the name. He had expressed his distaste for such a brutal measure in an early mémoire on the role of the king's finance minister.\(^{53}\) He would rather pressure the financiers to make them borrow a million livres for the crown than seize property that might only be worth 100,000 l. By employing his wealthy son-in-law Bercy, Delacroix, a financier and Bercy's neighbor, and Rolland, another financier, Desmaretz was using wolves to pursue wolves. Rolland was charged by the government with surveying the accounts of a variety of comptables to inspect for double entries, mistakes, false entries, omissions, and other matters that might produce extra revenue for the crown.\(^{54}\) This silent inquisition avoided any shadow that the use of overt force might cast on the credit of these financiers. Desmaretz wanted to eschew the kind of purge that Le Peletier had used in the 1680's and might harm the crown's ability to borrow money at a time when it still needed money. At the same time he wanted to know what the real debts of the traitants were, exactly how many offices had been sold, their price, and the utility of these offices. This would help him to determine exactly how much money the government would have to

\(^{53}\) A. N. K 883, no. 3, 29 May 1689. This dislike of "Chambres de justice" was repeated in a mémoire in A. A. E. Mém. et Doc., France, 137, fol. 34-41, 28 January 1717.

\(^{54}\) A. N. H1 1461, undated mémoire from after 1727 describing Rolland's activities.
raise to repay its debts to either the traitants or the purchasers of the offices.55

Another use of this research into the history of extraordinary affairs of finances was to squeeze more money out of the more profitable of these offices. The government judged that the interest received in the form of gages and emoluments from some of these loans (offices) was too high. In October 1712 the holders of any of 33 different kinds of offices that had been created since 1 January 1688 were asked to pay the equivalent of one-fourth more for their offices than they had done already. This was, in effect, a forced reduction in the interest earned from the original loan. Unlike a forced loan that offered an augmentation of the gages for the officeholder, this extended no carrot to encourage compliance. Either the officeholder paid the additional finance or he would lose the office and its profits. Another edict of February 1713 added 14 more offices to this list but eventually eight were removed from this second list in recognition of their loans since purchasing the offices.56 These efforts to get more money out of the officeholders were directed at raising money to pay for present expenses. If any of these offices were ever suppressed, they would cost that much more to do so.


Once the total indebtedness of the government was discovered, then some way to repay it had to be devised. The government had to find a way to raise money to absorb its paper debts, suppress offices and reimburse their owners, reduce taxes without reducing income, and generally restore the crown's revenues to what they were in 1683. In order to explain how Desmaretz intended to do this, we must digress a little.

When the clergy paid the crown 24 million livres in 1710, they borrowed 23,000,000 l. in the form of rentes and set aside a fixed amount of their income to pay the annual interest on the loan as well as reimburse the principal. They repeated this process in 1711 when they borrowed 8,000,000 l. to exempt themselves from the dixième. They sold rentes at denier 12 (8 1/3%) and set aside 875,000 l. in revenue to pay the interest of 666,666 2/3 l. and retire the principal. This operated in much the same way as a modern mortgage loan wherein each year the proportion between the interest and the principal would change until the entire loan would be repaid by 1730. Thereafter the clergy would be able to enjoy its 875,000 l. annually again.

The significance of these kinds of rentes, called rentes tournantes, was that they did not permanently encumber the income of the borrower nor did they require the lender to surrender his capital permanently. They were popular loans with the investing public. The government had dabbled in medium-term credit mechanisms with the caisse des emprunts, mint bills, and the five year bills of the farmers and

57A. N. O1 55, fol. 96-107 and E 1960, fol. 87-92, 28 July 1711.
receivers general. Unfortunately, these methods failed because the government could not guarantee the fixed revenue necessary to support the interest and promised repayment. When the farms became unprofitable after 1701, the promises of the *caisse des emprunts* were worthless, despite raising the interest rate to ten percent in 1705. After 1704 the ratio of mint bills to specie at the mints was absurdly disproportionate. The government converted some of this paper in 1707 into five year bills against either the receivers or farmers general but the winter of 1709 and the collapse of the general farms turned these bills into another scrap of royal paper. The *caisse de Legendre* appeared in 1710 but its credit was limited to providing for the state's most urgent expenses.

Another credit mechanism available to the state was the short-term loan, either made by the farmers general or receivers general in the form of their bills or by issuing assignations against the future revenue from a number of sources. The collapse of the farms and the problems with collecting ordinary impositions made these credit sources extremely tenuous. The forced conversion of assignations on the revenue for 1711, 1712, and 1713 in October 1710 discredited them.58 When revenue failed to reach the expected level, these loans would have to be reassigned to some other source. When the farms went into *régie* in 1709, the government could not use the credit of the general farmers. The *caisse de Legendre* was absorbing all the credit of the receivers general of finances.

The only other credit mechanism available to the state was the permanent loan in the form of perpetual rentes, offices, or augmented gages. There was never any plan to repay these loans. The government only set aside enough revenue to pay the interest as promised. Since 1709 there had been some difficulty in meeting these obligations because revenue failed to come to expected levels. At any rate, Desmaretz saw the permanent encumbrance of the king's revenues as the cause of the crown's problems. He did not want to use one permanent encumbrance to replace another. He wanted to restore the 69 million livres in revenue by some reimbursable loan.

In July 1711 people in the contrôle général des finances began studying a project to create offices of inspectors of finances, who would tour one or more elections to check the accounts of the taille receivers and the parish collectors, and anyone else handling royal monies outside the farms. These offices were created by an edict in January 1712 and an extra three deniers per livre (1 1/3%) was added to the taille in the pays d'élections to pay their gages. When problems developed over the sale and jurisdiction of these offices, it was decided to suppress them in June 1712 and use the revenue from the three deniers per livre to support rentes at denier 12 (3 1/3%). The government was going to borrow six million livres and set aside 800,000 livres from the taille to pay the interest of 500,000 livres and reimburse the principal. These rentes proved to be so popular that three other

59A. N. G7 1541 for the papers on these offices. A. N. E 836B, fol. 335-6, no. 40, 26 January 1712 imposed the new tax of 3 deniers per livre.
issues were sold on the same terms in July and December 1713 and March
1714. Each of these loans would be repaid in thirteen years from the
time they were contracted. The government had adopted the clergy's
method for providing a sinking fund of sorts for the retirement of
the original loan. Desmaretz intended to employ a similar mechanism
to help retire the total debt of the government.

The end of the war with part of France's enemies in April 1713
allowed the government to begin lowering taxes on commerce. The com-
mmercial treaties of Utrecht allowed the English and Dutch to export
goods to France without paying the droit de fret, a tax of 50 souss per
tun. The king ceased the alienation of his domain and began reducing
taxes to their level prior to 1688. Doubled rights on butchershop
inspectors at three livre per head were dropped. A tax of 20 souss
per muid of wine was also eliminated. Doubled rights on all private
tolls (péages) were abolished. Salt taxes were lowered in October
1713. 61

Charles Irenée Castel, abbé de Saint-Pierre, Annales politiques
(London: unknown, 1758), II, pp. 414-6, 423, and 434, praised these
new rentes and linked their creation to the example set by the clergy
and English business practices. A. N. K 2416, no. 17, Edict of
March 1714, said that another such loan was used to repay those people
who had purchased the farm of the control of notarial acts. Rentes
were sold at denier 16 (6%) with a total interest of 1,500,000 l. The
farm was reconstituted with an annual lease price of 3,000,000 l. out
of which 2,400,000 l. went to pay the principal and interest on the
rentes. The king thus got to keep 600,000 l. in revenue.

The laws suppressing these and other offices and the taxes paid to
them can be found in A. N. K 2415, nos. 92-3, 109 and K 2416, nos. 9,
17, 48, 97, 100, and 104.
To help reduce the state's expenses all perpetual rentes had their interest rates forcibly lowered to denier 25 (4%) by an edict in October 1713. Unpaid interest would be added to the capital in making the conversion. Any rentes acquired since April 1706 when the state began allowing royal paper to be used to purchase them had their capital reduced to sixty percent of its face value with the addition of any unpaid interest thereafter. Most rentes were two years behind in their payments. Desmaretz wrote that this process alone, which caused murmurs of discontent, saved the government 14 million livres annually.

When the Peace of Rastadt-Baden was concluded in September-October 1714, Desmaretz had to plan for the retirement of royal debts acquired since 1683. The state had gotten through the last years of the war by relying almost totally on the credit of the receivers general of finances and their caisse de Legendre. The king, however, had promised to suppress both the capitation and the dixième within six months after the proclamation of peace. These two impositions together produced almost 44,000,000 l. annually, which was more than the king's ordinary revenues were collecting after deductions. Also, the dixième had the salutary effect of reducing expenses by retaining one-tenth of everyone's pensions, gages, appointments, and other government payments.

Several of Desmaretz's mémoires exist from the period from late 1714 until the king's death. One was written to Louis XIV\(^63\) while the others were either for other members of the government or as discussion papers for Desmaretz's own advisers. Desmaretz described the situation of 1661-2, 1683, and 1715 to the king with brief descriptions of the actions taken by Colbert to ameliorate finances between 1661 and 1683 and of his successors during the time preceding Desmaretz's ministry. He then went into greater detail about the government's activities since 1708. Because it had taken Colbert more than twenty years to build the financial machinery that existed in 1683, it should not surprise Louis XIV if he was to learn that it would take another twenty years to rebuild it.

The research into the amount of royal paper remaining to be retired showed that on 1 January 1708 the government owed 526,766,398 l. but that by the end of 1714 it had reduced that debt to 427,992,648 l. At the same time, it had raised 1,564,585,188 l. for all of its expenses (an average of 223,512,169 l. annually for seven years). In addition to this unretired paper, the crown had to raise 122,729,540 l. to cover expected expenses for 1715 as well as 26,000,000 l. to pay the interest due on the promises of the caisse des emprunts and the missing funds of the general farms. The total money necessary just to retire these debts was 576,722,188 l.\(^64\)

\(^{63}\)Boislisle, III, pp. 614-9 and A. N. G\(^7\) 1903.

\(^{64}\)Boislisle, III, pp. 619-22 and A. N. G\(^7\) 1903.
Desmaretz recommended that expenses for 1715 be reduced by another 25 million livres in order to bring them below 100 million livres. This would reduce the debt to around 552 million livres but there was another problem which requires a study of the difference between 1683 and 1715 as Desmaretz saw it.

**ORDINARY REVENUES IN 1683 AND 1715**

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxes and Leases</th>
<th>Charges</th>
<th>Royal Treasury</th>
</tr>
</thead>
<tbody>
<tr>
<td>1683</td>
<td>116,873,478</td>
<td>23,375,274</td>
<td>93,498,204</td>
</tr>
<tr>
<td>1715</td>
<td>109,248,074</td>
<td>84,567,367</td>
<td>30,680,707</td>
</tr>
<tr>
<td>loss</td>
<td>7,625,404</td>
<td>--</td>
<td>62,817,497</td>
</tr>
<tr>
<td>increase</td>
<td>--</td>
<td>61,192,093</td>
<td>--</td>
</tr>
</tbody>
</table>

Total taxes had declined since 1683 by 7,625,404 livres but the Royal Treasury was expecting 62,817,497 livres less. In addition, the crown expected the general farms to show a deficit of six million livres that had to be made up by funds in the Royal Treasury. The increase in charges by 61,192,093 livres was going to have to be reduced to its level in 1683. Desmaretz wanted the crown to be able to pay for its annual

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65 B. N. mss. fr. 7766, fol. 14-20 is an incomplete mémoire written in the minister's hand which lists expected expenses for 1715 as more than 154 million livres. B. N. mss. fr. 7765, fol. 1-22 (Ccg, ed. Boislisle, III, pp. 629-33) says that two earlier projections for expenses were made in October and November 1714. The mémoire in A. N. G7 1903 (Ccg, ed. Boislisle, III, pp. 622-9) is dated 20 February 1715 and includes detailed plans for reducing expenses from 122 to 97 million livres. The mémoire in B. N. mss. fr. 7766 must be from one of the earlier projections which is why this 25 million livres is a further reduction.

expenses of 100 million livres out of its ordinary revenues. He wanted a balanced budget. If he wanted to do this, he was going to have to come up with close to 70 million livres by reducing the charges and increasing the total taxes and leases. These charges were rentes, papes, and other loans with an interest rate of between five and ten percent representing a total capital investment of between 700 and 1400 million livres. When added to the 552 million livres owed for past and present expenses, the total debt was between 1250 and 1950 million livres. Desmaretz settled on a figure of 1500 million livres.

Desmaretz wanted to borrow 1,500,000,000 livres to retire the debt. The state's ordinary revenues in 1715 were less than 110 million livres. To repay this new loan he needed a revenue source that did not exist in 1683. He was going to borrow approximately 1500 million livres by selling rentes tourname like those of the clergy at denier 25 (4%). The new revenue source would have to produce 60 million livres for the interest on the new loan plus another 10 million or so for reimbursing the principal. Four different methods for doing this had been proposed to him.

The first proposal was to maintain both the capitation and the dixième despite the king's promise to suppress them. The capitation produced only 21,680,680 l. since the exemptions had been granted in 1709-10 while the dixième produced 21,969,200 l. for a combined total of 43,647,880 l. This was not adequate to the task that Desmaretz envisioned.
The second proposal was to suppress the dixième while doubling the capitation. This would produce less revenue than the first proposal and increase expenses that the dixième helped to reduce by one-tenth.

A third proposal was to suppress both the dixième and the capitation as a gesture of good faith to the people. The crown should then create a new peace subsidy that would raise 70 million livres annually. While this was more appropriate in the minister's mind, it had the appearance of deceit by first suppressing taxes and then creating a new one that was a greater burden than the suppressed taxes. The new subsidy would also require entirely new tax rolls, the confection of which would only delay its establishment.

Desmaretz favored the fourth proposal of having the provinces assume the debts of the state. This would involve apportioning the debt among the clergy and the provinces and either giving them certain revenue sources already in the crown's hands or creating new revenue sources. They would sell the rentes and administer their repayment.

Desmaretz had been exchanging thoughts on such a program with Michel de Barbarie de Saint-Contest, the intendant at Metz and plenipotentiary to the peace talks at Baden. Their first exchanges had been in 1713 but they began discussing matters in earnest after the proclamation of peace in the fall of 1714. Desmaretz requested further information on Saint-Contest's idea which was very similar to his own. Saint-Contest called for each province to sell rentes at denier 25 to the equivalent of half of their revenue from the combined dixième and capitation. The entire revenue from these two taxes would then be
employed to pay the principal and interest on the loan. Representatives from the three estates in each province (two clergy, two nobles, and two townsmen) would be in charge of administering these funds. The revenue would be collected in each province and paid in the province. 67

Desmaretz's plan 68 was more far-reaching than Saint-Contest's in many ways. First, the minister knew that the dixième and the capitation as they existed in 1714 were inadequate for the amount of money Desmaretz needed. He recommended that any exemptions to those two taxes be suppressed and that everyone pay the capitation and dixième without exception. He estimated that this would increase the crown's revenues to 57 million livres. He proposed adding another two sous per livre to the farms and the taile, which would raise another 15 million livres and provide the funding necessary for his daring plan without having to draw up new tax rolls.

He called for a close inspection of all the promissory notes and royal paper still in existence with the idea of refusing to honor those that were in suspicious hands. He did not wish to recognize the claims of people who had not been issued the bills by the government but instead had purchased them at a discount from someone who had lent money to the government. These speculators would only receive part of the face value of this paper. Now that the war was over, the crown could afford to be less than gentle with "les gens d'affaires ou d'aisez." Another symptom of this hardline was the announcement of a

stepped up schedule for reporting all accounts of the **comptables** who had not done so since 1699. 69 Each **comptable** was to report his accounts either on a quarterly or semi-annual basis until they were brought up to date. Desmaretz also recommended that all uncollected extraordinary affairs of finances be suspended. These measures would meet with a certain amount of good will from the people who were being pursued by the **traitants** and **comptables** for certain sums. The suspension of the extraordinary affairs had been recommended to the minister in 1710 but the crown was still dependent on any credit it could find at the time. Now that the expenses were greatly reduced, Desmaretz wanted to pressure these groups for what they owed the crown, their excessive profits, and their false claims against the crown.

The controller general worked on the king during the spring of 1715 urging him to apply pressure on the clergy at their assembly in June and on those provincial estates that were to meet in 1715. He felt that if the crown should persuade these corporate bodies to obey, the rest of France would fall in line behind them. The **Caisse de Legendre** founded in April 1715 while he was trying to persuade the king to adopt these policies. The electors of Bavaria and Cologne who had been maintained in France since 1704 insisted that France pay them what it had promised in real money, a total of 5,700,000 l. 70 Desmaretz would spend the last months of the reign trying to salvage the credit

69 A. N. K 2415, no. 107, Declaration of 30 December 1713 for the years since 1707 and K 2416, no. 19, letters dated 5 April 1714 for the year 1701-8.

of the caisse. Its collapse weakened the crown's hand in its attempt to face down the privileged orders that year.

The assembly of the clergy met in June and granted a don gratuit of 12 million livres. The assembly met every five years to discuss their problems and to offer the crown a free gift that was to take the place of taxes. In 1710 they had paid 24 million livres to be exempted from the capitation for which they had paid four million livres annually to avoid. In 1711 they met for an unusual session to vote eight million livres to be exempted from the dixième. Their offer of twelve million in 1715 equalled the combination of four and eight million. This gift was accepted at a meeting of the Royal Council of Finances on 9 July 1715, the same day that the king declared that the capitation and dixième would be maintained until the debts undertaken by the crown during the last two wars were repaid.

It is difficult to say whether there was any relationship between the offer of 12 million livres by the clergy in 1715 and the fact that that figure was equal to the combination of their payment to exempt themselves from the dixième and their annual payment for the capitation. This don gratuit was larger than any since 1690 when they also offered 12,000,000 l. The gift of 1710 was an anomaly because they were paying the equivalent of six years' capitation to be exempt from any further payments. Their gifts in 1695 and 1705 were only ten million livres but those were war years. The year 1715 was a year of peace. The

71A. N. E 1980, fol. 97-120, 9 July 1715.
only other comparable year was 1700 when the clergy only offered 3,500,000 l.\(^{72}\) The large contribution on the clergy's behalf in 1715 indicates that there was some pressure from the government for a large payment.

The declaration of 9 July 1715 extending the *dixième* and the capitation began with an apologetic explanation of the reasons why such a measure had to be adopted. It tried to justify royal actions by recounting the taxes and offices that had been suppressed already. It promised to suspend the capitation and the *dixième* as soon as the king enjoyed all the revenues that had been alienated since 1689. The capitation was returned to its status before any exemptions were granted in 1709. It also ordered the suspension of all activity by the *traitants* and the suppression of all unsold offices that had been created before 1713, along with the payment of any fees for the suppression of such offices.\(^{73}\) This latter action was the object of the research into the activities of the *traitants*, as Desmaretz explained to Henri-Francois Daguesseau, procurer general of the Paris Parlement, saying that all *traités* were revoked and that the provincial intendants would be receiving orders when the information on each *traité* had been received and digested.\(^{74}\)

\(^{72}\)Cans, *La contribution du clergé de France*, p. 96.

\(^{73}\)A. N. K 2416, no. 95, Declaration of 9 July 1715.

\(^{74}\)CCG, ed. Boislisle, III, no. 1877, p. 598, Daguesseau to Desmaretz, 25 August 1715.
To further relieve the king's finances, an edict in August 1715 suppressed all letters of nobility and their privileges that had been granted since 1 January 1689. It also revoked all exemptions from the taille, and its collection, to any office that had been created since that date and whose original purchase price was less than 10,000 l. It also suppressed all the offices of subdelegate and their greffiers as well as any office created in the elections since 1 January 1689.75

An arrêt of 17 August 1715 furthered this effort at returning finances to their pre-1689 condition by annulling all royal paper in the form of bills issued by the treasurers of the extraordinary of war and the artillery. These bills were scheduled to be used to buy rentes created in July 1714 but the rentes had been suppressed in August 1715. The bills were thereafter to be converted into rentes tournantes at denier 25 with a total interest of 1,000,000 l. All such bills that were not in the hands of the people to whom they were originally given were to be reduced by one-half of their face value. These rentes were to be paid from the revenues from the capitation of the city and generality of Paris. All unconverted bills would be void after 1 January 1716.76

Another arrêt of the same date called for converting all the promises of the caisse des emprunts into 5,000,000 l. in reimbursable

75A. N. G7 1901 in a table listing the laws of 1715.
76A. N. E 878A, fol. 382-5, 17 August 1715.
rentes at denier 25. The revenue for this was to come from the same
four sous per livre that was to pay the interest on the promises as
well as from the capitation and the dixième. This arrêt also ordered
the reduction of the value of any promise of the caisse des emprunts by
one-half that was not in the hands of the original purchaser.77

Desmaretz was proposing similar measures to retire the promises
of the caisse de Legendre, the receivers general, and the unpaid
ordonnances of the royal government. Rentes were being created at
denier 20 to be paid from the product of the capitation and dixième
in the pays d'États and Provence as well as the generality of Lyon
and the revenues remaining from Paris.78

The minister was ordering a check of all assignations and
quittances comptables to find out how many were still in the hands of
the person to whom they had been given. This was a prelude to a
retrenchment of these effects as had been done with the bills of the
extraordinary of war or the promises of the caisse des emprunts.79

There was an undoubted parallel between the recommendations
Desmaretz had made to Louis XIV at the beginning of 1715 and the
activities of the government during that summer. The aging monarch
apparently rejected any suggestion to create local committees to handle

77 Ibid., fol. 378-81, 17 August 1715.
79 Ibid.; A. N. K 900, nos. 8-10 contain mémoires and a letter
from a Sr. Carquet, dean of the secrétaires du Roi, to controller
general Orry on 30 January 1737 on his activities in these matters
under Desmaretz.
these funds. He did, however, renounce his promise to suppress the capitation and the dixième and reinforced these taxes by suspending any exemptions to them. He also ended the reign of the traitants in the provinces. Royal paper was being inspected and reduced if it was found to be in the hands of people who had not helped the state survive the war. The similarity between the minister's recommendations and the actions of the government reveal the amount of control the minister had over policy formation at the end of the reign.

Desmaretz estimated that the actions taken in August would liberate all the revenue from the Royal Treasury for 1715 and open the way for the major effort of recovering the revenues that had been alienated in one form or another since 1689. He never would begin that effort because time was running out. Louis XIV had been visibly declining for a year. Blood clots developed in his legs in late August 1715 and eventually gangrene set in. The great king died on the morning of 1 September 1715.

III. Desmaretz After Louis XIV's Death

Nicolas Desmaretz had been left exposed and without protection in September 1683 when his uncle died. The death of Louis XIV left him in a similar position almost exactly 32 years later. The new king, Louis XV, was a child aged five years and seven months. A regency was declared under the new king's great uncle, Louis XIV's nephew, Philippe, duc d'Orléans.
A regency traditionally meant a period of weakness for the monarchy. This regency would not see the rebellions that had marked Catherine de Medici's tenure in the 1560's, Louis XIII's childhood, or Louis XIV's early reign. Yet, traditionally, a regent had to share power with the great nobles and in this manner the regency of Philippe d'Orléans would not be different. The nobility had chafed under Louis XIV's despotic ministerialism. They wanted a voice in the councils of government and an end to the reign of the ministers. To gain untrammeled power, Philippe had returned the right of prior remonstrance to the superior courts of the realm in return for their decision to set aside Louis XIV's will that would have forced Philippe to share power with the duc de Maine, the Sun King's bastard son, and the duc de Villeroy, governor of Louis XV. The dead King's will also created a regency council that was staffed by his ministers and generals. Once this testament was put aside, each minister could begin counting the days he had remaining as a political force. The question was who would be the first to go.

The controller general of finances had the power to enforce the collection of taxes. Louis XIV's last controller general had created taxes that ignored the traditional privileges of the nobility. He also governed a great deal of royal patronage that the new regent would like to control. Desmaretz's hardline on the comptables, traitants, and "les aisez" did not win him any friends. His pressure on these people was hidden from the public so as to avoid any serious harm to their ability to borrow money. This secretiveness left the public
impression that the minister was their ally and protector. As the driving force behind a fiscal policy that was aimed at relieving the poor by taxing the rich, as an innovator whose tax policies resulted in lost income for royal pensioners and a constant reminder of the state's intrusion in the life of the nobility, he was the prime candidate for early dismissal. Although he had some powerful friends, like the marshals d'Huxelles, de Villeroy, and d'Effiat, he was a relative newcomer, a Colbert, and the finance minister. Another tradition of the monarchy was the vulnerability of finance ministers when the crown changed hands.

The proclamation of the six councils of the regency on 15 September 1715 spelled the end for Desmaretz. He was excluded from the regency council of finances and given his "congé." The post of controller general of finances was not suppressed, just left vacant. The ministry offices were still referred to as the contrôxe général des finances. Although Villeroy kept his position as chef of the council of finances, Adrien-Maurice, duc de Noailles was named president, and effective head, of this council. With Desmaretz fell his commiss de la Garde who was too closely identified with the minister to survive the transfer of power. Clautrier, however, became Noailles' secretary and Le Cousturier became a confidant of the Regent in matters of finances.81


81 A. N. 1903, lists of payments to members of the council of finances and their commis for 1716 and 1718 include Le Cousturier and Clautrier but not de la Garde. Le comte d'Haussonville and G. Hanotaux,
The intendants of finances, "les enfants du contrôleur général," were soon dismissed. Their offices were suppressed in October 1715 and their papers turned over to masters of requests attached to the regency council of finances. The fate of these men as individuals, however, depended upon their standing at court. Caumartin and Le Peletier des Forts had been named conseillers d'État independently of their position as intendants of finances. Their positions on the council were secure. Fagon and Poulletier were still masters of requests. Fagon was even promised the next vacancy on the council of state. Bercy was still a master of requests but he was also Desmaretz's son-in-law. Before long he was exiled to his lands in Normandy and stripped of his office because of unsubstantiated accusations of corruption in his relations with les gens d'affaires. Le Rebours and Guyet had no offices nor strong family ties at court. They were only Chamillart's relatives who had enjoyed Desmaretz's protection. Their dismissal involved no great difficulty.

eds., Souvenirs de Madame de Maintenon (Paris: Calmann-Lévy, n.d.), III, p. 116, Maintenon to Mme. de Caylus, 27 June 1716 on a visit by Le Cousturier. A note from Saint-Simon's writings says that Le Cousturier was taken by the Regent to handle secret expenses.

82 Mémoires de Saint-Simon, ed. Boislisle, XXIX, pp. 63-6 and 125-6 list des Forts and Fagon as sitting on the regency council of finances. They would both become intendants of finances in 1722 and des Forts would be controller general from 1726 to 1730.

83 Dangeau, XVI, pp. 231-2, 10 November 1715 and Jean Buvat, Journal de la Régence (1715-1723), ed. E. Campardon (Paris: Henri Plon, 1865), I, pp. 106-7. Dangeau wrote that Bercy was suspected of speculation in currency while Buvat said that the reason for his exile was that he had kept the Regent's chancellor waiting for two hours for an interview.
Desmaretz was not the only minister to suffer in this manner, just the first. Jérôme de Pontchartrain was forced to resign his position as secretary of state for the Maison du Roi and the Marine in favor of his son Maurepas who was only fifteen years old. Voysin was forced to give up the secretaryship of state for war but he would remain chancellor until his death in 1717. Torcy was admitted to the regency council and kept his control over the post office for a few years but his secretaryship of state was soon stripped from him. He was the last of these men to be eased from power possibly because he controlled less patronage than the others or because his personality and position made him more acceptable as a technical adviser.  

Desmaretz was the only minister who was denied a seat on any of the regency councils.

Desmaretz's later years were marred by scandal and sorrow as the regency government resorted to traditional methods of escaping the royal debt. A "Chambre de justice" was called in March 1716. Desmaretz would be called to testify before it on several occasions. A woman Lafontaine, widow of Mme. Desmaretz's intendant, swore that she had worked for the minister by buying royal paper at low prices and bringing it to him. She also claimed that de la Garde assisted her in this scheme. The "Chambre de justice" offered attractive awards to anyone reporting criminal mismanagement leading to the recovery of lost revenue for the crown. The woman's testimony was eventually

burned in Desmaretz's presence but not before he had suffered the
indignity of searches of his property and even a search of a convent
where one of his daughters was abbess. Mme. Desmaretz caught small-
pox in late 1716 and lost her mind. She would spend the last years of
her life in seclusion.

Desmaretz was never dismissed or sent away from the court in dis-
grace as happened in 1683. When Noailles was dismissed in January
1718, there were rumors that he would be recalled but d'Argenson
replaced Noailles. This still gave Desmaretz a strong contact in the
government. There are several mémoires from concerning re-establish-
ing the royal finances in the Foreign Affairs Archives from this period
after 1715.

Desmaretz continued to advocate the assumption of the state's
debts by the provinces while rejecting references to the Dutch or
English systems as unsuitable for France. Interestingly, he advocated
that reimbursable rentes be sold at two to four percent interest
against the revenues of the province and that these rentes be

86 Ibid., p. 137 reports de la Garde's arrest. Mémoires de Saint-
Simon, ed. Boislisle, XXIX, pp. 94-6, 314-9, and 371. A note on page
314 says that Mme. Lafontaine was arrested as a speculator in March
1715 when Desmaretz was minister. Her testimony is in Ccg, ed.
Boislisle, III, pp. 682-4, from January 1717. Dangeau, XVII, p. 36,
3 March 1717 reports Desmaretz's exoneration and that Mme. Lafontaine
was the only woman condemned to the pillory by the "Chambre de justice;"

87 Ibid., XVI, pp. 498-500, 30 November 1716.

88 Souvenirs de Madame de Maintenon, III, p. 263, Maintenon to
Caylus, 21 January 1718. Dangeau, XVII, p. 233, 22 January 1718,
reports that Desmaretz worked "assez longtemps" with the Regent.

89 A. A. E. Mém. et Doc., France, 137, fol. 3-5, 11-9, 21-6, 34-
43, and 113-7, and 2015, fol. 183-4.
administered in each province by a committee of three clergymen, three nobles, and three members of the Third Estate.\(^{90}\) Nowhere in Desmaretz's writings while Louis XIV was alive did he mention such a policy. Apparently he realized that the old king would reject such a plan but that the regency might be more open to it. It is also possible that Desmaretz himself might have favored this method of handling these rentes.

Desmaretz recommended the use of leases and resultats instead of double entry bookkeeping for handling the accounts of the government's tax collections because he favored a system wherein the person handling the king's money had a personal interest in doing so efficiently. The idea that double entry bookkeeping would facilitate knowing the exact financial condition of the realm meant nothing to Desmaretz who felt that a diligent minister always knew the situation. The efficiency of a system like centralized bookkeeping would deprive the crown of necessary credit during time of war. Desmaretz cited Colbert's activities in the 1660's and 1670's to prove his point.\(^{91}\)

Desmaretz had been meeting with John Law frequently toward the end of Louis XIV's reign. The Scot submitted mémoires on the advantages of a royal bank but, whatever Desmaretz's opinion was in 1715, his mémoires of 29 February, 8 March, and 27 May 1720\(^{92}\) leave no doubt of his opinion of Law's Bank. It is altogether probable, given

\(^{90}\)A. A. E. Mém. et Doc., France, 137, fol. 41-3.
\(^{91}\)Ibid., fol. 3-5.
\(^{92}\)Ibid., fol. 11-9 and 21-6.
Desmaretz's ties to the Paris brothers during the war and Argenson's support of their "Anti-System" in 1718-9, that the former controller general also supported their efforts to defeat Law's centralization of the entire machinery of royal finances under the bank after 1718. His mémoire against double entry bookkeeping, although undated, was probably part of the "Anti-System" lobby.

His three mémoires from early 1720 when John Law was ascendant as controller general of finances predicted the disaster of July 1720 when the Mississippi bubble burst. His first critique foresaw the collapse and feared that unless the stockholders and debtors of the bank were forced to honor their debts, the king might find himself in debt for over one billion livres. The bank's paper had deprived the provinces of real cash and was hurting commerce. He called for re-establishing the receivers general of finances, the taille and capititation, and the general farms before disaster struck. The doubts that cooler heads had about the viability of the bank and its ties to overseas trade, "la Compagnie des Indes," appear in Desmaretz's last mémoire. He was still pleading for low interest rentes to retire 800 million livres in debts while decrying the export of gold from France as the cause of much misery and the excessive luxury of the "Mississippiens."

\[93\text{A. N. KK 1005C, "Discours de M. Paris de la Montagne à ses enfants pour les instruire de sa conduite et de celle de ses frères dans les principes matières du Gouvernement ou ils sont participé," 1729, pp. 79-84.}\]
These were the last public writings of Desmaretz. He died in May 1721\textsuperscript{94} after a brief illness. With him died the last true Colbertian in France. The finance ministers of the eighteenth century would turn from one experiment to another, never showing that ruthless determination that had characterized Colbert and his nephew. Reform would come in brief spurts of activity until pressure groups at court or among the superior courts forced the king to change his ministers. In this respect Desmaretz was the last of the old breed and the first to suffer from the fickleness of government in eighteenth century France. Prosperity and inflation helped France to survive the period until excessive debt caused by a refusal, or an inability, to find a new way to fund it provoked real political difficulties in the 1780's. If the method advocated by Desmaretz had been adopted during the quiescent period after 1715, France might have avoided much of the turmoil of the period after 1745.

\textsuperscript{94}Mémoires de Saint-Simon, ed. Boislisle, XXXVIII, pp. 178-9. B. N. Clairambault, mes. 1096, fol. 186-9, a record of a trial over Maillebois claims that Desmaretz's death was unexpected.
CONCLUSION

Growing government costs after 1670 forced Louis XIV's government to adopt expedients to pay for each passing year by mortgaging the revenues from future years. When, like most intelligent men of the time, they realized that this system could no longer continue, they sought new ways to raise money. Their approach to this problem was dictated by their experience and the information they received from the machinery designed to collect taxes.

The crown had to be able to borrow large sums of money and to guarantee its repayment or the payment of interest when its expenses could increase dramatically within one year as they did between 1687 and 1688 or 1700 and 1701. The French royal government had adopted several methods for doing this, like selling permanent rentes or offices that would be paid out of ordinary revenues. Inflationary monetary policies assisted the government by allowing it to borrow good money and repay the loan or its interest in devalued money. Short-term credit could be handled through assignations or the bills of the farmers and receivers general. Longterm policy decisions gave way to shortsighted efforts to raise money immediately rather than increasing taxes and borrowing against those new revenues because the last two wars of Louis XIV's reign were basically defensive struggles for France.
As each war dragged on, these expedients were no longer fruitful and actually crippled the financial machinery of the crown by alienating future revenues indefinitely.

In 1695 the crown adopted an entirely new tax called the capitation that required everyone in France to contribute to the maintenance of the state according to his social status. This was the first serious attempt to tax the privileged orders, thus breaking the historic compromise by which the crown had recognized the importance of certain social groups and corporations by exempting them from direct taxation in return for their recognition of the king's sovereignty. The difficulties encountered in trying to collect large sums from impecunious noblemen provoked debates about the fairness of taxing people on the basis of intangible things like titles and social status. The government knew that wealth and social prestige did not necessarily go hand-in-hand.

During the lull between the War of the League of Augsburg and the War of the Spanish Succession, a massive retrenchment of the royal finances was undertaken. The capitation was suppressed in 1698. Interest rates on rentes were lowered. Between 1697 and 1700 over 400 million livres was raised and spent reimbursing people for offices and rentes in order to restore royal finances. When Michel Chamillart became controller general of finances in 1699 a concerted effort was made to reduce expenses and to decrease the state's dependence upon the financiers. This was part of the preparations for the purge of the gens d'affaires that Desmaretz was conducting for Chamillart. The
government was demanding that these people who had profitted so much from the state's dire necessities during the past war repay the crown for their excessive gains. While these activities might appear to be traditional and in keeping with the actions of the monarchy in the 1600's, 1620's, and 1660's, we must not lose sight of the fact that Louis XIV and Chamillart spent part of three days listening to Marshal Vauban read his project for a royal tithe, the Dixme Royale. The monarchy might be conservative, but it had not closed its mind to change. Whatever reforms might have emerged in the respite became moot because the death of Carlos II of Spain on 1 November 1700 brought an end to the lull between the wars.

The capitation was modified when it re-appeared in 1701 in an attempt to correct the inequities of its earlier form. One gentleman from each election was selected to assist the provincial intendant in apportioning the capitation of the nobles. Each corporate entity, like the courts, was allowed to fix the capitation among its members after establishing the total to be paid by the corporation in negotiations with the king's agents. Even the clergy agreed to pay an extraordinary subsidy of four million livres annually while maintaining its claim to being exempt from the capitation.

As further revenues became necessary, the state exploited the credit of every institution that it could enlist: the mints, a re-created caisse des emprunts, the farmers and receivers general, the treasurers of the extraordinary of war, bankers like Bernard and the Hogguer brothers, and the army of traitants that had grown since 1688.
The disaster of Blenheim in August 1704 toppled this house of cards. France had to rebuild its army in 1705, which required even greater infusions of money. Surcharges on the capitation were extended to the general farms and the taille.

Even in this desperate hour, the ideas of Boisguilbert were seriously explored with the thought of inaugurating them in the generality of Orléans. The reason this experiment did not take place was that Louis XIV was unwilling to fight both an internal and an external war. If taxes were suppressed temporarily in one part of France, the government might have been hardpressed to collect them elsewhere.

The government of Louis XIV was not so conservative, however, that it would not gamble. Every newly created office, rente, or gages was a gamble. The government hoped that the new merchandise would sell. It was mostly a conservative gamble because many of the new offices and gages were designed to get money out of people who had already lent the government funds. Boisguilbert's history is an excellent example of this practice. He bought the office of lieutenant general of police in Rouen along with the presidency of the bailliage in 1690 for 120,000 l. His name was, thereafter, on the government's list of people with the ability to raise large sums of money. During the next two decades, Boisguilbert would be asked for more money if he wished to prevent part of his duties and emoluments from going to another new office. The same process was employed when the crown increased the capitation, taille, and farms by ten percent in
1705. The government knew what these taxes had produced in the past.
It was just trying to scrape a little bit more out of them.

Recent historians have described this era as an age in which
Louis XIV and his government lost touch with his kingdom. In these
descriptions, Versailles became a gilded cage, "ce pays-là," that was
forever alien to the rest of France, pursuing its own course and
ignoring ideas from the outside world:

. . . Vauban réformateur n'a pas eu l'oreille (c'est le moins qu'on puisse dire) du Roi et des Conseils.¹

. . . Boisguilbert et ses émules, Normands ou autres, réformateurs hardis ou partisans de 'tout recommoder sans rien innover,' sont bon représentants de ces nouvelles générations d'officiers et agents royaux soucieux d'une administration qui s'appuie sur une meilleur connaissance du royaume, des hommes et de leurs ressources, soit une meilleure information.²

. . . Cent 'donneurs d'avis' depuis Boisguilbert et Vauban, ces initiateurs admirés, expliquaient comment rétablir les finances désespérés, enrichir le royaume, assurer la paix universelle; un certain John Law avait figuré dans ces équipes pittoresques, qui propageaient mille chimères, et quelques idées de génie.³

. . . Sauf Vauban et quelques esprits oubliés, on ne s'intéressa alors 'aux peuples' qu'en fonction de leur rendement fiscal.⁴

The royal government of Louis XIV, as described in the preceding
chapters of this study, bore little resemblance to these descriptions.

¹Mandrou, Louis XIV en son temps, p. 300.
²Ibid., p. 304.
³Goubert, Louis XIV et vingt millions de Français, p. 327.
⁴Ibid., p. 361.
Vauban, Boisguilbert, Saint-Pierre, Law, and many others who are not so well known were given their day in court by the king's ministers. Besides the channels of communication with government officials in the provinces, an unofficial network for transmitting ideas existed at court using the lure of profits to those bringing good ideas to the government to excite the zeal of the courtiers. Frequent interviews were given to the more promising "donneurs d'avis." Even books that appeared to have been condemned by the crown, like Vauban's *Dixme* or Boisguilbert's *Détail*, were circulated among members of the government and their advisers. Witness Pottier de la Hestroy's comments on the *Dixme* or Daguesseau asking Cazier to read the *Détail*. Government officials were searching everywhere for an idea that would save the kingdom.

The key official in this search was the controller general of finances. His position had grown in influence since 1661. He controlled the channels of communication to those council bodies where new policies were adopted. He kept the records of royal receipts and expenses. He had ready access to the king and could persuade Louis XIV to see things his way. He could then enter the Royal Council of Finances with the king already behind him.

Louis XIV's last controller general of finances was Nicolas Desmaretz, Colbert's nephew. He had written about the difficulties involved in any major transformation of government policy long before he became a minister. Before Boisguilbert ever wrote a word on economics, Desmaretz linked taxes to government spending and labor to
wealth. He knew in 1687 of the desperate situation of the French peasantry and advised Le Peletier to learn more about each province before launching any new policy. To overcome rural underemployment, Desmaretz recommended encouraging the wool industry, letting the peasants weave in their spare time. This would enrich the countryside, give the peasants a stake in society, and put the foundations of French wealth where it belonged, on the labor of its people. This was a Colbertian response to agrarian critics like Boisguilbert who blamed the government for falling grain prices.

Desmaretz described the role of the finance minister as being that of a negotiator and the principal agent of trust for the crown since the state's credit rested on myriads of wealthy private individuals. He had to work with the gens d'affaires, learn their business problems, listen to their advice, try to help them, and gain their confidence. His word alone should inspire them to provide the crown with money. At all times, however, he should keep their business dealings under close scrutiny in order to be ready to pressure them for greater efforts while luring them with the hope of more profits.

The most telling statement by the future controller general was his anxiety over the crown's ability to collect taxes from the privileged orders when he had heard about a proposed capitation in 1693. The difficulties encountered in the pays de taille réelle with making collections from the noble owners of common land should have prepared the government for its problems with the capitation. Desmaretz
preferred a tax on house rents that fell on property rather than people and would be easier to collect.

Contrary to Mandrou's assertion, Colbert had always pressed the intendants for information before formulating his policies. The investigations of 1687 by Le Peletier and Pontchartrain's circular letter to the provincial intendants in 1694 prior to adopting the capitation were part of this same tradition. Too much has been made of the celebrated request for mémoires from the intendants for the edification of the Duke of Burgundy in 1697. This was part of an on-going practice of the crown to learn as much as possible before embarking on any new policies. Desmaretz shared in that tradition which he continued as soon as he returned to the government in 1703 by requesting information on the activities involving the extraordinary affairs of finances in each province. This request would be repeated almost annually until the major investigations into these matters in 1711-2. When Desmaretz became controller general in 1708, his first action was to discover just how bad the financial situation was by having Malet report to him the results of an investigation into the crown's debts.

Desmaretz was a technician, a money manager, wheeler dealer, and an expert on credit. He used his high standing among the business community to renegotiate loans in order to liberate the revenues for 1708 to pay that year's expenses. He resorted to one last bout of traités to provide the money for the disastrous campaign of 1708. The "Grand Hiver" of 1709 destroyed every credit mechanism available to the crown, except the receivers general of finances. The royal bank was cut off
before it ever started. The failure of Bernard and the bankers, the traitants, and the general farms along with the cessation of tax collection brought the government as close to bankruptcy and collapse as it had ever come since 1648-9. The chance arrival of a large treasure fleet enabled France to retire some of its debts and provided the money to pay for Villars' stand at Malplaquet.

In 1710 the depth of the crisis was plumbed. Impositions were collected in kind. The government had taken the general farms into direct administration. The paulette, the capitation, and the farm of the control of notarial acts were being sold to whoever could afford to pay for them. The Caisse de Legendre was given the revenue from these affairs in the hopes that the state could survive on its credit until the peace.

In the summer of 1710 when it looked like peace was no longer possible, Desmaretz called for advice from many individuals, financiers, and government officials. From this advice, he fashioned the policy that emerged in October 1710 that was designed to see France through the expected assault and to convince the Anglo-Dutch of the government's determination to resist their demands.

The dixième was the ultimate kind of information seeking. Everyone was supposed to declare his income and be taxed at ten percent. Unfortunately, the state desperately needed money and lacked the manpower to enforce the law to the letter. Like all other fiscal measures, the dixième was an expedient. Exemptions and abonnements were soon granted. Ten percent was never collected, just enough to establish
the principal of everyone paying taxes in proportion to their wealth.

Once the war ended, Desmarets had the problems of repaying the state's debts as well as financing the peace. Here again, he sought advice and information before making any decisions. Taxes and offices that were unnecessary or judged to be harmful were quickly suppressed. The farm of the control of notarial acts was returned to royal hands with a method for reimbursing those people who had bought it in 1710. The government provided the people with as much tax relief as possible without damaging its own credit.

From the advice given the minister, he fashioned a policy that was designed to repay France's debts after judiciously inspecting them to see what was owed. The two major innovations in fiscal policy, the capitation and the dixième, were extended and reinforced to provide the capital to pay the interest and begin retiring the principal on all loans undertaken since 1689. The king followed a large part of his minister's advice right down to the eve of his final illness, which again casts doubt on statements like Goubert's that Louis rejected these proposals and put off these problems for his successor to handle.\footnote{\textit{Ibid.}, p. 327.}

The search for new revenue sources after 1689 led to renewed conflict with the privileged orders. This conflict would remain under cover while the Sun King lived but would burst into the open immediately after his death. The resurgent nobility was not the same as it had been 72 years earlier when its leaders could think of joining foreign
princes against France. In 1715 they had accepted the state as a reality. They wanted a greater role in that reality than Louis XIV had been willing to give them. Their first actions were to turn out the remaining symbols of the old king's rule by expunging his will and ousting his ministers.

Just like Louis XIV's government, the Regency was open to advice from outside the government. The difference between the Regency and the government of Louis XIV was one of determination in the pursuit of policy. The Regency shifted from one policy to another, discarding ministers as a matter of course during its short eight-year history. This would be a characteristic of the last two reigns in France before the Revolution. Louis XIV, however, pursued policy far more tenaciously and clung to his ministers whom he discarded with the greatest reluctance. Policy was not some trifle to be discarded when the complaints at court, in the city, and among the privileged orders demanded it. Louis XIV stubbornly continued until the goal was achieved. His two successors were not so determined.

The fall of Desmarets in 1715 was the beginning of an unfortunate pattern that would be repeated throughout the eighteenth century. Whenever a minister's policies appeared to threaten the privileged orders, he fell. The nobility never really gained control of policy-making within the state but they would remain a powerful negative factor with the power to topple ministers and force compromises. Desmarets was their first victim. They would never submit to royal authority after 1715 as they had to Louis XIV.
If this study has had an argumentative tone, it is because some of the most recent general works on the age of Louis XIV have been so negative about the end of the reign. From Rothkrug's *Opposition to Louis XIV* to Wolf's *Louis XIV in America*, to the works of Goubert and Mandrou in France, this period has either been maligned or given the most cursory, and inaccurate, treatment. One will not find any mention of Boisguilbert, Desmaretz, or Vauban's *Dixme* in Wolf's book. The inaccuracies in Rothkrug stem from a faulty thesis and a lack of comprehension of government operations under Louis XIV.

The most incomprehensible errors appear in Goubert and Mandrou. The sources that would reveal their inaccuracies about government policy and its relationship to its critics have been in print for years. The denigration of "l'histoire événementielle" by the Anna-listes may all be very well but that should not allow any historian to misdate events, omit evidence almost willfully, or misinterpret documents as Goubert has done in at least one case.\(^6\) While I realize that at this point in the twentieth century a plea for a return to the study of institutions and, indeed, human history is like a voice crying in the wilderness, the leaders of the vanguard of French history should not be excused from a judicious employment of the tools of the historian's trade.

Rather than looking at history from the determinist-oriented Annales approach which seeks the structure of human society and its gradual transition caused by "conjoncture" or changing conditions (a general to particular approach), historians would be better advised to study the strains between society and the state (a particular to general approach). The state as an institution grew to become the most widely felt influence in everyday life sometime during the Old Regime. It policed commerce, controlled thought, sustained religious privileges and practices, minted money, and, most importantly, taxed a growing variety of economic activities. After 1661, the French state was no longer in danger of disintegration because of the disloyalty of certain great nobles. Instead, these nobles struggled with the crown and its servants for control of the state's direction. Their pleas and arguments against taxation took on a constitutional air because they did not want to pay taxes unless the crown gave them something in return. Louis XIV would not give them anything if they claimed it as a right. The nobility, through their literary spokesmen, have left us with the myth of a king who ruled in a vacuum, cut off from society by a group of ministers, Madame de Maintenon, and the court. The writings of Saint-Simon, Fénélon, and La Bruyere do create that impression, especially if we believe the duke's claim that Vauban and Boisguilbert were rejected because the controller general of finances did not want to deprive his financier friends of their profits. This myth has been perpetuated by French historians with

7Louis XIV, Mémoires, pp. 24, 35, 155-6.
little real evidence to support it. The attitudes and ideas found in
Mandrou and Goubert are fundamentally no different than those of
Lavisse who was repeating themes that originated with Lemontey and
Saint-Simon.

The reactions of the government to Vauban and Boisguilbert were
quite realistic, given the circumstances. Vauban wanted to create a
tax system that required the farming of revenues that were to be
collected in kind, the premier fonds which was the most important part
of his project. This would have made some financiers wealthy if it
were feasible. However, the royal tax farming machinery had taken
centuries to build. If Vauban's plan were accepted, granaries and
stockyards would have to be created or set aside for storing these
goods until they were sold. New financiers would have to be found who
were willing to gamble on the vagaries of the market place and pay
the crown a set lease price for the right to collect this royal tithe
in kind. The crown also knew that tax farming was more inefficient
for the Royal Treasury than the receivers general of finances who
transmitted a larger share of their collections to the government.
Vauban also insisted that for his system to succeed, the government
would have to adopt all of it. The changes required by Vauban's Dixme
were so fundamental that, once war resumed in 1701, there was no
realistic chance that it would be adopted.

Boisguilbert's ideas rested on vague promises of increased wealth
that would make the people so grateful they would gladly pay more taxes
in the form of impositions. Adrien Cazier made similar promises for
his two systems. Neither man offered any proof to support these promises. Desmaretz, however, in his letter to Le Rebours of 13 October 1710 wrote that one characteristic of French society was an unswerving desire to avoid paying taxes. The modern historian might ask who was being more realistic in considering ideas like those of Boisguilbert and Cazier. Desmaretz's response to Cazier's ideas could be extended to Boisguilbert: Desmaretz found him (Cazier or Boisguilbert) to be a man capable of giving good advice, but he had never found one mémoire that could be used because they were always in general terms, exaggerating the government's mistakes, and filled with magnificent promises without any practicable or solid proposals.

Boisguilbert did have solid suggestions but the results he predicted were just that, predictions. His request for a bit of territory for an experiment in 1705 was impossible to grant during wartime. After the war, neither his nor Vauban's ideas provided the least hope of raising enough money to repay the state's debts.

One problem that this study has not addressed is the similarities between the ideas of reformers like Boisguilbert, Vauban, Saint-Pierre, Cazier, de la Hestroy, and many others and those of men within the government. They all saw the excessive number of newly created offices and increased tariffs as detrimental to trade. We know that Vauban and Boisguilbert were in communication with each other but they

\[^8\text{A. N. G}^7 1138-9.\]

\[^9\text{A. N. G}^7 722,\] remarks on a letter from Cazier dated 17 December 1710.
disagreed with the other's ideas. Each of these men saw the problem but proposed different remedies. To say that the critics of the regime wanted free trade is to beg the question. The government, as represented by Desmaretz and de la Garde, wanted to rid commerce of the burdensome measures that the two wars had created. Where they differed from Boisguilbert was in their desire to return to the status quo ante bellum, to the situation of 1683. Boisguilbert blamed Colbert for France's difficulties.

This is why I have used the term Colbertian instead of mercantilist when referring to Desmaretz. Like his uncle he wanted to increase the prosperity of France by increasing its trade. France's problems came from agricultural underemployment. Colbert and Desmaretz sought to supplement declining agrarian incomes with handicraft industry that could sell its products and thus enrich the peasantry. Government could help this situation by building and maintaining good roads and highways to increase the circulation of goods and money.

The idea of unifying France by suppressing the tariff barriers between provinces would be a strong force in the economic thought of the eighteenth century. Vauban and Boisguilbert would inspire many writers, but unfortunately for the intellectuals of the world, ideas are not often practical. Practical men like Colbert and Desmaretz had to do things in a real world where peasants were reluctant to allow grain to leave their provinces and provincial ruling bodies were unwilling to accept direct taxation in return for suppressing trade
barriers. Colbert had succeeded in regulating and unifying north central France into a customs union but the demands for money after 1670 prevented him from accomplishing more. Louis XIV rejected his ideas as too dangerous to domestic tranquility. Nonetheless, Colbert and his nephew shared many ideals with the reformers of their time whether Louis XIV did or not.

The government of Louis XIV was too weak to live up to the ideals of absolutism. It lacked the credit mechanisms to inspire public confidence in its paper. It lacked the will to expropriate property or ignore traditional liberties in the manner of a revolutionary state. Instead, it made far-reaching claims about the king's right to control his subjects' property and settled for whatever it could get from the various intermediate bodies (clergy, estates, officers' corps, etc.). Despite the verbal hyperbole of the crown, both king and ministers were disabused of any illusions about their power within the rickety, ramshackle superstructure of the monarchy. They operated in the realm of the possible and in response to the best advice and information they could find.

The fact that Louis XIV's ministers did consult men like Vauban and Boisguilbert and others should not be lost on us when we remember the criticisms of Saint-Simon and others. Saint-Simon assumed that a lack of responsiveness to these ideas was caused by willful ignorance or malevolent arrogance. Given his and Fénelon's self-confessed ignorance of financial matters, we can wonder if they ever read Vauban and Boisguilbert who wanted to unite France under one customs
union and one salt tax, thereby destroying the customary liberties of
a host of provinces, towns, and social groups.

The point here is whether or not we should accept these critics
at face value or do their criticisms reflect the strains that Louis
XIV's state was bringing to bear on French society. Two terrible wars
staggered France in less than thirty years provoking two fiscal innova-
tions, the capitation and the dixième, that called upon the privileged
orders to pay taxes and submit to the state's demands. While the
capitation acknowledged social status, the dixième in principal reduced
everyone to equality by taxing them at the same rate. A tax based
upon everyone's ability to pay was exactly what was asked for in the
mémoires that were submitted to Desmaretz in the summer of 1710.
Desmaretz responded favorably to this idea while refusing to cancel
the extraordinary affairs of finances at the same time because he
could not afford to alienate the financiers until peace had been
restored. He did prepare for such an eventuality by gathering infor-
mation on these matters in order to know what he was doing when he did
revoke the traités.

France in 1715 was a society in transition from a medieval past
to a modern future. The government of France was traditional and yet
reforming, conservative and innovative at the same time. A proper
evaluation of its activities after 1685 requires a study of the cir-
cumstances in which it acted, a history of events. It was a regime
buffeted by two serious crop failures in 1693 and 1709 as well as a
livestock epidemic in 1713-4, war, and a variety of human epidemics.
The government's forthright efforts to handle these overwhelming crises with inadequate means should be recognized for what they were rather than dismissed as doomed because they were traditional, undemocratic, or too late. Given the slow communications of the period and the impoverished condition of royal finances, any response has to be judged in light of what was possible. The government survived and avoided defeat, rebellion, and bankruptcy. It did so by keeping the door open to new ideas, listening to advice and adopting policies that were pragmatic or executed with moderation. Its legacy was the unfinished struggle with the privileged orders over government's right to tax all Frenchmen. This struggle would eventually destroy the monarchy but it had not even threatened to do so while Louis XIV ruled.
Figure IX: Intendancies and Generalities in 1697
APPENDIX A
MEMBERS OF THE ROYAL COUNCIL OF FINANCES

Chef du Conseil
Nicolas IV de Neufville, maréchal-duc de Villeroi (1661-85)
Paul de Saint-Aignan, duc de Beauvillier (1685-1714)
François de Neufville, maréchal-duc de Villeroi (1714-30)

Chancellor
Pierre Séguier (1633-72 but he may not have attended unless invited by the king)
Étienne III d'Aligre (1672-7)
Michel Le Tellier (1677-85)
Louis Boucherat (1685-99)
Louis II de Phélypeaux de Pontchartrain (1699-1714)
Daniel-François Voysin (1714-7)

Controller General of Finances
Jean-Baptiste Colbert (1661-83 as intendant of finances and controller general of finances)
Claude Le Peletier (1683-97 as controller general of finances and until he retired from court)
Louis II de Phélypeaux de Pontchartrain (1689-1699)
Michel Chamillart (1699-1708)
Nicolas Desmaretz (1708-15)

Directors of Finances
Joseph-Jean-Baptiste Fleuriau d'Armenonville (1701-8)
Hillaire Rouillé du Coudray (1701-3)
Nicolas Desmaretz (1703-8)

Councillors of State
Alexandre de Sève (1661-73)
Étienne III d'Aligre (1661-72)
Henri Pussort (1672-97)
Pierre Poncet de la Rivière (1673-81)
Louis Boucherat (1681-5)
François d'Argouges de Ranes (1685-95)
Henri Daguesseau (1695-1716)
Auguste-Robert de Pommereu (1697-1702)
Michel Le Peletier de Souzy (1702-25)
APPENDIX B

CONTROLLERS GENERAL, DIRECTORS AND INTENDANTS OF FINANCES
UNDER LOUIS XIV (1661-1715)

I

15 September 1661 to 12 December 1665

Controllers general of finances

Barthélemy Hervart (offices suppressed 12 December 1665)
Louis Le Tonnellier de Breteuil

Intendants of finances

Jean-Baptiste Colbert
Denis Marin

II

12 December 1665 to 6 September 1683

Controller general of finances

Jean-Baptiste Colbert (died 6 September 1683)

Intendants of finances

Denis Marin (died 25 June 1678)
Vincent Hotman (died 14 March 1683)
Nicolas Desmaretz (appointed 25 July 1678)

III

7 September 1683 to 20 September 1689

Controller general of finances

Claude Le Peletier (resigned 20 September 1683)
Intendants of finances

Nicolas Desmaretz (dismissed 23 December 1683)
Michel Le Peletier de Souzy (appointed 7 January 1684)
François Le Tonnelier de Breteuil (appointed 7 January 1684)
Louis II de Phélypeaux de Pontchartrain (appointed 25 April 1687)

IV

20 September 1699 to 2 September 1699

Controller general of finances

Louis II de Phélypeaux de Pontchartrain (resigned 2 September 1699)

Intendants of finances

Michel Le Peletier de Souzy
François Le Tonnelier de Breteuil
Nicolas Heudebert Dubuisson (appointed spring 1690)
Louis-Urbain Lefèvre de Caumartin (appointed spring 1690)
Michel Chamillart (appointed spring 1690)
Joseph-Jean-Baptiste Fleuriau d'Armenonville (appointed spring 1690)

V

2 September 1699 to 20 February 1708

Controller general of finances

Michel Chamillart (resigned 20 February 1708)

Directors of finances (created June 1701 and suppressed February 1708)

Joseph-Jean-Baptiste Fleuriau d'Armenonville
Hilaire Rouillé du Coudray (resigned October 1703)
Nicolas Desmaretz (appointed 22 October 1703)

Intendants of finances

Michel Le Peletier de Souzy (resigned 23 December 1700)
François Le Tonnelier de Breteuil (suppressed June 1701)
Nicolas Heudebert Dubuisson
Louis-Urbain Lefèvre de Caumartin
Joseph-Jean-Baptiste Fleuriau d'Armenonville (suppressed June 1701)
Armand-Roland Bignon de Blanzy (appointed 21 September 1699)
Michel Robert Le Peletier des Forts (appointed 27 December 1700)
François Guyet (appointed 31 August 1704)
Alexandre Le Rebours (appointed 31 August 1704)

VI

20 February 1708 to 15 September 1715

Controller general of finances

Nicolas Desmaretz (dismissed 15 September 1715)

Intendants of finances

Nicolas Heudebert Dubuisson (resigned 16 July 1714)
Louis-Urbain Lefèvre de Caumartin
Armand-Roland Bignon de Blanzy (resigned 17 August 1709)
Michel Robert Le Peletier des Forts
François Guyet
Alexandre Le Rebours
Jacques Poulletier (appointed 31 March 1708 and died 2 April 1711)
Charles Henri de Malon de Bercy (appointed 17 August 1709)
Pierre Poulletier de Nainville (appointed 2 April 1711)
Louis Fagon (appointed 16 July 1714)
GLOSSARY OF TERMS

These definitions come from Bosher, French Finances, and Marion, Dictionnaire des institutions.

abonnement — Subscription; some towns and provinces paid a fixed fee rather than having a tax like the taille, capitation, or dixième administered by royal agents.

aides — Excise or sales taxes.

amortissements — Payments made to the seigneur by corporations, societies, or communities that have acquired property which would, henceforward, be exempt from the feudal fees derived from inheritance.

arrêt du conseil — A legal decision of the King's Council that was both sovereign and definitive on a point of law.

arrêt en commandement — A decision made in the king's presence.

arrêt simple — A decision that did not require the king's physical presence.

assignation — A payment "assigned" to a particular revenue source; a promissory note against future revenues that was issued by the government.

bail (pl. baux) — A lease.

bailliage — An important middle-level court of justice for civil and criminal cases.

billets des fermes (or des receveurs généraux) — Promissory notes issued by the farmers or receivers general as individuals.

billets de monnaie — Promissory notes issued by the mints after 1701.

bourg — A small urban area lacking walls that would make it a town but recognized as larger than a village or parish by the crown.

brevet de la taille — A royal letter indicating the amount of revenue expected from the impositions in a generality for the coming year.

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Bureau des Finances -- The court in each generality which heard cases involving the domain and the accounts of local comptables.

caisse -- A fund managed independently by a comptable.

caisse des emprunts -- A special fund backed by certain revenues from the general farms.

caisseier -- The clerk or manager of a caisse.

capitation -- A head tax established in 1695 and again in 1701 which taxed everyone according to their social status.

Chambres des comptes -- A sovereign or superior court hearing appeals from the Bureaus of Finances and judging the accounts of the crown's comptables.

collecte -- The duty to collect and be liable for the parish's impositions which every taillable had to perform when his turn came.

collecteur de la taille -- The person in charge of collecting the impositions from the parish for payment to the taille receiver.

commissaire départi en province -- The provincial intendant.

commission de la taille -- A royal letter fixing the expected revenue from the impositions in an election for the coming year.

comptable -- An officier charged with handling royal money.

Conseil du Roi -- The King's Council.

Conseil d'en haut (Conseil des Affaires; Conseil secret; Conseil des Ministres; sometimes called Conseil d'État) -- The king's most trusted advisers on politics, foreign policy, and ecclesiastical affairs.

Conseil d'État privé (Conseil des parties or Conseil privé; sometimes called Conseil d'État) -- A division of the King's Council that heard appeals or cases involving the crown's interest outside of finances.

Conseil d'État et des Finances (Conseil des finances ordinaire) -- A division of the King's Council that heard appeals involving disputes between individuals or communities over finances.

Conseil des Dépêches -- A division of the King's Council in charge of interior administration: judicial, ecclesiastical, municipal, pays d'états, public works, etc.
Conseil royal des finances -- A division of the King's Council created in 1661 to administer royal finances, levy taxes, and decide on new financial policies.

conseiller d'État -- A member of the King's Council with the right to sit on the Conseil d'État privé et des Finances. In 1673 the number of these officials was set at 24 ordinary and 12 semester.

Cour des Aides -- A sovereign or superior court that heard cases involving certain taxes -- taille, gabelle, aides -- and appeals on tax matters.

Cour des monnaies -- A sovereign or superior court that heard cases involving currency.

debet des comptables -- An unpaid debt owed by a comptable to the crown.

declaration -- A temporary law or an interpretation of an edict or an ordonnance.

denier 20 -- An expression for the interest rate on a loan. In this case, the interest is equal to one-twentieth of the principal of the loan.

dîme (dixmèe) -- A tithe owed to the Church; a fixed share of the product of the land and livestock.

dixième -- An income tax established in 1710 on all incomes regardless of the status of the person receiving them.

domaine royal -- The King's property, including real property, seigneurial rights, and the law courts to administer them.

don gratuit -- A free gift to the crown given by the clergy and certain provinces instead of being taxed by royal agents.

donneur d'avis -- Someone proposing a method for increasing tax revenues.

douane -- See traites.

droit annuel (or annuel) -- An annual tax paid to the crown by office-holders in order to maintain the heritability of their offices.

décu -- A royal coin, usually silver, with a value that varied with royal policy.

edict -- A permanent law on some matter.
election -- A district for financial administration within a generality with a court to judge tax matters and register the taille rolls.

élue -- An officer in the election.

État au vrai -- The account of a comptable's receipts and expenses.

État de distribution -- A list of ordonnances comptants of 1000 l. or more that had to be signed by the controller general of finances and the king before being presented to the Royal Treasury where the payments listed were to be made.

État du Roi -- A legally binding table of receipts and expenses that was sent to a comptable. These items were required by law.

farmers general -- Forty men who lent their credit to the crown in return for administering the general farms and making payments on their lease.

forfait -- The total price of a traité or résultat before any rebates were granted.

françfief -- A fee owed by commoners holding noble land.

gabelle -- The salt tax.

gages -- The salary paid to officeholders.

generality -- The administrative jurisdiction of a Bureau of Finances, administered by a provincial intendant.

gens d'affaires -- Tax farmers, traitants, financiers, and anyone involved in banking, commerce, and speculation.

Grande Direction des Finances -- Sometimes called the Conseil des Finances, a subcommittee of the Conseil d'État et des Finances, in charge of administering finances until 1661 when it retired to being a court of appeals for lesser cases not worthy of appearing before more important bodies.

greffier -- A clerk of court.

"homme de paille" -- The adjudicataire général of a tax farm or traité who was required to sign all documents in the name of the company but was usually not a major investor.

impositions -- Direct taxes.
intendant -- An all-purpose title given to officials with administrative responsibilities. There were household intendants, army or navy intendants, provincial intendants, and intendants of finances or of commerce.

livre -- The monetary denomination used to fix the value of coins. Each livre had 20 sous and each sol had 12 deniers.

louis (louis d'or) -- A coin, usually gold, with a value that varied with royal policy.

maîtres des requêtes de l'hôtel du palais du Roi -- Masters of requests were charged with handling the requests or complaints received by the king.

mandement de la taille -- A royal letter fixing the revenue expected from the impositions from a parish for the coming year.

minot -- A measure of volume usually used in reference to salt, equal to one-fourth of a sétier or 39 liters.

muid -- A measure of volume usually used in reference to salt, equal to four sétiers or 624 liters.

octroi -- Excise or sales taxes collected by a municipality.

ordonnance -- A permanent law on several matters.

ordonnance comptant -- An order for a treasurer to pay money to someone. This could not be honored unless it was listed on an état de distribution with the proper signatures.

ordonnance du petit comptant -- An état de distribution of sorts, listing ordonnances comptant of less than 1000 l. requiring only the signature of the controller general to be paid.

pain de munition -- Daily rations to the troops.

parish -- The smallest administrative unit in the realm.

Parlement -- A sovereign or superior court of last resort for the king's justice, but also with administrative responsibilities.

parties casuelles (revenus casuels) -- A special revenue category with its own treasurer in charge of selling venal offices when the owner died without paying the droit annuel, or died less than 40 days after resigning. It also received the droit annuel.

partisan -- Another name for a traitant.
paulette -- A popular name for the droit annuel, from the originator of the idea of this tax, Paulet.

pays conquis -- The provinces most recently added to France: Flanders, Hainaut, Artois, the three bishoprics, A'sace, Franche Comté, and Roussillon. They had different rights than the other provinces.

pays d'élections -- The nineteen generalities where impositions were under the nominal control of the elections.

pays d'États -- The provinces where estates governed the levying and collection of impositions: Provence, Languedoc, Brittany, Burgundy, and Béarn.

pêges -- Private seigneurial tolls, some of which were part of the royal domain.

Petite Direction des Finances -- A subcommittee of the Royal Council of Finances created in 1661, excluding the chancellor, but including the intendants of finances, charged with administering the crown's ordinary revenues.

placets (et requêtes) -- Pleas and appeals made to the king and received at court.

ponts et chaussées -- The royal administration of highways and bridges.

postes -- The post office which was a tax farm in private hands.

presidial -- A special appeals court between the bailliage and Parlement.

prévôté -- A low level royal court hearing civil cases.

rapporteur -- The member of the council presenting business to the King's Council.

receiver general of finances -- A financier owning this office in charge of receiving the receipts from a generality's impositions.

régie -- A government administrative body responsible to the Royal Council of Finances, and not the Chambre des Comptes.

remise en dedans -- A rebate granted to a company of traitants, usually not more than one-sixth of the forfait, which was subtracted from the forfait.
remise en dehors -- A rebate granted to a company of traitants, equal to one-tenth of the forfait, which was collected from the purchaser of the office, etc., and was a surcharge on the price of the office, etc.

rente -- The interest payment on a loan which was usually permanent.

resultat du conseil (resultat) -- The traité or agreement between the crown and a company of financiers approved in council containing the terms of the contract.

roturier -- Commoner, or defined as common rather than noble.

secrétaire du Conseil et Direction des finances (secrétaire des finances) -- One of four officers who served quarterly on the councils of finances and kept their records.

seneschaussé -- Same as a bailliage.

setier -- A measure of volume, usually in reference to grain, equal to 156 liters.

sol pour livre -- A surcharge on an existing tax, in this case a five percent increase.

subdelegate -- A subordinate of the provincial intendant who was established locally to gather information and report on matters to his superior for instructions.

syndic -- The administrator acting in the name of a community, like a parish. These positions became venal in 1702.

taillable -- A person liable for the payment of the taille and its subsidiary impositions.

taille -- A direct tax levied on all unprivileged people based upon their estimated income in the pays de taille personelle or the value of their biens roturiers in the pays de taille réelle.

taille receiver (receveur particulier de la taille) -- A financier owning the right to receive the revenues from an election's impositions.

taillon -- A supplement to the taille for certain military units.

taxe d'office -- A special taille levied by the provincial intendant that was designed to prevent influential people from escaping the payment of their share of the taille.
traitant -- A financiers who signed a traité promising to pay certain sums to the crown in return for being given certain offices, etc., to sell.

traité -- A résultat.

traites -- Tariff barriers between provinces or at the frontiers of the realm.

trésorier de France -- An officer in a Bureau of Finances.

ustencile -- Special payments to the troops during winter quarters that were levied on the provinces in addition to the taille.

vivres et étapes -- Army supplies both during the campaign and at stages on the march to the front.
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