



The Sources of Taxation in Bologna in the 14th Century

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CLÉMENT CARNIELLI 

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ABSTRACT

Many studies have established the creation of new forms of taxation in Medieval Bologna, the increase of tax revenue between the 13th and 14th centuries, and the contemporary aggravation of economic inequalities. Based on my doctoral research on the relations between fiscal policies and political inequalities at the end of the 14th century, this research paper describes the building of a database of all known contributions in Bologna in the 14th century and highlights what such a tool can offer. The first objective of the database is to present the progression and social distribution of taxation in 14th century Bologna. The other main aim is to gather all the pertinent documentation on taxation, which is still scattered in several series. These registers are not always linked, and some simply bear indirect traces of the subject of interest, but they represent an initial approach to the documentary links around which taxation was organized, to the various practices of the officers, and the several functions of public taxation, beyond its mere fiscal dimension.

CORRESPONDING AUTHOR:

Clément Carnielli

Assistant researcher for
the ERC DEMALPS project,
University of Turin, IT

clement.carnielli@gmail.com

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(1) CONTEXT AND MOTIVATION

The Archival City project has carried out the first digitalization of a medieval archive, the Bolognese *armarium populi*. This tool allows us to describe the production of the offices of the Captain of the *popolo*, one of the city's main magistrates, for over half a century. We observe the creation of documentary typologies, and their uses. The archive appears to be a means of registering the members of the community, with lists aimed at defining more precisely who belonged to, and who was excluded from, the *popolo*. These documents became a tool of social control. However, the 1324 inventory on which this project is based has several limits. We cannot know if this desire to register social statuses was an objective of the popular regime that then ruled in Bologna, or a general evolution of all types of government. It tells us only of the action of one office, thereby preventing us from assessing the extent to which continuity existed in documentary practices, and the exact place of the registers in these dynamics.

This paper tries to answer the same questions, but by focusing on another essential corpus to study social control: direct taxation. In my thesis, I have worked on the relations between fiscal policies and political inequalities at the end of the 14th century, and studied many of the official documents produced then, to analyze how exclusion from privileged taxation and political decision functioned (Carnielli 2021; 2022a).

This history of the *popolo* is the continuation of what the Archival City project is working on, using the same type of source. When linked, these two studies make it possible to better understand the whole century. My research is based on two hypotheses: 1) fiscal pressure increased almost continuously during the Trecento; 2) its social distribution can help us understand the balance of power, identify those who could influence taxation, and those who were merely subjected to it. In other words, fiscal and social control were linked, and organized by specific documents. The first point has already been studied. Taxes were higher, unequally divided, and caused tensions that were noticed and felt. But how can we shed further light on them?

Those who felt this unequal division were first and foremost the taxpayers, who left many testimonies in the chronicles and in petitions. But these sources are problematic: fiscal discontent is as old as taxation itself and was expressed in a context and with a rhetoric that did not always reflect reality. Many studies have established the creation of new forms of taxation, the increase of tax revenue between the 13th and 14th centuries, and the contemporary aggravation of economic inequalities (Ginatempo, 2005; Alfani, 2021; Mainoni, 2023). I try to describe its forms and targets in the long run.

The sources available were created to control and legitimize the operations they described and enforced. Fiscal injustice was thus referred to only to condemn it and rectify it. The authors used vague words and technicalities to explain as little as possible their intentions. Moreover, the study is made more complicated by the fact that different regimes existed in Bologna, with different documentary practices, and scattered deposits. In addition to these rhetorical and institutional issues, there is an archival one: the Archivio di Stato has an exceptional collection of medieval documents, but gaps remain, and complete series are unavailable, forcing us to work with traces.

Here, I present how I tried to solve these problems, by building a database of all known contributions in Bologna in the 14th century and showing what such a tool can offer. Direct taxation is defined by the contributions collected on the possession of goods or directly on people; on the contrary, indirect taxes were collected on trading or consumption activities. I focused on direct taxation because it was still exceptional at the time, and therefore under close scrutiny, which meant much was written about it. It also discriminated those who could not decide it, and paid it as a tribute, from those who voted it (Vallerani, 2014a). Its organization was quite complicated, and left many traces that slightly compensate the problems of documentary gaps.

The objective of this database is to verify the hypotheses mentioned earlier. I focused on the chronology and typology of sources and taxpayers, and on the nature of the documents available, from 1280 to 1402. The 1280s was a period of consolidation of a popular regime; 1402 marked the end of its distant successor, the second commune (Milani, 2018). Between them, a wide variety of regimes existed, often briefly: collegial governments (first commune up to 1329, second commune from 1376 onwards), local *signoria* under the Pepoli (1337–1350),

papal vicariates (1329–1335 and 1360–1376) and Milanese rule (1350–1360, 1402). One of the purposes of this paper is to determine whether this instability also existed for public taxation. For the beginning of this period, I worked on published studies (Conti, 2021); for the end, on the sources I consulted directly. I will first present these sources, then the indexation criteria and their purpose. This study is not exhaustive and would benefit from sources I do not know about or did not have the time to check.

(2) DATASET DESCRIPTION

The database described in this article is available both in Excel and CSV formats on the Nakala platform as “Medieval Bologna Database” (ACB01_CC).

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(2.1) GATHERING DATA: THE SOURCES, THEIR LOGIC AND THEIR POSITION IN THE FISCAL DOCUMENTARY SYSTEM

The distinction between direct and indirect taxation existed in the 14th century: the former corresponded to *onera realia*, *personalia* and *mista*, and the latter to the *datia*. These *onera* can be divided into two types. It could be a fixed amount payable by every fiscal unit: a capitation, the definition of which the authorities had full power. Taxpayers were thus subjects, a position incompatible with the liberties urban dwellers began to claim in the 12th century. Taxes distributed more equally (but with marked variations relating to the definition of equality) were based on the assessment of the taxpayers’ wealth (Mainoni, 2023). At the end of the 13th century, this system was in place in Bologna and gave rise to specific registers: the *estimi*.

Taxes were decided, defined by law and negotiated inside the communities and with the authorities. These activities left traces, even before the collection began: documents were needed to legitimize these taxes, settle disputes and obtain everyone’s consent.

Finally there was the last step, the collection, during which several items had to be registered: the act of payment, the identity of the taxpayer, the amount paid, the date, and then the sum of all the revenues. These accounts were in the hands of collectors, whose many registers did not always match each other.

(2.1.1) The *estimi*

I use here the term “*estimi*” as a generic category of documents assessing people’s properties for fiscal purposes (Smurra, 2018). In this category, there are several types of documents: *denunce* (“confession”), which are a collection of individual declarations later verified by the authorities; *sommari* (“indexes”), which are a synthetic tool based on *denunce* or *libri*, used to calculate tax rates; *estimi generali*, or *libri d’estimi*, detailed volumes meant to register the properties, but also keep and reuse them in the longer run. These documents met certain needs, but were sometimes combined together in the accounting processes. I use them as proofs of existence of a certain type of taxation.

They are easy to find, since they were composed by the same authority. Their chronology can be found in the current inventories and is apparently complete¹: for the citizens, 1283, 1287, 1296, 1305, 1307, 1315, 1327, 1329, 1335 and 1387; for the countrymen, 1282, 1286, 1304, 1315, 1385 and 1393. They thus create another distinction, between two main social statuses. It was a legal construction: citizens and countrymen (or *fumantes*) did not pay the same taxes, nor did they have the same rights. It was the purpose of the *estimi* to distinguish both groups, and attach them to where they lived. Once again, we can see that fiscal and social assessment were linked. What does this mean for our study?

¹ ASBo, *Estimi*, I, 5–9; II, 2–253; III, 8–26.

The difference between the two categories can be better understood in the way they were used. In 1288, the new statutes of the city detailed the purpose of the rural *estimi*. They would be the basis for distributing the annual tax, called *gabella*: the *fumantes* were subjected to an annual contribution.² Things worked differently for the citizens: each tax had to be voted, after the composition of new *estimi* to update fiscal information. It could be decided to use them for more than one tax (Vallerani 2018).

I kept the indication of all new *estimi*, but they could not be confused with the existence of a new tax. Furthermore, they have a different meaning if we try to use them to quantify taxation: for citizens, they signalled the existence of new extraordinary collection(s); for countrymen, they simply updated a permanent contribution.

(2.1.2) Deciding and organizing taxes: the legislative sources

Whether annual or extraordinary, direct taxation was decided by law. It is therefore possible to find it in the important legislative production of all the regimes. I previously mentioned the statutes, the documents that organized the distribution of powers. Four were written during the period.³ They all repeat the dispositions on the 1288 *gabella*, but say nothing about extraordinary taxation.

To find more information, we have to read the laws voted in the councils. Early 14th century fiscal legislation has been the subject of many studies, especially regarding the citizens (Smurra, 2006; Vallerani, 2018; Conti, 2021). For the period 1376–1402, the *Provvigioni* in capreto series, which I studied in depth, has the same features, and documents the shares of civic and rural taxation. The importance of these registers differs depending on the regime under which they were compiled: under foreign rules, decisions were taken by the *signori* and did not automatically appear in the registers of the councils. Beyond these institutional differences, such documents were always the result of a selection among the motions and the debates that really took place in the assemblies, and are not exhaustive proceedings: their function was to highlight the wise decisions of the councilors, and present an example of good government. As such, they tend to downplay dissensions and focus on the most popular or accepted taxes.

These provisions could be copied by the officers charged with controlling the accounts, called *difensores averis*, an office created at the beginning of the 14th century. Some of these laws therefore appear in their registers, alongside petitions which help specify the nature of certain taxes.

These sources directly inform us of the existence of taxes, contrary to the *estimi*.

(2.1.3) Tax collection: the public accounts

The books of revenues are the most natural source for our study. The series for this century is quite extensive, but raises major difficulties.⁴ There was not one central treasury in Bologna at the time, but several offices charged with the collection of specific contributions, which all had their own accounting books, deposited in the archive. In addition, there were supervision offices, but they did not gather all the information.

Most of the revenues went to the treasurer (*depositarius*). His registers used a fixed typology, where it is easy to find most direct taxes, designated by the same words: *census* for the countrymen, *prestanza* or *collecta* for the citizens. But some contributions, curiously, do not appear, such as the *gabella*, though it was regularly collected and we have proof that several fiscal forecasts took its revenues into account. We observe the same irregularities of appearance for certain civic taxes.

Because this information is scattered, the role of laws is even more important: they are the only means of knowing who owed each tax, and what expense it would cover. I then looked into accounting books not kept by the treasurers. For example, by trying to determine where the *gabella* revenues went, I discovered that they were collected by the vicars, officers charged with administrating the *contado*. I did not find their accounts, but some of their expenses. For

² *Statuti 1288, 1937*, p. 180–185.

³ 1288, 1335, 1352 and 1376.

⁴ Series « *Tesoreria e contraltatore di tesoreria* » and « *Difensori dell'avere* ».

the citizens, things changed in 1390, when a new institution, the *Mons comunis*, was created to collect their *prestanze* (supposedly voluntary loans, often forced in reality). It had its own registers, kept in a separate series in the Archivio di Stato.⁵

Finally, the only office where, sometimes, all types of taxation can be found, is the *disco dell'orso* (“disc of the bear”), charged with collecting the payments of all those who did not contribute on time. Its registers are unequally scattered over time, and not always precise. They were nonetheless helpful for the first part of the century (Vallerani, 2014b; Conti 2021).

Oddly enough, it is more difficult to work with the public accounts than with the laws. But they are necessary to confirm the exaction of the taxes and provide information on the amounts collected.

(2.1.4) Criticism and complaints against taxation: the chronicles

Taxation was highly political, especially for the citizens. It is therefore no wonder that we hear echoes of it in the chronicles. A generation of urban chroniclers was born at the end of the Trecento. Almost all of them came from affluent popular families, and defended the values of fiscal distribution and moderation. Some of them had also been in charge of the public archive, and had access to documents now lost. Some of these documents are quoted *verbatim* in their works, which makes up for their loss (Antonelli, 2021).

Seven of these chronicles are still available, more or less complete ((de') Borselli, 1922; Garzoni, 1732; Ramponi, 2003). I read them and took note of every trace of taxation. This information often confirmed the existence of contributions I already knew about. But they also mentioned some I had not noticed, especially for the central decades of the century, on which we have much fewer data. For example, they are the only sources for the tributes collected by the Visconti and the Church, because they did not go into the Bolognese treasury, and were not decided in the city. These tributes, especially the last one, were already exacted in 1340 and up until 1402. It was the only ordinary tax that was not collected only from the countrymen.

These chronicles are thus important, because of the documents transcribed by their authors, and their knowledge of the precise political context. However, their testimony is less trustworthy, because their interest in taxation was not neutral, but determined by their social position and their curiosity. However, whenever the matter appears in their work, they give more accurate dates than certain official documents.

(3) METHOD

(3.1) CHOICES OF INDEXATION

The database is conceived to answer several questions. How many taxes were collected? When? What type of tax? Who paid them? These apparently simple criteria raise a few questions. I will here explain the choices I made, referring to the tables available on the Nakala platform.

(3.1.1) The main difficulty: ordinary and extraordinary taxes

Most of the taxes I found were collected only once, but this is partly due to the fact that ordinary taxes are much less apparent in the sources. This is a major difficulty: the rural and urban *estimi* did not have the same value, as said earlier, but they both gave information that had to be included in the dataset. The first decision was to separate the two social groups, defined by, respectively, permanent and extraordinary taxation.⁶

However, this does not solve all these problems. In the extraordinary taxation table, each line refers to one contribution. But what should be made of the *estimi* updates? They are not taxes, but instruments of legal and fiscal differentiation. They also served to calculate tax rates, and as such are traces of new levies. For the ten listed above, nine of them were without doubt linked to several contributions. I could find no information on the first one, in 1282. I chose to keep it in the table as a trace of at least one tax, but separated them from direct sources for taxation, such as tax accounts, given their special nature: they appear in a third table.⁷

⁵ Series “Monti o cumoli di danari del comune e pubbliche prestanze”.

⁶ See ACB01_CC on Nakala, Tables 1 and 2.

⁷ See ACB01_CC on Nakala, Table 3.

Permanent taxation did not gather the same type of contributions, since it was collected every year. It changes the way this second table reads: it does not present the number of taxes, but rather different types, and how long they were exacted. Whenever I could, I added the period during which they existed. The *gabella* raised another problem: it was repeatedly reformed with new *estimi*, but its principle never changed. For this reason, I only inserted it once, and kept the *estimi* updates for the third table.

(3.1.2) The taxpayers

The taxpayers' identity is one of the most important items of information used to measure the social distribution of taxation. Almost all the categories I use are directly quoted from the documents. Only one of them is a synthesis: that of "Enemy", which aggregates banished people, and others who, for some reason, were sentenced to a punitive contribution. The nature of their sentence is their common point: their payment was a sign of their fault, of their exclusion.

(3.1.3) The type of contribution

The second discriminating element is the type of contribution. It was referred to by many words sometimes used indiscriminately. I try to keep the word from the source, and in ambiguous situations, I propose a more systematic typology.

I base it on a main criterion: whether the tax was negotiated or not. The countrymen, the enemies and a few others did not decide what they would pay or how much: their contribution was thus "forced", even if they were distributed with some kind of proportionality. The citizens nearly always voted their *collectae*. I simply call them "*estimi*-based taxation", when I could make the link with an *estimo*.

The difference between tax and *prestanza* is the last difficulty. Civic taxation slowly evolved during the century, from taxes to *prestanze*, a contribution that had to be repaid by the authorities, or on which the citizens received interests. This theoretical definition hardly ever worked in practice, and most *prestanze* were just disguised taxes, but even then, the change of name seems to have served as a way to guarantee fiscal consent (Ginatempo, 2005). I kept the word when it appeared.

For some taxes, I have not found specific information. In such cases, I have labeled them "Unknown".

(3.1.4) Quantified data

A final item of information sometimes appears: the collection rate, expressed in *denarii* (d.) or *solidi* (s.) per *libra* (L). Some other times, it is the total revenue of the tax. I kept these indications in dedicated columns, since they can help evaluate the amount of a tax compared to another.

(4) RESULTS AND DISCUSSION

The dataset contains 103 extraordinary and 20 ordinary taxes, as well as 18 *estimi* updates. Here are some answers to the questions raised in the introduction, and some elements of interpretation.

(4.1) TAX CONTINUITY AND SOCIAL DIFFERENTIATION: A FEW RESULTS

Three assumptions were made in the introduction: the tax burden was a persisting, or even increasing problem; its distribution was socially discriminating; fiscal registers, especially the *estimi*, were tools used to organize social control.

This [Figure 1](#) clearly shows the main variations in tax collection during the 14th century. The level of extraordinary taxes is highlighted: it was constantly used by the authorities, no matter the regime. This normalization of what was supposed to be exceptional taxation had profound impacts on social struggles. But this trend was not progressive, and we can see huge variations from decade to decade, which raises the question of its causes. Three periods of intense taxation appear: the 1290s–1300s, the 1380s–1390s and, to a lesser degree, the 1330s. Several elements can be considered to explain these oscillations, which I will present further below.

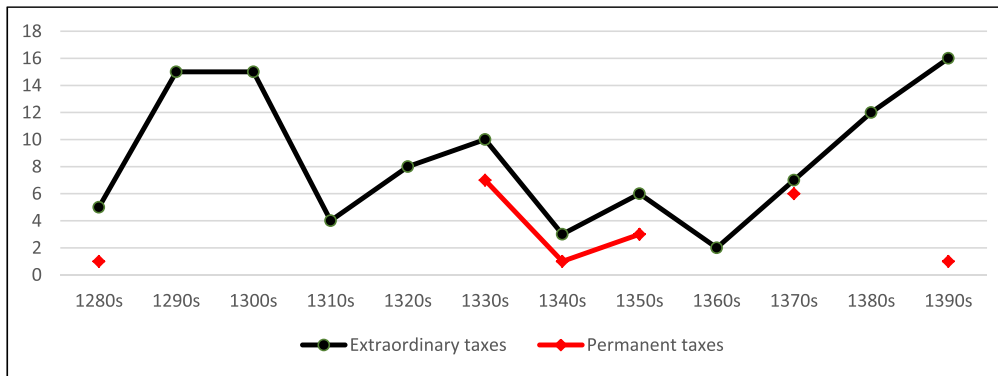


Figure 1 Number of direct taxes per decade.

The first clear result is that the usual fiscal needs during the whole period could not be satisfied only with ordinary revenues, even though not a single new tax was cancelled: once it was created, it seems it was for good. How were these contributions distributed?

TAXPAYERS	ESTIMI-BASED TAXATION	FORCED TAXATION	PRESTANZE	UNKNOWN	TRIBUTES
Citizens	38	5	15	5	
Countrymen	5	8			14
Enemies	4	5			
Malpaghi		2			
Clergy					
Jews		1	2		
Everybody				1	4

Table 1 Tax distribution by social groups.

This table partly answers the question. All permanent taxes have been put in the “Tributes” column, because only countrymen had to pay this heavy type of taxation (Table 1). The four tributes paid by everyone correspond to the *censi* mentioned earlier: the Milanese or Church lords considered all the Bolognese as subjects. Extraordinary contributions were closely associated with citizens, especially *prestanze*, to which only they contributed. The “Forced taxation” column highlights how much punitive taxation targeted marginal social groups (countrymen, but also enemies, Jews, etc.). The few taxes paid by citizens were decided during periods when they did not have much power, under the rules of Bertrand du Pouget and Taddeo Pepoli.⁸

In short, these data show that everybody paid much more often than they were supposed to. This impression is partial, given the documentary holes preventing us from properly quantifying most of the *datia*, the *gabella* and even some direct civic taxes. Taken as a social group, countrymen seemed to endure the worst of this additional pressure, because they already paid more than any other category; citizens apparently only paid in difficult periods, once every two years on average. These differences in the progression of taxation were worsened by the differences in the types of contribution. Citizens mostly paid *estimi*-based, extraordinary taxes; countrymen, tributes. Of course, such a fiscal burden was not evenly distributed over all the members of these two categories, since a form of proportion was applied, and considerable inequalities existed within the groups of countrymen and citizens. This overview can be further detailed by researching the causes for the differences highlighted.

(5) PERSPECTIVES

(5.1) LARGE-SCALE ANALYSIS: THE (POLITICAL) CAUSES OF TAXATION

This problem could be considered from a chronological perspective, in which every new tax would be linked to a precise context, especially new expenses, to measure, for example, if they were always the result of a real crisis. Given the persistence of extraordinary taxation through time, I think we can also consider that there were always good reasons to call for a new contribution.

⁸ For the dates, see Table 2.

Another perspective is to link the variations presented above with the different regimes of 14th century Bologna. The period chosen begins and ends with two communal regimes, where power was in the hands of several councils whose members were supposedly elected from the *popolo*, the people of the crafts. This was only partly true, given the influence of certain ancient families. However, this regime favored policies centered on the interests of, at least, some citizens who had an influence over important decisions. This did not mean peace and justice, but rather marked tensions that could be resolved by collective changes; however, it often ended in the rise of a faction led by charismatic leader, or an appeal to a foreign ruler to take control of the institutions. This explains why Bologna was ruled for fifty years by various sorts of *signori*: lieutenants of the pope, as with cardinal Bertrand du Pouget, then by a series of four vicars after 1360; the leaders of the main faction, the Pepoli; or the captains of the Visconti armies. The concentration of powers in the hands of few people seems a reasonable explanation for new fiscal policies, possibly more unfair to the citizens who benefited from it under the commune (Milani, 2018). But are the differences that clear-cut? Can we see a link between forms of government and direct taxation? The data available allow us to risk several propositions, although they are not homogeneous: some periods are very well documented (du Pouget's *signoria*, the first and second communes), whereas others, especially long periods, are much more difficult to approach (especially the Visconti period). A strictly quantitative approach as attempted below can be considered only as a tentative generalization (Table 2).

REGIMES	ESTIMI-BASED TAXATION	FORCED TAXATION	PRESTANZE	UNKNOWN	TRIBUTES
1 st commune (1288–1327)	38		1		1
Bertrand du Pouget (1327–1334)	6	2		3	1
Pepoli (1334–1350)	2	6			7
Visconti (1350–1360)		3		2	3
Church vicars (1360–1376)		1	2	1	1
2 nd commune (1376–1402)	2	14	2	15	7

Table 2 Type of taxation for each regime.

The first marked difference is between communal and seignorial regimes. The former made intensive use of direct taxation, whereas the latter seemed to choose more brutal or discrete forms. This assertion must be nuanced, especially with the case of Bertrand du Pouget, the first lord of Bologna, who used direct taxation as a way to gain the favors of the *popolo* (Borghi, 2017). In general, it seems that the more authorities resorted to extraordinary taxation, the more they used *estimi*-based taxes to maintain their legitimacy. On the contrary, tributary taxation was more easily imposed by regimes which exerted their power more vertically and autocratically.

Second, we can see quite clearly the progressive replacement of *estimi*-base taxation by *prestanze*, which did not exist at the beginning of the century. It is another dimension of how rulers legitimized their fiscal demands: the transition from the first to the second commune is a good indicator, although the replacement was not yet total.

Lastly, the impression of fiscal inequality seems to be confirmed with this new perspective: the tax burden never decreased, it was a question of choice in the type of taxation. Nonetheless, we must stress that the communes were particularly demanding, whatever type of taxation we look at: beyond the mere question of tax burden, there is also that of what the authorities wanted to pay for with public revenues. This leads us to another matter, the importance of expenses as a driver of medieval public taxation, highlighted by recent works, especially on the Bolognese case (Carocci & Collavini, 2012; Conti, 2021).

(5.2) SMALL-SCALE ANALYSIS: THE USE OF FISCAL REGISTERS

This database highlights the typological and quantitative continuities of public taxation. These stemmed from conscious choices, and fiscal registers were a key element. This is one of the interests of the *estimi* updates data, because they are the main tool for ensuring the transmission of information and practices. Each update was based on the previous document, but even within a single document, we find traces of uses beyond the period of its composition.

It seems the *estimi* were not updated between the 1340s and the 1380s. This gap can be explained by the choice to resort to other types of taxation during that period. But it does not mean they were completely forgotten. In the 1282 and 1286 rural *estimi*, we can find annotations dating as late as the 1350s–1360s. The 1387 civic *estimi* referred to their 1329 counterparts, and sometimes even earlier ones. This is the proof that these documents were part of a network and had a life that went well beyond the immediate objective of composition.

From a more synchronic perspective, the 1380s *estimi* are filled with annotations that prove there were constant cross-checks, between rural and civic *estimi* for instance, necessary to determine one's social identity. These traces of the many practices around the registers are essential to understand the function of social control they had, and the concrete procedures used to enforce it (Carnielli 2022b, vol. 2, pp. 116–120).

The first objective of this database is to present the progression and social distribution of taxation in the Bolognese 14th century. Another main interest is to gather all the pertinent documentation on taxation, which is still scattered in several series. These registers are not always linked, and some simply bear indirect traces of the subject of interest, but they are an initial approach to the documentary links around which taxation was organized, to the various practices of the officers, and the several functions of fiscal government.

The perspectives presented at the end of this paper call for an even more exhaustive inquiry into the Archivio di Stato to complete the dataset, but also a more textual approach, which is the only path towards understanding all the documentary practices of these registers that cannot be summarized according to the typology of medieval or contemporary inventories. It is also absolutely necessary to detail the contingencies and specific contexts of every decision presented above the importance they deserve, and confirm whether or not the categories and parallels drawn, sometimes between periods that lasted much longer than others, can adequately reflect the functions and objectives of taxation.

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COMPETING INTERESTS

The author has no competing interests to declare.

AUTHOR AFFILIATIONS

Clément Carnielli  orcid.org/0009-0004-3070-6722

Assistant researcher for the ERC DEMALPS project, University of Turin, IT

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SOURCES FOR THE DATABASE

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Cittadinanze = ASBo, Comune, Governi, Cittadinanze

CT = ASBo, Comune, Camera del Comune, Tesoreria e contraltatore di tesoreria

DA = ASBo, Comune, Camera del Comune, Difensori dell'avere e dei diritti di camera

DO = ASBo, Comune, Curia del Podestà, Ufficio al giudice del disco dell'orso

Estimi = ASBo, Ufficio dei riformatori agli estimi, serie I a III

GS = ASBo, Comune, Curia del Podestà, Ufficio del giudice al sindacato

MCC = ASBo, Comune, Camera del Comune, Monti o cumoli dei danari del Comune

PIC = ASBo, Comune, Governo, Provvigioni in capreto

Statuti = ASBo, Comune, Governo, Statuti

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