

Decentralization practices and the dynamic of compromise in public policies: the case of a provincial assembly under the Ancien Régime (17th – 18th centuries)

Pratiques de décentralisation et dynamique de compromis autour des politiques publiques : le cas d'une assemblée provinciale sous l'Ancien Régime (xvii^e-xviii^e siècles)

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ABSTRACT

Over the last twenty-five years, new historiographical research has enabled us to re-examine the negative perception held thus far on Estate assemblies and their place in the monarchical government of the 17th and 18th centuries. This article aims to prove the reality of a Versailles - province dialogue with

the aid of the deliberations of the Estates assembly of French Navarre. We shall thus analyse here the trust-building dynamics in the relations between royal power and its agent.

Key-words

Ancien Régime, Estate assemblies, Agency theory, French Navarre, Decentralization, Trust

RÉSUMÉ

Depuis vingt-cinq ans, un nouveau souffle historiographique a permis de revisiter la perception négative que l'on avait des assemblées d'états et de leur place dans le gouvernement monarchique durant les xvii^e et xviii^e siècles. L'objet de cet article est de montrer la réalité d'un dialogue « Versailles – province » à l'aide des délibérations de l'assemblée des états de

Basse-Navarre. Nous analysons ainsi les dynamiques de construction de la confiance dans les relations entre le pouvoir royal et son agent.

Mots-clés

Ancien Régime, Assemblées d'États, Théorie de l'Agence, Basse-Navarre, Décentralisation, Confiance

INTRODUCTION

The historiography of territorial governance in modern times has for a long time focused solely on the figure of the Intendant. The reversal of this perspective occurred in the years 1978-1985, with the implementation of decentralization in contemporary France. Over the last twenty-five years, new historiographical research has enabled us to re-examine the negative perception held thus far on Estate assemblies and their place in the monarchical government (Emmanuelli, 1981). These assemblies were composed of representatives of the three orders of the kingdom's subjects and could be considered as "intermediary bodies" who ensured that the voice of the provinces was heard by the king.

Several monographs have thus studied the mechanics of power in Brittany, Burgundy, Languedoc and in the North of France (Collins, 2006; Swann, 2003; Durand *et al.*, 2014; Legay, 2001). The most important interpretation proposed by Beik (1985) suggests a rallying of provincial elites to a royal absolutist policy of which they would have been beneficiaries. These elites would have obtained various honorary and material compensations in return for obedience - even adherence - to central government policy. The success of the public policies of several Estate assemblies could also be interpreted as the result of the development of a certain relationship of trust with central government and the reflection of a relative reciprocity: the royal power agreed to lend a hand to the Estates when they relayed royal action.

Indeed, "trust helps turn problematic commitments into credible commitments", (Karpik, 1996). Hence, frequent centre - periphery relations generated specific benefits through the development of a consensus on standards and an improvement in communication and coordination and thus the birth of mutual trust (Plasman, 2004). But the construction of a provincial technocracy could also act as a bulwark against the intrusion of the royal power (Durand, 2010).

In the end, the growing awareness of public interest, the definition of which had varied considerably from the mid-17th century to the end of the 18th century, would have had significant repercussions in the

domain of taxation. At first resistant to any increase in taxes, the Estate assemblies would have been won over to the need for taxation in order to invest, even at the price of calling into question the support of the population for their model of governance. The fundamental question today is that of the reality and the interpretation of the coordination between central and local authorities in the 17th and 18th centuries. The Estate assemblies of "Ancien Régime" France were the experimental ground for political compromise which enabled the various provinces to be governed according to the complex dynamics of centralization and decentralization. An administrative legal system specific to each province had developed in those having Estate assemblies. This article aims to prove the existence of a dialogue between Versailles and the province that was aided by the délibérations of the Estate assembly of French Navarre. We shall thus analyse trust-building dynamics (Chanley *et al.*, 2000; Aghion *et al.*, 2010) in the relations between the royal power and its agent, the Estate assembly of French Navarre, and between the latter and the population. Our study is based on an exploratory analysis of the documentary collection available at the Departmental Archives of the Pyrénées-Atlantiques (series C), which constitutes a corpus of nearly 3,000 pages, covering three reigns, from 1665 to 1789. The exploration of this source offers us a "decentralized" vision of the province as the written records of the Estates' decisions (quoted with respecting for the original script in accordance with transcription standards) are indicative of the political compromises implemented. They make it possible to take an opposing view to a national narrative which, originating exclusively from the centre of power, presents the Versailles - province relations solely from a viewpoint of confrontation or resistance.

To account for these notions of consensus and compromise, it seems necessary to provide context with the help of dossiers which mobilized the different actors and illustrate these complex dynamics of compromise, consensus and control. This requires first the characterization of institutional trust and the quasi-contractual dynamics of establishing it.

7. THE DYNAMICS OF INSTITUTIONAL trust-building

How can trust be defined and measured? The existence of different types of trust makes this a difficult exercise. Firstly, definitions of trust in the 18th century are based on inter-personal relationships. Therefore, according to the 1701 edition of Furetière's dictionary: "Trust is necessary in order to do what you want. For example: a Prince has complete confidence in his ministers, he relies on them for his most important business." In the 1762 edition of the Académie Française dictionary, trust is also defined as a "strong expectation in someone or something... the assurance that a person is honest and discreet". Whether it be personal, organizational or institutional, trust is the result of interactions between actors on various levels which have an impact on the mechanisms of its emergence (Schweitzer *et al.*, 2006; Simon, 2007; Bouckaert, 2012).

However, the definition of Mayer et al has received general consensus. (1995). These authors define trust as "the deliberate willingness to be vulnerable to the actions of another party based on the expectation that it will perform a particular action which is important for the trustor, regardless of the ability of the latter to monitor or control the other party" (p.712)¹. This definition is used in particular to characterize institutional trust in agency relations, although it was originally intended to define organizational trust (Charreaux, 1998).

Four essential notions thus characterize institutional trust: the vulnerability of the person who places his trust, the action that will have to be performed by the one who receives this trust, the important result expected by the former, and the weak or even non-existent degree of control of the former over the latter (Mayer, 1995; Belley, 2016). Vulnerability becomes risk taking when one gives one's trust; it is a calculated risk (especially when there is an imbalance of power, resources and skills between the

two parties) based on judgement of the skill, integrity and goodwill of the one who receives the trust (Mayer, p.729).

This risk is much lower when it is possible to exercise control over the action and results, reinforced by the existence of a strong formal link and a weak personal link. The risk of failure or opportunism on the part of the trustee is thus more controlled. This is mainly how institutional trust is differentiated from other types of trust. According to Mangematin (1998), the mechanisms of institutional trust-building resemble the subscription to Rousseau's social contract: each of the parties to the contract agree to give up part of their freedom of action by subjecting it to rules and entrust the authority and means of coercion to a third party (Belley, 2016). Our analysis is supported by a record of events, in the form of a chronological narrative, linked to the "Versailles-province" dialogue on the question of taxation, to base our understanding of the complex chain of events (Miles and Huberman, 2003) on the concepts of vulnerability, action, results and control. The choice of the tax question is justified by its central role both in the deliberations of the Estates and in the action of the Ancien Régime.

8. FROM "TRIBUTE TAX" TO "CONTRIBUTION TAX" (Leroy, 2016, p.4): controlling provincial finances

8.1. The fiscal pragmatism of the absolute monarchy

At the beginning of the personal reign of the "Sun-King", in 1665, provincial Estates were only to be found in old fiefs located on the periphery of the kingdom, which the king allowed, at the time of their inclusion, to keep their assemblies², and their acquired privileges. How can we explain that the royal power chose to maintain these last representatives of

¹ "... the willingness to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control that other party." Translated by the authors.

² They included Burgundy, Dauphiné, Provence, Languedoc, Brittany, Normandy, Artois and the Pyrenean Estates (Béarn, Navarre, the county of Foix, Bigorre, Quatre-Vallées, Nébouzan, Labourd, Soule and Marsan).

the old feudal order, even though the royal administration was moving forward in every way? The paradox is indeed complete since the provincial Estates were victims of strong prejudice. Alexis de Tocqueville was the first to definitively characterize the assemblies that represented only themselves, with the exception of the large Estates in Brittany (Tocqueville, 1860). The provincial executive authorities already in place would have been maintained only for the sake of avoiding unrest, and to effectively support the royal administration in certain fields (taxes in particular).

However, this phenomenon of marginalizing the assemblies was not consistent throughout the entire kingdom according to John Russel Major who reveals the reality of median and empirical methods of government (Major, 1980). The complex nature of absolute monarchy must therefore still be emphasized: the immensity of the kingdom, the diversity of customs and peoples, could make the task of the king's representatives complicated (Cosandey, 2009).

Was the power of Louis XIV over his subjects, moreover, “absolute”? Historiographical tradition has long reflected this reality, which served as a political explanation for the outbreak of the Revolution. But is it not now time to focus on the reality of this power, not only in the centre, but also in the provinces? Because, if we look at the map of the kingdom of France in the 17th and 18th centuries, we realize that only the heart of the kingdom (Ile de France, Picardy, Normandy, Champagne and Orléanais) was firmly ruled by direct representatives of the king. Beyond this geographic limit, the “inequalities of tax revenues” (Leroy, 2016, p.10) were established: no province was administered in the same way, everywhere people compromised, discussed and negotiated the amount of tax due.

Hence the ambiguity of absolutism, even at the height of the reign of Louis XIV, which rests, to use Georges Pagès' expression, on a “double foundation” between an absolute monarch whose unlimited authority no one denies, and bodies, companies, provinces “provided with ‘franchises’ or privileges, that they hold either through a contract or a concession from the sovereign, or more frequently, from long-standing use” (Pagès, 1932, p.13).

As flagrant as it may have been, the contradiction served as a policy for the monarchy, which merely withdrew the most troublesome franchises without calling into question the essence of individual or provincial privileges. Absolute monarchy was therefore not the enemy of the provincial intermediary bodies insofar as they provided it with the credit essential for the upkeep of the financial lifestyle of the State.

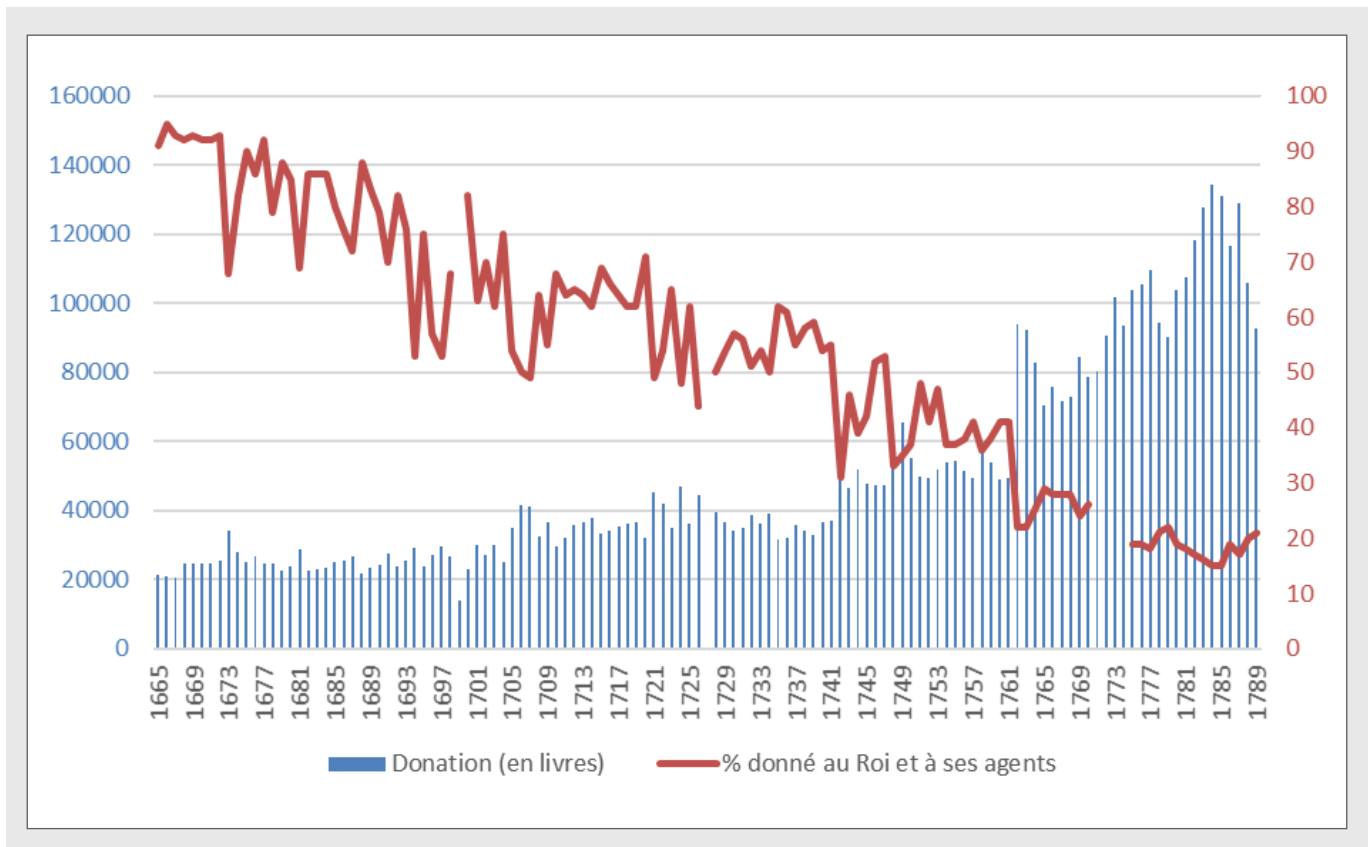
The Royal Estate therefore resorted to financiers who undertook to advance pre-established amounts to the treasury, which they then recovered, with interest, by collecting the tax revenues themselves. Successive wars during Louis XIV's reign only made the monarchy more dependent on these funders to fill the State coffers. This was once again a paradoxical situation in which royalty could no longer seek the consent of provincial Estates to levy taxes, but relied entirely on private contracts that favoured personal interest groups. In this “fiscal-financial” system, the best run provincial Estates, producers of wealth, naturally took their place as financial intermediaries of the monarchy.

Whatever the mode of administration chosen for the province, the king and his advisers remained very pragmatic and never lost sight of the local authority's main role: to ensure the proper distribution and collection of the *taille* between local communities. Thus, in French Navarre the Estates could be responsible for levying the tax, instead of the royal administration, on the condition that the methods of collection and the management fees would not negatively affect the final revenues and decrease the country's tax yield. To ensure this, the royal authority would exercise strict control of the Estates' finances.

8.2. Royal control of donations and rewards

From the middle of the 18th century, the royal power wanted any expenditure plan for the Estates to be submitted for its full and entire approval. This right of control took the form of a ruling by the Estate Council, dated 20th October, 1759, which forbade:

the Estates of the said kingdom of Navarre to deliberate, or to grant, in the future, for any



Graph 1 – Donations from the Estates between 1665 and 1789

Source: Data retrieved from the register of deliberations in the annual budget of the Estates of French Navarre

cause and under any pretext whatsoever, any donation, pension or gratuity without first having received express permission from His Majesty, notified to them by his commissioners. Are declared, from this moment, null and void the deliberations which may take place, even at His Majesty's pleasure, to grant the latter to said Estates, the treasurer of these Estates being forbidden to pay the sums mentioned in said deliberations, failing which the latter shall be struck off the accounts³.

The main grievance held by the monarchy towards gratuitous donations was their financing from taxation which could, in the long run, undermine the capacity of taxpayers and “make them powerless to cover the dues indispensable to the needs of the Estate and business of the province”. The royal decision, notified to the Estates in 1760, was

the subject of a reminder at each new session. But, paradoxically, as soon as the ruling of 20th October 1759 was announced, the assembly was obliged by royal order to make an exception by recording the “Orders of the King on the pension of the Duchess of Gramont⁴”.

This is not an isolated event: in the 18th century many items of expenditure for the benefit of the king and the main royal officers appeared in the budgets of the Estates and represented important fixed budgetary items (Jolly, 1904, p.2). In the graph above we have compiled the entire donation of the Estates of French Navarre from 1665 to 1789 with the percentage granted directly to the king and his agents in the form of a free gift. We can see that, on the one hand, the total amount of the donation continued to increase, which suggests increasingly larger financial resources at the Estates’ disposal. But, on the other hand, the amount granted to the

³ ADPA, C1536, 1760, p.1850-1851 in the register of deliberations.

⁴ Madame de Gramont was the Duke of Gramont’s wife, the King’s governor in this province.

king decreased constantly even though the number of “quarters” did not fall and their value increased⁵.

Were the representatives of Navarre less generous with the King? Quite the opposite, as we note the appearance of many recipients remunerated by the assembly (the secretaries of the Intendant and of the Duke of Gramont). New dues were also introduced: for the accommodation of the first president of the Navarre parliament, for the maintenance of the royal stables and the Duke of Gramont’s guards. Even without the appearance of these processing expenses, never were the Estates solicited so often for tax or financial purposes by the monarchy as in the last quarter of this century.

8.3. Tax subscription: the end of the principle of free consent

In 1776 donation had certainly reached significant levels but the share that went to the Royal treasury was considerable⁶ because it was now the taxes collected by the Estates on behalf of the king which represented the largest item. A detailed analysis of the Estates’ donation reveals that, from that moment on, the share from “classic taxes” (donation, supplies for the army) was decreasing in favour of newly-created taxes. How can we explain the fact that French Navarre, whose tax return was mediocre, could be taxed even further? Let us take another look at Intendant Lebret’s statement:

The King’s domains produce very little in Navarre for two reasons. The first is the small extent of the region, and the second is that this region being inherently and originally freehold, only a few cens, fees or fiefs are paid to the King, much less than in other regions in his Majesty’s obedience; those of Navarre only amount in total to the sum of 109 livres 14 sols and 2 deniers (Soulice, 1905, p.189).

What is more, this increase contradicted the principle of “consented” donation, long defended by the Estates:

Monsieur Pierre de Lespade, Trustee of said Estates, informed the Estates that he had been served with a decree from the Council of the fourteenth of June, one thousand six hundred and sixty-four requesting on behalf of the Treasurer of Béarn thirty-three quarters payable annually to the King by the kingdom even though the Estates are able to freely and willingly increase and reduce the donation of said quarters every year. That this is a very notable grievance for the kingdom and that it is therefore important to remedy it promptly⁷.

In 1789, the assembly recalled again that “it is for the Estates of Navarre to fix the quota of the contribution, to regulate its form and conditions and that taxes may only be levied in the kingdom of Navarre by the order of the Estates” but noted that they have been forced to accept new taxes “neither voluntarily nor consented by the Estates, and the most burdensome still exist⁸”.

9. THE TAX QUESTION: myths and reality

9.1. Capitation, dixième, vingtième: the Estates’ reaction to the new taxes

The *capitation* is the first of these new tax contributions that appeared as of 18th January 1695, and concerned all households with the exception of the poorest (Guery, 1986; Marion, 2006, p.70). Revoked in 1698, it reappeared in 1701 because the Spanish War of Succession imposed new expenses on the monarchy.

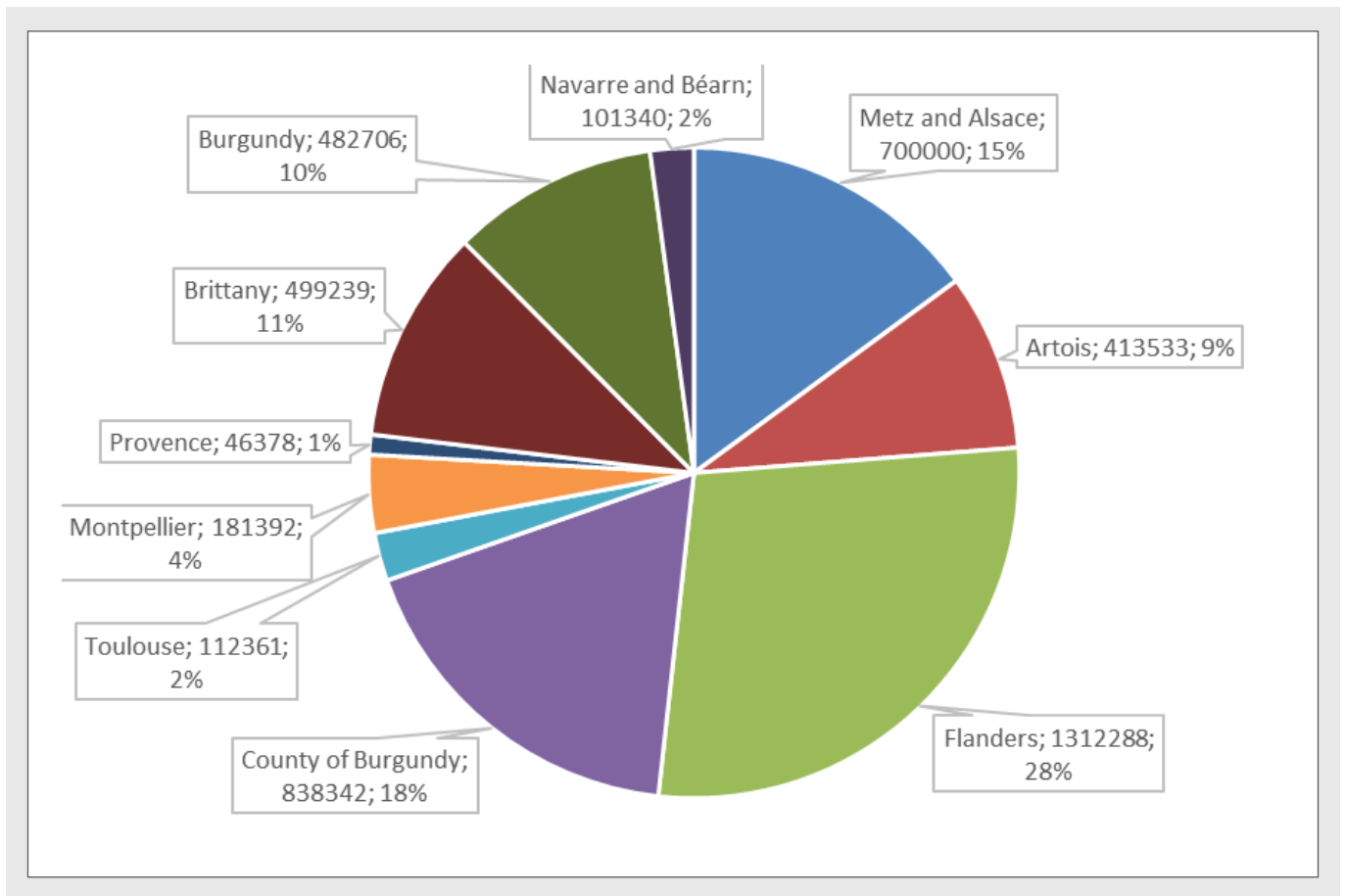
Among all the means which have been proposed to us, and which we have carefully examined in our Council, we have considered that there is nothing more suitable than to restore the capitation

⁵ The donation to the king is generally denominated in “quarters” whose value of 167 livres was increased from 1741 to 183 livres..

⁶ ADPA, C1536, donation for the year 1776.

⁷ ADPA, C1533, 1665, p.10 in the register of deliberations.

⁸ *Ibid.*, 1789, p.2702.



Graph 2 – Tax revenues from provincial Estates in 1706

Source: *General revenues from provincial Estates in the "Correspondence of the general finance controllers with the provincial intendants". Tome deuxième, 1699 à 1708, p.592*

which will be able to be paid without inflicting upon those who contribute to it considerable prejudice in their affairs, whilst endeavouring to make it as equitable as possible (Correspondance des contrôleurs généraux des finances avec les intendants des provinces. Tome deuxième, 1699 à 1708 / publ. par ordre du Ministre des finances, d'après les documents conservés aux Archives nationales, par A. M. de Boislisle, ..., 1874, p.504).

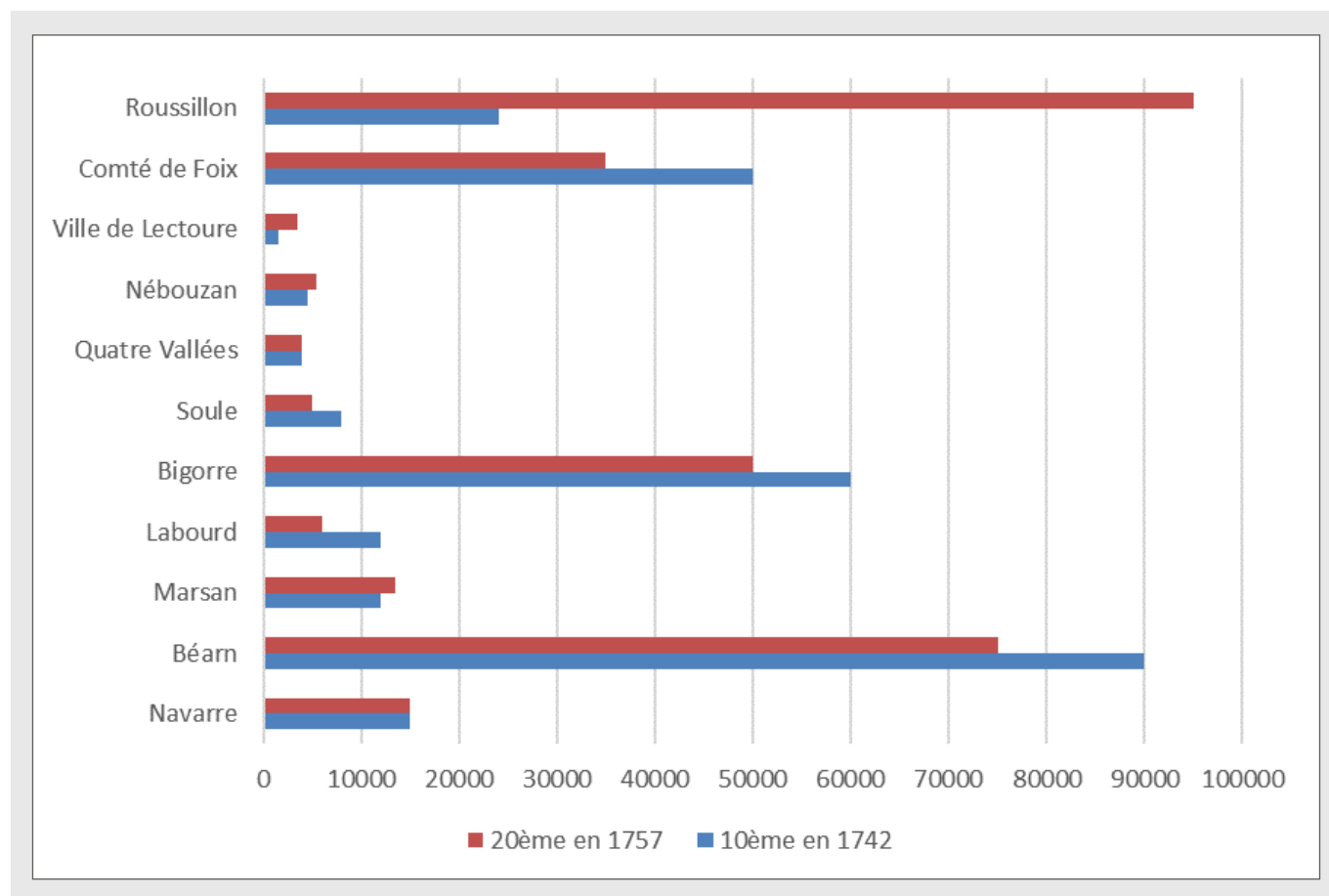
The intendants were in charge of drawing up the allocative roles in each province, généralité, provincial Estates, for a tax intended to be universal. French Navarre, like the majority of the provincial Estates, chose to subscribe, that is to say to pay a fixed amount rather than be subject to annual fluctuations. As the fixing of the *capitation* amount

gave rise to acrimonious negotiations between assembly and intendant. The latter asked them to pay twenty thousand *livres* in 1701,

on an occasion such as this, it is not enough that such zealous subjects should be fixated upon ordinary things, that, on the contrary, they must rise above their poor condition, if it is such as they say, to make an extraordinary effort and merit that the King continues to treat them as he does with distinction on occasions when they need to claim his fairness and kindness⁹.

The protests from the Estates did not hide the fact that the contribution of French Navarre was modest compared to other provinces: the neighbouring Béarn had to pay nearly 90,000 *livres*. In all, the quota paid by the two regions was the smallest,

⁹ ADPA, C1533, 1701, p.524-525 in the register of deliberations.



Graph 3 – Subscription to the *dixième* and *vingtième* in the Pyrenean provincial Estates

Source: Information taken from Marion, 1891, p.87.

with Roussillon, of the 29 million livres that this tax yielded in 1705 (*Correspondance des contrôleurs généraux des finances avec les intendants des provinces*. Tome deuxième, 1699 à 1708 / publ. par ordre du Ministre des finances, d’après les documents conservés aux Archives nationales, par A. M. de Boislisle, ..., 1874, p.590). Across the provincial Estates, Béarn and Navarre represented less than 2% of the total taxes levied in 1706.

The necessities of war forced the royal power to propose a new tax in 1711 in the form of “one-tenth of the income of all assets¹⁰”. The Estates

offered first of all a subscription of 7,000 *livres* per year then, 10,000 *livres* in 1734¹¹ and finally 15,000 *livres* in 1742¹². The doubling of this tax in little more than thirty years raised protests from the assembly but the real tax “shock” only occurred with the appearance of the *vingtième* of incomes.

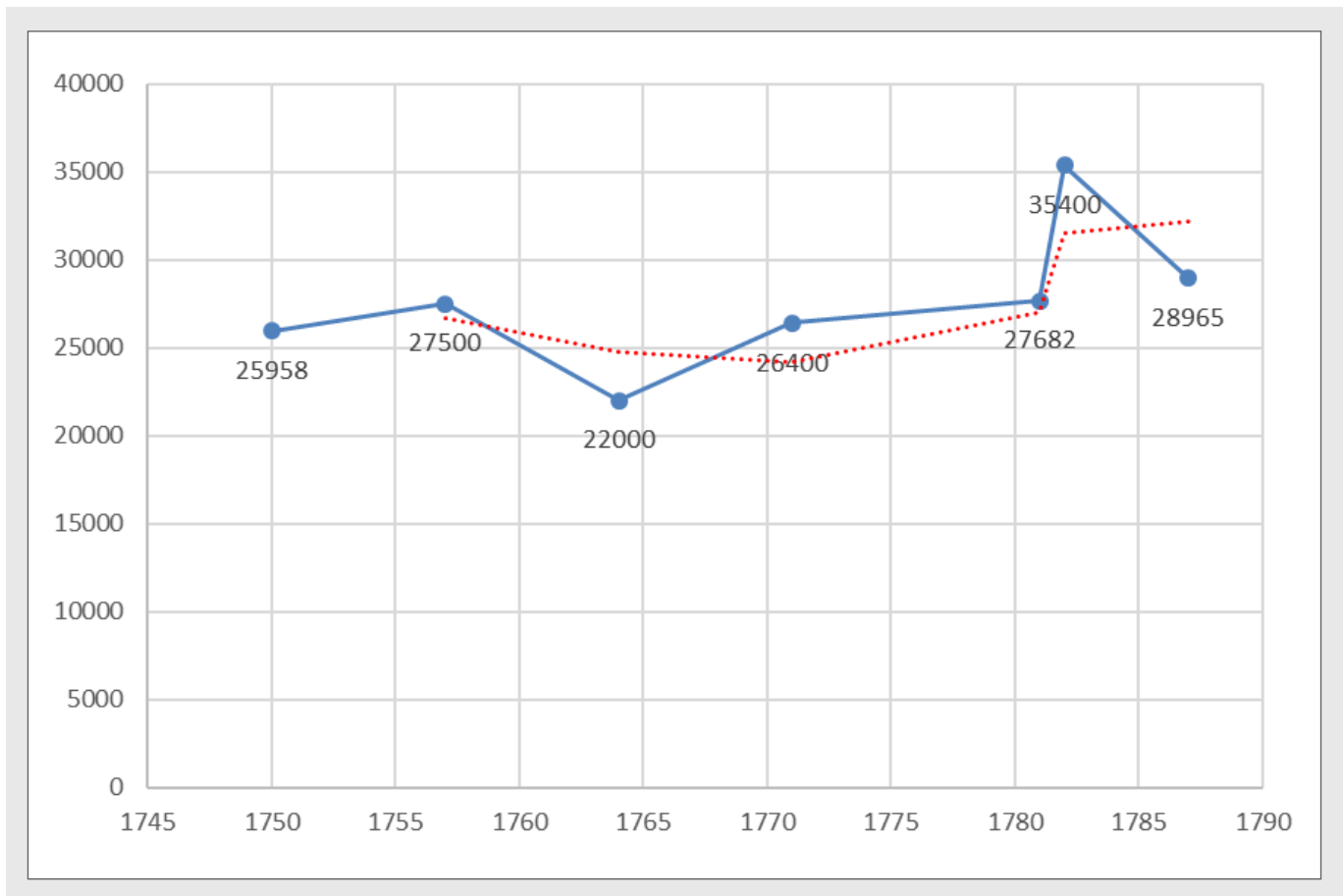
The Edict of March 1749¹³ ordered a tax of a twentieth (*vingtième*) of revenues as of 1st January 1750, that the Estates of French Navarre would ask to subscribe, according to the custom established until then for the *capitation* and the *dixième*, offering a gratuitous donation of 7,500 *livres* until the end

¹⁰ ADPA, C1534, 1711, p.721 in the register of deliberations.

¹¹ *Ibid.*, 1734, p.1160-1161.

¹² *Ibid.*, 1742, p.1424-1425.

¹³ Royal edict, abolishing the *dixième* established by the declaration of 29th August 1741; the establishment of a general fund of amortisation, for the repayment of State debts; and the levy of the *vingtième*, the revenue of which shall be paid into said fund. Announced at Marly in May 1749. Recorded in Parliament, 1749.



Graph 4 – Evolution of the amount of the vingtième in French Navarre

Source: Data retrieved from the register of deliberations in the annual budget of the Estates of French Navarre

of this taxation. But this custom adopted by the assembly was called into question by the Controller General of Finance, Machault d'Arnouville, who wished to return to what he equated to a form of fiscal independence of the Estate assemblies by replacing their prior consent to tax with a system of tax base and controlled declarations (Marion, 1891, p.78).

The Estate assemblies did not all react in the same manner to the introduction of the *vingtième* according to Marcel Marion, who remarked on Burgundian obedience and Provençal resistance symbolized by a protest to the King from the Parliament of Aix.

The peoples living in the provincial Estates shall contribute to the vingtième just as the others: this is the essential uniformity.

They shall all contribute according to their old ways: this again is uniformity. Otherwise austerity would be common, and the impression, very unequal (Marion, 1891, pp.75-88).

But fiscal pressure would increase again with the appearance of a second *vingtième* in 1756 and of a tax of 2 *sols* per *livre* for the *dixième* levied since 1748. The Intendant d'Etigny thus informed the Estates of these new realities to which the assembly replied that

these contributions were well above the capacities of the denizens and greatly exceeded the share due to the present kingdom, proportionally to what was the customary contributing to taxation thereto common with Béarn¹⁴.

¹⁴ ADPA, C1536, 1757, p.1787 in the register of deliberations.

9.2. 1788: a fiscal tug-of-war won by the Estates

The history of the *vingtième* in French Navarre was marked by the search for compromise at each attempt of the royal power to increase this tax¹⁵. The arguments exchanged were invariable: the king, through his agents, called for “extraordinary help” to which the assembly of Estates responded by painting a picture of “the exhaustion of the region”, and of its taxpayers, and evoking, for the occasion, climatic calamities and crop failures. On the eve of the Revolution, the grave situation of royal finances was not concealed from the representatives of Navarre, from whom the government demanded a general increase in subscriptions.

The financial predicament, the picture of which the King has presented to the assembly of notables requires extraordinary assistance, which the most considerable economies in all areas of expenses cannot procure. His Majesty considers that the least expensive means for his peoples would be the extension of the second vingtième for two years and the collection of both the first and the second vingtième on the totality of assets, which have already been imposed, without any distinction or exception and proportionally to the actual income that must bear this taxation¹⁶.

Faced with this situation, the royal commissioner (himself commissioned by the Finance Controller General) explained to the Estates the plans for an overall increase of the *vingtième* to 45,000 *livres*, observing that “the current subscription of Navarre is neither proportionate to the actual income from the region, nor to that which supports the other regions, either “*élection*” or even provincial, must bear” and that this inequality must be put to an end. In reply, in their session of 16th April 1788, the assembly

announced that it found it impossible to agree to “the enormous increase” in taxes which would “surrender this unfortunate country to poverty and a fatal degree of exhaustion”. The Estate commissioners thus presented a long argument¹⁷, evoking the “total exhaustion” of French-Navarre (epidemics, climatic incidents, the burden of existing taxation), which nevertheless concluded with the proposal of the “donation of a sum of ten thousand *livres*, for this year only, which is the equivalent of a sixth of the donation offered by Béarn and accepted by His Majesty”.

The marquis of Lons replied that he was not in favour of a donation “payable by way of a loan” and that he was expecting another response from the Estates. The response of the assembly, while expressing “thanks to His Majesty”, stood firm on the substance,

it persists, with regret, in the intimate conviction that it is impossible to increase the taxation of the vingtièmes and in the opinion that the Estates cannot add anything to the offers they have made to His Majesty, without failing in their duty towards the present kingdom and the trust given by the Nation to its representatives when it bestows them with its interests¹⁸.

Upon the proposal of the Estates, the King’s commissioner was astonished that the latter did not “consent without reservation” to the requests. However, in the name of His Majesty, he announced a reduction of 5,000 *livres* on the increase of the *vingtièmes* and

has no doubt that the assembly, touched by this new gage of the beneficence of the King, at a moment when the state of his finances requires the most prompt assistance, shall not hesitate to show him their gratitude and submission by consenting without reserve to His Majesty’s requests¹⁹.

¹⁵ Thus, in 1771, when the Controller General attempted to increase the subscriptions by fixing the amount from then on at 14,000 *livres*, the assembly objected that the calculation was the result of an error because it did not take into account a previous decision of the Council, dated 1st January 1764, which fixed the amount of the *vingtième* at 10,000 *livres*. It won the case on that occasion, but still protested in 1787 when, upon the suppression of the third *vingtième* and without having consulted them, the Controller General proposed a new and much higher assessment. *Ibid.*, 1764, p.2153 and 1787, p.2528.

¹⁶ *Ibid.*, 1788, p.2549.

¹⁷ *Ibid.*, p.2550-2553.

¹⁸ *Ibid.*, p.2557.

¹⁹ *Ibid.*, p.2557.

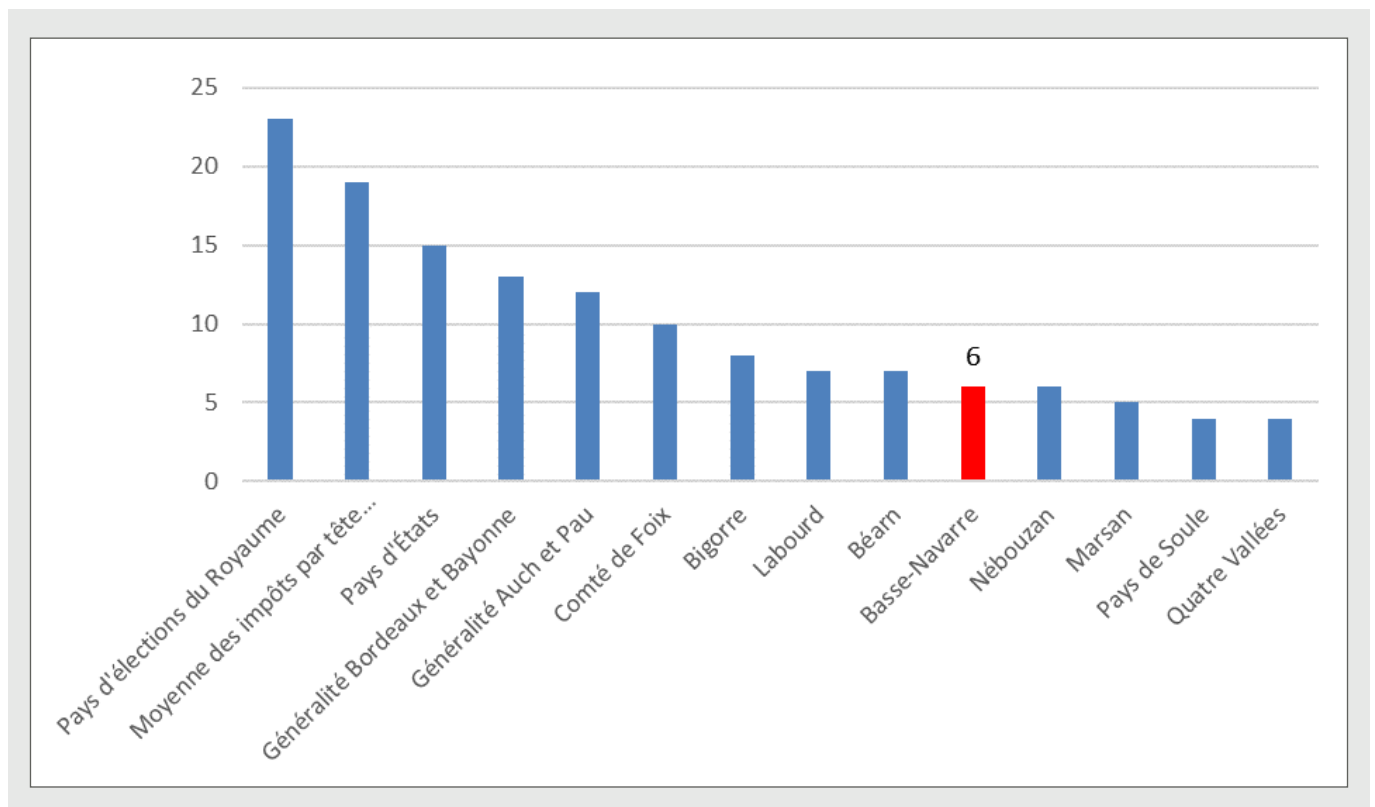
The resistance of the assembly to the royal demands thus paid off, as attested by the following deliberation in which it declared that it

has noted with gratitude that His Majesty, doubtless foreseeing the impossibility of the Estates granting him an increase of the vingtième, such as that which has been demanded of them, has thought it just to allow on this first request a reduction of five thousand livres²⁰.

Above all, it considered that it had no other choice, between the “regret” of not being able to answer “the new benevolent gestures that His Majesty wanted to extend to this region” and “the state of distress to which the scourges of the last few years have reduced the inhabitants of this region” which is linked to the fiscal pressure suffered over the past twenty years “beyond the rightful proportion that should have served as a basis for its contribution” regarding Béarn. This donation of 10,000 *livres*

that the Estates offered was proof of the “zeal” and “generous devotion” shown towards His Majesty. They sought his approval since, thanks to them, he had been “informed of the misfortunes of Navarre and the overwhelming burden of its dues”. The Estate commissioners also took advantage of this opportunity to have it confirmed that, from that moment on “the contribution of Navarre shall be invariably fixed at a sixth of that of Béarn²¹”.

The assembly of the Estates of French Navarre thus obtained a highly symbolic victory over the royal power which accepted its proposal. Should this be seen as a sign of the definitive weakening of a royal power incapable of enforcing its demands in the face of a humble assembly? In 1789, no doubt taking advantage of the leniency granted the previous year, the Estates decided to vote for an even lower *vingtième* tax. The assembly was therefore perfectly able to set the amount of taxation contrary to what the commissioners claimed in the register of grievances drawn up that year.



Graph 5 – Average taxation in French Navarre between 1775 and 1778

Source: Data compiled from Bordes' work, 1974, p.234; Jolly, n.d., p.197)

²⁰ *Ibid.*, p.2559.

²¹ *Ibid.*

It was without consulting these Estates general that it was subjected to fixed and predetermined taxes, known as capitation, dixième, vingtième, hospital aid. Capitation and vingtièmes still exist. None of these direct or indirect taxes are legally established, since none of them is a voluntary donation from the Estates (Polverel, 1789, pp.166-167).

9.3. An actual increase in taxes?

Were the Estates really protecting the people of Navarre from the “overwhelming amount of taxes”? What was the reality of fiscal pressure on subjects in Navarre? Marcel Marion considered that in the 18th century, the provincial estates paid the king much less than the “*élection*” regions (Marion, 1891, p.76).

This was already the subject of a significant controversy amongst contemporaries. Mirabeau spoke of a “generalized assumption that the provincial Estates pay less to the king than the other provinces”. An “absolutely false opinion” which he proved by drawing attention to the large contributions paid by Provence (Riqueti, 1787, p.73). Necker, in a treatise entitled “On the Administration of France’s Finances” made calculations on the average tax per capita. This information, repeated in many different works (Bordes, 1974, p.234; Jolly, n.d., p.197), is illustrated in the table below. In the France of the “*Ancien Régime*”, the disparity of tax treatment between “*élection*” regions and provincial Estates, even within these various geographical divisions, was real.

The main statistical conclusions enable us to affirm that, without any doubt, French Navarre was one of the least taxed regions, even in comparison with the provinces of south-west France, which appeared to be “exceptionally spared (Jolly, n.d., p.196).” Did this finding not undermine the action of the states of Navarre which aimed to protect their citizens against further tax increases? It did not prevent the assembly of Navarre from continuing to confer legitimacy upon itself as defender of the taxpayer.

CONCLUSION

These interlinked examples on the control of the finances of the Estates by the monarchy and the pursuit of their consent rather than their submission to tax requirements show a new aspect of France’s “Ancien Régime”. We can certainly find here the issues of interdependence and risk-taking summarized in the definition of Mayer *et al.* (1995, p.712). Indeed, the Royal Estate was in great need of money in the 18th century with its crushing public debt burden. The search for capital and credit demanded closer collaboration with the provinces, who could provide the royal government with cash if the latter were willing to recognize their particularities. Provincial representatives, within the provincial Estates, in French Navarre and elsewhere, had much to gain from these interactions which gave them the position of privileged intermediaries.

However, the special interest of the members of these assemblies was often substituted for that of the population, which could no longer recognize itself in bodies that were very unrepresentative because they were highly inegalitarian. From then on, the monarchy and the assemblies of states would be the main victims of the crisis of “trust” felt by the subjects towards their representative bodies, a crisis which was soon to reach its conclusion, in 1789. The interlinked dynamics of consensus, compromise and control explained in this article nevertheless open up new exploratory fields in the contemporary history of public policies.

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