

# The "Private Army" of the Tax Farms: The Men and their Origins

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There is no specialized study of the men who composed the "private army" of the Royal General Tax Farms in 18th century France. We have a good work on the tax farmers themselves,<sup>1</sup> but only modest information about those who did their dirty work for them. Pierre Roux has an outline of their duties;<sup>2</sup> Matthews gives us an idea of their numbers and organization;<sup>3</sup> Lavoisier<sup>4</sup> and Necker<sup>5</sup> describe their deployment. Adrien Delahante's classic work insists that the guards of the Farms were "types of Bohemians scorned and abhorred," and mistakenly believed that they were recruited throughout the kingdom.<sup>6</sup> Who, in fact, were the men in the private army of the Tax Farms? What were the differences between the officers and the men? How did this army function, and how was it organized?

Basically, the "private army" was a paramilitary formation with 23,000 men in 1784, and was divided on paper into 352 divisions scattered throughout the kingdom.<sup>7</sup> The basic operational unit was the brigade composed of from four to twenty men which functioned as an organized unit "to protect the rights of the Farms."<sup>8</sup> There were two types of brigades. Sedentary brigades, by far the most numerous, were stationed at fixed geographical points and seldom went further than a half a day's march from their stations. They were commanded by two officers: a brigadier and a sub-brigadier. Occasionally four officers were attached to the larger units. About a third of the brigades were ambulatory; its men mounted on horseback. Each was led by a captain and a lieutenant with four or more men under their command. All of the brigades were named after small hamlets and villages of the region of lower Normandy where they were stationed, such as "Isigny," "Neuilly," "Bréville," "Deauville," and "Arromanches."

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<sup>1</sup> Yves DURAND, *Les fermiers généraux au XVIII<sup>e</sup> siècle* (Paris, 1971).

<sup>2</sup> Pierre ROUX, *La Ferme des impôts sous l'ancien régime* (Paris, 1916), pp. 529-31.

<sup>3</sup> George T. MATTHEWS, *The Royal General Farms in Eighteenth Century France* (New York, 1958), pp. 110-111.

<sup>4</sup> Antoine-Laurent LAVOISIER, *Œuvres* (Paris, 1864-1893), VI, p. 155.

<sup>5</sup> Jacques NECKER, *De l'administration des finances de la France* (n.p., 1784), I, pp. 38, 106; II, p. 34.

<sup>6</sup> Adrien DELAHANTE, *Une Famille de finance au XVIII<sup>e</sup> siècle* (Paris, 1881), I, pp. 207-208.

<sup>7</sup> NECKER, *De l'administration*, I, pp. 38, 106.

<sup>8</sup> Authority for the force stems from the periodic leases of the Farms; thus, for instance, from the lease Legendre: "Ledit Legendre pourra établir tel nombre de capitaines, archers, et gardes qu'il sera nécessaire pour la conservation des droits et fermes comprises au présent bail." AN AD<sup>12</sup>429B. The text quotes from AD Calvados 3C 1, reception of new officers at the *grenier à sel*.

The main purpose of the brigades was to supervise the salt trade for the General Farms. The principal duty of the men derived largely from the local regulations concerning its sale and distribution. For administrative reasons, the Farms divided Lower Normandy into two regions, the *pays du quart bouillon*, the larger, and the *pays de grandes gabelles*. The *pays du quart bouillon* comprised most of the *généralités* of Caen and Alençon, 990 parishes in all. Its distinguishing characteristic was that inhabitants of the region were not subject to the *gabelle*, but had the right to procure salt from local salt marches. The Crown claimed a fourth of their procurement (though it was closer to a fifth in actual practice), whence the name "quart bouillon." In this area the local population could obtain salt for less than 1/20 of the going price in the *pays de grandes gabelles*. This latter was the other administrative subdivision of Lower Normandy, and most of the territory around the cities of Caen and Bayeux fell into its jurisdiction. In this region individuals paid the *gabelle* — that is, purchased fixed quantities of salt at high prices. Common to each of these regions was the *sexte* roll, which was a parish register listing the amount of salt that parishioners were required to purchase (in the *pays de grandes gabelles*) or were allowed to procure (in the *quart bouillon*).

The chief responsibility of the employees in the brigades was the verification of the *sexte* register. In the *pays du quart bouillon* they inspected households to insure that the families of the parish took no more than their per-capita allotment of salt. When such was the case, it was a virtually certain indication that the additional quantities were smuggled into the *pays de grandes gabelles* to be sold on the black market. Verifications in the *pays de grandes gabelles* were carried out to insure that all members of the families were listed on the roll and had taken their salt required by the *gabelle*. Whether in the *pays du quart bouillon* or in the *pays de grandes gabelles*, examinations were carried out in the cities by the sedentary brigades and in the countryside by the mounted.

In addition to their duties with the *sexte*, the brigades of the Farms also performed numerous other functions. They patrolled river crossings and road junctions to prevent the movement of contraband salt and tobacco. They watched over the collectors of the *gabelle* to insure that they delivered no more than the purchased quantities of salt, and that they deposited the collections in the treasury of the local *grenier à sel* rather than their own pockets. The sedentary brigades supervised retail distributors of salt (*regrattiers*) to discourage them from purchasing on the black market. Before 1778, when the Farms still collected the *aides*, they watched over the movement of cidre, *eaux-de-vie*, and other drinks. After the Crown assumed direct administration of these duties in 1778, the employees were left mostly to the *gabelle* and tobacco trade.<sup>9</sup>

<sup>9</sup> They performed other minor functions involving the customs. "Instructions préliminaires sur toutes les parties des Fermes," AN K 887, no. 7, fos. 28-41 (ms.

Their most difficult task was to combat organized groups out to defraud the Farms. The brigades of the General Tax Farms were organized in the 1680's following the formation of the Company of General Tax Farmers itself.<sup>10</sup> Their paramilitary formation arose from the fact that in the years immediately following their creation, they were often called on to do battle with large bands of outlaws roaming the countryside. Their military organization gave them an advantage of command and control which often proved decisive in their encounters with such gangs.

During the wars of the reign of Louis XIV, the "private army" of the Tax Farms engaged in one of the most extraordinary campaigns in their history. Louis called to the colours an army of immense size, and in the winter when the weather was unfavourable for military operations, the army billeted its troops in the provinces. In Lower Normandy large numbers of men were put into winter quarter in Caen, Bayeux, St. Lô, Mortain, and the small villages and hamlets dotting the region. Invariably these troops began to take advantage of the substantial difference in the price of salt between the *pays de grandes gabelles* and the regions not subject to the *gabelle*. They began to purchase cheap salt in Brittany and in the Cotentin peninsula and to smuggle it into the high-price regions of the *pays de grandes gabelles*. The same quantity of salt purchased in Brittany could usually be sold in the suburbs of Caen or Bayeux for twenty or more times its purchase price. The wars of the reign of Louis XIV brought into being a large force of organized units well placed to make considerable profits from such illicit trade.

They were helped and encouraged by the bad climate and the poor harvests of the period, which made the local population more willing to defraud the Farms. In the region around Bayeux, for example, the wheat harvest, the principle source of nourishment and income, was fair to bad in 1684-1685, 1692-1694, 1697-1701, 1704, 1709-1710, and 1712-1714.<sup>11</sup> The years with good harvests were 1686-1691, 1695-1696, 1702-1703, 1705-1708, 1711, and 1715. Nearly half of the harvests were bad enough to provoke sharp rises in the price of bread. This meant that more money had to be paid for basic foodstuffs and that less was available for other purchases and for paying taxes. In such rigorous conditions, large numbers of individuals, who otherwise would not have purchased or trafficked in smuggled salt, began to do so on a large scale. During his tour of the region in 1707, a year with a good harvest, the intendant Nicolas Foucault noted that

undated); also, DE LA MOTTE, *Le Guide des employés ou instructions pour apprendre à verbaliser* (Amiens, 1751), p. 57, found in AN G<sup>1</sup> 63 dos. 14.

<sup>10</sup> Pierre VIEUVILLE, *Nouveau traité des élections* (Paris, 1739), p. 568 (BN: Lf38/3) traces their origins to similar creations by Charles VII in 1452, François I in 1534, and Henri III, 1581-1583. The Ordinance of the Gabelles of 1680 provided for such a force.

<sup>11</sup> Mohamed EL KORDI, *Bayeux aux XVII<sup>e</sup> et XVIII<sup>e</sup> siècles* (Paris, 1970), pp. 284-286; 192-93.

only profits from salt smuggling made it possible for many peasants to pay their taxes and purchase bread.<sup>12</sup>

A necessary source of income even in good years, in the bad the profits from salt running became vital. With the coming of the war, regiments of the royal army in winter quarter were then on the spot to organize much of the provisioning of the black market. The poor harvests of the period combined with the unprecedented size of the French army set the stage for one of the wildest smuggling operations in the history of the General Tax Farms. In Lower Normandy the problem was especially acute, but it occurred throughout the kingdom, notably along the borders of Brittany, the *quart bouillon*, and along the salt marshes of the south and the Midi. Troops in winter quarter moved out for the regions of cheap salt, often bringing in hundreds of horseloads at a time.

When the brigades of the Tax Farms moved into the field to put a stop to the trade, small-scale warfare erupted: in many cases troops abruptly ceased to operate as groups of free-lance soldiers and began to function as military units. Le Riche, Director of the Farms at Caen, wrote that "the troops who are in this *Généralité* and that of Alençon are going to make a frightful disorder and the employees will not know how to remedy it . . ." <sup>13</sup> And he was right. By December, 1692, the Company of General Tax Farmers complained to the king that troops "were assembling in such great numbers that it is impossible for the employees and guards of the Farms to stop them."<sup>14</sup> Le Riche complained that, when the troops head out for the frontier with Brittany, "there are officers in front . . . and they are marching in battle order."<sup>15</sup>

After 1695 the brigades of the Farms fought a series of desperate actions throughout the countryside with elements of the royal army. In March of that year several brigades fought an action with 20-25 dragoons outside the village of Allemande, winning the day because of their superior position. The battle was fought with pistols, muskets, and even bayonets.<sup>16</sup> All through the late 1690's and early 1700's the situation grew still worse as the brigades clashed with military units running contraband. By 1707 army units were marauding the country with virtual impunity; many took to the offensive, systematically searching out and defeating the brigades in open battle wherever they could catch them. Le Riche wrote: <sup>17</sup>

Salt smuggling continues with ferocious force, dragoons from Falaise and Argentan are grouping together in bands of 50, 60, and 80, armed to the teeth, our guards are not strong enough to attack them because we can only make detachments of 15 or 20 men . . . M. de Marzin [Director of the

<sup>12</sup> AN G<sup>7</sup> 217.

<sup>13</sup> *Ibid.*

<sup>14</sup> AN G<sup>7</sup>1216 letter of 24 December.

<sup>15</sup> AN G<sup>7</sup>217 letter of 19 March.

<sup>16</sup> AN G<sup>7</sup>214 letter of 25 March from De Marzin.

<sup>17</sup> AN G<sup>7</sup>217 letter of 17 March.

Aides at Caen] is now at the head of a large detachment along the frontier with Brittany, and he tells me that there are two numerous bands operating there . . . . The peasants see that the dragoons can force their way in large numbers, and now are beginning to group themselves together. They are scarcely any worse. In a word, the disorder is great.

The situation was so bad in July 1707 that Foucault ordered the Territorial Police (*Maréchaussée*) to press men into the brigades from wherever they could be found.<sup>18</sup> In November the brigades fought an action with 40-50 cavalry near Villedieu.<sup>19</sup> In the winter of 1709 the infantry regiment Razilly encamped near Bayeux was running a massive trade in salt.<sup>20</sup> Large numbers of troops were in action in 1709, the year of the "*hiver terrible*," most notably around Caen, Falaise, and Alençon.<sup>21</sup> In January, 1710 De Marzin managed to gather a number of brigades from Caen and Laval. He took them to the field in search of the cavalry regiment St. Aignoy, then running contraband salt from Brittany. On the 15th of January they caught it, and fought a hand-to-hand engagement with 150 troops in open terrain. They captured 49 cavalymen and 124 horseloads of salt.<sup>22</sup> Several officers of the brigades were killed in the battle. Later in the month De Marzin's group tangled with 180 cavalry near Mortain.<sup>23</sup> Near Laval in June, 1710, the brigades fought a big battle with 200-250 mounted cavalry.<sup>24</sup> Around Falaise in February, 1711, 100-120 troops tried to force their way into the *pays de grandes gabelles* with fifty horseloads of salt. All were armed. They smashed through the defensive ring of brigades separating Brittany from the rest of France, heading into the regions of high-priced salt. A handful of brigades of the Farms together with a large crowd of bounty hunters, some of whom were themselves soldiers, finally arrested their progress after a desperate engagement.<sup>25</sup>

The pressure on the employees of the Farms was so great, for this amounted to small-scale warfare, that many began to fail. Foucault complained in September, 1707, that troops not only picked battles with guards of the Farms, but even set fire to houses refusing their demands.<sup>26</sup> Gangs of smugglers raided jails to free their comrades and openly boasted about their bloody encounters with the brigades.<sup>27</sup> The guards around Dieppe complained bitterly in 1710 that the region was filled with roving bands of troops smuggling salt and openly seeking to do battle with them.<sup>28</sup> Employees around Tours and Poitiers began to balk at the prospect of battling protes-

<sup>18</sup> AN G7217 letter of 23 July.

<sup>19</sup> AN G7217 letter of 24 November.

<sup>20</sup> AN G71235.

<sup>21</sup> AN G71235.

<sup>22</sup> AN G71225.

<sup>23</sup> AN G7218 letter of 17 January from La Briffe (intendant).

<sup>24</sup> AN G71225.

<sup>25</sup> AN G71240.

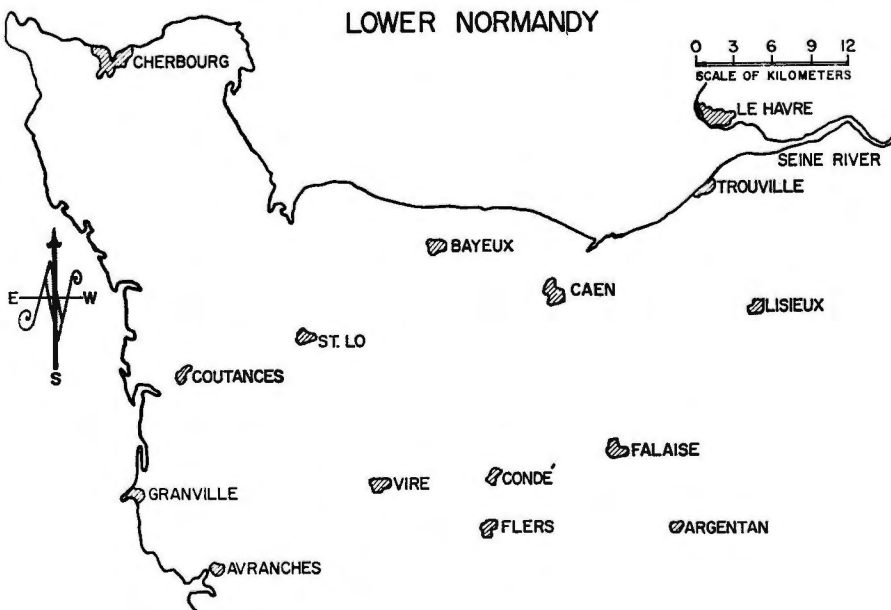
<sup>26</sup> AN G7217 letter of 10 September.

<sup>27</sup> AN G7217 letter of 22 March 1709 from Foucault de Magny (son of Nicolas Foucault, intendant).

<sup>28</sup> AN G71238.

sional soldiers.<sup>29</sup> The guards of the brigades were usually outnumbered and had inferior training; small wonder they hesitated in the face of such odds.

As the war began to draw to a conclusion and as economic conditions in the countryside improved, these confrontations slowly came to an end. Never again did the brigades have to take on units of the royal army in open battle on such a scale. There were three contributing causes which brought about an end to these actions: first, in the last years of the reign of Louis XIV, most of the French army was demobilized. There remained fewer troops and units to engage in large-scale operations against the brigades in the Tax Farms. Secondly, from 1709/10 the army made a greater effort to stop the excesses of its men. In that year the army sent De Beauveau, Inspector General of Cavalry, into Lower Normandy to discipline the troops. Le Riche, Director of the Farms at Caen, wrote that "he has worked so well that everything is calm for the present."<sup>30</sup> Violent battles still erupted after his mission, but 1710 represents something of a turning point. His most successful method was to pay bounties to troops so they would help to capture rather than participate with other salt smugglers. 1710 was something of a turning point in the cycle of famine as well. In Lower Normandy the harvests of 1710-1712, and 1714 were fair to good, with 1713 the only bad year.<sup>31</sup> Better harvests took some of the burden off the peasants and artisans, who were then less inclined to purchasing smuggled salt, and even



<sup>29</sup> AN G<sup>7</sup>1237 remonstrance of June, 1710.

<sup>30</sup> AN G<sup>7</sup>1234.

<sup>31</sup> El KORDI, p. 193.

less disposed to trafficking themselves. This third factor, the improvement of the harvests, was probably the most decisive of all. At any rate, by 1715 large engagements between the royal army and the brigades of the Tax Farms had come to an end.

It would be interesting to discover what sort of fellow was attracted to these units of the Tax Farms. To combat regular military units, or to attempt, to root out fraud by house to house inspections, were tasks requiring a particular form of courage. Unfortunately, no significant sources from the earlier years have survived, if indeed the Farms even kept such records. We do know that contemporaries thought little of the men's abilities; that Foucault once complained, "the greater part of those employed there have never served before, and have no courage to face up to salt smugglers."<sup>32</sup> He thought their ranks contained too few ex-soldiers and that a greater effort should be made to recruit more of them. Beyond this one can say little, for the lack of statistical sources. However, we can answer a number of questions concerning the men in the brigades in the late 18th century.

This study is based on 429 officers and men comprising four *capitaineries générales* (a type of administrative subdivision) deployed in Lower Normandy on 1 January 1789.<sup>33</sup> I have selected two *capitaineries générales* from the vicinity of Caen (Sallenelles and Caen), one from the region around Cherbourg, and Grandville. On several charts I have broken the statistics down according to *capitaineries générales* to show how negligible were the differences among the men throughout the region. The resulting homogeneity suggests that a broader statistical base would not substantially alter the conclusions presented here. I have restricted this work to Lower Normandy, however, and the employees in other regions might well have been different from the Normans.

A brief glance at the wages paid to the brigades reveals much about the men in their service. Captains and lieutenants, who commanded the itinerant brigades, annually received 500 and 400-440 *livres* respectively. Officers in the non-mobile brigades, brigadiers and sub-brigadiers, were given 450 and 390 *livres*. Ordinary guards in the ranks earned from 330-400 *livres* a year, with the higher wages going to the men in the itinerant units. The men were paid at the local *grenier à sel*, the local salt magazine.<sup>34</sup>

<sup>32</sup> AN G<sup>7</sup>1222 memoir of 1703.

<sup>33</sup> What follows draws on a collection of *cahiers* at the *Archives Nationales* in Paris, AN G<sup>1</sup> 72. They are "*Etats de signalement des employés*," and are somewhat misleadingly inventoried, "*Mémoires sur la défense des côtes de Normandie*." Though the carton contains a number of memoirs on the suppression of tax fraud along the Norman coasts, it also has forty-eight *cahiers* which describe the individuals in the paramilitary organization of the General Tax Farms. Farm officials in Lower Normandy compiled these lists from 1770-1789; the *états* treat only employees deployed in the *Direction de Caen*. Similar sources exist for other regions.

<sup>34</sup> AN G<sup>1</sup>72 dos. 4, memoir on the organization of the Farms in Normandy.



These were modest wages for the tasks, and the men attracted to them came from modest backgrounds.

Table I indicates the previous occupations of the men employed in the brigades in 1789. Nearly half, 46.8%, were former peasants and soldiers; and the lion's share of these were peasants. The term employed for them is *laboueurs*, which often means a man with more than a few parcels of land, a draught animal, and other modest possessions — the higher echelon of the peasantry, in other words. The "dirty work" of the Farms was thus done largely by organized groups of peasants and soldiers. Tradesmen from the cities counted for a very small portion of the total (9.8%); nor is their representation substantially higher in the brigades stationed in or near large cities. In the *capitainerie* of Caen, which contained seven brigades totalling 56 men, tradesmen comprised a mere 8.0%. The *capitainerie* of Cherbourg had 18 brigades totalling 116 men, but only 5.1% (6 men) listed trades as their former profession.

There are three general distinctions which separate the men in the ranks from their officers. The most pronounced and the most important is literacy. Literacy in this case means the ability to write well enough to compose a legal dossier (*procès verbal*) against an individual suspected of defrauding the Tax Farms. The whole system of enforcement of the regulations against smuggling depended on the ability of the employees to deposit formal legal complaints with the local judicial bodies (*élections* and *greniers à sel*) having competence in the matter. Employees who could not do so were severely limited in their usefulness to the Farms. De la Motte wrote, "we do not doubt the activity of some zealous employees, but it happens all too often that those who have this desirable quality are not capable of manifesting it by completing a regular *procès verbal*." <sup>85</sup> With respect to the men in the ranks, De la Motte was right: only 4.0% of them could write reports (Table II). But among the officers, 64.8% exhibited enough literacy to place themselves in the higher levels of the brigades. The striking thing is the vast gap between the capabilities of the officers and the men. For every man who is literate, there are sixteen such literate officers. Even combining the second level (the ability to write) with the highest, the gulf between them remains wide — 84.3% of the officers were in the two top categories, while only 28.6% of the men. The officers dominate the top literacy levels, the men the lower. 61.4% of the men, almost two-thirds, were capable of no more than writing just a little or signing their own names.

The source of the general superiority of the officers in literacy seems to lie with their former professions. Table I shows that, in the officer corps, no group of former occupation dominates the whole. Numerically, the distribution of former *laboueurs*, sons of former employees, and soldiers.

<sup>85</sup> DE LA MOTTE, p. 1.



is relatively equal. Among the 124 officers for whom information is given, 21.7% were former peasants, 20.1% the sons of former employees, and 25.0% former soldiers. But percentage of numbers is misleading, for in the brigades there are half again as many soldiers as former employees, and more *laboureurs* than either. So another comparison must be used. Table III expresses the ratio between the number of men whose former profession is known, compared to that occupation's representation in the officer corps. Thus of 61 sons of former employees in the brigade as a whole, 25 (40.9%) were officers; 38.8% of all the soldiers in the brigades were officers, but only 20.9% of the *laboureurs*. Thus while these three occupational groups are relatively equal in numbers in the officer corps, they are not equal with respect to the officer-guard ratio within their own group. A man who was the son of a former employee or an ex-soldier had twice the chance to become an officer as the one who was once a peasant. Further still, Table IV shows the literacy patterns within the former occupation groups irrespective of rank. Again, those with the clear advantage are the sons of former employees; 76.8% of them are in the top two literacy categories, compared to 43.8% of the soldiers, and 31.7% of the peasants. The conclusion is that the former occupation made a difference: a son of a former employee or a soldier had a greater opportunity to become an officer than one who was not.

The ability to write reports counted for a lot, but was not everything. The soldiers were the most heavily represented occupational group in the officer corps, this despite the fact that they as a group fall in the lower literacy levels (Table IV). Their proportion is explained largely by their previous military training. Former military men had experience with the royal army, a background which the Farms thought worthy of a command position. One has only to recall Foucault's complaint that there were too few soldiers in the brigades, and the need to recruit more of them. The Farms systematically favoured soldiers who were industrious, such that of the 5 officers in the brigades in Lower Normandy who could do little other than sign their own name, 4 were ex-soldiers. Perhaps these were the diligent types alluded to by De la Motte. If a military man were literate, or at least able to write, then his chances of becoming an officer were virtually certain: he possessed both skills which would enable his brigade to execute its duties most effectively.

The *cahiers* do not provide sufficient data to measure professional mobility of the officers over an extended period of time, though they do indicate the past position each man occupied before assuming his present post. Table V shows that, of the 128 officers for whom information is given, 34 (26.5%) were but simple guards in the ranks before becoming officers. Of the remaining 94, 25 (19.9%) had risen in rank with their last change in position, 61 (47.5%) retained the same rank as before, while 4 (3.0%) fell a notch. In all, 59 officers (46.4%) rose in rank with their last change in position.

The second major distinction between the officers and the men in the ranks was the length of time each tended to serve in the General Tax Farms. The data in Table VI shows that the average officer had been employed in the Farms for 16.09 years, while the average guard could muster only 5.82 years — a ratio between the two of nearly 3:1. The disparity is less marked with respect to the length of time each had served with their present brigades. The men had been with their present unit on the average of 2.59 years, while the officers averaged only 4.32 years. This suggests that the officers entered the Farms at an earlier age and stayed longer. However, this is not the case; there are no substantial differences between the average ages of entry. Average age of entry for officers was 25 years and 26.5 for the men. More than likely the officers, because they were promoted and enjoyed some command responsibility — to say nothing of better pay — tended to remain in the Farms much longer than the men under their command.

Though the difference between the men and their officers is great, even the comparatively short stay of the men (6 years) is long enough to show that the brigades were not filled with floating misfits. Their length of service hints that their superiors might have been pleased with their subordinates. This can be measured statistically, however crudely. Each year the higher officials in the Farms rated the performances of their employees; these evaluations fall into several pro-forma types: *très bon*, *bon*, or some unsatisfactory remark. There is, of course, no way to determine whether these estimations represent the true inclinations of the superiors, or their effort to justify their own recruiting. For what they are worth, the ratings show (Table VII) that they were satisfied with their men. 29.8% of the employees were considered of superior quality, a number of them receiving the comments of *actif* or *zélé*. Of the rest, 47.2% were good enough to rate a *bon*, while 14.9% of the 429 men surveyed were considered lacking in some manner. Such comments as "stupid," or "dissipated," or "*sans aveux*" are usually cited. For 8.1% of the men, no comment was reported, they having just entered the Farms and lacked the service to provide a basis of judgement.

The third and last major distinction separating the men from their officers is age — the officers were considerably older. Table VIII shows that the men in the ranks were on the average 31.6 years old, their officers 39.2. This difference, we have seen, stems not from the fact that the officers entered the Farms at an earlier age, for they did not, but because they prolonged their service, most likely because of promotion, responsibility, and pay.

A number of factors lead us to believe that some practices of the men in the brigades differed scarcely from the society around them. Marriage is one. The average age of the men in the ranks (31.6 years) is close to the average age of marriage of the parishioners in the region around Bayeux, which

El Kordi had determined to be about 27 years.<sup>36</sup> Unless the men in the brigades stood out from the native population, as Delahante suggests,<sup>37</sup> we would expect about half of them to be married, since the difference between the ages is only about 4 years. The comparison reveals that 52.8% of the men in the brigades were married — almost identical to what El Kordi found. The officers were considerably older (39.6 years) and, hence, 73.4% were married (Table X). The proportion of widowed men and officers is slight, 3.7% and 6.3% respectively. Including these figures with the married men, we see that 58.9% of all employees were married, 4.4% widowed, and 36.7% unmarried. Thus the men in the brigades were mostly family men, not wandering individuals with few attachments.

The greater part of them and their wives came from the local population. 90.9% (Table IX) of the men were born fewer than 25 leagues (100 km) from their present place of work; fewer than 10% came from the more distant regions. Among those who did, one came from Nancy (150 leagues), Houlette en Corse (250), Ancosse (200), and Vernantois en Comté. An even greater portion of their wives came from Lower Normandy. Of the 232 wives for whom information is given, 226 (97.3%) were born within 25 leagues of their current place of residence, while a scant 3% came from the more distant parts of the kingdom. But though the men in the brigades tended to marry local, Norman women, surprisingly few married individuals from their native village. For 253 marriages where the place of birth is recorded for both husband and wife, only 50 (19.7%) came from the same village or hamlet. That the men were Normans is significant: that they married Norman women, more so. It proves that the employees of the Farms had strong local roots, and were not at all “outsiders” enforcing the regulations of distant superiors. When in the summer and fall of 1789 the lower classes struck out against the employees of the Farms, they attacked above all the men in the brigades, who were their neighbours. What set them apart was not their former occupation, or their geographical origins, but what they did, which defined, after all, who they were.

Mostly former peasants and ex-soldiers, half of whom could not write at all or very little: These were the men who went into the brigades of the General Tax Farms. They were not only married, for the most part, but were well on the way to raising families as well. 77.2% of the 272 married men had at least one child, while only 22.8% had none. In all, the 210 men with children had 458 sons and daughters for an average of 2.18 children per family. In this sense too, the employees differed little from the local population from which they were recruited and where they retained strong ties.

The men in the brigades were swept into reorganization by the torrent of 1789. The French Revolution in Lower Normandy began in the spring

<sup>36</sup> EL KORDI, pp. 122-123.

<sup>37</sup> DELAHANTE, I, p. 208.

and summer of 1787 with the calling of the Provincial Assembly of Lower Normandy; in an instant the new body plunged into an intense struggle with the administrative apparatus of the intendency and the tax courts, the *élections* and the Cour des Comptes de Normandie at Rouen. The battle raged for control of the system of direct taxes; it was so keen that they collectively destroyed the system in the fall and winter of 1788, generating in the process wild excitement which spilled over into the summer of 1789. In the summer of that year popular uprisings made the first generalized attacks against the brigades of the tax Farms. At Lisieux an administrator wrote, "the general insurrection in the entire kingdom manifested itself in this city last July 10 . . . the employees for the collection of the *aides*, carried away with terror, abandoned their offices and ceased all functions."<sup>38</sup> In September the residents of the bourg of Harcourt demanded to pay their duties directly to the *Comité des Finances* of the National Assembly, and not to the commissaries of the Farms.<sup>39</sup> In November at Bernay, municipal officers complained that the employees consistently over-priced tariffs.<sup>40</sup> An *ancien garde du corps du Roi* in the municipality of Sap, in Lower Normandy, wrote, "salt is selling today in the market place like wheat . . . the *aides* are entirely abolished . . . all the registers are burned . . . the same with tobacco, nobody is paying the old taxes any more, and it is impossible to reestablish the Farms without a horrible effusion of blood."<sup>41</sup>

The popular uprisings contributed to the reorganization of the employees in 1791. The law of 5 November 1790 suspended the internal customs duties and created a national customs union. The decree of 25 April 1791 restructured the employees of the Farms: the guards and their officers were nationalized, formed into 163 *capitaineries générales* comprising 13,284 men.<sup>42</sup> By decrees of 20 March and 31 July 1791 the men in the brigades discharged with more than ten years' service claimed a pension of 50 livres a month until reemployed. The law of 20 March required new appointments in the financial administration to come from former employees of the suppressed services. Thus the National Assembly incorporated the men of the "private army" of the Tax Farms into a national army within the bureaucracy.

<sup>38</sup> AN D<sup>1</sup>24 no. 314. The problem of the guards of the Farms submerged in a sea of popular hostility is treated in F. HINCKER, *Les français devant l'impôt sous l'ancien régime* (Paris, 1971).

<sup>39</sup> AN D<sup>1</sup>24 no. 315.

<sup>40</sup> *Ibid.*, no. 314.

<sup>41</sup> *Ibid.*, no. 315.

<sup>42</sup> J. F. BOSHER, *The Single Duty Project* (London, 1964), pp. 157-158.

Table I: FORMER OCCUPATIONS

<i>Occupations</i>	<b>Men</b>		<b>Officers</b>	
	<i>Number</i>	<i>%</i>	<i>Number</i>	<i>%</i>
Peasants	129	30.0	27	21.7
Soldiers	80	1.6	31	25.0
Sons of former employees	61	14.2	25	20.1
" <i>Chez quelqu'un</i> "	47	11.0	15	11.7
Trades	42	9.8	—	—
Sailors	31	7.2	—	—
Studying	—	—	5	4.0
Miscellaneous	39	9.2	21	17.5
<b>Totals</b>	<b>429</b>	<b>100.0</b>	<b>124</b>	<b>100.0</b>

Table II: LITERACY

<i>Category</i>	<b>Men</b>		<b>Officers</b>	
	<i>Number</i>	<i>%</i>	<i>Number</i>	<i>%</i>
Write and verbalize	12	4.0	83	64.8
Write	86	28.6	25	19.5
Write inadequately	85	28.2	14	10.9
Sign only	117	38.8	5	3.9
Not specified	1	0.4	1	0.9
<b>Totals</b>	<b>301</b>	<b>100.0</b>	<b>128</b>	<b>100.0</b>

Table III: FORMER OCCUPATIONS COMPARED

<b>Former Occupations</b>	<b>% officers</b>	<b>% men</b>
Sons of employees	40.9	59.1
Soldiers	38.8	61.2
Peasants	20.9	79.1

Table IV: LITERACY

<b>Former Occupations</b>	<b>% write &amp; verbalize</b>	<b>write %</b>	<b>write inadequately %</b>	<b>sign %</b>
Sons of employees	29.5	49.1	13.1	8.3
Soldiers	25.0	18.8	25.0	31.2
Sailors	0.0	9.7	16.1	74.2
Peasants	11.6	20.1	27.4	40.9
All employees	22.1	25.8	23.2	28.4

Table V: OFFICERS' CHANGE IN STATUS

<b>Capitainerie gén.</b>	<b>Rose from Ranks</b>	<b>Rose</b>	<b>Fell</b>	<b>Un-changed</b>	<b>Un-specified</b>	<b>Totals</b>
Caen	5	2	0	5	1	13
Grandville	6	8	2	13	2	31
Cherbourg	12	7	0	16	1	36
Sallenelles	11	8	2	27	0	48
Combined	34	25	4	61	4	128
<b>%</b>	<b>26.5</b>	<b>19.9</b>	<b>3.0</b>	<b>47.5</b>	<b>3.0</b>	<b>100.0</b>

Table VI: LENGTH OF SERVICE (IN YEARS)

Capitainerie générale	Men	Officers	Ratio
Caen	7.24 yrs.	19.11 yrs.	2.6-1
Grandville	6.48	14.98	2.3-1
Cherbourg	5.72	16.88	2.9-1
Sallenelles	4.76	15.41	3.2-1
Average	5.86	16.09	2.7-1

Table VII: SERVICE EVALUATION OF MEN

Capitainerie gén.	Unfavorable	"bon"	"très bon"	Not spec.	Totals
Caen	3	22	21	10	56
Grandville	21	69	22	5	117
Cherbourg	26	47	34	9	116
Sallenelles	14	65	51	10	140
Totals	64	203	128	34	429
	14.9%	47.2%	29.8%	8.1%	100%

Table VIII: AGE AVERAGE

Capitainerie gén.	Officers	Average	Men	Average
Caen	13	40.0	43	33.3
Grandville	31	37.6	86	31.6
Cherbourg	36	38.2	80	30.6
Sallenelles	48	41.2	92	31.6
Average		39.2		31.6

Table IX: DISTANCES BETWEEN PARISH OF ORIGIN AND PLACE OF DEPLOYMENT

Distance	Men	%	Officers	%	Wives	%
Fewer than 25 leagues	272	90.7	102	79.7	246	97.3
26-50 leagues	11	3.7	14	10.9	3	1.2
51 + leagues	16	5.4	8	6.3	3	1.2
Not specified	2	0.2	4	3.1	1	0.3
TOTALS	301	100.0	128	100.0	253	100.0

Table X: MARITAL STATUS

Status	Men	%	Officers	%	Combined	%
Married	159	52.8	94	73.4	253	58.9
Single	131	43.5	26	20.3	157	36.7
Widowed	11	3.7	8	6.3	19	4.4
TOTALS	301	100.0	128	100.0	429	100.0