

Metafile for ESRC project RES-061-25-0492

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1. Introduction: this data repository contains 62 Excel files corresponding to the receipts from the collection of the *centième denier*, a 1 per cent tax introduced by the French crown on the official value of French venal offices in 1771. The tax was first levied in 1773, but owing to some opposition by venal officeholders, coverage was only partial. For this reason, we collected data both on the 1773 levy and on the 1775 books. We chose 1775 because the administration of the new tax was relatively stabilised, while the books for 1774 were not available for consultation at the French National Archives because of their poor condition.

The books of receipts are listed under the series P (Chambre de Comptes de Paris) under the heading 'Contrôle du centième denier' starting at file P4555. The Excel files are named by the corresponding archival file, e.g. P4555.xlsx.

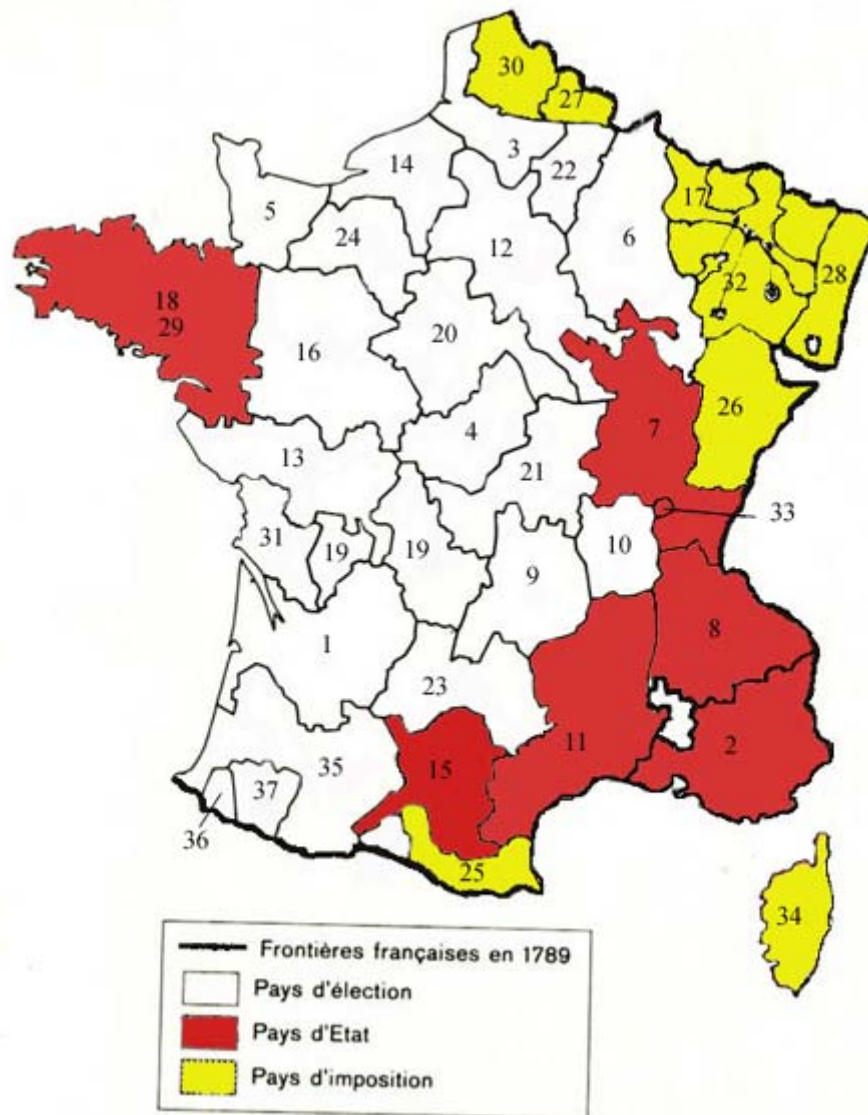
2. Data organisation: the archival files are organised by the French fiscal provinces or *généralités*. By the end of the *Ancien Régime* there were 37 *généralités* (see **Map 1**), but the books of the *centième* only cover 32. The missing *généralités* are Bayonne, Corse, Orléans, Perpignan and Strasbourg. However, some of these are covered in the books of other *généralités*. **Table 1** provides a simple listing of the files and the corresponding number of venal officers covered in each – a bit over 22,000 in each year. Apart from the missing four *généralités*, there are also four other *généralités* for which the data is not available in one of the years (Aix, Châlons, Pau and Riom).

As mentioned, there is some coverage of offices from the *généralités* without books in three files listed in Table 1:

- Files P4556 and P4617, although part of the *généralité* of Paris include numerous offices from all the *généralités* (bar Corse)
- File P4623 (Bordeaux 1775) also includes a few offices of the *généralité* of Caen.

3. Data description: each Excel file has seven standardised columns of data. The headings, format, information and exceptions in each column are described on **Table 2**. Although the data is organised in a fairly standardised form (four printed records per page), the handwriting of some of the clerks is hard to follow at times and that is noted in the Excel files.

Map 1: French Généralités



Legend

1 Bordeaux	13 Poitiers	25 Perpignan
2 Aix-en-Provence	14 Rouen	26 Besançon
3 Amiens	15 Toulouse	27 Valenciennes
4 Bourges	16 Tours	28 Strasbourg
5 Caen	17 Metz	29 Rennes
6 Châlons	18 Nantes	30 Lille
7 Dijon	19 Limoges	31 La Rochelle
8 Grenoble	20 Orléans	32 Nancy
9 Riom	21 Moulins	33 Trévoux
10 Lyon	22 Soissons	34 Bastia
11 Montpellier	23 Montauban	35 Auch
12 Paris	24 Alençon	36 Bayonne
		37 Pau

Table 1: General Description of Data

1773			1775		
Généralité	File P	# officers	Généralité	FileP	# officers
Paris & provinces 1er vol	4555	2745	Paris, 1er vol. omissionnaires, nouveaux pourvus	4616	3023
Paris & provinces 2e vol	4556	3015	Paris & provinces 2e vol	4617	3806
Aix			Aix	4618	930
Alençon	4557	453	Alençon	4619	466
Amiens	4558	548	Amiens	4620	580
Auch	4559	397	Auch	4621	335
Besançon	4560	854	Besançon	4622	832
Bordeaux	4561	691	Bordeaux	4623	745
Bourges	4562	436	Bourges	4624	446
Caen	4563	458	Caen	4625	462
Châlons	4564	1046	Châlons		
Dijon	4565	1152	Dijon	4627	968
Grenoble	4566	652	Grenoble	4628	639
Lille	4567	167	Lille	4629	263
Limoges	4568	598	Limoges	4630	85
Lyon	4569	767	Lyon	4631	632
Metz	4570	480	Metz	4632	526
Montauban	4571	531	Montauban	4633	407
Montpellier	4572	856	Montpellier	4634	893
Moulins	4573	546	Moulins	4635	517
Nancy	4574	1179	Nancy	4636	1171
Nantes	4575	172	Nantes	4637	258
Pau			Pau	4638	367
Poitiers	4577	629	Poitiers	4639	620
Rennes	4578	715	Rennes	4640	636
Riom	4579	630	Riom		
Rochelle, La	4580	513	Rochelle, La	4641	341
Rouen	4581	715	Rouen	4642	813
Soissons	4582	215	Soissons	4643	156
Toulouse	4583	602	Toulouse	4644	631
Tours	4584	413	Tours	4645	389
Trévoux	4585	51	Trévoux	4646	50
Valenciennes	4586	190	Valenciennes	4647	173
Total		22416			22160

Table 2: Description of Excel Spreadsheets

Column	Heading	Format	Description	Exceptions
A	Volume	numeric	Number of archival file	none
B	Page	numeric	Page number of record. The books of the centième are in-folios numbered by sheet, i.e., 1, 1v, 2, 2v and so on. We renumbered the records by page i.e. 1, 2, 3, 4, etc. There are some introductory pages and some occasional blank pages, but we kept them all in the numbering. In the majority of cases there are four receipts per printed page, although in a few cases there are only two.	None
C	Surname	string	Surnames of the officeholder.	collective records dubious calligraphy is noted with '?' or NA if impossible to read
D	Name	string	First (given) names of officeholder. In most cases, each receipt corresponds to one office, but sometimes clerks inscribed collective payments for whole companies of officeholders in just one record (this was frequently the case with <i>perruquiers</i>). In those cases, we just list the number of offices (<i>charges</i>) in lieu of the names of the officeholders	collective records dubious calligraphy is noted with '?' or NA if impossible to read
E	Office	string	Name of the venal office for which the officeholder pays the centième	dubious calligraphy is noted with '?' or NA if impossible to read or missing
F	Locality	string	Current name of locality in which the office was exercised	NA if impossible to identify or missing
G	Tax	numeric	Amount of centième in <i>livres</i>	none
H		numeric	Same in <i>sous</i>	none
I		numeric	Same in <i>deniers</i>	none
J	Notes	string	Notes added by the clerk to each record. There were four main cases: 1. When the tax was paid by a representative (<i>par les mains</i>) of the officeholder 2. When the office was owned by someone else (<i>par des deniers</i>) than the person exercising it 3. When the officeholder paid more than one year's worth of tax (in the books of 1775) 4. Information about the date of provision of the officeholder or about the cancelation of the office (after venality was abolished in 1789).	dubious calligraphy is noted with '?'