

POOR RELIEF AND TAXATION IN THE SOUTHERN LOW COUNTRIES IN THE SECOND HALF OF THE EIGHTEENTH CENTURY: A REGIONAL EXAMPLE

Thijs Lambrecht & Anne Winter<sup>1</sup>

**Introduction**

On April 12 1788 poor relief was high on the agenda of the village council of Pervijze. The council decided to allocate 2400 £ parisis to the local overseer of the poor to cover running expenses. Although the village had been subsidizing its local poor table since at least the middle of the eighteenth century, never had more public funds been raised for relief purposes in the history of this community. During the same meeting the decision was made to convoke all immigrants of the parish who had failed to produce a certificate from their parish of birth.<sup>2</sup> The decisions taken by this village council in the late 1780s can be viewed as characteristic of developments taking place within rural communities in this part of the Southern Low Countries. Settlement and poor taxes were closely linked and constituted one of the major changes in the organization of poor relief in the course of the eighteenth century.

In earlier research we have analysed the evolution of settlement legislation in the Southern Low Countries and its relation to social and economic change during the seventeenth and eighteenth centuries. In this paper we turn our attention to the introduction, diffusion and effects of poor taxes. Our earlier research has indicated that changes in the organization and provision of poor relief are best studied at a local and regional level. The central government of the Austrian Netherlands deliberately gave local and regional authorities ample freedom to take initiatives tailored to local needs. The rural coastal areas of the Austrian Netherlands have emerged as pioneers in adopting new measures to organize poor relief. This region was characterized by gradual economic and social change during the early modern period and displays some of the basic characteristics of agrarian capitalism. Large leasehold farms dominated the economic landscape and managed to extend their holdings at the expense of the medium-sized and small farms. The expansion of large farms was accompanied by the growth of a rural proletariat whose fulltime employment opportunities in the agricultural sector were declining in the course of the eighteenth century. As many communities would testify in the eighteenth

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<sup>1</sup> Ghent University/State Archives Belgium ([Thys.Lambrecht@Ugent.be](mailto:Thys.Lambrecht@Ugent.be)) and Vrije Universiteit Brussel/Francqui Foundation ([Anne.Winter@vub.ac.be](mailto:Anne.Winter@vub.ac.be)). This paper is the first presentation of our ongoing research into poor taxes in the eighteenth-century Southern Netherlands.

<sup>2</sup> State Archives Bruges (hereafter SAB), Gemeentearchief Pervijze, nr. 1: resolution of 12/04/1788.

century, during the slack season the supply of labour vastly exceeded demand. A series of measures were introduced to control migration and keep population levels in check. The changes in social and economic structures also brought about new challenges regarding poor relief. More people were seeking temporary relief and drove up financial pressures on local poor relief institutions. This paper specifically deals with the mounting financial pressures on rural communities regarding welfare in the eighteenth century in the region of Furnes. In the first section of this paper we discuss the organization of poor relief in these communities during the eighteenth century and the efforts taken by local and regional authorities to limit expenses and raise revenue. In the second section, the implementation of poor taxes in these communities is discussed. The third section of this paper looks at the effects of poor taxes on intra-village social relations.

## **I. The organization and reorganization of poor relief**

Village communities in the eighteenth century inherited a poor relief system that dated back in origin to the late middle ages. The fourteenth century was marked by the emergence of so-called 'armendissen' or poor tables in many rural communities. In this region, most parishes were equipped with a poor table by the middle of the fifteenth century. These institutions owe their origins to the charitable donations of village members. The poor table collected and administered charitable gifts and distributed them to the needy. Donations to the poor consisted of land, rights to land, annuities, cash and goods in kind. Substantial donations such as land or rights to land were exploited by the poor tables and the proceeds thereof distributed to the poor. These poor tables derived most of their income from the exploitation of these resources donated to them and occasional charitable gifts. Importantly, this implied that the supply of relief that could be offered to the poor was highly inelastic. Also, there could be significant differences in the income of these poor tables. Some tables were richly endowed, whereas others struggled to make ends meet. In times of economic distress it could prove difficult to raise the necessary funds to assist the poor. The village council, mostly in consultation with the parish priest, appointed a 'dismeester' or overseer of the poor. The overseer of the poor served for one or two years and was responsible for collecting and distributing funds. The overseer was aided by the clerk of the village council to manage the assets of the poor table. Little changed within these institutions from the late middle ages until the early eighteenth century. By the 1730s and 1740s it became clear that the old charitable model had reached its limits. Poor tables, and especially their unique reliance on charity to produce local welfare funds, were forced to change their modus operandi. Also, a growing number of households requested assistance from these poor tables. In theory, poor taxes resolved both these issues. Before turning to these taxes, the efforts of rural communities to economize and increase income exploring other alternatives are discussed.

A number of measures were taken by both local and regional authorities to lower exploitation and management costs of the poor tables. It was the intention of the regional authorities to keep costs relating to the management and exploitation of the resources of the poor tables to a strict minimum. The aldermen of Furnes were especially active in looking for new ways to reduce costs relating to the management of the assets of poor tables. In the second half of the eighteenth century they intervened in the management of parochial relief resources to cut administrative and management expenditure. The aldermen of Furnes could appoint the village clerks within their jurisdiction.<sup>3</sup> Village clerks, who occupied a central role in the daily management of parochial, church and poor relief finances, were elected by the wealthy villagers, but only the aldermen of Furnes could officially appoint them. The letters of patent drawn up for village clerks were accompanied by a list of their tasks, responsibilities and fees. In defining these tasks and, importantly, setting the fees, the aldermen of Furnes could curtail administrative expenses for poor tables.

**Table 1:** Gratis services for poor tables required from the village clerks in their letters of patent in the district of Furnes, 1752-1793.<sup>4</sup>

<b>Type of service</b>	<b>1752-1772</b>	<b>1773-1793</b>
drafting certificates	28/31 (90 %)	14/16 (88 %)
accounting & administration	23/31 (74 %)	15/16 (94 %)
legal advice	9/31 (29 %)	15/16 (94 %)
attendance at vestry meetings	8/31 (26 %)	15/16 (94 %)
drafting vestry minutes	4/31 (13 %)	15/16 (94 %)
travel	3/31 (10 %)	9/16 (56 %)

Table 1 lists the recorded duties of village clerks with respect to the local poor table. As can be seen from this table, village clerks in this region were expected to carry out a larger number of services related to the management of poor relief without any compensation in the second half of the eighteenth century. During the period 1752-1772 the number of this type of services was still quite limited. During this period most village clerks could not charge the poor table for any expenses they had incurred in editing and copying the accounts of the poor table, drafting leasehold contracts, writing letters and so forth. The vast majority of village clerks were also expected to deliver certificates (for example relating to settlement and migration) to the parish poor gratis. In the last quarter of the

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<sup>3</sup> In the rural district of Furnes, political power was shared between traditional seigniorial lords and the aldermen of Furnes. In the southern part of the district of Furnes, most villages were governed by aldermen appointed by the local lord. In the northern part of this region, the aldermen of Furnes (appointed by the central government) exercised authority over some 30 parishes. They supervised local finances, appointed representatives in the villages (village councils) and administered justice in both civil and criminal cases. As such, the aldermen of Furnes could exert enormous influence in these communities.

<sup>4</sup> SAB, Registers Stad en Kasselrij Veurne, nrs. 1033-1034.

eighteenth century the contracts of these clerks had a more standardized outlook and, importantly, on average more services were included that they were expected to carry out without charge. During the last quarter of the eighteenth century clerks were also required to assist the village aldermen with free legal advice concerning matters relating to the poor and poor table. They were also required to attend all meetings of the board of supervisors of the poor table (failure to attend these meetings resulted in a fine) and to take the minutes of their decisions. Finally, village clerks were not reimbursed for travel expenses within the jurisdiction of the district of Furnes. Some clerks received a daily compensation of 6 or 8 £ parisis when they travelled outside the jurisdiction for poor table business such as leasing land or attending legal procedures. Reducing poor relief expenditure by cutting administrative costs was not only restricted to the village clerks. Five out of seven schoolmasters appointed by the aldermen of Furnes between 1762 and 1793 were also charged to teach children of the poor gratis.<sup>5</sup>

The aldermen of the district of Furnes also tried to put an end to the high costs and difficulties involved in collecting income from hereditary annuities. Much of the perpetual annuities (either in kind or cash) donated to the poor table and vested on land dated from the late middle ages. As archival records were frequently lost or destroyed, it proved sometimes difficult to produce the deeds proving the legal claims of the poor table to perpetual annuities vested on land.<sup>6</sup> This, according to the aldermen of Furnes, resulted in too much costly litigation. Also, the real value of these individual annuities was quite limited. As a result of inflation, perpetual annuities had lost their value. For this reason, they were not collected annually but debtors paid their annuity in periods encompassing five to ten years. The frequent incidence of litigation over these annuities and the high collection costs relative to their value prompted the aldermen of Furnes to take measures. They petitioned the central government in 1759 to obtain permission to allow landowners to redeem the annuities due to the poor tables vested on their land. Debtors of annuities could free their land from these annual payments to the poor table at 30 times the value of in exchange. For example, the owner of a plot of land with an annuity of 1 £ parisis to the poor table vested on it could redeem himself of this cost forever by paying a one-off sum of 30 £ parisis to the poor table. Poor tables could use the proceeds of these redemptions to finance running costs when they did not exceed 50 £ parisis. Redemptions resulting in proceeds higher than 50 £ parisis had to be reinvested in annuities or government bonds. The central government in Brussels supported this initiative taken by the aldermen and authorized this proposal.<sup>7</sup> In some parishes this initiative produced some success. In Pervijze, for example, the capital acquired this way represented some 9,6 % of total revenues during the accounting year running from July 1765

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<sup>5</sup> SAB, Registers Stad en Kasselrij Veurne, nr. 1033-1034.

<sup>6</sup> In the last quarter of the eighteenth century all the village clerks were required to draft an detailed inventory of the church and poor table records to ensure their survival.

<sup>7</sup> SAB, Registers Stad en Kasselrij Veurne, nr. 778: fol. 1r-v.

to June 1767.<sup>8</sup> Another measure to reduce legal expenses of local poor tables was enacted in 1768. After consent from the central government in Brussels, the bench of aldermen of Furnes obtained a monopoly on litigation relating to cases concerning poor relief. Henceforth, all court cases between parishes and/or paupers regarding settlement would be heard by the magistrates of Furnes. The act also included that no appeal could be made against the decision of the aldermen. Moreover, the bench of aldermen would hear all cases relating to poor relief and settlement without legal costs and fees.<sup>9</sup> Measures were also taken to lower the cost of the food distributed to the poor without saving on individual rations. From 1763 onward, every three months, poor tables had to organize a public meeting where millers could offer their best price for the delivery of flour. The aldermen of Furnes hoped that competition between millers could result in a lower cost of flour.<sup>10</sup>

Whereas some financial gains could be made from cutting costs, it was much more difficult to attract additional income. In 1780 the parish of Alveringem requested permission to install and exploit a public weighing scale in the centre of the village for the benefit of the poor table, but their request was denied.<sup>11</sup> In the absence of any other potential sources of revenue other than taxes, most parishes ensured that their land was leased out at the highest possible rate. To benefit from competition, land was leased publically to the highest bidder.<sup>12</sup>

Next to these measures intended to increase income and cut expenses, the overall management of the assets of the poor tables and the distribution of assistance in kind also experienced some important changes. The village of Roesbrugge-Haringe, comprising of two parishes, was one of the first to reorganize the daily management and supervision of parochial relief. In 1754, the village decided to appoint 4 directors for a term ranging between 6 and 8 years. These directors were aided by an overseer of the poor, the local priest and the head of the village council. Together, they decided on all affairs relating to poor relief and were required to meet at least once every month. In this constellation, the role of the overseer was reduced to the distribution of resources.<sup>13</sup> Other parishes introduced a similar organization in the 1750s. In 1764 vestries were introduced in all parishes in the district of Furnes. Depending on the size of the parish, two to three directors were appointed who supervised and managed poor relief with the head of the village council, the parish priest, the overseer of the poor and the village clerk. The aldermen of Furnes ordered vestries to organize meetings at least three to four times per year. The parish clerk had to keep minutes of the vestry decisions. The directors also had to

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<sup>8</sup> SAB, Kerkfabriek Pervijze, nr. 2: Account of the poor table, 1765-1767.

<sup>9</sup> SAB, Kerkfabriek Steenkerke, nr. 94: Circular letter from the aldermen of Furnes, 04/02/1768.

<sup>10</sup> SAB, Oud archief Reninge, nr. 3: Instruction from the aldermen of Furnes, 25/06/1763.

<sup>11</sup> SAB, Archieven van de parochies van de kasselrij Veurne, nr. 2294.

<sup>12</sup> SAB, Old Archives Reninge, nr. 3: Instruction from the aldermen of Furnes, 25/06/1763.

<sup>13</sup> SAB, Registers Stad en Kasselrij Veurne, nr. 1032: Instruction for the poor table vestry of Roesbrugge-Haringe, 11/07/1754.

keep detailed notes (ranged per household or person) on the type and value of the relief distributed.<sup>14</sup> The establishment of vestries to supervise poor relief in these rural parishes represented a clear break with century-old traditions. By introducing more structure, supervision and transparency in the daily operation of poor relief, village councils and the aldermen of Furnes gave an important signal. Poor relief was too important to be left to the management of one or two overseers of the poor. Importantly, it also signalled a greater community involvement and supervision in matters of poor relief. The introduction of poor taxes resulting in subsidies from the community to the parish poor undoubtedly contributed to this professionalization of poor tables.

## **II. Taxation and poor relief**

Already at an early stage, village communities could raise taxes that could be allocated to local welfare institutions. In 1619 the central government permitted villages to raise taxes destined for the financial support of the poor tables. This, however, did not result in a tax-based system of poor relief comparable to that of England in the seventeenth century. Whereas poor rates were almost universal in English parishes by 1700, no such expansion of poor taxes can be observed in the Southern Low Countries. The act of 1619 was essentially a measure designed to assist the poor tables in repairing the financial and material losses they had sustained in the late sixteenth century. Long periods of warfare had resulted in the destruction of properties, low rental income and the loss of deeds proving the legal claims of poor tables to land and annuities. At best, the act of 1619 was intended to facilitate the gradual build-up of resources after a period of chaos and turmoil. Moreover, after 1620 economic growth picked up again and demand for relief was at a low ebb, enabling poor tables to recover from the financial blows of the late sixteenth century. To this date, no data has come to light to suggest that rural poor tables effectively resorted to taxation in the second quarter of the seventeenth century. By the middle of the eighteenth century the situation had changed. As result of the social and economic changes taking place in rural communities in the western part of the county of Flanders, poor taxes resurfaced. Although both regional and local magistrates took several initiatives to raise income and reduce expenditure of the poor tables, their efforts were not sufficient to avoid taxation. As this section will illustrate, a growing number of parishes resorted to taxation after 1750. Also, the relative weight of taxes tended to increase over time. In other words, in a growing number of parishes the cost of the maintenance of the poor was supported by the parishioners. Although this was a process extending over several decades, it nevertheless presented a break with the typical early modern model of poor relief of the Southern Low Countries.

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<sup>14</sup> SAB, Old Archives Reninge, nr. 3: Instruction from the aldermen of Furnes, 25/06/1763. For an example of such vestry meetings see SAB, Collection De Spot, nr. 250: Vestry meetings of the poor board of Houtem, 1761-1777.

In late February 1751 the aldermen of the rural districts and cities of Ypres, Furnes, Warneton, Poperinge and Wervicq petitioned the Privy Council in Brussels to ratify their proposal to combat vagrancy and poverty in their jurisdictions. In this proposal, begging was outlawed and sanctioned by imprisonment. Also, inhabitants of this region were forbidden to give out alms to beggars. More importantly, however, this act also contained new initiatives to assist the deserving poor. Parishes could not refuse assistance to the settled poor. Parishes were legally obliged to assist their poor in money or in kind and should do so using the charitable resources of the parish. Article four of this proposal stated that parishes could resort to taxation when the charitable resources proved insufficient. Before the Privy Council ruled on this proposal, advice was obtained from the Council of Flanders. Research by the officials of the Council of Flanders unearthed no conflicts with existing royal legislation on mendicancy and vagrancy.<sup>15</sup> On May 21 1751 the act was signed and ratified by the Privy Council.<sup>16</sup>

In January 1755 the magistrates of the city and district of Furnes organized an enquiry into the financial situation of the poor tables in their district. Specifically, the magistrates wanted to obtain data on the number of poor in each parish and if some form of poor tax had been raised in the years 1752 or 1753 to supplement the income of the local poor table.<sup>17</sup> The returns of 34 rural parishes have survived and indicate that poor taxes had become a common instrument in many parishes to balance income and expenditure of local relief institutions. 19 out of 34 parishes stated that they had supplemented the income of the local poor table with revenues arising from taxation in the two preceding years. In most of these parishes poor taxes were still raised ad hoc. After the closing of the accounts, the financial deficit was made up by taxes. Only in the parishes of Oostduinkerke, Koksijde and Alveringem were taxes already used to finance the running costs of the poor table. In Oostduinkerke some 930 £ parisis had been raised by taxation in 1754 to finance the financial losses of the previous year, but an additional 300 £ parisis had also been raised that year to supply the current poor table overseer with sufficient funds. In Alveringem the parish supplied the overseer with 969 £ parisis in 1752 to cover running expenses, but this proved to be insufficient. At the end of the accounting year in May 1753 there was still a deficit of 2432-8-9 £ parisis that had to be financed by taxes.

It is important to stress that some parishes could still finance local welfare needs without resorting to additional income from taxes. The aldermen of Sint-Joris declared that their poor table recorded a deficit of 241 £ parisis in 1754 after closing the accounts. The number of supported poor in this parish

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<sup>15</sup> State Archives Ghent (hereafter SAG), Raad van Vlaanderen, nr. 30803.

<sup>16</sup> « Décret du 21 mai 1751 homologuant le règlement conçu par les magistrat de la West-Flandre contre les fainéants, mendiants et gens sans aveau », in : *Vyfden placcaert-boek van Vlaenderen* (Ghent, 1763) vol. 2, pp. 1066-1070.

<sup>17</sup> The returns of these parishes can be found in State Archives Bruges , Registers Stad en Kasselrij Veurne (Supplement), nr. 20. In total 35 returns have survived, but only 34 are complete.

was quite low (only 10 were recorded as receiving some kind of support) when the accounts were closed. The gap between income and expenditure of the poor table was closed by the charitable efforts of the parishioners. Church and lay parish leaders had managed to raise some 300£ parisis through voluntary donations. In other parishes windfall gains deferred the population from poor taxes. In the village of Wulpen, for example, the accounts of the poor table were balanced due to the repayment of the principal of an annuity owed to the poor table. In Stavele the sale of trees and material possessions of a deceased pauper kept the poor table from running into debt. The parish of Kaaskerke did not raise poor taxes, but had mortgaged their properties with an annuity of 1200 £ parisis to finance the losses sustained in earlier years. These examples indicate that in the short term, poor tables had some options to balance income and expenditure. In the medium to long term, however, these measures could not guarantee the financial health of these institutions. Windfall gains, consolidating debt into loans and intensified exploitation of immovable properties were temporary measures at best. Some parishes, like Gijverinkhove, projected that poor taxes would become a necessary tool to cover the growing expenditure of local relief institutions.

The answers to the questionnaire of 1755 already suggest that the act of 1751 did not automatically result in village communities resorting to poor taxes to clear deficits from their poor tables. This is even more clear when the financial situation of poor boards is analysed in greater detail. Table 2 summarizes the financial situation of poor tables and the actions taken by the overseers to deal with deficits in three parishes in the period c. 1745-c. 1760. The most common technique was to transfer deficits to the next accounting year. For example, in the poor table account of Loker from 1752, 228-10-8,5 £ parisis is listed under expenditure to redeem the overseer of the poor in 1751. In practice, this meant that the overseers had to advance personal funds to finance the poor table. There was no risk that overseers would lose their funds, in practice it meant that they granted a short term interest-free loan to the poor board. Overseers of the poor, and the village community, ensured that creditors were refunded swiftly. These three poor boards recorded deficits during most years and resorted most frequently to transferring the deficit to the next accounting year. Other options consisted of debt consolidation. In this case, the deficit of the poor board was transformed into the capital of an annuity and interest was paid at a market rate. Transferring deficits and consolidating debts were short term options. These techniques could tide over poor boards for a couple of years, but proved untenable in the medium to long term. The most efficient method to deal with deficit was to raise a tax. But, as table 2 indicates, this was the method of last resort. Overseers of the poor would exhaust all other options available to them before applying for financial injections from the community. This table also indicates that parishes in this region used poor taxes to deal with deficits before 1751. In Adinkerke for example, taxes were raised before the act of 1751 was implemented. In 1738 the aldermen of Furnes addressed a circular to the parishes in this region with instructions on how to deal with deficits of the poor table. Overseers of the poor who feared that expenditure would largely exceed income

were required to send a balance sheet of the poor table to the aldermen. The aldermen would then analyse the financial situation and consult with the village community. Poor taxes, in the circular somewhat vaguely described as ‘handvullinghe’, was one of the options to clear the deficits. In no case could a village community institute poor taxes without consultation and permission from the aldermen of Furnes.<sup>18</sup> The aldermen would explore all options with the village communities concerning their poor table debts. Taxation was just one of these options.

**Table 2:** Deficit management by the poor tables of Loker, Adinkerke and Steenkerke, c. 1745-c. 1760.

Parish	Period	Balance	Action	Parish	Period	Balance	Action
<u>Loker</u>	1745	+ 26-16-7,5	Transferred	<u>Adinkerke</u>	1747-49	- 1022-18-0	Transferred & taxed
	1746	+ 427-7-9	Transferred		1749-1751	- 258-12-3	Taxed
	1747	+ 1020-11-2	Transferred		1751-53	- 1128-1-10	Taxed
	1748	+ 566-16-8,5	Transferred		1753-55	+ 447-5-3	Transferred
	1749	+ 2622-8-5,5	Transferred		1755-57	- 434-18-4	Taxed
	1750	- 259-12-11,5	Transferred		1757-59	- 338-18-8	Taxed
	1751	- 228-10-8,5	Transferred		1759-61	+ 293-12-7	Transferred
	1752	- 480-3-0	Transferred				
	1753	- 119-7-1,5	Transferred	<u>Steenkerke</u>	1744-46	- 644-11-11	Transferred
	1754	- 219-0-0,5	Transferred		1746-48	- 889-17-9	Transferred & consolidated
	1755	- 327-15-6,5	Transferred		1748-50	+ 351-13-10	Transferred
	1756	- 525-5-1,5	Taxed		1750-52	- 153-9-0	Transferred
	1757	- 472-2-10	Taxed		1752-54	- 296-1-8	Transferred
	1758	- 647-7-0	Taxed		1754-56	- 461-17-0	Transferred
	1759	+ 31-8-6	Transferred		1756-58	- 820-3-11	Taxed
	1760	- 781-7-8	Taxed		1758-60	- 747-8-4	Taxed

A similar enquiry into the financial situation of parish welfare institutions was organized in 1806 and enables us to reconstruct how many villages resorted to poor taxes at the onset of the nineteenth century.<sup>19</sup> Of 32 parishes listed in the enquiry of 1755, 22 reported that taxes were used to subsidize local welfare institutions half a century later. Relative, the number of parishes that resorted to poor taxes rose from slightly over half (56 %) to two-thirds (69 %) in the second half of the eighteenth century. Although the returns of 1755 and 1806 are a valuable source on the incidence of poor taxes in this region, they fail to capture what happened in the second half of the eighteenth century. The returns contain information on one or two accounting years at best. To eliminate the possibility that these returns do not completely capture trends in poor taxes, we have undertaken a more detailed investigation into the accounts of poor tables in four parishes.<sup>20</sup> From these accounts we were able to reconstruct annual income/expenditure and the relative value of poor taxes for the finances of poor tables. This analysis has been restricted to parishes with more or less continuous series of poor relief accounts for the second half of the eighteenth century. The parishes of Izenberge, Loker and Steenkerke did not report poor taxes in the enquiry of 1755. In the return of 1806, all four parishes

<sup>18</sup> SAB, Kerkfabriek Steenkerke, nr. 442: Instruction from the aldermen of Furnes, 11/12/1738.

<sup>19</sup> SAB, Leidepartement, nr. 4196.

<sup>20</sup> In the near future we will include more parishes in our research.

stated that they raised poor taxes. The results of our analysis of the poor table accounts of these four parishes are reported in the table 3 and graphs 1 tot 4 below.

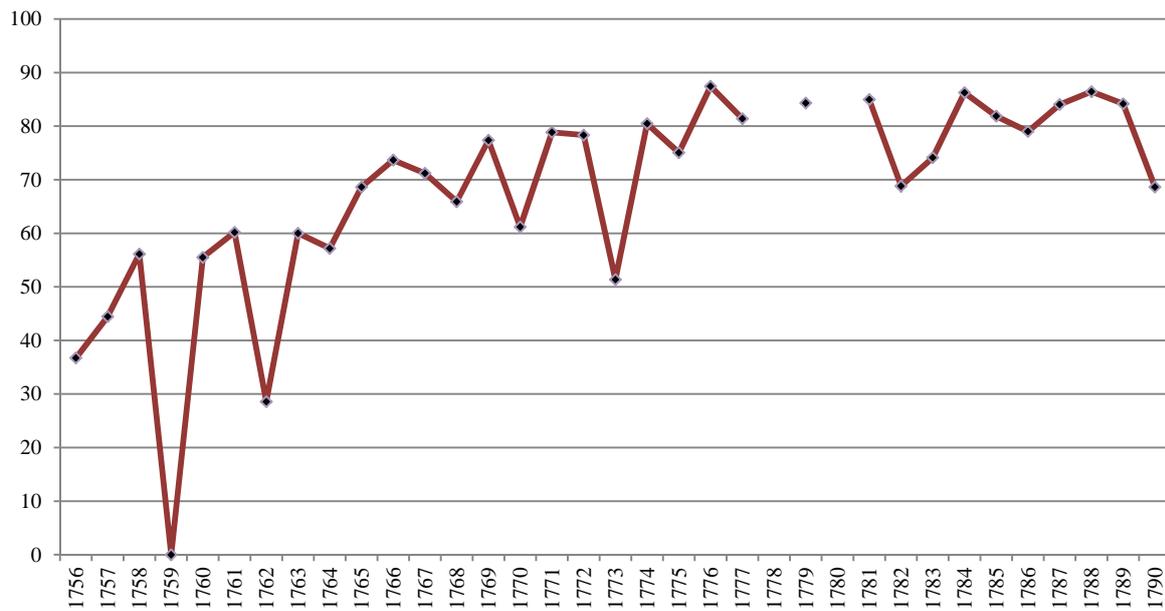
**Table 3:** Income of poor tables derived from taxes in villages in western Flanders, c. 1750-c.1794 (%).<sup>21</sup>

	1750s	1760s	1770s	1780s	1790s
Izenberge	/	15,8	46,3	10,2	21,4
Loker	11,4	68,6	75,7	81,4	/
Pervijze	/	45,1	39,2	62,8	88,9
Steenkerke	15,8	19,6	17,2	28,4	26,8

The data in table 3 and graphs 1 to 4 indicate that the experience of poor taxes was not uniform in these parishes. In the 1750s, poor taxes accounted for 10 to 15 % of the income of poor tables in only two parishes. Also, as the examples of Izenberge and Steenkerke indicate, poor taxes were not a constant phenomenon. In some years income from traditional sources of revenue exceeded local welfare needs or other ways were found to repay the debts the community owed to the overseer of the poor. The following two decades were characterized by profound change. In nearly all years during the 1760s and 1770s the four examined parishes collected poor taxes. In some places, poor taxes never again disappeared from the fiscal scene after 1760. There are some marked differences between the parishes regarding the relative importance of poor taxes for poor tables. In Loker, an almost continuous rise in the relative importance of taxes can be observed. Whereas the welfare needs of parishioners of Loker were predominantly financed from the proceeds of charitable donations up until the middle of the eighteenth century, radical change can be observed in the second half of the eighteenth century. In this parish poor taxes accounted for at least 75 % of all income in the 1770s and 1780s. In this parish, poor taxes had evolved from an instrument to cover temporary deficits to a structural source of income. In Pervijze and Steenkerke too, a gradual rise in the relative importance of poor taxes can be observed. Although there was a decline in the relative importance of taxes in the 1770s, the overall tendency is quite clear. By the late eighteenth century almost 90 per cent of the disbursements to the poor originated from taxes in Pervijze. The boom in the relative importance was less marked in Izenberge. But here too, it was impossible to rely solely on traditional sources of income. This detailed analysis of the poor table accounts indicates that the old regime welfare model of this region was no longer able to support the needs of the poor. A ‘mixed economy of welfare’ had emerged in the 1750s and expanded rapidly in the second half of the eighteenth century. Within a short time span, poor taxes claimed their place as a structural, and in some cases dominant, partner in welfare.

<sup>21</sup> Calculated from the accounts of the poor table. For references see the notes accompanying graphs 1 to 4.

**Graph 1:** Poor taxes as a proportion of poor relief expenditure in Loker, 1756-1790 (%).<sup>22</sup>



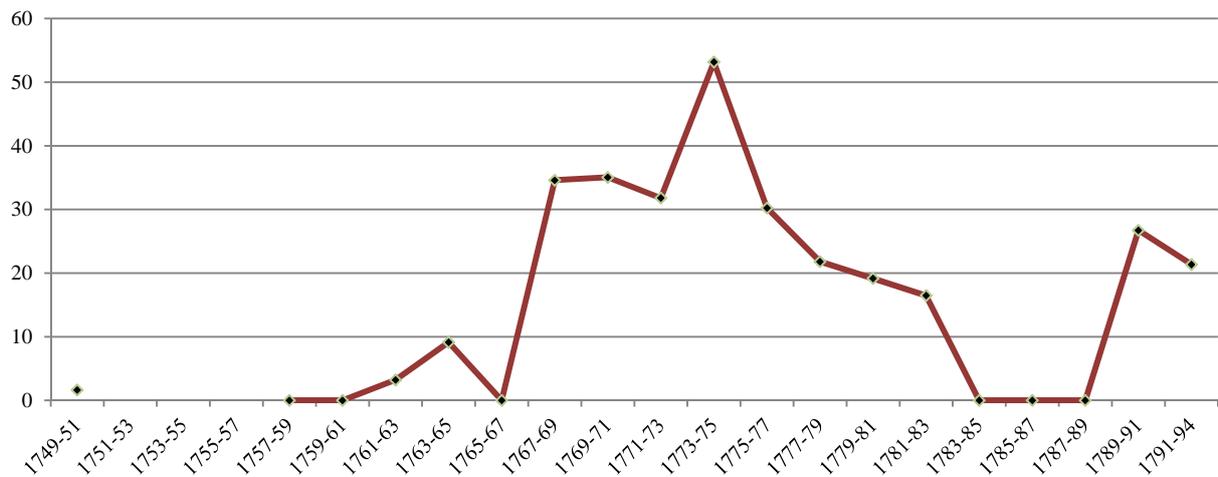
**Graph 2:** Poor taxes as a proportion of poor relief expenditure in Pervijze, 1761-1795 (%).<sup>23</sup>



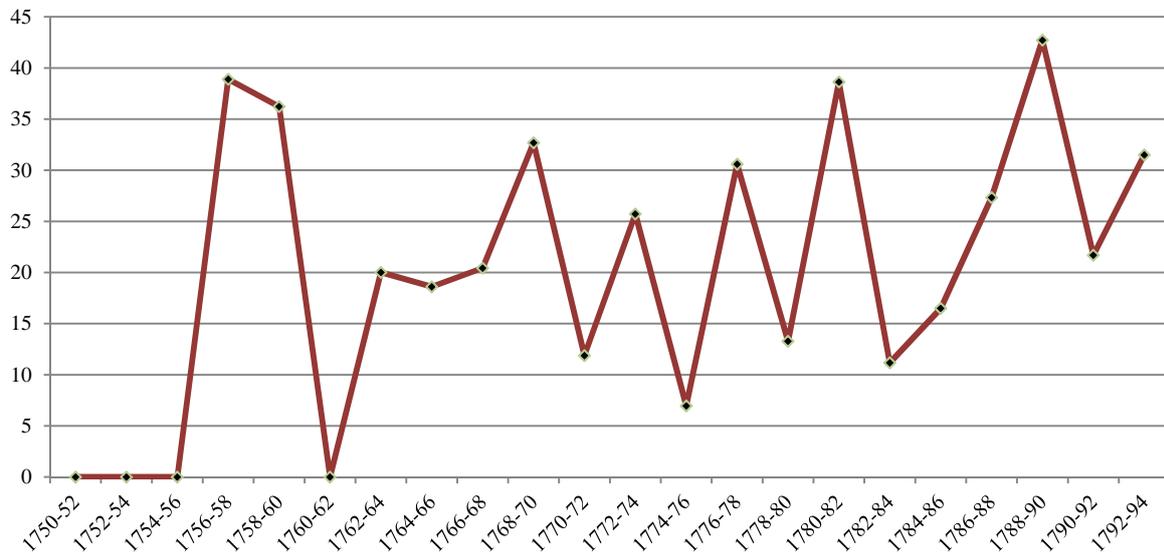
<sup>22</sup> SAB, Oud Archief Loker, nrs. 746-779: Poor table accounts, 1756-1790. No accounts have survived for 1778 and 1780.

<sup>23</sup> SAB, Kerkfabriek Pervijze, nr. 2: Accounts of the poor table, 1761-1795.

**Graph 3:** Poor taxes as a proportion of poor relief expenditure in Izenberge, 1749-1794 (%).<sup>24</sup>



**Graph 4:** Poor taxes as a proportion of poor relief expenditure in Steenkerke, 1750-1794 (%).<sup>25</sup>



### III. Poor taxes and village communities

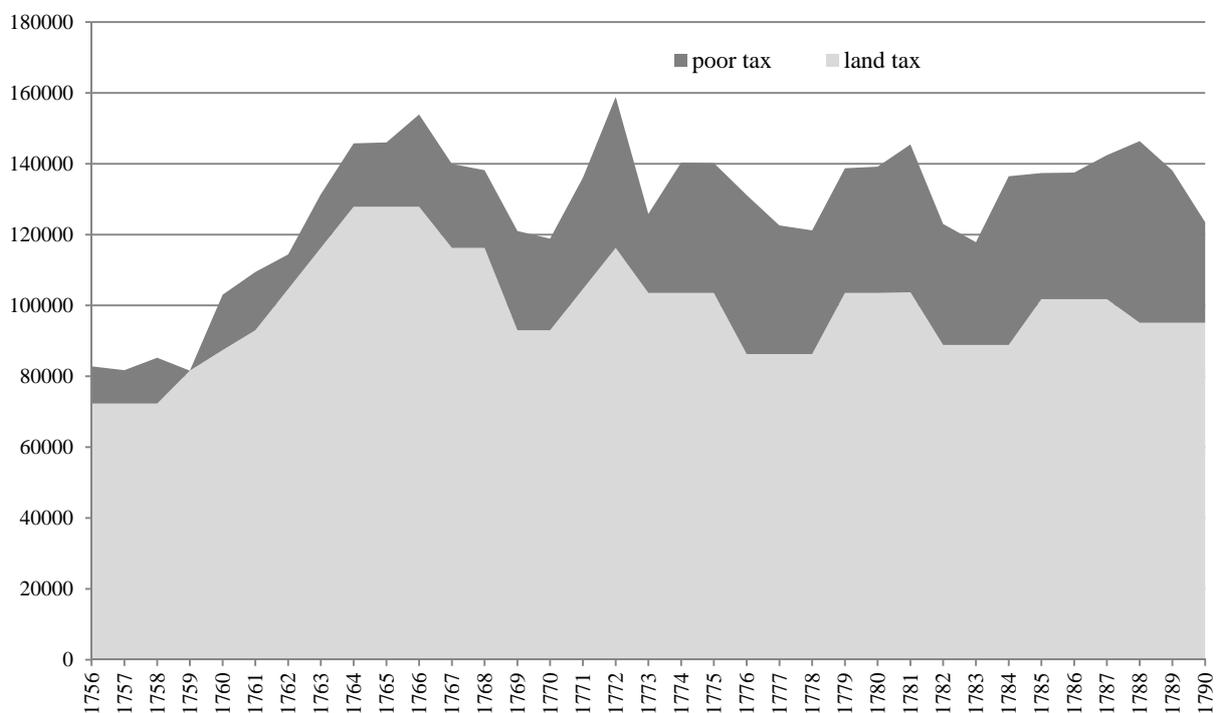
In the previous section we illustrated that poor taxes became an essential tool for poor tables to balance income and expenditure after 1750. Although not all parishes raised poor taxes in all years in the second half of the eighteenth century, poor taxes had become a quasi-permanent form of taxation in these communities. Its effects and consequences extended far beyond the realm of welfare. As this section will show, the poor tax, and especially how the tax was raised, had the potential to divide communities and sharpen existing social contrasts.

<sup>24</sup> SAB, Oud Archief Izenberge, nrs. 100-101: Accounts of the poor table, 1749-1751 and 1757-1796.

<sup>25</sup> SAB, Oud Archief Steenkerke, nr. 98: Accounts of the poor table, 1744-1794.

To understand why poor taxes resulted in social tensions in communities, it is important to put the weight of these taxes into context. Graph 5 plots the nominal value of the taxes levied in the village of Loker destined for the support of the regional and central governments.<sup>26</sup> These direct taxes on land-use were, in terms of their absolute weight, the most important taxes raised in rural communities. Next to the direct tax destined for the central government, village communities also raised direct taxes to finance local expenditure. This included the fees and pensions of public officials (members of the village council, the midwife, the schoolmaster and the sexton), repair and maintenance of community infrastructure, legal fees and so forth. In the second half of the eighteenth century these taxes accounted for 20 to 30 % of the value of the direct government taxes.

**Graph 5:** Direct land taxes and poor taxes in Loker, 1756-1790 (schellingen parisis/year).



Direct government taxes rose in Loker until 1764, but then gradually declined. As in other regions in the Southern Low Countries the nominal tax burden declined in the later decades of the eighteenth century. From the viewpoint of the farmers in this community the direct tax burden declined. As food prices rose during this period, the real value of direct taxes declined between c. 1765 and the late 1780s. The annual value of the poor taxes raised in this community has been set against the value of these direct taxes. Between 1756 and 1768 poor taxes represented between 10 and 20 % of the annual direct land tax. In the next decade poor taxes more than doubled and were worth half of the land tax by 1776. After the peak in 1776, poor taxes tended to decline relative to the land tax. Only in 1784 and 1788 did poor taxes rise above 50 % of the land tax. The comparison between these two series at

<sup>26</sup> SAB, Oud Archief Loker, nrs. 15-16.

parish level indicates that poor taxes could substantially push up the overall tax burden. After 1774 poor taxes in Loker drove up total taxes raised in this community by a third minimum. The situation in Loker was certainly not exceptional. In the adjacent village of Krombeke poor taxes pushed up the overall direct tax bill by 33 % in 1779 and by 25 % in 1787.<sup>27</sup> In the village of Izenberge poor taxes accounted for 13,7 % of all direct government taxes raised in 1791.<sup>28</sup> In these communities poor taxes were far from a marginal phenomenon compared to other forms of direct taxes. The financial claims of the state declined, but were clearly offset by increased taxes for welfare purposes. Rising tax levels in these rural communities were the result of poor taxes. The growing welfare needs in these parishes drove up taxes, not the financial claims of the state. Therefore, it should come as no surprise that relatively high poor taxes in this region resulted in intra-parish discussions and quarrels. Poor taxes, as we will illustrate, had a profound effect on the social and political relations within villages. At the heart of these discussions and conflicts about poor taxes was the issue of distributing local welfare burdens.

The difficulties in organizing local poor taxes is illustrated by a series of events taking place in the village of Leisele in the second half of the eighteenth century. On February 7 1761 the village council of Leisele met to discuss the deficit of the local poor table.<sup>29</sup> That a tax was the only way to raise the funds was clear, they only had to decide how this tax should be raised. Two options were available to the village council. Either they could divide the poor tax along the traditional lines or implement a new system to divide the burden. Traditionally direct taxes (both government and local) were divided within rural communities taking into account land use. This meant that each household would contribute to the deficit of the poor table taking into account the land used. Smallholders, artisans and labourers occupying a cottage without much land also paid direct taxes, but a very low rate. Dividing taxes based on this method was quite common in most Flemish villages during this period. The act of 1751 was vague on how poor taxes should be raised. Article 4 stipulated that taxes for the relief of the poor should be paid by all inhabitants of the parish.<sup>30</sup> Thus, there was no obligation to raise the poor tax along the lines of the government or local taxes. Parishes had to obtain permission from the aldermen of Furnes to raise poor taxes, but could decide how these taxes were raised and who should contribute. The survey of 1755 indicates that parishes in this region had adopted different methods to raise poor taxes. Whereas some parishes distributed poor table deficits in a manner similar to direct government taxes, other parishes devised a new tax system taking into account variables next to land use. Taxation through a so-called 'capitation' was another alternative. In assessing the taxable wealth of a household, the capitation adopted wider perspective in determining the wealth of a household.

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<sup>27</sup> Calculations based on SAB, Archief van de schepenbank van Krombeke, nrs. 2255, 2259, 2264-2265.

<sup>28</sup> Calculations based on SAB, Oud Archief Izenberge, nr. 31.

<sup>29</sup> SAB, *City and Chatellenie of Furnes*, nr. 2174: Petition from the priest and inhabitants of Leisele to the aldermen of Furnes, February 1761.

<sup>30</sup> *Vyfden Placcaert-boeck van Vlaenderen* (Ghent, 1763) vol II, p. 1069.

Next to land use, a capitation (in theory) also took account of income from all the members of a household, the number of servants, number of cattle, income from non-agricultural activities, income from investments in land or annuities etc.<sup>31</sup> In theory, taxation through capitation was more sophisticated than a tax on land use, but there were problems assessing the taxable wealth of a household in such a system. Whereas land use could easily and objectively be measured and assessed, overall wealth was more difficult to determine. The matter was further complicated by the voting system in these communities. Voting rights were restricted to farmers with a farm occupying 20 gemeten of land (or c. 9 ha) and village officials. Farmers received a number of votes equivalent to the size of their farm. Village officials received voting rights equivalent to a farm of 20 *gemeten*. As voting rights were restricted to the economic and political elite of the community, these groups could influence how poor taxes were raised. In Leisele, the village council and large farmers decided that they would raise funds through a capitation. The village council drafted a tax list allocating each household to a wealth category, yet the criteria used are unclear. Shortly after the decision was made by the village council, the priest and 13 parishioners addressed the aldermen of Furnes with their complaints. Most important in their lengthy analysis of what happened that day was the complaint that the poor tax was unevenly distributed. The large farmers of the village, they stated, had tried to shift the burden of the deficit of the poor table onto the smallholders and artisans. In their own words, the common man was burdened and the large farmer largely exempt from the poor tax ('belastende den gemeenen man ende verschoonende den grooten gebruycker'). The complaint written by these inhabitants is characterized by a strong rhetoric of financial and social injustice. The petitioners illustrated the unjust nature of the poor tax with the example of the head of the village council. The *hoofdman* exploited a holding of some 80 to 90 gemeten, but was only assessed in wealth category 2.<sup>32</sup> Following the complaint, the aldermen of Furnes organized and supervised a new meeting of the village council to decide what type of tax should be raised to clear the deficit of the poor table. To avoid tensions within the village community it was imperative that a broad consensus was reached on how to divide the tax burden. However, the council meeting of February 25 1761 did not lead to a consensus, on the contrary. Those in favour of a capitation obtained 50,6 % of the votes only slightly outnumbering the villagers favouring a tax based on land use.<sup>33</sup> The outcome of the vote illustrated how deeply divided the village was over the poor tax. A report from the head of the village council (who voted in favour of a capitation) reports how social unrest spread through the community after the decision to adopt the capitation. Opponents of this capitation, especially smallholders and labourers,

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<sup>31</sup> The general principles used to determine the wealth of a household in a system of capitation can be found in J.J.B. Stalins, *Het Vlaems settingh-boecxken inhoudende d'oprechte practycke vande Vlaemsche pointinghen ende settinghen* (Ghent, 1694) and SAB, Verzameling Aanwinsten, nr. 656: *Projet de capitation* (c. 1770-1775).

<sup>32</sup> SAB, *City and Chatellenie of Furnes*, nr. 2174: Petition from the priest and inhabitants of Leisele to the aldermen of Furnes, February 1761.

<sup>33</sup> SAB, *City and Chatellenie of Furnes*, nr. 2174: Minutes from the meeting in Leisele, 24/02/1761.

stated publically that they would have to sell their house in order to pay the tax. A poor tax, in other words, would impoverish them. Rumours spread in the village that violence would be used if the tax would be collected as was decided on the meeting of 25 February. The village clerk was also asked to burn the tax list by some inhabitants. The aldermen of Furnes were forced to intervene and restored order by threatening the ‘unruly’ smallholders with legal action.<sup>34</sup>

In spite of the swift actions taken by the aldermen of Furnes, the issue of poor taxes continued to cause tension in this village throughout the second half of the eighteenth century. In the late 1780s and early 1790s tensions ran high again. The account of the poor table closed in June 1789 recorded a substantial deficit. As usual, a capitation was voted to cover the deficit. In July 1789 the village council decided to extend the tax base. Up until 1789, the wealth tax was collected per household. The new proposal of the village council stated that unmarried adult men and women living with their parents should be treated as separate tax units. Although the council stressed that adult singles living with their parents from lower class households would be exempt from the tax, this new measure stirred up emotions in the village. The collection of the tax proved difficult as many of the newly taxed individuals refused to pay the tax. Most of them claimed that their tax did not correspond to their true wealth. The new tax on unmarried men and women acted as a catalyst for new debates on poor taxes in this village. On November 12 1789 labourers gathered in the centre of the village and threatened village officials. In a lengthy letter to the aldermen of Furnes the local priest reported on the growing tensions in his parish. He stated that the labourers were hit hard by the poor taxes raised in his village. In his view the poor taxes in Leisele were oppressive and unjust because the village council tried to divert most of the poor taxes onto households of artisans and labourers. Also, the decisions taken by the village council concerning the management of the poor table were taken without consultation and lacked transparency. The priest urged the aldermen to take actions to restore peace in his parish.<sup>35</sup> The village council refuted the allegations of the parish priest and, predictably, stated that assessment of poor rates was carried out in a lawful and just manner. In their eyes, the opposition of the smallholders and labourers, supported by the local priest, was only intended to discharge themselves from the rates and pass on the tax bill to the farmers (‘als hun van taxatie te onlasten ende alles te wentelen op de ghebruyckers’). The aldermen of Furnes did not take any action against the village council or the priest, but just pointed to their responsibilities in maintaining peace and calm in their community. At the following meeting of the overseers of the poor tensions ran high again when it came to light that the village council had exempt the sons of the village clerk and tax assessors from the poor rate. After more than a decade of tension in this community, the village council finally made some concessions to the smallholders and labourers in late 1791 and early 1792. First, the poor tax system was slightly

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<sup>34</sup> SAB, *City and Chatellenie of Furnes*, nr. 2174: Report from the hoofdman of Leisele to the aldermen of Furnes (March 1761) and letter from the aldermen of Furnes to the village council of Leisele, 18/03/1761.

<sup>35</sup> SAB, *City and Chatellenie of Furnes*, nr. 2174.

altered in favour of the smallholders and labourers. In December 1791 the village council decided that an additional poor tax in kind would be introduced. All farmers using more than 3 gemeten (or c. 1.5 ha) were required to supply the poor board gratis with 13.5 litre of grain per 1 ha land used. This was in effect a tax based on land use. In this community the deficit of the poor table was thus cleared by a combination of taxes on 'wealth' and land use. Second, the village council acknowledged that the smallholders and labourers were entitled to political representation in the village council when decisions about the management of relief resources and poor taxes had to be made. Smallholders, artisans and labourers were allocated two representatives in the board of overseers of the poor and had voting rights. By lowering their relative share in the poor tax and assigning them political rights in matters of poor relief, peace was restored. From the viewpoint of the economic and political elite of this community, this was clearly a concession. But it was a concession intended to restore peace first and foremost, and not to assign any substantial political power to the lower social classes.

Conflicts and tensions over poor taxes in this region were not restricted to this well-documented community. Records reveal that in other parishes too poor taxes proved a contentious issue. In 1754 the inhabitants of the parish of Haringe failed to come to an agreement on how to divide the poor tax. The households in the centre and periphery of the parish held a different opinion. Again, the option between a tax based on land use and a capitation proved to be an issue. Those living in the periphery, mostly on medium and large farms, favoured a capitation. Households inhabiting the centre of the village consisted mostly of artisans, shopkeepers and labourers and favoured a tax based on land use. To avoid a conflict the village council decided to leave the decision to the aldermen of Furnes. The aldermen ruled in favour of a capitation and also set the different tax groups and their respective tax.<sup>36</sup> Some inhabitants refused to accept the decision of the aldermen as they felt that this favoured the large farmers. A couple of inhabitants challenged the right of the aldermen to determine how taxes should be raised in their village.<sup>37</sup> A similar conflict ensued in a nearby village in the early 1770s. The accounts of the poor table of Alveringem were closed on 29 April 1771 with a deficit of some 3800 £ parisis. Shortly thereafter the village council decided to raise the deficit by way of poor tax based on personal wealth. In total, the parish counted 461 households of which 408 or 88 % were expected to contribute.<sup>38</sup> The village council drew up a taxation list consisting of seven wealth groups (see table 4). Next to the inhabitants of Alveringem, large farmers from adjacent parishes using land in Alveringem were also expected to contribute to the poor tax. These farmers were charged a fixed sum per unit of land they used. This raised an additional 50-12-6 £ parisis for the poor table. In total the parish raised 3885 £ parisis to cover the deficit of the poor table. The collection of the tax was farmed to a collector

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<sup>36</sup> SAB, *City and Chatellenie of Furnes*, nr. 2214: Petitions from the inhabitants of Haringe to the aldermen of Furnes (September 1754) and letter from the aldermen of Furnes to the village council of Haringe, 21/09/1754.

<sup>37</sup> SAB, *City and Chatellenie of Furnes*, nr. 2214: Petition of the aldermen of Furnes to the Privy Council, 1754.

<sup>38</sup> SAB, *Old Archives Alveringem*, uncatalogued: Poor tax list, 1771.

costing the parish 54-7-6 £% parisis. In total costs relating to the organization and collection of the poor tax amounted to circa 1,5 % of the deficit.

**Table 4:** Wealth groups and poor taxes in Alveringem, 1771 (£ parisis).

Wealth group	Households (n)	Tax per household	Total tax yield
1	31	36	1116
2	22	28	616
3	37	21	777
4	45	14	630
5	43	8	344
6	61	3	183
7	169	1	169
Exempt	53	0	0
<i>Total</i>	<i>461</i>		<i>3835</i>

The collector assigned to collect the tax from the households in Alveringem experienced difficulties with five households. A blacksmith, surgeon, tailor, weaver and dyer refused outright to pay the tax, even when threatened with legal actions. Their refusal was inspired by a sense of injustice in the division of the tax. They felt that they were taxed too highly and that some households that were exempt from the tax had sufficient means to contribute.<sup>39</sup> The brewing conflict in Alveringem quickly came to the attention of the aldermen of Furnes and they commissioned two magistrates to restore the peace in Alveringem. The magistrates drafted an interesting report on the events and meticulously noted down the arguments of those refusing to pay. The recusants opted for a poor tax based on land use. They argued that other local taxes were always divided taking into account the land use and not individual wealth. The criticisms targeted the large farmers in particular. The recusants claimed that the wealth groups did not reflect the true division of wealth in this community. They argued that the number of cattle sold by farmers on the monthly market of Alveringem should be taken into account when assessing individual wealth. From 1757 farmers in Alveringem were exempt from paying toll when selling their cows and pigs on the market. It was argued that part of the proceeds of that toll could be used to pay the deficit of the poor table. The large farmers were also accused of instigating a costly lawsuit (financed by the poor table) against an immigrant, who was sued by the village aldermen for violation of the rules on the erection of new dwellings. He was requested to tear down his cottage and leave the village. Large farmers used their influence and position in the village council to control the labour supply, expel migrants and keep poor relief expenditure low, but in the eyes of the recusants these actions were highly unjust as some migrants did contribute to local taxes.<sup>40</sup>

<sup>39</sup> SAB, *Old Archives Alveringem*, uncatalogued: Petition from inhabitants of Alveringem to the aldermen of Furnes, May/June 1771.

<sup>40</sup> SAB, *Old Archives Alveringem*, uncatalogued: Report from the commissioners appointed by the aldermen of Furnes, June 1771.

The surviving records indicate that in most parishes large farmers used their power and influence to divide poor table deficits using a capitation, thereby shifting part of the welfare burdens to middling groups and labourers. The capitation raised in these communities not only lacked transparency, but was clearly not uniform through space and time (see table 5).

**Table 5:** Tax per wealth group in the capitation raised in the district of Furnes, 1751-1773 (£ parisis)

Tax groups	Reninge (1751)	Wulveringem (1753)	Haringe (1754)	Alveringem (1771)	Reninge (1773)
1	10	?	52	36	22
2	6	?	36	28	19
3	4	?	25	21	15
4	2	?	14	14	10
5	/	/	6	8	4
6	/	/	?	3	1,5
7	/	/	/	1	/

The first documented capitation in Reninge differentiated between 4 wealth groups. In Wulveringem too, the village council divided the households in four wealth groups (although there are no indications on the tax paid by each wealth group). Some 20 years later, the situation had changed. In 1773 deficits of the poor table in Reninge were divided in the community amongst 6 wealth groups. In Alveringem 7 wealth groups appeared in the capitation. Although more research is needed, this could suggest that the village elites tried to extend the tax base down the social scale by introducing more categories. This, however, was not the case in all parishes throughout this period. In the last decade of the eighteenth century, some parishes started to change the way poor taxes were collected. In the village of Izenberge poor taxes had been raised in most years during the last quarter of the eighteenth century (see above). In 1794 the village council met to decide on an subsidy of 900 £ parisis to the poor table and votes were taken to determine what type of tax should be raised. In this parish the majority of the voters favoured a tax based on land use. The group favouring a tax on land use managed to obtain some 62 % of the votes.<sup>41</sup> A close inspection of the voting procedure shows that the large farmers were divided on this matter. The capitation secured 52 % of the votes from farmers with a holding over 20 *gemeten*. It was the voting behaviour of the village officials and notables that swung the election in favour of a land tax. Six out of seven notables voted for a land tax to cover the deficit. As the group of the officials and notables consisted mostly of men with a leading position in the village community, their voting behaviour could suggest that the local leaders deliberately sided with the smallholders, artisans and labourers. Three years earlier, the poor tax raised in this village had also been based on land use.<sup>42</sup> If local political leadership was concerned with maintaining public order and avoiding social unrest in their communities, this voting behaviour was undoubtedly most productive.

<sup>41</sup> SAB, Old Archives Izenberge, nr. 111.

<sup>42</sup> SAB, Old Archives Izenberge, nr. 112.

#### **IV. Conclusion**

Although more research is needed, the countryside of Furnes was probably the first region in the Southern Low Countries where a marked and radical transition characterized the financial underpinnings of local poor relief institutions. The proceeds of voluntary charity could no longer sustain the welfare needs in rural communities and had to be supplemented by communal resources. In some parishes this transition was rapid. In Loker for example, the balance between charitable resources and poor taxes completely reversed in less than half a century. Such a transition was accompanied by intra-village conflicts on who would pick up this increased poor relief bill. Again, more research is needed, but the examples reported in this paper suggest that this was both a social and political conflict. The just distribution of taxes and participation in the decision-making process regarding poor taxes and the management of poor relief institutions were at stake. By the late eighteenth century, it seems, some communities had been able to strike a balance between the different interests of their inhabitants. It should be stressed that the reorganization of poor relief was not a top-down movement. As was the case with the settlement legislation, local and regional political entities were able to experiment and implement their own solutions. Local autonomy and bargaining, much more than centralist measures, governed the process of poor taxes.

The rural district of Furnes was undoubtedly one of the first regions to implement measures that still govern social welfare today. Already at an early stage they acknowledged that the poor had a legal settlement and a right to relief. To ensure that the settled poor in their communities were offered a minimum of assistance and help, taxes could be raised. The right and duty to assistance could be enforced by courts and transfers between the rich and poor and young and old were organized. This was not an easy process and it is clear that communities tried to hold off poor taxes as long as they could. Some social groups, especially the large farmers, blatantly tried to dodge their fair share in local poor taxes. The poor were strictly supervised, actions were taken to avoid that migrants gained a legal settlement and population levels were kept under control. In retrospect, the poor relief system in this area had many defects. However, at the same time, we cannot deny that the embryonic contours of a modern social welfare system became visible around 1750. In this sense the relationship between agrarian capitalism and social welfare is ambiguous. Agrarian capitalism created a need for enhanced social welfare, but was also able to come up with the most advanced coping strategies to the social problems it had created.