

Administration and justice

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The Visconti and Sforza administered their territory through a hierarchy of officials. In the towns a *podestà* or a *commissario* appointed by the duke presided over the courts and the local administration, assisted by notaries and by a *referendario* or fiscal officer who was responsible for the collection of revenues. The ducal chancery in Milan, one of the most developed administrative bodies of fifteenth-century Europe, corresponded with these officials on everything from the repair of castles to the price of grain. Its letters, preserved in the Archivio di Stato di Milano, are a major source for the history of the Ticinese districts. The Sforza chancery in particular produced registers of letters and decrees that allow the historian to follow the daily business of the border districts in detail.¹

The Milanese state also gave the region its first uniform body of higher law. The ducal decrees on procedure, on taxation, on the salt monopoly and on public order applied throughout the duchy, supplementing the local statutes. The statutes of Como, revised in 1335 under the new Visconti lordship, remained the main source of private and criminal law for the Comasque territories, including Lugano and Mendrisio.² The Confederates later left this legal framework largely intact, so that the law applied in the Ticinese bailiwicks under Swiss rule rested for centuries on Lombard foundations. Chapter A.II follows this continuity in the statutes of Lugano and Locarno.

1 Taxation and the fiscal state

The fiscal system of the Visconti and Sforza was among the most sophisticated of its time. Its main components were direct taxes on land and households, assessed through an *estimo*; indirect taxes on consumption, of which the most important were the salt monopoly and the *dazio* on goods in transit and on sale; and extraordinary levies in times of war. Salt was a state monopoly, bought by the ducal treasury on the Adriatic or the

Mediterranean and sold to the population at a fixed price through licensed dealers. For the Alpine valleys, whose cattle and dairy economy required large quantities of salt, the price of salt was a matter of survival. Its supply became a constant subject of negotiation between Milan and the Confederates in the fifteenth and sixteenth centuries.

The *dazio* was the other pillar. Goods passing through Bellinzona, crossing the lakes or entering the markets of Lugano and Locarno paid duties whose rates were set by ducal tariffs and whose collection was usually farmed out to contractors. Tax farming (*appalto, incanto*) transferred the risk of collection to private entrepreneurs who paid the treasury a fixed sum in advance and recovered it, with a profit, from the taxpayers.³ It was one of the principal forms of credit between the state and private capital in fifteenth-century Lombardy, involving local notables of the Ticinese towns as well as Milanese financiers. The farmers of the tolls of Bellinzona or of the salt of Lugano were creditors of the duke in all but name.

2 Notes

1. Giuseppe Chiesi, *Bellinzona ducale. Ceto dirigente e politica finanziaria nel Quattrocento* (Bellinzona 1988). ↩
2. The statutes of Como of 1335 are edited in the series *Historiae Patriae Monumenta*. ↩
3. Chiesi (above). ↩

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