

What the communities levied

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The main tax authorities in the bailiwicks were the communities. To pay for local needs (roads, bridges, dykes against the floods of the Ticino and the Maggia, churches, schools where they existed, poor relief) and for the obligations owed to the rulers, the *vicinanze*, the valley communities and the towns levied a *taglia* (a direct tax) apportioned among households according to an *estimo*, a register of taxable property. The term *estimo* designated both the assessment of the inhabitants' property for fiscal purposes and the book in which that assessment was recorded, with valuations made according to local rules.¹

The apportionment of taxes was a constant source of conflict. Towns and rural communities disputed their shares of the common burdens, as did valleys and villages. Ecclesiastical and noble property claimed exemptions, and emigrants who lived abroad for most of the year but owned property at home contested their liability. These conflicts were brought before the *landfogto* and the *sindacato*, which acted as arbiters in fiscal disputes between communities. The records of these disputes are among the richest sources on the economic life of the bailiwicks.²

1 Tithes and the ecclesiastical economy

The Church was the largest single recipient of regular payments in the bailiwicks. Parishes, chapters, monasteries and the bishops of Como and the archbishops of Milan collected tithes (*decime*) on grain, wine and other produce and owned considerable land, which they leased to local farmers. The chapter of San Lorenzo in Lugano owed its economic independence to its landed property, held since the eleventh century, and to the right of tithe throughout the territory of Lugano, while in Locarno the noble families had long held rights to tithes, tolls and market dues. The many confraternities and benefices were landowners and creditors as well.³ Pious foundations, legacies and confraternity funds were the principal source of

credit in the villages: they lent money against *censi* (annuities secured on land), which were the dominant credit instrument in Catholic Europe after the papal bulls of the fifteenth and sixteenth centuries had legitimized them under the doctrine on usury. Chapter B.III analyses this ecclesiastical economy of credit in detail.

The ecclesiastical economy linked the bailiwicks to Lombardy more strongly than the political order did. The diocesan boundaries did not follow the border between the Confederation and Milan, since the Tre Valli, the *pieve* of Capriasca and the parish of Brissago belonged to the archdiocese of Milan and the rest of the region to the diocese of Como. Tithes, dues and appeals in ecclesiastical cases therefore flowed south across the political border. The ruling cantons generally respected this arrangement, although they sometimes resisted the enforcement of ecclesiastical judgments and the transfer of revenue out of their territories.⁴

2 Notes

1. "Estimo", in Enciclopedia Treccani online, <https://www.treccani.it/enciclopedia/estimo/> (in the historical sense "sia la stima e descrizione delle sostanze dei cittadini ai fini fiscali, sia il libro dove si registrava tale stima"); Dubler, "Taglia" (above), according to which the term spread from the thirteenth century especially in western Switzerland "e nella Svizzera meridionale" and the levy covered the costs of roads, commons, alpine pastures and dykes; Altorfer, "Imposte" (above). See also Ceschi (ed.), *Storia della Svizzera italiana dal Cinquecento al Settecento* (above). ↩
2. Ceschi, *Nel labirinto delle valli* (above). ↩
3. Negro, "Lugano (pieve, baliaggio, distretto)" (above): "L'autonomia economica del capitolo, i cui statuti risalgono al 1364 e al 1486, era garantita dalla proprietà di beni (dall'XI sec.) e dal diritto di decima in tutto il territorio di L."; Huber, "Locarno (pieve, baliaggio, distretto)" (above), on "i nobili, con diritto alla riscossione e al godimento di regalie, decime, dazi e pedaggi, tasse di mercato"; Altorfer, "Imposte" (above), on the tithe as a direct tax on property. ↩

4. Antonietta Moretti, "Lugano (diocesi)", in DSS, version of 4 June 2009, <https://hls-dhs-dss.ch/it/articles/011405/>, on the division between the dioceses of Milan and Como and on the separation of Ticino from the Lombard dioceses: the unilateral federal decree of 22 July 1859, the convention of 1884 under which the former bishop of Basel became apostolic administrator of Ticino, the convention of 1888 uniting the titles of Basel and Lugano aequae principaliter, and the establishment of the diocese of Lugano in name by the bull *Paroecialis et collegialis* of 8 March 1971; Paolo Ostinelli, "Tre Valli Ambrosiane", in DSS, version of 5 April 2017, <https://hls-dhs-dss.ch/it/articles/008551/2017-04-05/>. ↩

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