


# *An old poor law on the Continent? Agrarian capitalism, poor taxes, and village conflict in eighteenth-century coastal Flanders<sup>†</sup>*

By THIJS LAMBRECHT and ANNE WINTER \*

Poor relief provisions in early modern Europe are often considered to have been characterized by a divide between a uniform, compulsory, tax-based, and relatively secure and generous poor law ‘system’ in England, and the more haphazard, voluntary, relatively parsimonious, insecure, and predominantly urban relief practices on the Continent. In this article we challenge these assumptions by arguing that the spread of agrarian capitalism in coastal Flanders fostered a reorganization of poor relief that displayed many features considered unique to the English old poor law, including the levying of poor taxes. By exploring the introduction, diffusion, and effects of poor taxes in the rural district of Furnes in the second half of the eighteenth century, we demonstrate that poor taxes were not unique to England, and sharpen our comparative understanding of the causes, implications, and conflicts associated with this particular way of raising revenue for the poor. This supports our more general contention that the influence of the normative framework should not be overstated: more than differences in legislation, similarities in socio-economic development can explain variations in relief practices in preindustrial Europe.

While levels of social spending in early modern Europe were low when compared to the late nineteenth and twentieth centuries, preindustrial poor relief played a vital role as a safety net for individuals and a safety valve for society.<sup>1</sup> One aspect crucial to its societal implications was how poor relief was financed. Compulsory poor taxes have in this respect often been considered a singularity of the English poor law ‘system’, in contrast to the more haphazard relief practices on the Continent, which were financed primarily by voluntary charity. By analysing the emergence and spread of poor taxes in the rural district of Furnes in coastal Flanders in the eighteenth century, this article aims to reconsider both the purported uniqueness of preindustrial English poor relief and the causal connections between poor relief and economic development. We will argue that the development of poor taxes in this particular region was fostered primarily by the expansion of agrarian capitalism. The more general contention is that the influence

\* Authors’ Affiliations: Thijs Lambrecht, Ghent University; Anne Winter, Vrije Universiteit Brussel.

<sup>†</sup> We would like to thank the participants of the Economic and Social History Seminar at the University of Oxford, the participants of the Historical Research into Urban Transformation Processes (HOST) research seminar at the Vrije Universiteit Brussel, and the anonymous reviewers for their valuable comments on earlier versions of this article.

<sup>1</sup> Lindert, ‘Poor relief’; idem, *Growing public*. Compare with van Bavel and Rijpma, ‘Important’.

of the normative framework should not be overstated: more than differences in legislation, similarities in socio-economic development can explain variations in relief practices in preindustrial Europe. To the extent that Continental regions witnessed dynamics towards agrarian capitalism similar to those observed in early modern England, the organization of poor relief could display features considered characteristic of the old poor law, including relatively high levels of spending, strict definitions of settlement, a growing preoccupation with the ways in which relief was distributed, and the expansion of poor taxes.

In order to develop the argument, the first section will delve deeper into the various claims about the distinctiveness of English and Continental poor relief in the early modern period, and about the role of poor taxes. Turning to our case study, in the second section we will show how agrarian transformations towards large leasehold farms in the district of Furnes fostered increasing pressures on existing relief provisions in the course of the eighteenth century. In the third section we will investigate the institutional rearrangements in the domain of poor relief administration that took place around 1750 as a response to these challenges. The fourth section will focus on the spread of poor taxes in the second half of the eighteenth century. A fifth and final section will examine some of the intense local discussions on the question of *how* these poor taxes were to be levied, which in essence revolved around the question of *who* was to pick up the welfare bill of agrarian capitalism.

## I. An old poor law on the Continent?

The Elizabethan poor laws (1598–1601) are generally identified as having provided the basis for an early modern welfare ‘system’ that was unique to England and Wales, based on the obligation for each parish to take care of its own poor. The features identified as most exceptional were the development of an elaborate settlement legislation—ensuring that every pauper had a parish to turn to—and an elastic income structure financed by an obligatory local poor tax. As a result, by the eighteenth century the English relief system would have been far more uniform, generous, and secure than that on the Continent, where legislation was disparate and relief provisions were more irregular, were concentrated in towns, were governed by diverse ideas of entitlement, and were financed mainly by charity and therefore highly variable in the level of relief provided.<sup>2</sup> The consequences of this English welfare system are deemed wide-ranging: by providing a relatively secure buffer against income loss, the old poor law has been credited with facilitating wage dependency and labour mobility, and therefore easing, if not enabling, the region’s precocious transition to agrarian capitalism and industrialization.<sup>3</sup> While we concur that the development of capitalism went hand in hand with the expansion of public poor relief, we will deconstruct the ‘national’ dimension to the argument and reverse the causality by showing that regions outside England that engaged in commercialized, capital-intensive agriculture could display similar dynamics.

The alleged uniformity and uniqueness of the old poor law have already been subject to a number of critical observations in recent years. Several local studies

<sup>2</sup> Hufton, *Poor*; Slack, *English poor law*; Solar, ‘Poor relief’; Solar and Smith, ‘Old poor law’.

<sup>3</sup> Taylor, ‘Impact’; Solar, ‘Poor relief’; Solar and Smith, ‘Old poor law’; Patriquin, *Agrarian capitalism*.

on England and Wales have highlighted the great variety of types and amount of relief provided, the many problems associated with definitions of belonging and entitlement, and the high level of discretion applied when identifying ‘deserving’ and ‘undeserving’ poor—resulting in a system that was far less uniform and secure than earlier accounts envisaged, displayed great regional and local differences, and entailed a high level of uncertainty among the poor as to whether and how they would be relieved in times of need.<sup>4</sup> In regional terms, in contrast to a relatively parsimonious north-west, the eighteenth-century grain-growing south-east has been identified as the heartland of an old poor law regime with relatively high levels of spending for relatively many recipients.<sup>5</sup> This has been associated with strategies by large-scale, capitalistic farmers who used their political power over relief administration to maintain a ‘reserve army’ of labour *in situ* for their increasingly seasonal labour demands, by using outdoor allowances as unofficial unemployment benefits.<sup>6</sup> In social terms, this has been associated with a greater need for safety nets to compensate for the vulnerability of wage-dependency, and to stabilize a potentially disruptive process of growing proletarianization and irregular employment.<sup>7</sup> In such analyses, the spread of agrarian capitalism was cause rather than consequence of the old poor law regime, and socio-economic structure was more important than legal norms in producing relatively ‘generous’ relief practices. From a different angle, studies of Continental welfare practices—which are still vastly understudied—have brought to light the existence of relief and settlement practices that were at times as rigidly codified or generous as the English system, even in the countryside.<sup>8</sup> Together, these revisions call for a renewed comparative investigation of the relationship between poor relief practices and socio-economic change at local and regional rather than national levels.<sup>9</sup>

One element crucial to the socio-economic dimensions of poor relief was the way in which it was financed. Here, the main distinction was between obligatory taxes and voluntary charity.<sup>10</sup> Because its intensity tended to evolve independently or even negatively in relation to need, charity was less elastic and dependable as a source of income than taxation.<sup>11</sup> Although charity remained important too,<sup>12</sup> local poor rates are therefore often considered the basis of the relative security and generosity of the English poor law.<sup>13</sup> While poor rates implied redistribution, this was not necessarily from rich to poor—it all depended on how it was raised *and* used, which in turn depended on manipulations by local power holders. Very influential in this respect is Boyer’s argument that poor rates in the south-east functioned as wage subsidies for large-scale farmers: as poor relief mainly supplemented the wages of local labourers, the poor rate allowed large-scale farmers to shift part of their wage costs to non-labour-employing tax-paying

<sup>4</sup> King, *Poverty*; Feldman, ‘Migrants’; Hindle, *On the parish?*

<sup>5</sup> King, *Poverty*.

<sup>6</sup> Digby, ‘Labour market’; Boyer, *Economic history*, pp. 9–50, 85–150; Song, ‘Landed interest’.

<sup>7</sup> Lis and Soly, *Poverty*; Patriquin, *Agrarian capitalism*.

<sup>8</sup> Winter and Lambrecht, ‘Migration’; van Leeuwen, ‘Overrun’; Marfany, ‘Family’; Warde, ‘Origins’.

<sup>9</sup> See also King, ‘Welfare regimes’.

<sup>10</sup> Although the ‘voluntary’ nature of public giving or door-to-door collections can rightly be questioned; see *ibid.*, p. 55; van Nederveen Meerkerk and Teeuwen, ‘Stability’.

<sup>11</sup> Vanhaute and Lambrecht, ‘Famine’.

<sup>12</sup> Ben-Amos, *Culture*, pp. 84–126; Innes, ‘State’.

<sup>13</sup> Slack, *English poor law*, p. 26.

residents.<sup>14</sup> Hindle has evoked the sometimes lively and bitter arguments by which the contributions by middling and lower groups to the poor rates were denounced, as in the complaint of one seventeenth-century observer: ‘it is a great fault in most parishes that the meaner sort bear the most burden and not the richest’.<sup>15</sup> While detailed research is scarce, poor taxes appear to have spread further down the social scale over the course of the eighteenth century.<sup>16</sup> Furthermore, fragmentary evidence suggests that local concern about deservingness and eligibility became more acute the larger the contribution of middle and lower groups to the poor rate.<sup>17</sup> The way in which poor taxes were raised, then, influenced not only the nature of redistribution but also conceptions of entitlement.

The existing literature suggests there was no equivalent to poor rates on the Continent in the preindustrial period. It shows examples of occasional subsidies from local authorities to welfare institutions, but these were ad hoc, derived from excise income, and restricted to cities—and as such not equivalent to a structural, dedicated poor tax. While voluntary charity could at times be as compelling as compulsory rates, or produce funds equivalent to those raised by English poor taxes, the political economy and elasticity associated with these sources of income was fundamentally different.<sup>18</sup> Therefore, the poor rate often figures as the cornerstone of what is considered a more or less distinctive English poor relief ‘system’.<sup>19</sup> By evaluating the introduction, diffusion, and effects of poor taxes in the rural district of Furnes in coastal Flanders in the second half of the eighteenth century, we will demonstrate that poor taxes were not unique to England, and at the same time sharpen our comparative understanding of the socio-economic causes and local conflicts associated with this particular way of raising revenue for the poor.

## II. Agrarian transformation and relief dependence in the district of Furnes

We focus our case study on the rural district of Furnes (Kasselrij Veurne) in the coastal areas of the Southern Low Countries,<sup>20</sup> an exceptionally well-documented region of 42 villages that was the first in the country to introduce poor taxes on a large scale.<sup>21</sup> Although local studies have sporadically signalled the existence of poor taxes, no systematic study has ever evaluated their structural importance—so that within Belgian historiography too the dominant contention remains that poor taxes became important only after their legal endorsement under the French

<sup>14</sup> Boyer, *Economic history*, pp. 95–9. See also Digby, ‘Labour market’; Song, ‘Landed interest’.

<sup>15</sup> Rogers, *Treatise of love*, p. 215, cited in Hindle, *On the parish?*, p. 273, see also pp. 365–78.

<sup>16</sup> Hindle, *On the parish?*, pp. 377–8; Williams, *Poverty*, pp. 71–4.

<sup>17</sup> Hindle, *On the parish?*, pp. 376–7.

<sup>18</sup> Grell and Cunningham, ‘Reformation’, p. 32; van Nederveen Meerkerk and Teeuwen, ‘Stability’, p. 93. See also Lindert, ‘Poor relief’; van Leeuwen, ‘Giving’; van Bavel and Rijpma, ‘Important’.

<sup>19</sup> Slack, *English poor law*, p. 26; Innes, ‘State’, pp. 257, 263, 266–75; eadem, ‘Distinctiveness’.

<sup>20</sup> In the rural district of Furnes, traditional seigniorial lords and the aldermen of Furnes wielded supervision over some 13 seignories and 42 parishes respectively. While villages organized their own business, the lords and aldermen supervised local finances, appointed representatives in the villages, and administered justice in civil and criminal cases. On the institutional context, see Vandewalle, *De kasselrij*, pp. 138–50.

<sup>21</sup> In government reports from the 1770s the districts of Furnes and Namur were highlighted as regions where poor taxes were raised on a regular basis. See Bonenfant, *Le problème*, p. 139. Poor taxes in the region of Furnes also attracted the attention of foreign observers. See Damiens de Gomicourt, *Le voyageur*, vol. 5, p. 319.

regime (1796–1814).<sup>22</sup> We will draw on ordinances, correspondence, censuses, surveys, accounts, and court cases from the district of Furnes to argue that the reorganization of poor relief in the course of the eighteenth century emerged as a bottom-up solution to socio-economic challenges associated with the expansion of agrarian capitalism, quite independent of the normative framework. In this section we will describe how the spread of agrarian capitalism in the area increased the pressure on existing poor relief provisions in the course of the eighteenth century.

The countryside around Furnes, situated in the north-west of present-day Belgium along the French border, was part of a coastal region that underwent profound structural changes from the late middle ages onwards, in the course of which small peasant proprietors were replaced by large leasehold farms.<sup>23</sup> Already dominant by the late sixteenth century, large leasehold farms in the Furnes region further extended their holdings at the expense of medium-sized and small farms in the course of the early modern period. While in 1660 farms larger than 25 hectares occupied 46 per cent of the soil in this area, by 1780 this was 58 per cent.<sup>24</sup> The growth of large farms was aided by the ample opportunities to incorporate farms that had been abandoned or destroyed during the wars with France in the second half of the seventeenth and first half of the eighteenth century.<sup>25</sup> These changes in farm size were accompanied by changes in cultivation practices, as the production profile of large farms gravitated towards grain production. While in the first half of the eighteenth century 42 per cent of the acreage of large farms was reserved for arable husbandry, by the mid-nineteenth century this was 54 per cent.<sup>26</sup>

These changes in farm size and cultivation practices left a clear imprint on the social and occupational structure of rural communities. Tax data demonstrate how the expansion of large farms went hand in hand with a growing number of wage-dependent households. Around 1700, *c.* 80 per cent of households were taxed as ‘users’ (that is, as earning a living from agriculture), while the households of rural craftsmen and day labourers each made up *c.* 10 per cent of taxpayers. By the 1760s only 60 per cent of the households were taxed as ‘users’, while the share of craftsmen and day labourers had risen to 15 and 25 per cent respectively.<sup>27</sup> The engrossment of farms and the growing dominance of arable farming also brought about changes in labour organization. Because seasonal fluctuations in labour demand were more marked in arable farming, full-time employment opportunities declined as employment in service was increasingly replaced by day labour on large farms. The accounts of the large farm Ten Bogaerde in the village of Koksijde, for instance, show how the proportion of expenditure for agricultural labour paid to day labourers increased from 38 per cent in the 1670s to 41 per cent in the 1750s and 54 per cent by the 1760s (table 1).<sup>28</sup> This trend is also reflected in data

<sup>22</sup> Vanhaute, ‘De armenzorg’; Bruneel, ‘Bijstand’.

<sup>23</sup> Thoen and Soens, ‘Family’; Dombrecht, ‘Plattelandsgemeenschappen’, pp. 59–178; Vervaeet, ‘Goederenbeheer’, pp. 203–304.

<sup>24</sup> Vandewalle, *De geschiedenis*, pp. 108–112; Lambrecht, ‘De Westhoek’, p. 143.

<sup>25</sup> Lambrecht, ‘De rechtstreekse domeinuitbating’, pp. 165–74. Leasehold prices dropped sharply; see Dalle, *De bevolking*, pp. 74–80. A survey launched in 1755 showed that since *c.* 1660 some 317 medium-sized farmsteads in the region had been dismantled and integrated into larger holdings in the wake of wartime destructions; City Archives Veurne (hereafter CAV), Oud Archief (hereafter OA), 320.

<sup>26</sup> Lambrecht, ‘De Westhoek’, p. 147.

<sup>27</sup> Vandewalle, ‘Parochierekeningen’, p. 79.

Table 1. *Wages paid to servants and day labourers at Ten Bogaerde farm in Koksijde, 1671–1768 (£ parisii/year)*

Period	Wages to servants	Wages to day labourers	% of total wages to day labourers
1671–5	681	413	38
1749–51, 1755	714	504	41
1763–68	683	789	54

Source: GSB, Accounts of the Abbey of the Dunes, 255, 259–66.

from population censuses: in 1697, 17 per cent of the population worked as live-in servants, while a century later this was only 11 per cent—a reduction that was most marked among women.<sup>29</sup>

Farm engrossment and the extension of arable farming also contributed to a growing demand for migrant labourers. The region of Furnes was part of a pull zone for migrant harvest labour stretching from the coasts of northern France to northern Germany.<sup>30</sup> Large farms in these regions relied heavily upon temporary migrants drawn from the inland regions for harvest work. They were attracted from inland regions by high wages and returned to their small farmsteads after the harvest. Although exact numbers are absent for the district of Furnes, the quantitative importance of migrant labour has been attested for the neighbouring regions in northern France, which were characterized by similar agrarian developments.<sup>31</sup> A memoir on the economic situation of the region of Furnes from the middle of the eighteenth century underscores the dependency on migrant labourers during the harvest, who were said to be employed on the large farmsteads because the local supply of labour was insufficient.<sup>32</sup> These simultaneous and interlinked transitions in farm exploitation and labour organization in the eighteenth century took place in a period of relative population stability.<sup>33</sup> The net result of the changes in farm size, social structure, and labour organization, then, was a radical transformation of the labour market in this region by 1750.<sup>34</sup> More households came to rely solely on wages for their livelihood, but could not secure full-time employment on large farms.

The economic and social changes identified for the countryside around Furnes in the eighteenth century show many parallels with contemporaneous developments towards agrarian capitalism that have been described for areas of large-scale commercial farming in England, situated primarily in the south-east. Several studies have highlighted how the growth of large-scale, capital-intensive arable farming in those regions went hand in hand with declining year-round employment opportunities, especially for female labour, and a growth in the employment of

<sup>28</sup> Great Seminar Bruges (hereafter GSB), Accounts of the Abbey of the Dunes (hereafter AAD), 255, 259–66. The farm Ten Bogaerde was one of the largest farms in the district of Furnes, cultivating some 175 ha. of land.

<sup>29</sup> Dalle, 'De volkstelling', pp. 32–4; idem, 'De bevolking van de stad', pp. 128–9.

<sup>30</sup> Lucassen, *Migrant labour*, pp. 23–4.

<sup>31</sup> Mendels, *Industrialization*, pp. 113–16.

<sup>32</sup> CAV, OA, 320. It was estimated that French migrant labourers annually earned some 20,000 guilders during the harvest in the region of Furnes.

<sup>33</sup> Dalle, *De bevolking*, pp. 191–2.

<sup>34</sup> See also Lambrecht, 'Agrarian change'.

seasonal, male, and migrant day labour.<sup>35</sup> This resulted, among other things, in growing pressure on relief provisions during the slack season. Social and economic changes experienced in the rural district of Furnes resulted in similar pressures with regard to poor relief organization in the eighteenth century. As many communities in the district would testify, problems of underemployment and the reduction of income opportunities led to a growing demand for poor relief and drove up financial pressures on local relief institutions in this period. How were these challenges addressed?

### III. Towards an old poor law? Reorganizing poor relief in the mid-eighteenth century

Poor relief in the district of Furnes, as in the rest of the County of Flanders, was organized around parochial 'poor tables' (*armendissen*), which were established in the course of the thirteenth and fourteenth centuries. Poor tables collected, managed, and distributed all charitable resources in their parish. Their income relied on charitable donations by village members, which could consist of land, rights to land, annuities, cash, or goods in kind, of which the proceeds were used to relieve the poor. The administration of poor tables was in the hands of a local overseer of the poor (*dismeester*), appointed by the village council for one or two years, mostly in consultation with the parish priest, and assisted by the village clerk. Poor tables, in other words, traditionally derived their income from the exploitation of previously donated resources and occasional charitable gifts, which implied that their income base was highly inelastic.<sup>36</sup> From the late middle ages until the early eighteenth century there was little change in the essential functioning of these poor tables. By mid-century, however, a swelling stream of measures on relief administration, together with a clear trend towards rising costs, indicates that the old charitable model was increasingly running up against its limits.

Figure 1 expresses the evolution of expenses between 1740 and 1790 for 11 parishes in the district of Furnes for which we could locate accounts for at least some years in both the first and second half of that period.<sup>37</sup> Although individual parishes displayed sometimes marked fluctuations and occasionally even contrary evolutions, the overall trend clearly was one of rising expenses. Expenses in individual parishes increased on average by one-third between 1740 and 1766, and doubled in the following 25 years. By 1790 average annual relief expenditure per capita stood at 4.4 £ parisis, which amounted to the equivalent of 4.4 winter day wages for a male farm labourer,<sup>38</sup> which is comparable to average relief expenses in England and Wales in 1783–5.<sup>39</sup> The increase in the second half of the eighteenth century far exceeded population growth and price inflation over this period. The average parish population grew by 27 per cent between 1759 and

<sup>35</sup> Kussmaul, *Servants*, ch. 6; Snell, *Annals*, ch. 2.

<sup>36</sup> Vanhaute and Lambrecht, 'Famine', pp. 170–2.

<sup>37</sup> For further details, see online app. S1, where this figure also appears in colour.

<sup>38</sup> With a standard winter wage of 10 stivers per day, with 10 stivers being equal to 1 £ par; GSB, AAD, 99.

<sup>39</sup> Slack, *English poor law*, p. 30, records an average annual expenditure on poor relief in England and Wales of 5.3 shillings per capita in 1783–5. As the average winter day wage for a male agricultural worker in this period was 13.3d. according to Clark, 'Farm wages', p. 485, this implies a relief expenditure equivalent to 4.8 winter day wages.

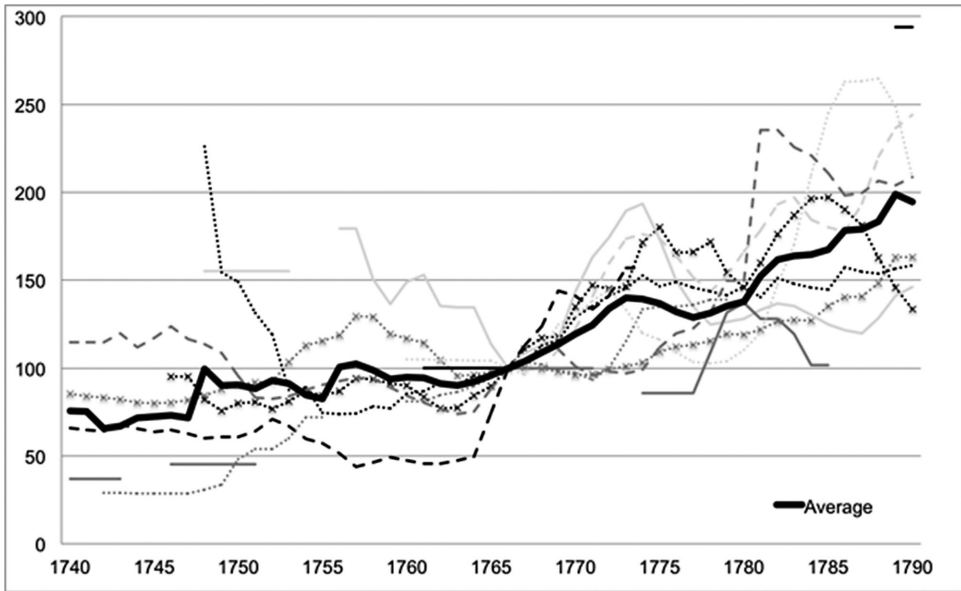


Figure 1. *Poor table expenses in 11 parishes, 1740–90, 1766=100 (five-year moving average)*

Sources: (all in State Archives Bruges, hereafter SAB): OA Adinkerke, 1; OA Alveringem, uncatalogued, poor table accounts; OA Bulskamp, 7–8; OA Gijverinkhove, 32–3; OA Izenberge, 100; Kerkfabriek (hereafter KF) Kaaskerke (supplement), 2; KF Leisele, 46–47, 58–67, 73 (accounts only for 1767–9 and 1775–77, but information on expenditure and poor taxes could be reconstructed from excerpts of the accounts added to the poor tax lists); OA Loker, 740–81; OA Nieuwkapelle (uncatalogued), poor table accounts (although accounts are missing for 1766–7, 1774–5, and 1778–9, deficits cleared through poor taxes could be reconstructed from the accounts of 1768–9, 1776–7, and 1780–1); KF Oostvleteren, 18–19; KF Pervijze, 2; OA Pollinkhove, 40; OA Steenkerke, 98.

1796,<sup>40</sup> while wheat prices in the region rose by some 35 per cent between the 1740s and the 1780s.<sup>41</sup> As relief expenses increased by around 150 per cent over this period, neither inflation nor population growth explains the vast and rapid rise in expenditure during the second half of the eighteenth century.

The proliferation of measures and ordinances related to poor relief administration from the 1730s and particularly the 1750s onwards indicates that the traditional assets of these institutions no longer sufficed to cover the rising expenses. In a first phase, most measures taken by local and regional authorities were aimed at lowering exploitation and management costs, for instance by requiring free services from village clerks and other public officials, facilitating the collection of hereditary annuities, reducing the costs of litigation, and taking measures to optimize income from land or windfall gains.<sup>42</sup> When these proved insufficient, more radical initiatives emerged to reorganize local relief practices and financing around mid-century. The 1750s saw the conglomeration of different measures in

<sup>40</sup> The parishes in question recorded an average of 785 inhabitants according to the 1759 census and 995 according to the 1796 census; Dalle, *De bevolking*, pp. 219–27.

<sup>41</sup> Based on the price of wheat in the neighbouring town of Nieuwpoort between 1740–9 and 1780–9. Vermaut, ‘Prijzen’, pp. 77–80.

<sup>42</sup> SAB, Registers Stad en Kasselrij Veurne (hereafter RSKV), 778, fos. 1r–v, 1033–4; SAB, KF Steenkerke, 94.



the domain of poor relief, which together contributed to the development of a more formalized system where criteria for entitlement as well as exclusion became more clearly delineated and monitored, and which established the institutional basis for the growing importance of poor taxes in the following decades. The various measures that engendered this transformation revolved essentially around three domains: first, settlement and out-resident relief; second, the prohibition of begging; and third, institutional structure. We will discuss them in that order.

A person's settlement was the parish to which that person could turn when in need; in other words, the parish that was responsible for his or her poor relief. Settlement regulations—rules determining to which parish one 'belonged'—in the early eighteenth-century district of Furnes revolved around the principle that one gained a settlement after three years of continuous residence in a parish. This was in line with the early seventeenth-century central legislation on the matter.<sup>43</sup> Because residence was the main criterion for settlement, local authorities employed various entry barriers in order to limit and monitor immigration—such as requiring a financial 'security' or 'warranty' from newcomers.<sup>44</sup> When the district of Furnes came under French rule during the Austrian War of Succession (1740–8), settlement legislation was replaced by a simple birthplace rule, which had been introduced in French maritime Flanders in the 1730s. When the region returned to the Habsburg Crown following the Treaty of Aachen (1748), most local and regional authorities wished to maintain the French system. Hence, they set up a multilateral Convention of Ypres (1750) between local and regional authorities on both sides of the border, which stipulated the mutual adoption of the birthplace rule. We have argued elsewhere that the intense lobbying for the birthplace rule in maritime Flanders around mid-century was motivated by the desire to stimulate labour mobility in accordance with the increasingly seasonal labour demands in the area: fixing settlement in the place of birth, rather than the place of residence, obviated the need for immigration barriers such as warranties by ensuring that possible (future) relief costs remained the responsibility of migrants' places of origin.<sup>45</sup>

Although more research is needed on the effects of the Convention of Ypres, all available indications confirm that it indeed contributed to high levels of mobility in the area and a great expansion of out-resident relief practices, whereby people lived in one parish but received poor relief from another.<sup>46</sup> By the time the Convention started to disintegrate in the 1770s, some of its indirect consequences had become deeply engrained in the local norms and practices surrounding poor relief, in particular the stronger assumption of responsibility for the poor who 'belonged'. Our argument here is that the clearer circumscription of settlement and the growth of out-resident relief practices in the wake of the Convention of Ypres led to a stronger notion of responsibility towards one's 'own' poor: in exchange for the exclusion (and better even, subsidization) of immigrants' relief needs, rural elites in maritime Flanders assumed more formal responsibility for their 'local' poor.

<sup>43</sup> Although many complicated exceptions existed: CAV, OA, 343, fo. 109; Winter and Lambrecht, 'Migration', pp. 103–4.

<sup>44</sup> Winter, 'Caught', pp. 144–5.

<sup>45</sup> For more details on the 'Convention of Ypres', see Winter and Lambrecht, 'Migration', pp. 112–16.

<sup>46</sup> Dalle, *De bevolking*; Vandaele, 'Armenzorg'. On out-resident relief in England, see Sokoll, *Essex pauper letters*; King, "Impossible".

A similar dual dynamic developed in relation to measures aimed at the prohibition of begging. In late February 1751 the aldermen of the district of Furnes, together with those of Ypres, Warneton, Poperinge, and Wervik, petitioned the Privy Council in Brussels to ratify their joint proposal to combat vagrancy and poverty in their jurisdictions,<sup>47</sup> which it did on 21 May 1751.<sup>48</sup> Like many other regulations of its kind, it outlawed begging and forbade almsgiving—in itself a recurrent theme in social policies from at least the early sixteenth century.<sup>49</sup> Yet what distinguished the 1751 decree from other bans on begging was that it explicitly coupled this prohibition with the legal obligation for parishes to help their poor in money or kind from the available charitable resources, and to resort to taxation if the latter proved insufficient. Here, the increased responsibility of local communities for their own poor—if need be, via taxation—is explicitly understood as the necessary price for the prohibition of begging. This sense of trade-off was also obvious in the consultation round concerning the proposal, which the aldermen of the district of Furnes undertook among the rural parishes, most of which appeared in favour. As the deserving poor would have to ‘gather their living in other ways’ if begging were outlawed, the aldermen of Furnes suggested introducing a weekly bread tax among the ‘good residents . . . since these would be discharged from giving at the door’ or to devise other measures to increase the poor tables’ income. The proposed bread tax was thus seen as a direct compensation for the prohibition of begging—which according to all indications was observed relatively strictly. Whether in favour of or against a begging ban, all parishes indeed assumed that it would increase relief expenses.<sup>50</sup>

The regional campaign for the prohibition of begging in 1751, then, emerges as part of a conscious transformation of poor relief organization from a system in which informal almsgiving still played an important role, to a more formal system where redistribution was organized and controlled solely via the poor table—reminiscent of sixteenth-century reorganizations of urban poor relief in line with the recommendations of the poor relief reformer Luis Vives.<sup>51</sup> A collection of nominal poor lists from 1729 confirms that at that time begging was still tolerated as an institutionalized means of supplementing low incomes and relieving public relief expenses: one of the categories of poor mentioned is that of ‘young children living with their parents . . . who beg for their bread and [therefore] require little or nothing from the table’.<sup>52</sup> After 1751, these practices were effectively outlawed, and local communities were to assume financial responsibility for the increased relief costs this would entail. The motives for the ban on begging in 1751 appear to have been twofold. On the one hand, a direct incentive was a similar decree in the bordering French *département de Flandre* a few weeks earlier, as it was feared that this would swell the number of foreign beggars crossing the border.<sup>53</sup> On the other hand, as with other projects to ban begging in this period, the new ordinance

<sup>47</sup> State Archives Ghent, Raad van Vlaanderen, 30803.

<sup>48</sup> *Vyfdén placcart-boek van Vlaanderen*, vol. 2, pp. 1066–70.

<sup>49</sup> Although mostly in cities: Lis, ‘Sociale politiek’; Lis and Soly, *Poverty*; van Nederveen Meerkerk and Vermeesch, ‘Reforming’.

<sup>50</sup> CAV, OA, 1116.

<sup>51</sup> Lis and Soly, *Poverty*; van Nederveen Meerkerk and Vermeesch, ‘Reforming’.

<sup>52</sup> CAV, OA, 1116.

<sup>53</sup> Thuillier, *Aux origines*, pp. 451–70.

was clearly intended to enhance labour discipline by ‘preventing . . . idleness and negligence of work’. Its purpose was therefore explicitly twofold: to ‘chase the foreign beggars from the region’ and ‘make their inhabitants from an early age accustomed to work’.<sup>54</sup> Here, growing responsibility for one’s ‘own’ poor appears to have been a side effect—and calculated cost—of measures intended to increase labour discipline and reduce informal charitable expectations.

The third and last domain in which the institutional transformation of relief administration played out was the increasing professionalization of the management of poor tables, which went hand in hand with the growing involvement of the local community in distribution practices. The village of Roesbrugge-Haringe was one of the first to reorganize the daily management and supervision of parochial relief in 1754, when it decided to appoint four directors for a term between six and eight years. Together with the overseer of the poor, the local priest, and the head of the village council, these directors were to decide on all affairs relating to poor relief and to meet at least once a month—reducing the role of overseer to the mere distribution of resources.<sup>55</sup> Other parishes introduced similar management structures in the 1750s. In 1764 the aldermen of Furnes rendered the establishment of such ‘vestries’ obligatory in all parishes in the district: henceforth, two or three directors were to supervise and manage poor relief together with the head of the village council, the parish priest, the overseer of the poor, and the village clerk, in vestry meetings that convened at least three to four times per year, the decisions of which were recorded by the village clerk. The directors also had to keep detailed records on the type and value of the relief distributed to each household. The stated motive for the reorganization was the rising costs of relief expenses, which were attributed to the ‘many men and women who prefer idleness over work although they are young, healthy and fit to work to make their living . . . who rather without shame . . . and without dear necessity attempt to feed themselves of the poor table on false pretexts’.<sup>56</sup> Again, increasing labour discipline via stricter control over distribution practices was clearly an underlying motive for the managerial reorganization. The same decree also required the supported poor to wear pauper badges at all times, and forbade them to visit taverns or other ‘public divertissements’ or to keep dogs.<sup>57</sup> The establishment of vestries to supervise poor relief in these rural parishes represented a clear break with century-old traditions. By introducing a more professional and rigid structure in the daily operation of poor relief, village councils and the aldermen of Furnes signalled that poor relief was too important to be left to the management of one or two overseers, and effectively involved the tax-paying members of the community in decisions about income and expenses.

The various measures in the domains of settlement, begging, and poor table management around mid-century together implied the transformation of local poor relief administration to a more formalized system that bore many resemblances to the old poor law in south-east England in the eighteenth century, and included many of the hallmarks often considered particular to the English system: clearly

<sup>54</sup> CAV, OA, 1116.

<sup>55</sup> SAB, RSKV, 1032. For minutes of vestry meetings, see SAB, Verzameling de Spot, 250.

<sup>56</sup> CAV, OA, 345, fo. 11.

<sup>57</sup> *Ibid.*

defined settlement rules, a sense of responsibility towards one's 'own' poor, and the supervision of distribution practices by rural elites. It is important to realize that this institutional transformation in the district of Furnes was largely a bottom-up development that was not steered by legislation. Rather, it was the result of local initiatives and experiments, that were facilitated by subsequent legal endorsement at the regional level. The result was a clearer demarcation of relief responsibility towards a small group of local, deserving poor, in return for a general exclusion of migrant labour from relief provisions and greater control over the labour of the poor. While the district of Furnes was the earliest to undergo this transformation of relief administration, other regions in maritime Flanders recorded similar measures in the following years.<sup>58</sup>

Why, then, did this transformation take place where and when it did? We believe that the main reasons were the structural social changes that occurred in the wake of the spread of agrarian capitalism, in combination with the more contingent circumstance of being a border zone at a time of military upheaval. The transformation of poor relief administration in many respects catered to the new challenges posed by the predominance of large grain-growing farms, which brought about an increase in seasonal unemployment and life-cycle vulnerability and the growing importance of seasonal migrants as a flexible supply of labour during peak periods. The equation of settlement to birthplace stimulated labour mobility without any of the associated relief costs, while strict control over relief distribution and recipients ensured the adequate mobilization of local labour. In addition, cross-border diplomacy appears to have functioned as a catalyst for change. On the one hand, the moving of borders over people during the War of Succession acquainted the district of Furnes with the advantages of settlement legislation that was different from their own. On the other hand, the moving of people over borders—in times of both peace and war—increased the need for similar legislation and institutions on both sides of the border: both with regard to settlement and the prohibition of begging, the initiatives by the aldermen of Furnes were inspired by earlier legislation on the French side of the border, where similar agrarian transformations were taking place.<sup>59</sup>

One of the results of the reorganization of poor relief administration was a stronger acknowledgement of responsibility for one's own, 'deserving' poor. We believe that this was an involuntary—although possibly well calculated—price local elites had to pay for the increasing dominance of large grain-growing farms; the benefits of flexible, subsidized migrant labour; and greater control over local labour. Although we will see that this laid the basis for a skyrocketing of local relief expenses—and poor taxes—in the following decades, the trade-off may still have been worthwhile from the perspective of large farmers. First, the locally born poor were relatively small in number compared to the number of migrant workers: the latter's exclusion from relief entitlements is likely to have outweighed the former's inclusion. Second, the relief they received in effect functioned as a labour cost subsidy, in the sense that it reduced the need for wages to cover the full reproductive cost of labour. Further insight into these mechanisms requires

<sup>58</sup> For the neighbouring rural district of Bruges, see Gilliodts-Van Severen, *Coutumes*, pp. 323–9. See also Lambrecht, 'Agrarian change'.

<sup>59</sup> Rosselle, 'La mise en valeur'; Delleaux, *Les censiers*.

follow-up research that moves beyond data on income, expenses, and management, to the reconstruction of the social and demographic profiles of relief recipients—which is an endeavour that unfortunately falls beyond the scope of this research.<sup>60</sup> Yet even if relief remained limited to the local ‘deserving poor’ during the most vulnerable phases of the life cycle, such as the elderly, orphans, and single parents, it did in effect relieve labouring families from caring for their most vulnerable members and compensated for income deficits from a family life-cycle perspective—and therefore still amounted to an indirect labour cost subsidy.<sup>61</sup> Even for England, micro-research indicates that the structural widening of relief eligibility towards the able-bodied rural poor set in only by the 1790s, and appears to have been characteristic mainly of the exceptional circumstances of the last decades of the old poor law, while even then these groups remained underrepresented in relation to the more ‘classic’ types of relief recipients.<sup>62</sup> Yet whether subsidies were direct or indirect, the benefit large farmers could derive from such subsidies, as Boyer argues for the English south-east, ultimately depended on the ways in which poor relief was financed.<sup>63</sup> It is to this subject that we now turn.

#### IV. Dealing with deficits: taxation and poor relief

From an early stage, local authorities in the Southern Low Countries were legally allowed to raise taxes for the financing of local welfare institutions. In 1617, the central government explicitly permitted villages to tax their inhabitants to support the poor tables.<sup>64</sup> Yet this legislation did not result in a tax-based system of poor relief. Whereas poor rates were almost universal in English parishes by 1700,<sup>65</sup> no such expansion of poor taxes took place in the Southern Low Countries. The act of 1617 was essentially intended to facilitate the build-up of resources after a period of chaos and turmoil in the late sixteenth century, when long periods of warfare had resulted in the destruction of property, low rental income, and the loss of deeds proving legal claims to land and annuities. As the situation improved after 1610 and demand for relief was at a low ebb, poor tables appear to have recovered swiftly in the following years.<sup>66</sup> To date, no data have come to light to suggest that rural poor tables effectively resorted to taxation in the second quarter of the seventeenth century.<sup>67</sup> As before, poor tables again relied mainly on their own capital resources and donations.

<sup>60</sup> As accounts or distribution lists at best record only names, gaining insight into the social background and family situation of relief recipients is possible only by labour-intensive record-linkage in parishes where both relief lists and detailed nominal censuses, family reconstitutions, and/or other household listings survive, which is an endeavour we aim to undertake in the future but falls beyond the scope of this research. For English examples, see Williams, ‘Poor relief’; French, ‘Irrevocable shift’.

<sup>61</sup> Cf. van Zanden, *Rise*, pp. 1–18.

<sup>62</sup> King, *Poverty*, pp. 164–70; Williams, ‘Poor relief’, pp. 500–6, 516; French, ‘Irrevocable shift’, pp. 793–4.

<sup>63</sup> Boyer, *Economic history*, pp. 85–118.

<sup>64</sup> van der Meersch, ‘Notice historique’, p. 29.

<sup>65</sup> Slack, *English poor law*, p. 26.

<sup>66</sup> On economic growth in the rural district of Furnes during the first decades of the seventeenth century, see Vandewalle, ‘Stabilité’.

<sup>67</sup> Visitation reports of some 40 parishes in the region of Alost from the first half of the seventeenth century do not list taxes as sources of income of rural poor tables. See de Brouwer, *Bijdrage*, pp. 9–29. In cities poor relief was partly funded from excise taxes. See, for example, Lenders, *Gent*, p. 89.

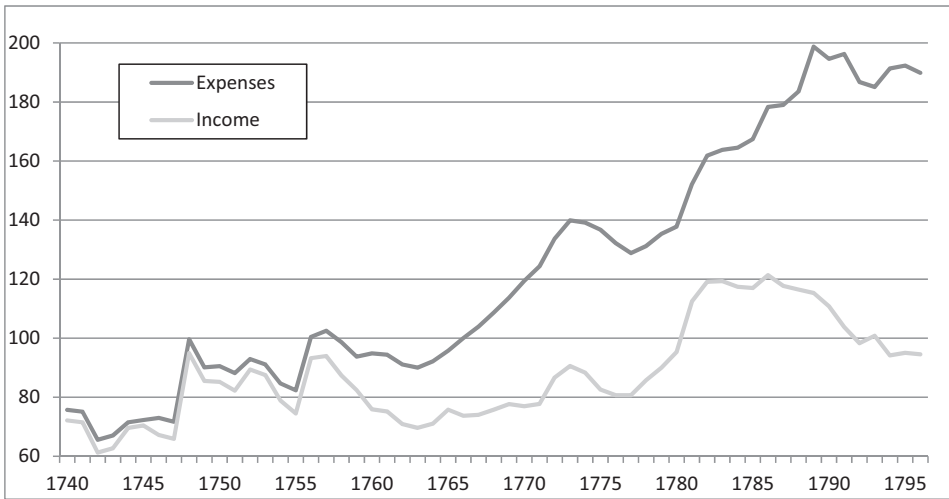


Figure 2. *Expenditure and income of 11 poor tables, 1740–96 (five-year moving average, expenditure 1766=100)*

Sources: As for fig. 1.

By the middle of the eighteenth century, the situation had changed. As a result of the social and economic changes taking place in coastal Flanders, poor taxes resurfaced as a measure to compensate the increasing deficits between the income and expenses of the poor tables. While poor table expenditure was clearly on the rise in the half-century between 1740 and 1790, the traditional income base could not keep up with the rising expenses. Figure 2 illustrates this by expressing the evolution of poor table expenditure and income for the same 11 parishes as in figure 1, indexed with expenses in 1766 as base 100. This evolution suggests the existence of three distinct phases in the financial dissolution of the traditional system. In the first phase, until the late 1750s, rising relief expenses could still be compensated for by raising income—and in that sense reflect successful attempts to expand the traditional income base at least temporarily, for instance by selling or mortgaging properties or consolidating debts into loans. That these measures offered temporary relief at best is clear from the divergence between expenditure and income after *c.* 1755. In the first 10 years or so of this divergence, declining income appears to have been more important than rising expenses in widening the gap. This may have been attributable to a backlash of the last-resort strategies employed in the previous years, in addition to the financial effects of a one-off retroactive tax raised on non-authorized donations of land established in 1753.<sup>68</sup> In the long run, however, and especially after 1765, the marked increase in expenditure clearly was the prime driver of the growing deficits of parochial poor tables. While income increased again after 1765, it never managed to keep up with

<sup>68</sup> On this operation, see Körperich, *Les lois*. The tax was raised in 1753, but most institutions paid in 1755 and 1756. See Coppens, *De financiën*, p. 88. In some cases poor tables were forced to sell part of their immovable properties to pay the tax. Many poor tables objected to this tax. For this region, see SAB, RSKV Supplement, 20.

the galloping rise in expenditure. While expenses more than doubled between 1755 and 1790, income increased by one-third at most.

The growing problem of poor table deficits made the question of how to cover the difference between expenses and income an increasingly pressing one. As early as 1738, the aldermen of Furnes addressed a circular to the parishes in the region with instructions on how to deal with deficits in relief accounts, in which poor taxes were envisaged as one of the options to clear deficits.<sup>69</sup> Although both regional and local magistrates took several initiatives to raise income and reduce expenses, their efforts were not sufficient to avoid taxation in the long run. As we will demonstrate, a growing number of parishes resorted to taxation in the course of the second half of the eighteenth century, while the relative weight of taxes as a source of income increased over time. In other words, in a growing number of parishes the cost of the maintenance of the poor was increasingly supported by the parishioners directly. Although this was a process extending over several decades, it nevertheless represented a clear break with the typical early modern model of rural poor relief in the Southern Low Countries.

Although not completely absent in earlier years, the practice of raising poor taxes appears to have spread rapidly in the years following its explicit suggestion in the 1751 prohibition of begging.<sup>70</sup> An enquiry launched by the aldermen of Furnes on the income structure of poor tables in 1755 shows that poor taxes were by then a familiar device. In their enquiry, the aldermen wished to know the number of poor in each parish and whether some form of poor tax had been raised in 1752 or 1753. Nineteen out of the 34 surviving returns of rural parishes state that they supplemented the income of the local poor table with taxation in one or both years. In most of these parishes, this was still done *ad hoc* and *post factum*: after the closing of the accounts, taxes were levied to compensate for the deficit observed. Only in the parishes of Oostduinkerke, Koksijde, and Alveringem were taxes levied in advance to finance the running costs of the poor table.<sup>71</sup>

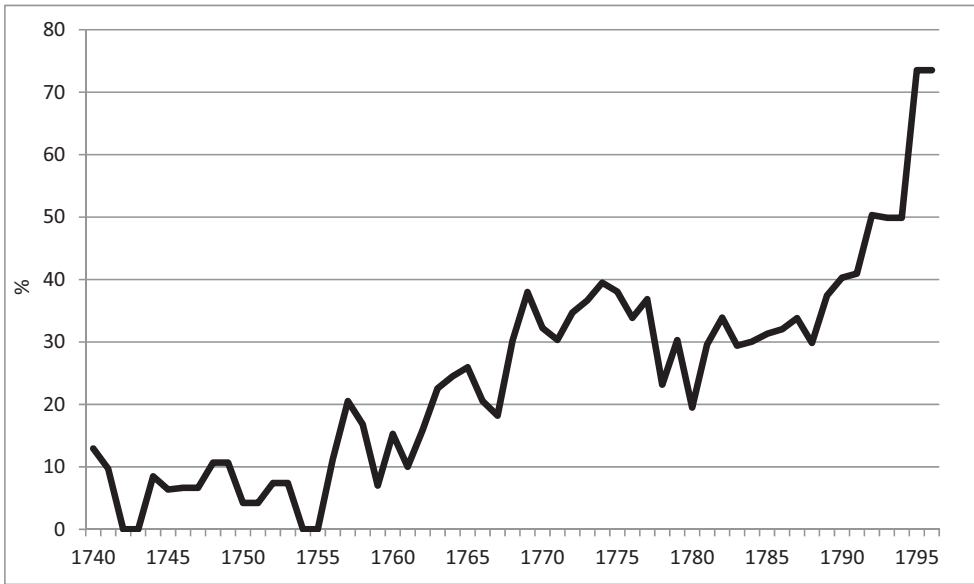
It is important to stress that some parishes still managed to finance local welfare costs without resorting to taxation. When the aldermen of Sint-Joris recorded a deficit in the accounts of their poor table of 241 £ parisis in 1754, an additional charitable effort launched by church and lay parish leaders resulted in the collection of some 300 £ parisis in voluntary donations. In other parishes, windfall gains deferred the introduction of poor taxes. In the village of Wulpen, for example, deficits were compensated by the repayment of the principal of an annuity. 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 its properties with an annuity of 1,200 £ parisis to finance the losses sustained in earlier years.<sup>72</sup> Even if deficits materialized, moreover, the most common financial technique was to transfer deficits to the next accounting year, as was frequently done in Loker, Steenkerke, and Adinkerke. Other options included

<sup>69</sup> Somewhat vaguely described as 'handvullinghe'; CAV, OA, 343, fo. 170.

<sup>70</sup> The detailed accounts of Adinkerke indicate that taxes were already raised in the years before the 1751 act was implemented. See online app. S1.

<sup>71</sup> SAB, RSKV Supplement, 20. Thirty-five returns have survived, but only 34 are complete.

<sup>72</sup> *Ibid.*



**Figure 3.** *Poor taxes as a proportion of expenditure in 13 parishes, 1740–95 (%)*

Source: See online app. S1.

debt consolidation, which transformed the deficit of the poor table into the capital of an annuity on which interest was paid at the market rate.<sup>73</sup>

These examples indicate that in the short term, poor tables had some options to balance income and expenditure. These techniques could tide over deficits for a couple of years, but could not maintain the financial health of these institutions in the medium-to-long term. Windfall gains, consolidating debt into loans, and intensified exploitation of immovable properties were temporary measures at best, as illustrated by the fall in average income after 1755 (figure 2). Some parishes, such as Gijverinkhove, predicted that poor taxes would become necessary to cover the growing expenditure of local relief institutions.<sup>74</sup> Yet this was the method of last resort. Overseers of the poor would first exhaust all other options available to them before applying for financial injections from the community. They would nevertheless increasingly have to do so. The returns to the enquiry into the financial situation of parish welfare institutions in 1807 allow us to identify the villages that resorted to poor taxes at the onset of the nineteenth century.<sup>75</sup> When comparing the returns to the 1755 and 1807 enquiries, the share of parishes resorting to poor taxes had increased further from 56 to 69 per cent.

In order to chart the evolution of poor taxes and their relative weight in the course of this period, figure 3 summarizes the average share of poor taxes between 1740 and 1795 for all 13 parishes for which poor table accounts could be retrieved. Although the experience was not uniform, the general trend clearly shows the

<sup>73</sup> See the accounts for the period 1745–60 in SAB, OA Adinkerke, 1; KF Steenkerke, 98; OA Loker, 735–50.

<sup>74</sup> SAB, RSKV Supplement, 20.

<sup>75</sup> SAB, Leiddepartement, 4196.



increasing importance of poor taxes.<sup>76</sup> Before 1755, only four out of the eight parishes for which we have observations for those years organized poor taxes, and even then not in all years—equivalent to an average share of 10 per cent of expenditure at most. In some years and in some parishes, income from traditional sources of revenue clearly still exceeded welfare expenses, or other ways were found to cover deficits. The following decades marked a profound change. In the 1760s, 10 out of 11 parishes for which we have observations organized poor taxes at some point, and their average contribution grew to over 30 per cent of expenditure. In the 1770s, 1780s, and 1790s, *all* parishes for which we have observations (ten, nine, and six respectively) organized poor taxes for at least some years each decade, while their average contribution increased to more than half of total expenses by the early 1790s. Loker's poor table is one of the clearest examples of this trend; here the share of poor taxes recorded an almost continuous increase from non-existent in the early 1750s to well over 80 per cent of expenditure in the late 1780s. In this case, poor taxes clearly evolved from an instrument to cover temporary deficits to a structural and major source of income. Even in parishes where the trend was more volatile, such as in Nieuwkapelle or Izenberge, it became impossible to rely solely on traditional sources of income, and poor taxes were increasingly resorted to in the second half of the eighteenth century.

This analysis of the available poor table accounts indicates that the old welfare regime was no longer able to finance the growing demand for support. A 'mixed economy of welfare' had emerged in the 1750s that 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, contribution to welfare expenses.<sup>77</sup> It is important to note that this was not an automatic consequence of legislation: raising poor taxes had been a legal possibility at least since 1617, and was not even in the eighteenth century rendered obligatory—it was only proposed as one of the possible measures by the regional aldermen. The returns to the 1755 enquiry demonstrate that their explicit endorsement in the act of 1751 did not automatically result in the introduction of poor taxes: many parishes first tried to cover rising deficits by other, often temporary, means and only reluctantly resorted to taxation when these policies proved untenable in the long run.<sup>78</sup>

## V. Poor taxes and village conflicts

As poor taxes became an ever more important device to finance rising relief expenses, the question as to how they were to be raised and distributed within the local community became an increasingly pressing issue, which had the potential to divide communities and sharpen existing social contrasts. To understand why poor taxes became a major bone of contention, it is important to put the weight of these taxes into context. Figure 4 plots the nominal value of the poor taxes in the village of Loker next to the direct taxation destined for regional and central

<sup>76</sup> See online app. S1.

<sup>77</sup> In response to a government enquiry into the financial situation of poor relief institutions in 1794–5, the parish of Adinkerke responded that poor taxes were raised since 'time immemorial'. See SAB, Triage van Zuylen, 1123.

<sup>78</sup> The central government left the decision on how to balance the income and expenditure of poor relief institutions deliberately to local authorities. See Lenders, 'De nationale schuld', p. 73.

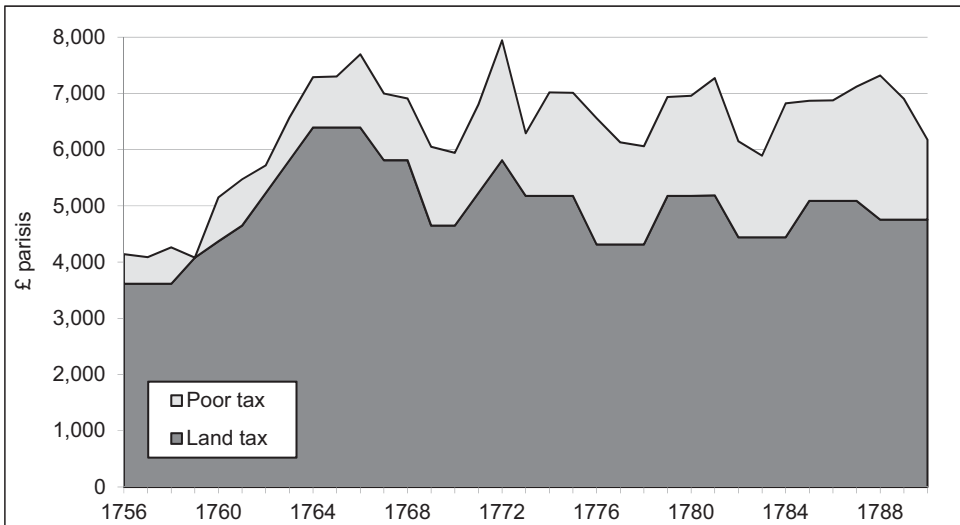


Figure 4. *Land taxes and poor taxes in Loker, 1756–90 (£ parisis)*

Sources: SA Bruges, Oud Archief Loker, 15–16, for land tax. For poor tax, see online app. S1.

governments. In terms of their absolute weight, the latter were by far the most important direct taxes raised in rural communities, and were levied on the basis of land use.<sup>79</sup> The figure shows that direct nominal taxes in Loker rose until 1764, and then gradually declined. As in other regions in the Southern Low Countries, government tax demands decreased in the later decades of the eighteenth century, in real terms even more than in nominal terms.<sup>80</sup> Yet over the same period, the level of poor taxes increased considerably.<sup>81</sup> In the years 1756–68 poor taxes stood at levels equivalent to 10 to 20 per cent of the land tax. In the next decade poor taxes more than doubled, to levels worth half the land tax by 1776. In the following years, poor taxes tended to decline a little relative to the land tax, but were still of significant importance. The comparison between these two series at parish level demonstrates that poor taxes could substantially increase the overall tax burden: after 1774, poor taxes drove up total taxation levels in Loker by at least one-third.

The situation in Loker was certainly not exceptional. In the adjacent village of Krombeke poor taxes increased the overall tax bill by 33 per cent in 1779 and by 25 per cent in 1787.<sup>82</sup> In the parish of Izenberge poor taxes accounted for 14 per cent of all direct taxes raised in 1791.<sup>83</sup> In these communities poor taxes were far from a marginal phenomenon compared to other direct taxes. While the financial claims of the state declined, their decline was offset by increasing taxes for poor relief expenses. Rising overall tax levels in the district of Furnes were therefore the result of poor taxes.

<sup>79</sup> Next to direct taxes destined for the government, villages also raised direct taxes to finance local expenses, such as 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.

<sup>80</sup> van Isterdael, 'De invloed', pp. 296–300.

<sup>81</sup> See online app. S1 for poor taxes in Loker.

<sup>82</sup> SAB, OA Krombeke, 2255, 2259, 2264–5.

<sup>83</sup> SAB, OA Izenberge, 31.

It should therefore come as no surprise that increasing poor taxes in this region resulted in intense intra-parish discussions and quarrels. At the heart of these discussions and conflicts was the question of how the increased welfare burden was to be distributed. The act of 1751 was very vague on the question of how poor taxes should be raised, but only stipulated that they should be paid by all inhabitants of the parish.<sup>84</sup> Traditionally, direct taxes were divided within rural communities on the basis of land use, with large leaseholders paying the largest share, and smallholders, artisans, and labourers with a small cottage contributing only at a low fixed rate. The act of 1751, however, did not oblige parishes to raise poor taxes along the same lines. Parishes had to obtain permission from the aldermen of Furnes to raise poor taxes, but could decide themselves how these taxes were raised and who should contribute. The survey of 1755 indicates that they adopted very different methods: 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 other than land use.<sup>85</sup> The choice of one or other taxation system was the source of considerable local conflict between different social groups, and this can be illustrated by some examples for which we could retrieve nominal tax lists for land taxes and poor taxes, as well as additional documentation on the discussions that ensued.

On 7 February 1761 the village council of Leisele met to discuss the deficit of the local poor table.<sup>86</sup> They agreed that raising a tax was the only solution, but did not agree on how this tax should be raised. The village council considered two options: either they could divide the poor tax along the traditional lines of land use or implement a ‘capitation’ to divide the burden. A capitation in theory took into account other sources of income and signs of wealth in addition to land use, such as the number of servants and cattle, income from non-agricultural labour or from investments, and so on.<sup>87</sup> In theory, taxation through capitation could be more sophisticated than a tax on land use, but an obvious caveat was the problems associated with assessing the actual wealth of households. Whereas land use could be measured and assessed easily and objectively, overall wealth was more difficult to determine. The matter was complicated further by the voting system. Voting rights were restricted to village officials and large-scale farmers, who received a number of votes equivalent to the size of their holding.<sup>88</sup> With voting rights restricted to the landholding elite, they decided against an additional tax on land use and in favour of a ‘capitation’: the village council drafted a tax list allocating each household to a wealth category.

While the criteria used to distribute households over the wealth categories are unclear, the ‘capitation’ clearly differed from the land tax distribution. Figure 5 shows the result of a nominal record-linkage between the land tax and poor tax lists of Leisele for 1760.<sup>89</sup> Obviously, the respective contributions to land taxes and

<sup>84</sup> *Vyfden placcaert-boeck van Vlaenderen*, vol. II, p. 1069.

<sup>85</sup> SAB, RSKV Supplement, 20.

<sup>86</sup> SAB, Archieven van de parochies van de kasselrij Veurne (hereafter APKV), 2174.

<sup>87</sup> The general principles used to determine the wealth of a household in a system of capitation can be found in Stalins, *Het Vlaems settingh-boecxken*.

<sup>88</sup> Only households with a holding exceeding 20 gemeten or c. 9 ha. were entitled to vote and the number of votes rose proportionately with the size of the holding. See the voting lists for the poor taxes raised in Leisele (1761) and Izenberge (1791) in SAB, APKV, 2174, and OA Izenberge, 111.

<sup>89</sup> SAB, KA Leisele, 41 (poor tax), 409 (land tax).

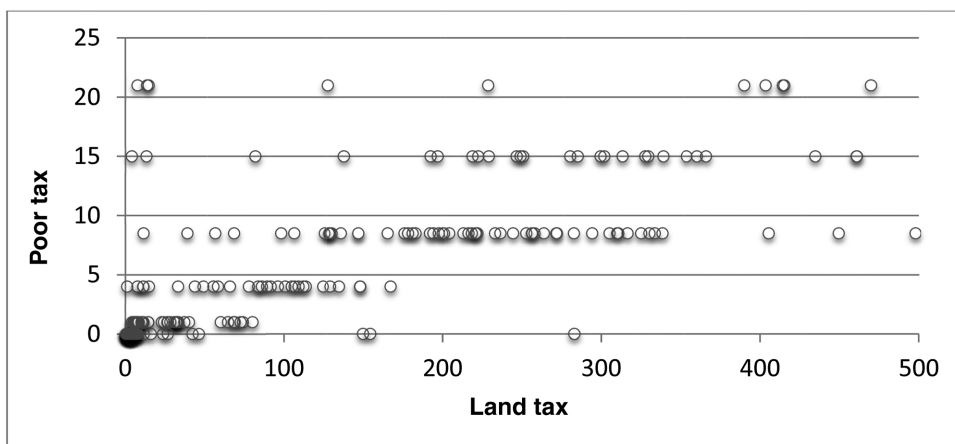


Figure 5. *Poor tax and land tax per household in Leisele, 1760 (£ paris)*

Sources: SA Bruges, Kerkarchief Leisele, 41 (poor tax 1760) and 409 (land tax 1760).

poor taxes show a clear positive correlation ( $r = 0.75$ ,  $p < 0.001$ ), in the sense that all large-scale farmers (that is, those who paid high land taxes) were situated in the upper three categories of the poor tax. However, the relation does not work in the other direction: the upper poor tax categories also contained a sizeable number of households who paid little or no land tax. The result was a wider distribution of poor taxes than of land taxes: while the top 10 per cent of the households in the land tax distribution paid 40 per cent of the total land tax, they paid only 30 per cent of the poor tax. In the parish of Alveringem, which also introduced a ‘capitation’ to distribute its poor taxes, the tax lists for the year 1771 show an even greater discrepancy: the households holding more than 25 *gemeten* (c. 12 hectares) paid 66 per cent of the total land tax, but only 36 per cent of the poor tax.<sup>90</sup>

Shortly after the establishment of the capitation in Leisele, the village priest together with 13 parishioners filed a complaint full of rhetoric on financial and social injustice with the aldermen of Furnes. Central to their lengthy argument was the objection that the poor tax was unevenly distributed. They stated that the large-scale farmers, including the head of the village, had in effect abused their voting power to exempt themselves and shift the tax burden to commoners.<sup>91</sup> Their argument was reminiscent of the lamentation of the seventeenth-century English author of *An ease for overseers of the poore*: ‘the poore cannot, the rich will not, but the middle sort must pay all’.<sup>92</sup> Following the complaint, the aldermen of Furnes organized and supervised a new meeting of the village council on the poor tax. At the following council meeting, however, the vote was split between the two options but marginally in favour of capitation—illustrating how deeply divided the village was over the matter.<sup>93</sup> Reportedly, social unrest spread through the community

<sup>90</sup> SAB, OA Alveringem, uncatalogued (poor tax, 1771; land tax, 1772).

<sup>91</sup> SAB, APKV, 2174.

<sup>92</sup> Cited in Hindle, *On the parish*, p. 374.

<sup>93</sup> SAB, APKV, 2174.

immediately after the decision to adopt the capitation. Several residents pressured the village clerk to burn the tax list, and various opponents, especially smallholders and labourers, protested that they would have to sell their houses to pay the tax. When it was rumoured that violence would be used if the tax were collected, the aldermen of Furnes intervened and restored order by threatening the 'unruly' smallholders with legal action.<sup>94</sup>

Conflicts and tensions over poor taxes were not restricted to this well-documented community. Records reveal that in other parishes, too, poor taxes were a contentious issue. In 1754 the inhabitants of the parish of Haringe failed to agree on whether to divide the poor tax on the basis of land use or a capitation. The households living in the periphery of the parish, mostly on medium-sized and large farms, favoured a capitation. Those living in the centre of the village, mostly artisans, shopkeepers, and labourers, favoured a tax based on land use. The village council decided to leave the contentious issue to the aldermen of Furnes, who ruled in favour of a capitation and set the different tax groups. Some inhabitants complained that the decision favoured large-scale farmers.<sup>95</sup> A similar conflict took place in the nearby village of Alveringem in the early 1770s, when some of the village's inhabitants protested against the decision to use a capitation to raise the necessary poor tax. The protestors favoured a poor tax based on land use, as was customary for all other local taxes. The capitation's division across wealth categories, they argued, did not reflect the true division of wealth in the community, as large-scale farmers in particular had managed to exempt themselves.<sup>96</sup>

These examples suggest that large-scale farmers appear to have used their influence in the village council to minimize their own contribution to poor taxes by favouring a capitation instead of a traditional tax division based on land use—in ways that are reminiscent of the complaints voiced by seventeenth-century English vestries or the tax-evading strategies attributed to eighteenth-century farmers. The surviving records indicate that in most parishes poor taxes came to be raised via a capitation. While the 'wealth' criteria used were always unclear and the number of tax groups varied greatly from one village to the next, the net effect of the 'capitation' system appears to have been to distribute the tax burden among a wider section of the community. Although more detailed, local research is needed, the available data suggest that the net result of these local experiments was a broadening of the tax base in the course of the second half of the eighteenth century. In the village of Leisele in 1763, an estimated 66 per cent of all households were taxed to raise a total of 1,882 £ parisis for poor relief, while by 1777 no less than 85 per cent of households contributed to a poor tax of 2,389 £ parisis in total. This went hand in hand with a reduction in the contribution of the top 20 per cent of households from 63 to 57 per cent, and a disproportionately small increase in the maximal contribution from 25 to 27 £ parisis for the highest wealth category—that is, around five weeks' wages for an agricultural labourer.<sup>97</sup> In Alveringem in

<sup>94</sup> SAB, APKV, 2174.

<sup>95</sup> SAB, APKV, 2214.

<sup>96</sup> SAB, OA Alveringem, uncatalogued (poor tax 1771).

<sup>97</sup> SAB, KA Leisele, 58 (poor tax 1763), 67 (poor tax 1777).

1771, 408 out of 461 parish households, or almost 90 per cent, were expected to contribute to the capitation for the poor.<sup>98</sup>

To the extent that the poor tax base was gradually extended down the social scale and the contribution of the highest wealth groups decreased, this effectively shifted the tax burden to the poorer groups within the village. While the contribution expected from the lowest wealth categories remained relatively low, this resulted in a situation where even households on the brink of relief dependency were expected to contribute to the financing of the poor table. In 1790, the parish priest of Leisele again denounced the poor tax as unjust, as it effectively shifted most of the tax burden on to poor households of artisans and labourers.<sup>99</sup> His complaints echo the warning by the author of *An ease for overseers* against excessive rates: ‘contributions are not given to make or multiplie poore but to mitigate povertie’.<sup>100</sup> That the line between both could be thin was explicitly acknowledged in the preamble of a 1791 ordinance by the aldermen of Furnes, which, like many earlier ordinances, urged local authorities not to provide relief to those ‘whose age and health allow them to work’. One explicit reason for close scrutiny in this respect was that the growing relief bills in most parishes had resulted in ‘heavy impositions . . . in which are included many diligent persons who rely only on their dire labour to fulfil their contribution’. Obliging the able-bodied to work would therefore not only accustom them to the virtues of labour, but would also ‘relieve the burdens of those who only with their toil and the greatest difficulty can contribute their share in the poor taxes’.<sup>101</sup>

## VI. Conclusions

The countryside of Furnes was probably the first region in the Southern Low Countries where a marked and radical transition took place in the financing of local poor relief institutions in the second half of the eighteenth century. The advance of large-scale commercial farming led to growing relief demands in ways similar to those observed for the commercial grain-growing areas of the English south-east. These pressures formed the background for a transformation of the institutional layout of parochial poor tables from a relatively informal system to a formalized one where criteria for entitlement as well as exclusion became more clearly delineated and monitored, and which in many respects displayed features considered characteristic of the English poor law. As the proceeds of voluntary charity proved insufficient to sustain the increase in relief expenses, poor taxes spread rapidly to become a structural and major source of poor table revenue in the second half of the eighteenth century.

This transition was accompanied by intra-village conflicts over the question of how to distribute these poor taxes. The examples unearthed so far suggest that large-scale farmers used their political influence to support alternative distributions whereby part of the poor tax burden was effectively shifted to the middling and poor village groups. While a comprehensive appraisal of costs and benefits has to await

<sup>98</sup> SAB, OA Alveringem, uncatalogued (poor tax 1771).

<sup>99</sup> SAB, APKV, 2174.

<sup>100</sup> *An ease*, p. 17, cited in Hindle, *On the parish*, p. 374.

<sup>101</sup> SAB, Collection of ordinances, 7 Dec. 1791.

further research, including detailed reconstructions of the profile of relief recipients, we consider it likely that the expansion of relief provisions, in combination with the stricter circumscription of settlement and entitlement and a broadening of the poor tax base, resulted in a net subsidy to large-scale farmers. This occurred, first, by providing de facto wage subsidies to the 'local' poor (even if directed mainly towards vulnerable life-cycle phases), and by increasing the supply of labour via the requirement to work, in ways reminiscent of the arguments of Boyer and others for the English south-east; and second, and possibly more fundamentally, by providing a simple means to exclude migrant workers from relief provisions without inhibiting their mobility, a mechanism that has so far received much less attention in English historiography, and perhaps unjustly so.

It should be clear from the evidence discussed here that the spread of poor taxes in the district of Furnes was not a top-down development. While legally possible from the seventeenth century, poor taxes became widespread only when and where social and economic change presented new and profound challenges to the financing of poor relief. As was the case with settlement practices, local and regional authorities experimented and implemented their own solutions. Local autonomy and bargaining, much more than centralist or legislative measures, governed the spread of poor taxes. In that sense, the developments described for the district of Furnes suggest that agrarian capitalism was the main driving force behind the reorganization of poor relief. The data show that by the end of the eighteenth century relief expenses in the area were comparable to average levels in England and Wales in terms of farm wage equivalents. Although this was still lower than levels in the south-east—which by all indications were among the highest in England and Wales—the results do demonstrate that certain Continental regions developed relief regimes that were less different from English practices than is often envisaged, although it remains an open-ended question to what extent these similarities extended into the widening of eligibility criteria towards the able-bodied poor.

Rather than assuming a priori differences in poor relief systems on the basis of differences in the legislative framework, then, we believe a regional focus on social and economic change may prove a more fruitful approach to examining the causes and consequences of different pre-modern welfare regimes. This proposition calls for further comparative research into both English and Continental regions in the wider North Sea area where large-scale commercial farming developed, in order to qualify further the causal relations between poor relief and agrarian capitalism. Although more research is required, the available evidence suggests that also in northern France and the Netherlands, regions characterized by large farms and labour mobility developed similar relief practices.<sup>102</sup> In that respect, the insights derived from the case of Furnes and further comparative research may help to reappraise the direction of some of the causal dynamics attributed to the English relief system: rather than a consequence of the old poor law, the economic and

<sup>102</sup> In large parts of northern France, the introduction of settlement legislation was accompanied by prohibitions on begging and the introduction of poor taxes. At the end of the eighteenth century some 55 per cent of relief funds in the countryside was raised via poor taxes. Dieudonné, *Statistique*, vol. 3, p. 190; Lefebvre, *Les paysans*, pp. 313–20; Legay, *Les états*, pp. 310–16. Conflicts about poor taxes in villages are documented in de Saint-Léger and Sagnac, *Les cahiers*. On the Netherlands, see Lambrecht, 'Agrarian change', pp. 218–19.

social transformations towards agrarian capitalism might be reappraised as the main causal dynamics *feeding* ‘English’ relief practices.

*Date submitted* 29 March 2015  
*Revised version submitted* 1 March 2017  
*Accepted* 9 May 2017

DOI: 10.1111/ehr.12611

#### Footnote references

- van Bavel, B. and Rijpma, A., ‘How important were formalized charity and social spending before the rise of the welfare state? A long-run analysis of selected western European cases, 1400–1850: social spending’, *Economic History Review*, 69 (2015), pp. 159–87.
- Ben-Amos, I. K., *The culture of giving. Informal support and gift-exchange in early modern England* (Cambridge, 2008).
- Bonenfant, P., *Le problème du pauperisme en Belgique à la fin de l’ancien régime* (Brussels, 1934).
- Boyer, G. R., *An economic history of the English poor law, 1750–1850* (Cambridge, 1990).
- de Brouwer, J., *Bijdrage tot de geschiedenis van de kerkelijke instellingen en het godsdienstig leven in het Land van Aalst tussen 1621 en 1796. Deel 1. De geestelijkheid en hun naaste medewerkers* (Aalst, 1975).
- Bruneel, C., ‘Bijstand aan de bevolking en gezondheidsbeleid’, in J.-M. Duvosquel and H. Hasquin, eds., *België onder het Frans bewind, 1792–1815* (Brussels, 1993), pp. 270–99.
- Clark, G., ‘Farm wages and living standards in the industrial revolution: England, 1670–1850’, *Economic History Review*, LIV (2001), pp. 477–505.
- Coppens, H., *De financiën van de centrale regering van de Zuidelijke Nederlanden aan het einde van het Spaanse en onder Oostenrijks bewind (ca. 1680–1788)* (Brussels, 1992).
- Dalle, G., ‘De volkstelling van 1697 in Veurne-Ambacht en de evolutie van het Veurnse bevolkingscijfer in de XVIIe eeuw’, *Handelingen van het Genootschap voor Geschiedenis*, 90–1 (1953–4), 1, pp. 97–130; 2, pp. 18–54.
- Dalle, G., *De bevolking van Veurne-Ambacht in de 17de en 18de eeuw* (Brussels, 1963).
- Dalle, G., ‘De bevolking van de stad en van de kasselrij Veurne in 1796’, in *Album archivaris Jos de Smet* (Bruges, 1964), pp. 121–41.
- Damiens de Gomicourt, A. P., *Le voyageur dans les Pays-Bas autrichiens*, 6 vols. (Amsterdam, 1783).
- Delleaux, F., *Les censiers et les mutations des campagnes du Hainaut français. La formation originale d’une structure socio-économique (fin XVIIe–début XIX e siècle)* (Namur, 2012).
- Dieudonné, C., *Statistique du Département du Nord* (Douai, 1804).
- Digby, A., ‘The labour market and the continuity of social policy after 1834: the case of the eastern counties’, *Economic History Review*, 2nd ser., XXVIII (1975), pp. 69–83.
- Dombrecht, K., ‘Plattelandsgemeenschappen, lokale elites en ongelijkheid in het Vlaamse kustgebied (14<sup>de</sup>–16<sup>de</sup> eeuw)’ (unpub. Ph.D. thesis, Univ. of Ghent, 2014).
- Feldman, D., ‘Migrants, immigrants and welfare from the old poor law to the welfare state’, *Transactions of the Royal Historical Society*, 13 (2003), pp. 79–104.
- French, H., ‘An irrevocable shift: detailing the dynamics of rural poverty in southern England, 1762–1834: a case study’, *Economic History Review*, 68 (2015), pp. 769–805.
- Gilliodts-Van Severen, L., *Coutumes des pays et comté de Flandre. Coutume du Franc de Bruges*, vol. III (Brussels, 1880).
- Grell, O. P. and Cunningham, A., ‘The Reformation and changes in welfare provision in early modern northern Europe’, in O. P. Grell and A. Cunningham, eds., *Health care and poor relief in Protestant Europe, 1500–1700* (1997), pp. 1–42.
- Hindle, S., *On the parish? The micro-politics of poor relief in rural England, c. 1550–1750* (Oxford, 2004).
- Hufton, O., *The poor of eighteenth-century France* (Oxford, 1974).
- Innes, J., ‘The state and the poor: eighteenth-century England in European perspective’, in J. Brewer and E. Hellmuth, eds., *Rethinking Leviathan: the eighteenth-century state in Britain and Germany* (Oxford, 1999), pp. 225–80.
- Innes, J., ‘The distinctiveness of the English poor laws, 1750–1850’, in D. Winch and P. K. O’Brien, eds., *The political economy of British historical experience, 1688–1914* (Oxford, 2002), pp. 381–407.
- van Isterdael, H., ‘De invloed van de fiscaliteit op het inkomen van de plattelandsbevolking van het Land van Aalst in de 17de en 18<sup>de</sup> eeuw’, in L. Janssens, ed., *Handelingen van het eerste congres van de Federatie van Nederlandstalige Verenigingen voor Oudheidkunde en Geschiedenis van België* (Mechelen, 1988), pp. 291–308.
- King, S., *Poverty and welfare in England, 1700–1850: a regional perspective* (Manchester, 2000).



- King, S., ‘“It is impossible for our vestry to judge his case into perfection from here”: managing the distance dimension of poor relief, 1800–1840’, *Rural History*, 16 (2005), pp. 161–89.
- King, S., ‘Welfare regimes and welfare regions in Britain and Europe, c. 1750–1860’, *Journal of Modern European History*, 9 (2011), pp. 42–66.
- Körperich, R., *Les lois sur la mainmorte dans les pays catholiques. Etude sur l’édit de 1753, ses précédents et son exécution* (Louvain, 1922).
- Kussmaul, A., *Servants in husbandry in early modern England* (Cambridge, 1981).
- Lambrecht, P., ‘De Westhoek: demografisch profiel en materiële leefwereld (17de–18de eeuw)’ (unpub. licentiate thesis, Univ. of Ghent, 1986).
- Lambrecht, T., ‘De rechtstreekse domeinuitbating door de abdijs Ten Duinen, ca.1680–ca.1770’, *Jaarboek Abdijmuseum Ten Duinen*, 11 (2011), pp. 165–74.
- Lambrecht, T., ‘Agrarian change, labour organization and welfare entitlements in the North-Sea Area, c. 1650–1800’, in S. King and A. Winter, eds., *Migration, settlement and belonging in Europe, 1500–1930s: comparative perspectives* (New York, 2013), pp. 204–27.
- van Leeuwen, M., ‘Giving in early modern history: philanthropy in Amsterdam in the Golden Age’, *Continuity and Change*, 27 (2012), pp. 301–43.
- van Leeuwen, M. H. D., ‘Overrun by hungry hordes? Migration and poor relief in the Netherlands, sixteenth to twentieth centuries’, in S. King and A. Winter, eds., *Migration, settlement and belonging in Europe, 1500–1930s: comparative perspectives* (New York, 2013), pp. 173–204.
- Lefebvre, G., *Les paysans du Nord pendant la Révolution française* (Bari, 1959).
- Legay, M.-L., *Les états provinciaux dans la construction de l’état moderne aux XVIIe et XVIIIe siècles* (Geneva, 2001).
- Lenders, P., ‘De nationale schuld in de Oostenrijkse Nederlanden na 1750. Duidelijke en onduidelijke verplichtingen der ondergeschikte besturen’, in Gemeentekrediet van België, ed., *De openbare schuld in de 18<sup>de</sup> en 19<sup>de</sup> eeuw. Ontwikkeling op het plaatselijk, gewestelijk en nationaal vlak* (Brussels, 1980), pp. 51–75.
- Lenders, P., *Gent, een stad tussen traditie en verlichting (1750–1787)* (Kortrijk, 1990).
- Lindert, P. H., ‘Poor relief before the welfare state: Britain versus the Continent, 1780–1880’, *European Review of Economic History*, 2 (1998), pp. 101–40.
- Lindert, P. H., *Growing public: social spending and economic growth since the eighteenth century* (Cambridge, 2004).
- Lis, C., ‘Sociale politiek in Antwerpen, 1779. Het controleren van de relatieve overbevolking en het reguleren van de arbeidsmarkt’, *Tijdschrift voor Sociale Geschiedenis*, 2 (1976), pp. 146–66.
- Lis, C. and Soly, H., *Poverty and capitalism in pre-industrial Europe* (Brighton, 1979).
- Lucassen, J., *Migrant labour in Europe, 1600–1900: the drift to the North Sea* (1987).
- Marfany, J., ‘Family and welfare in early modern Europe: a north–south comparison’, in C. Briggs, P. Kitson, and S. Thompson, eds., *Population, welfare and economic change in Britain, 1290–1834* (Woodbridge, 2014), pp. 103–28.
- Mendels, F. F., *Industrialization and population pressure in eighteenth-century Flanders* (New York, 1981).
- van der Meersch, P.-C., ‘Notice historique sur le paupérisme en Flandre et sur les mesures prises pour le combattre’, *Annales de la Société Royale des Beaux-Arts et de Littérature de Gand*, 4 (1851–2), pp. 12–64.
- van Nederveen Meerkerk, E. and Teeuwen, D., ‘The stability of voluntarism: financing social care in early modern Dutch towns compared with the English poor law, c. 1600–1800’, *European Review of Economic History*, 18 (2014), pp. 82–105.
- van Nederveen Meerkerk, E. and Vermeesch, G., ‘Reforming outdoor relief: changes in urban provisions for the poor in the Northern and Southern Low Countries (c. 1500–1800)’, in M. van der Heijden, E. van Nederveen Meerkerk, and G. Vermeesch, eds., *Serving the urban community: the rise of public facilities in the Low Countries* (Amsterdam, 2009), pp. 135–54.
- Patriquin, L., *Agrarian capitalism and poor relief in England, 1500–1860: rethinking the origins of the welfare state* (Basingstoke, 2007).
- Rosselle, D., ‘La mise en valeur de la terre dans la France du Nord (XVIe–XVIIIe siècles)’, in G. Livet and B. Vogler, eds., *Pouvoir, ville et société en Europe, 1650–1750* (Strasbourg, 1982), pp. 55–80.
- de Saint-Léger, A. and Sagnac, A., *Les cahiers de la Flandre maritime en 1789* (Paris, 1906).
- Slack, P., *The English poor law, 1531–1782* (Basingstoke, 1990).
- Snell, K. D. M., *Annals of the labouring poor: social change and agrarian England, 1660–1900* (Cambridge, 1985).
- Sokoll, T., *Essex pauper letters, 1731–1837* (Oxford, 2001).
- Solar, P., ‘Poor relief and English economic development before the industrial revolution’, *Economic History Review*, XLVIII (1995), pp. 1–22.
- Solar, P. M. and Smith, R. M., ‘An old poor law for the new Europe? Reconciling local solidarity with labour mobility in early modern England’, in P. A. David and M. Thomas, eds., *The economic future in historical perspective* (Oxford, 2003), pp. 463–77.
- Song, B. K., ‘Landed interest, local government and the labour market in England, 1750–1850’, *Economic History Review*, LI (1998), pp. 465–88.
- Stalins, J. J. B., *Het Vlaems settingh-boeckken* (Ghent, 1694).
- Taylor, J. S., ‘The impact of pauper settlement 1691–1834’, *Past & Present*, 73 (1976), pp. 42–74.

- Thoen, E. and Soens, T., 'The family of the farm: a Sophie's choice? The late medieval crisis in Flanders', in J. Drendel, ed., *Crisis in the later middle ages. Beyond the Postan-Duby paradigm* (Turnhout, 2015), pp. 195–224.
- Thuillier, G., *Aux origines de l'administration sociale: le rapport sur la mendicité de Loménie de Brienne en 1775* (Paris, 2002).
- Vandaele, D., 'Armenzorg op het platteland: de armendis te Loker (1728–1754)' (unpub. licentiaat thesis, Univ. of Ghent, 2001).
- Vandewalle, P., 'Stabilité et perfection d'un système agricole: la châtellenie de Furnes', *Annales. Economies, Sociétés, Civilisations*, 36 (1981), pp. 382–9.
- Vandewalle, P., 'Parochierekeningen en maalrecht als demografische bronnen', in F. Daelemans, ed., *Bronnen en methoden van de historische demografie voor 1850* (Brussels, 1984), pp. 75–86.
- Vandewalle, P., *De geschiedenis van de landbouw in de Kasselrij Veurne (1550–1645)* (Brussels, 1986).
- Vandewalle, P., *De kasselrij Veurne. Geschiedenis, instellingen, economie en cartografie* (Furnes, 2016).
- Vanhaute, E., 'De armenzorg op het Antwerpse platteland, 1750–1850: Onderzoek naar een instelling tijdens de scharniereeuw', in Gemeentekrediet van België, ed., *Machtsstructuren in de plattelandsgemeenschappen in België en aangrenzende gebieden (12de–19de eeuw)* (Brussels, 1988), pp. 625–77.
- Vanhaute, E. and Lambrecht, T., 'Famine, exchange networks and the village community. A comparative analysis of the subsistence crises of the 1740s and the 1840s in Flanders', *Continuity and Change*, 26 (2011), pp. 155–86.
- Vermaut, J., 'Prijzen van tarwe en rogge te Nieuwpoort en gewicht van het brood, 1588–1792', in C. Verlinden and J. Craeybeckx, eds., *Dokumenten voor de geschiedenis van prijzen en lonen in Vlaanderen en Brabant, XV–XVIII eeuw* (Bruges, 1959), pp. 67–83.
- Vervaeet, L., 'Goederenbeheer in een veranderende samenleving. Het Sint-Janshospitaal van Brugge ca.1275–ca.1575' (unpub. Ph.D. thesis, Univ. of Ghent, 2014).
- Vyfden placcaert-boek van Vlaenderen*, 2 vols. (Ghent, 1763).
- Warde, P., 'The origins and development of institutional welfare support in early modern Württemberg, c. 1500–1700', *Continuity and Change*, 22 (2007), pp. 459–87.
- Williams, S., 'Poor relief, labourers' households and living standards in rural England c. 1770–1834', *Economic History Review*, LVIII (2005), pp. 485–519.
- Williams, S., *Poverty, gender and life-cycle under the English poor law, 1760–1834* (Woodbridge, 2011).
- Winter, A., 'Caught between law and practice: migrants and settlement legislation in the Southern Low Countries in a comparative perspective, c. 1700–1900', *Rural History*, 19 (2008), pp. 137–62.
- Winter, A. and Lambrecht, T., 'Migration, poor relief and local autonomy: settlement policies in England and the Southern Low Countries in the eighteenth century', *Past & Present*, 218 (2013), pp. 91–126.
- van Zanden, J. L., *The rise and decline of Holland's economy: merchant capitalism and the labour market* (Manchester, 1993).

## Supporting information

Additional Supporting Information may be found in the online version of this article at the publisher's web-site:

### **S1.** Expenditure and poor taxes in the district of Furnes, 1740–96: data and sources