

hand the Americans realized the richness of the land and made every effort to protect their existing settlements and extend them even farther north.

James Gibson must be given credit for exploring an area of great interest to students of western North American history. Other historians have written books concerning the Oregon territory, but their interests have concentrated on the historical and political avenues, while Gibson devotes his research and writing to the agricultural aspects, with a geographical frame of mind. This is a book long awaited, but well worth the wait.

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Daniel Hickey — *The Coming of French Absolutism: The Struggle for Tax Reform in the Province of Dauphiné, 1540-1640*. Toronto: University of Toronto Press, 1986. Pp. xii, 273.

This book joins a growing number of studies which reinterpret early-modern French absolutism in terms of the relations between the central monarchy and individual provinces. Dauphiné has always stood out as an interesting case because its unique *taille* controversy brought into view the fundamental interests and antagonisms of the various groups that struggled and negotiated with the crown, offering a public debate on privilege and equality that was unprecedented before the eighteenth century. Readers may recall Davis Bitton's use of published tracts from this affair in his discussion of the crisis of the nobility. The same issues formed the backdrop to the violent struggles in Le Roy Ladurie's *Carnival of Romans*. Now Daniel Hickey has produced a lucid, in-depth study of the *taille* controversy itself.

Dauphiné was the only province whose estates were successfully replaced with royal *élections* in 1628 and the only area to be transformed from the regime of *taille personnelle* (tax exemption based on personal nobility) to *taille réelle* (tax exemption based on the status of the land being taxed). These changes were the culmination of a century of agitation by towns and villages overburdened with the exemptions of the privileged. The author, who originally wrote a dissertation on the socio-economic structures of the Valentinois-Diois region, has used the reform issue as a narrative framework to which he attaches selected data from his investigations into social realities on the local level.

Hickey shows the interrelationship of three separate issues. First was the question of whether town residents purchasing rural lands had to pay their *taille* in the villages where the lands were situated. If not, such purchases increased the tax burden on other local taxpayers. Second was the problem of who was exempted by law from paying taxes at all. Third was the issue of whether such problems would be resolved in the province or by the central government. All three questions were reopened every time the tax burden became especially heavy. In 1548 a royal ruling established the principle that non-exempt townspeople paid for their rural lands in the villages where the lands were situated. In 1554, 1556, and 1579 rulings by the Estates and the Crown confirmed the exemptions of nobles, clerics, and many officers. Urban notables who paid taxes now had an interest in joining with the villages in opposing privileged exemptions, and once launched they might oppose the privileges themselves or the *taille personnelle* which allowed privileged exemptions to be extended to new parcels of land. But the violent peasant and artisan uprisings in 1579-80, including the "carnival of Romans", discredited the movement and embarrassed elite leaders of the Third Estate. When taxes again peaked in the 1590s, the towns took the lead from the villages and began a major legal offensive, emboldened by the belligerence of the privileged orders. A royal edict in 1602 made some concessions but again ratified privileged exemptions. Then followed a period of further lobbying in which the Crown, pressed for money, intervened more and more frequently to regulate village

debts, impose indirect taxes, and eat away at privileges, while the nobles and the Third Estate issued a fascinating series of legal briefs, replete with claims and counter-claims. When the king abandoned gradualism for "absolutist" intervention in the 1620s, major change was possible because urban notables preferred the *taille réelle* to half-way measures which threatened their interests, and they were unwilling to defend the Estates.

Hickey's account sharpens our perceptions of the whole *taille* affair while gently correcting a number of illusions. He argues against a simple view of absolutism imposed from without by showing the intimate connection between provincial initiatives and royal responses at each step of the way and by demonstrating the inability of regional institutions to resolve taxation issues independently. He provides excellent discussion of the nature and weight of the tax burden, showing the extent to which regional *taille* figures understated local burdens. He ties these burdens closely to waves of protest. He also highlights the richness of local associational life in this mountainous province where villages, towns, clergy and nobility were always generating assemblies and support groups. This air of "swiss" freedom was especially manifest in the village meetings that spawned the protest leagues of 1579, spontaneously agitating from below and not just following the lead of urban lawyers. Hickey also argues from the *taille* rolls of Grenoble, Valence, and Romans that urban notables paid a relatively "democratic" share of the urban *taille*. Unable to push the burden onto the poor for fear of further social unrest and forced to pay substantial charges themselves, they were all the more inclined to fight against the exempt.

It is when Hickey turns to the broadest issues of interpretation that his book is less convincing. He repeatedly stresses the social similarity between the top echelons of the Third Estate and the lowest *anoblis* or noble officers, to prove "the artificial nature of dividing lines conceived according to class or order" (p. 138), yet notes himself that these similar social types took opposite sides in the *taille* controversy, depending on whether they were privileged or not. Clearly 'dividing lines' need to take legal status and vested interest into account, and not just social origins or occupations. The author makes frequent allusion to the social theories of Mousnier, Porchnev, and Lublinskaya, but tends to judge them mechanically in terms of particular bits of evidence, when a full analysis would require much more information about the relations of social groups to the entire system of power than is provided. Nor is it possible to chart the "coming of absolutism" without a better picture of the totality of provincial politics. Was taxation indeed the "central" issue or even the primary one? In tracing the *taille* dispute one loses sight of what else the Estates were talking about, what role the sovereign courts were playing, what influence the two religious establishments, Protestant and Catholic, might have had on these events, and how clientèles of nobles and officers made a difference in the final outcome. The implications of the abolition of the Estates and the creation of *élus* are hardly mentioned at all. Yet the fact that provincial unrest continued after 1639 suggests the existence of other concerns.

One final point needs attention. Hickey interprets the solution of 1639 as an alliance of interest between the crown, indebted villages, the urban elite, and the non-noble legal class. But in a sense the nobles themselves had triumphed. Earlier ministries had openly favored the privileged; that of Richelieu trimmed their wings. But the original *taille* edict of 1634 had removed tax exemptions from significant numbers of recently-acquired noble and ecclesiastical lands and provided for the reversion of lands back to *roturier* status if *roturiers* bought them, thus pushing back the barrier of privilege. This edict occasioned such protest from the nobles that the final 1639 edict beat a tactical retreat. Now the status of most land was frozen as of 1635 and the provision for reversion to *roturier* status was abolished. Was this a triumph for the Third Estate or a reconstitution of the system of privilege on a more rational basis, using royal authority? There were some elements of both, and one of the merits of Hickey's work is that, despite some hasty generalizations, it allows the complexity of provincial interests to speak for itself.

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