

THE VOICE OF THE ‘COMMON’: SPACES OF NEGOTIATION AND FISCAL DIALOGUE IN LATE MEDIEVAL CASTILE: THE CASE OF BURGOS

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ABSTRACT

Based on two premises —the consolidation of the “common” as a political interlocutor with its own agenda and discourse, for which fiscal matters had important implications in terms of legitimacy, and the constitution of cities as key spaces for fiscal negotiations with the Castilian Crown during the Late Middle Ages— this article aims to analyse the “voice” of the common in the construction of consensus/dissent and the configuration of the fiscal structure of the state during the reign of Isabella I.¹

KEY WORDS

Common, Urban Communities, Taxation, Fiscal Discourse, Fiscal State.

CAPITALIA VERBA

Commune, Communitates urbanae, Tributatio, Oratio Fiscalis, Status fiscalis.

*According to this city's long-standing ordinances, residents will meet, and should they not reach a conclusion favourable to the service of Our Lord, the King and Queen, and the city, the Council will be summoned.*²

In late January 1480, the officials of Burgos' *Regimiento* responded in this way to a request posed by the city's procurators, who represented the Burgos' residents. For days, the "common" had been demanding that the pardon issued by the monarchs in favour of the local noble Antonio Sarmiento, who had sided with the defeated Portuguese side in the recent civil war, be rescinded.³ From the late 14th century onwards, summoning the "council" was the institutional channel used in Burgos to involve the voice of the "common" in decision-making processes. According to most authors, the restoration of peace and institutional order brought about by the Catholic Monarchs after the tumultuous reigns of John II and Henry IV increased the influence of the nobility in cities and reinforced local elites, with the result that 'nobilisation' and 'centralisation' may be regarded as parallel phenomena. However, it is no less true that the restoration of royal order and justice also consolidated the institutional devices in place to channel the 'voice' of the rest of the citizens, generally known as the "common".⁴

From the time of the constitution of cities, custom demanded the participation of the urban community to lend legitimacy to certain decisions, particularly those regarding delicate matters and critical situations.⁵ As pointed out by Hipólito Rafael

1. This article is part of a research project entitled "Ciudad y nobleza en el tránsito a la Modernidad: autoritarismo regio, pactismo y conflictividad política. Castilla, de Isabel I a las Comunidades/ Towns and conflict. Castile from Elizabeth I to the 'Comuneros'" (HAR2017-83542-P, MINECO 2018-2021/AEI/FEDER, UE), funded by the Ministerio de Ciencia e Innovación (Spain). It also is part of a research project entitled "Más allá de la palabra. Comunicación y discurso políticos en las Castilla Trastámara (1367-1504)/ Beyond the word. Political Communication and Discourse in Trastámara Castile (1367-1504) (PID2021-125571NB-I00, MINECO 2022-2026/AEI/FEDER, UE), funded by the Ministerio de Ciencia e Innovación (Spain). Used abbreviations: AGS, Archivo General de Simancas; AMB, Archivo Municipal de Burgos; ARCV, Archivo de la Real Cancillería de Valladolid. Mrs, *maravedíes*.

2. *Que ellos, segund las ordenanças de esta çibdad antiguamente fechas, los que estaban presentes heran çonçejo, y que sy ally non se tomase conclusyon de forma que cumpliese al seruïçio de Dios e del rey e reyna nuestro señores e bien de la çibdad, y sy fuese neçesario, que se llamaría al çonçejo*: AMB. Libro de Actas, 1480 (29 January), f. 16r.

3. For the context and substance of this issue, see Guerrero Navarrete, Yolanda. "Nobleza media, clientelismo y violencia en la ciudad medieval: los Sarmiento, Burgos y el perdón real de 1479". *Edad Media. Revista de Historia*, 19 (2018): 16-46.

4. I am in full agreement with Jesús Solórzano Telechea's ("Las voces del común en el mundo urbano de la España Atlántica en la Baja Edad Media", *Los grupos populares en la ciudad medieval europea*, Jesús Ángel Solórzano Telechea, Beatriz Arizaga Bolumburu, Jelle Haemers, eds. Logroño: Instituto de Estudios Riojanos, 2014: 301-344, especially 304) definition of "common". According to Solórzano, "common" is the word habitually used in the Castilian urban sources to refer to the collective political community which participates and demands a say in the governance of cities and villages. Recent studies have recognised the high degree of political involvement of these groups. In general, they were represented by prestigious members of the urban community, including merchants and tradesmen.

5. Recent studies have emphasised the ability of subaltern groups to influence political decisions and even to push their own agendas. In Spain, during the final decades of the 20th century, the historiographical focus on the elites marginalised the study of urban "communities", which are understood as the groups that were institutionally outside the boundaries of urban power. However, from the closing years of



Oliva, “regardless of whether the political system sustained the political domination of elites, there was a set of expectations about how local power was to be exercised, and the rulers could not afford to ignore these”.⁶ Isabella I’s reign increased and consolidated the presence of the ‘common’ in the spaces of political negotiation

the 20th century onwards, a growing number of scholars have paid increasing attention to the roots of recurrent sociopolitical conflict in Castilian cities and the consequences of this conflict for the institutional system established during the reign of Alphonse XI, which finally collapsed in 1520. Two main arguments have been put forward to analyse the role played by urban communities in the political life of Castilian cities in the 15th century. The first claims that the public disorder brought about by the readjustment of urban institutional models from the 14th century onwards came to an end when, during the reign of the Catholic Monarchs, the elites consented to integrate the community into the institutions as an instrument of “legal rationality”: Oliva Herrero, Hipólito Rafael. “¡Viva el rey y la comunidad! Arqueología del discurso político de las Comunidades”, *La comunidad medieval como esfera pública*, Hipólito Rafael Oliva Herrero, Vincent Challet, Jean Dumolyn, María Antonia Carmona Ruiz, eds. Seville: Universidad de Sevilla, 2014: 315-355, especially 351. This corrected deficiencies in the governance of cities by expanding the framework of local representation. This argument thus rejects the notion that the urban community was constituted “against”, rather than “with the consent of”, the elites. The second argument emphasises the heterogeneous socioeconomic make up of the common, and stressed the role played within it by wealthy groups that sought to reach their own individual and collective ends by instrumentalising the voice of the community (See: Asenjo González, María. “El Pueblo Urbano: el Común”, *El mundo social de Isabel la Católica. La sociedad castellana a finales del siglo XV*, Miguel Ángel Ladero Quesada, ed. Madrid: Dykinson, 2004:181-194; Asenjo González, María. “Ambición política y discurso. El ‘común’ en Segovia y Valladolid (1480-1520)”, *La comunidad medieval como esfera pública*, Hipólito Rafael Oliva Herrero, Vincent Challet, Jean Dumolyn, María Antonia Carmona Ruiz, eds. Seville: Universidad de Sevilla, 2014: 73-106; Val Valdivielso, María Isabel del. “Oligarquía ‘versus’ común. Consecuencias sociopolíticas del triunfo del regimiento en las ciudades castellanas”. *Medievalismo*, 4 (1994): 41-58; Diago Hernando, Máximo. “El común de los pecheros de Soria en el siglo XV y primera mitad del siglo XVI”. *Hispania*, 174 (1990): 39-91; Diago Hernando, Máximo. “La participación de los pecheros en la vida política de las ciudades castellanas: El común de pecheros de Soria entre los siglos XIV y XVII”. *Celtiberia*, 98 (2004): 63-118; Jara Fuente, José Antonio. “Posiciones de clase y sistemas de poder: vinculaciones y contradicciones en la construcción del ‘común de pecheros’”, *Los espacios de poder en la España Medieval. XII Semana de Estudios Medievales. Nájera, 30 de julio al 3 de agosto de 2001*. Logroño: Instituto de Estudios Riojanos, 2002: 511-532; López Gómez, Óscar. “Representatividad política y rebelión urbana a fines del medievo: las asambleas del común toledano (1478-1522)”. *Anuario de Estudios Medievales*, 42/2 (2012): 427-753; Monsalvo Antón, José María. “La participación política de los pecheros en los municipios castellanos de la Baja Edad Media. Aspectos organizativos”. *Studia Historica. Historia Medieval*, 7 (1989): 37-93; Monsalvo Antón, José María. “Percepciones de los pecheros medievales sobre usurpaciones de términos rurales y aprovechamientos comunales en los concejos salmantinos y abulenses”. *Edad Media, Revista de Historia*, 7 (2005-2006): 37-74; Solórzano Telechea, Jesús; Arízaga Bolumburu, Beatriz; Haemers, Jelle, eds. *Los grupos populares en la ciudad medieval europea*. Logroño: Instituto de Estudios Riojanos, 2014; Solórzano Telechea, Jesús. “Protestas del común y cambio político en las villas portuarias de la España atlántica a finales de la Edad Media”, *La comunidad medieval como esfera pública*, Hipólito Rafael Oliva Herrero, Vincent Challet, Jean Dumolyn, María Antonia Carmona Ruiz, eds. Seville: Universidad de Sevilla, 2014: 45-72. Although both arguments have been partially accepted, they are currently being refuted in essence using critical “history from below” and “subaltern studies” approaches, which emphasise that the community emerges as a political agent capable of presenting its own political discourse, appropriating and reshaping that of the elites, which was framed by a shared pool of cultural resources and systems of signification. As a political subject, the “common” was able to use the spaces that the system made available to “develop alternative viewpoints, to emerge through a variety of mechanisms of mediation, including revolt”: Oliva Herrero, Hipólito Rafael; Challet, Vincent; Dumolyn, Jean; Carmona Ruiz, María Antonia, eds. *La comunidad medieval como esfera...: 13*.

6. *Con independencia de que el sistema político sancionara el gobierno de la ciudad por parte de una élite, existían una serie de expectativas acerca de cómo debía ejercerse el poder local y éstas debían de ser tomadas en consideración*



and dialogue, or at least this is what emerges from an examination of the archival records in Burgos.⁷

One of the issues in which the “voice” of the common was most assiduously heard was fiscal negotiation. For many years, representative *Cortes* and assemblies were a favourite historiographical trope with which to ‘illustrate’ the participation of Castilian councils in the construction and development of the Castilian fiscal state. However, recent perspectives that look beyond the institutional framework have brought to light not only new ways in which urban groups intervened in royal fiscal policies but also hitherto unrecognised spaces of consensus/dissent between the Crown and cities that transcend the field of representative assemblies. In this regard, the convergence of urban and royal financial structures has been repeatedly invoked in recent years. This convergence was driven by two factors, the importance of which increased over the course of the 15th century: first, the cession by the Crown of the task of collecting and managing revenue in favour of local councils – initially, this affected only minor sources of revenue, but by the end of the 15th century the model had become predominant;⁸ second, and as importantly, the growing burden posed by royal taxes on local financial resources, which soon became the main factor of deficit for municipal *haciendas*.⁹ Both the councils’ management of a burgeoning

por los gobernantes: Oliva Herrer, Hipólito Rafael. “Libertad y orden político en las ciudades castellanas a fines de la Edad Media”. *Edad Media. Revista de Historia*, 21 (2020): 257-290, especialmente 266.

7. A clear example of this are the towns and villages in the Basque Country and Cantabria, where popular pressure drove political change and the suppression of the old system of *bandos*. See: Díaz de Durana, José Ramón. *La lucha de bandos en el País Vasco: de los Parientes Mayores a la Hidalguía Universal. Guipúzcoa, de los bandos a la provincia*. Bilbao: Universidad del País Vasco, 1998; Díaz de Durana, José Ramón; Dacosta, Arsenio. “Contra los privilegios de la villa: estratificación, conflicto y negociación en el seno de la élite bilbaína (siglos XIV y XV)”, *Élites, conflictos y discursos políticos en las ciudades bajomedievales de la Península Ibérica*, José María Monsalvo Antón, ed. Salamanca: Universidad de Salamanca, 2019: 213-241; Solórzano Telechea, Jesús Ángel. “De ‘todos los más del pueblo’ a la ‘republica e comunidad’: el desarrollo y consolidación de la identidad del común de Laredo en los siglos XIV y XV”. *Anales de Historia Medieval de la Europa Atlántica*, 1 (2006): 61-107.

8. Initially this transfer affected *pedidos* and *monedas* —they were granted in *Cortes*—, but later they were extended to *alcabalas* —the most important income of the Castilian monarchy in the fifteenth century. See Guerrero Navarrete, Yolanda. “Fiscalidad regia y poder municipal en Burgos (1453-1476)”. *En la España Medieval*, 5/1 (1986): 479-499; Jara Fuente, José Antonio. “Contribuir (al rey y) a la ciudad: la fiscalidad urbana en Castilla en la Baja Edad Media, un estado de la cuestión”, *La ciudad medieval. Nuevas aproximaciones*, Ángela Muñoz Fernández, Francisco Ruiz Gómez, eds. Cádiz: Universidad de Cádiz, 2020: 129-143; Triano Milán, José Manuel. “Autonomía urbana y negociación política. La difícil articulación de una fiscalidad de Estado en el Reino de Sevilla (1474-1504)”. *Edad Media. Revista de Historia*, 21, (2020): 197-227.

9. Guerrero Navarrete, Yolanda. “El déficit de la Hacienda municipal burgalesa en el siglo XV: hacia una evaluación socio-económica y socio-política”. *Edad Media. Revista de Historia*, 2 (1999): 81-112. Urban involvement in the fiscal management of royal taxes contributed to the rising indebtedness of towns; this negative trend was nevertheless counterbalanced by the undeniable benefits that participation implied, such as the consolidation of the power exercised by towns over their municipal jurisdictions: Triano Milán, José Manuel. “Contribuir al bien común: ciudades, monarquía y fiscalidad extraordinaria en la Corona de Castilla (1406-1476)”. *Journal of Medieval Iberian Studies*, 11/1 (2019): 78-97; and Triano Milán, José Manuel. “Entre el deber y la defensa del privilegio. Nobleza y exención fiscal en Andalucía (ca. Siglo XV-Principios del XVI)”. *Chronica Nova*, 46 (2020): 407-433. This is one of the key elements explaining the fiscal friction between elites and the common.



proportion of royal revenue and an urban fiscal system increasingly committed to funding the new Modern State contributed to shifting fiscal negotiations to urban spaces and led to the emergence of an independent urban fiscal discourse which pursued both “the legitimation of the decisions adopted by the ruling elite” and the “participation of the whole community in the process”.¹⁰

Indeed, fiscal matters played a central role in the emergence, evolution and consolidation of urban power structures, and were a major factor in the formation of categories of civic inclusion/exclusion and identity *vis-à-vis* other agents, especially the Crown. Fiscal considerations were at the centre of a twofold process involving both the acquisition and defence of exclusive fiscal rights and exemptions, and the desire to contribute to the commonwealth represented by the king and the kingdom. It was, therefore, an element that contributed to creating cohesion and defining the city and its hinterland as a political agent. In parallel, taxation played a central role in the processes that resulted in the signification and definition of the collective identity of various urban social sectors (patricians, *pecheros*, common, vassals, etc.) and their respective positions before power (taxation as an expression of conflict). Finally, taxation was a central factor in legitimacy discourses, and it was key for perceptions “good” and “bad” government, and the justification of public expenses and “debt”.¹¹

Based on these premises —the consolidation of the “common” as a political interlocutor with its own agenda and discourse, for which fiscal matters had important connotations in terms of legitimacy, and the constitution of cities as key spaces for fiscal negotiations with the Castilian Crown during the Late Middle Ages— this article aims to analyse the “voice” of the common in the construction of consensus/dissent and the configuration of the fiscal structure of the state during the reign of Isabella I.

1. Background: the consolidation of the common as a ‘fiscal interlocutor’ in the 15th century

Throughout the 15th century, negotiations around taxation between urban elites and the common in the city of Burgos led to the formation of three different scenarios: the debate between *pechos* and *sisas* —that is, between direct and indirect taxation¹²— extraordinary taxes as the expression of consensus between elites and the common, and good and bad management of revenue.

10. Jara Fuente, José Antonio. “Contribuir (al rey y) a la ciudad...: 142.

11. Guerrero Navarrete, Yolanda. “La fiscalidad como espacio privilegiado de construcción político identitaria urbana: Burgos en la Baja Edad Media”. *Studia Histórica. Historia Medieval*, 30 (2012): 43-66.

12. Collantes de Terán Sánchez, Antonio. “Teoría y práctica de la obligación fiscal en la Andalucía bajomedieval: impuestos directos versus impuestos indirectos”, *Andalucía, España, Las Indias: pasión por la Historia: homenaje al profesor Antonio Miguel Bernal*, Carlos Martínez Shaw, Pedro Tedde de Lorca, Santiago Tinoco Rubiales, eds. Sevilla: Universidad de Sevilla - Marcial Pons, 2015: 145-164.



It has been argued that indirect taxation went against the common, as this made its members shoulder most of the tax burden even if, individually, their households consumed less. Following the same argument, direct taxation was detrimental to the wealthier classes since it was based on the principle of proportional taxation. However, it must be taken into consideration that during the Middle Ages wealth tax was not progressive but rather was regressive: it did not apply to all forms of wealth, and there were thresholds above and below which these taxes were exempt. In general, it is accepted that the true beneficiaries of indirect taxation on consumption, *sisas* in Castilian medieval parlance, were the middle classes, constituted by merchants, craftspeople and tradesmen, whose assets were easy to quantify (at any rate, easier than the landed property and portable wealth in the hands of the privileged classes), making them vulnerable to wealth tax (*repartimientos*). In addition, their activity as producers and distributors of consumption goods allowed them to, either legally or illegally, pass on the burden of consumption taxes to final consumers. The fact is that late medieval urban Castile presents a wide variety of different scenarios, although the general trend was to gradually substitute *sisas* for the old *repartimientos*. This was the case, for example, in Zamora in 1485, Logroño in 1488 and 1493, Segovia in 1503, Madrid in 1487, Ciudad Real from 1485 and Cuenca and Alcaraz from the mid-15th century onwards.¹³ In Burgos, *sisas* had been the predominant form of revenue of old, and any attempt to impose a *repartimiento* was promptly opposed by the city's inhabitants. In fact, we shall see below that this was one of the main arguments for rejecting the *encabezamiento por alcabalas* decreed by the Catholic Monarchs. In 1429, Alvar García de Santamaría publicly expressed in the *Regimiento* that it was "good" for the city to impose *sisas* or *echar pecho*, and he agreed with this measure because "they were paid by everyone".¹⁴

The imposition of *sisas* in cities was always monitored by the "common" through specially appointed representatives, and this caused the urban elites at least some annoyance, if not more serious difficulties. In late 15th-century San Sebastián, for instance, the common stood up against the imposition of new *sisas* and a new system to manage the tax, and demanded a voice in the matter.¹⁵ In Burgos, this "annoyance" was particularly severe, especially during those years when the common was able to operate more freely (1461-1465). To an extent, the citizens of Burgos were representative of a widespread state of opinion among their classes, and although they did not participate actively in decision-making processes, their opinion could not be dismissed out of hand. During these four years, the "voices" raised in the meetings of the council, and the altercations that flared up in the city from time to time, repeatedly forced the officials of the *Regimiento* to warn that the *vecindades* had previously consented to the *sisas*, had imposed the way in which they

13. Ladero Quesada, Miguel Ángel. "Las haciendas concejiles en la Corona de Castilla: una visión de conjunto", *Finanzas y Fiscalidad municipal (V Congreso de Estudios Medievales)*. León: Fundación Sánchez Albornoz, 1997: 7-71, especially 43.

14. AMB. Libro de Actas, 1429/30, ff. 69r.

15. Irijoa Cortés, Iago. "Finanzas concejiles y protestas en San Sebastián a fines de la Edad Media (1489-1517)". *Boletín de Estudios históricos sobre San Sebastián*, 42 (2008-2009): 9-54, especially 45-47.



were to be collected and were taking an active hand in auditing them, while the debts of the city were still outstanding and the creditors were willing to take the private property of citizens as payment.¹⁶

Therefore, political decisions related to taxation still underlined the dominant position of urban elites, but the conflicts caused by these tax-related decisions and the perception that taxation was being poorly managed contributed more than any other factor to providing the common with a distinct identity and creating a space for it within the system. The fact that the main solution for facing the city's mounting deficit was the imposition of extraordinary *sisas* year after year gave the common a powerful fiscal tool, with which the *vecindades* could craft a discourse to oppose that of the elite. This discourse even persisted after the sale of bonds over the *doblamiento de la barra*¹⁷ (of which more later) had become a regular occurrence.

Something similar happened when the conflicts were rooted in mismanagement and even tax dodging.¹⁸ In general, unrest was caused by indolence rather than incompetence, unlawful conduct or embezzlement. In almost every case, poor management resulted in a lack of control over the amounts that the councils were due and their accumulation over time.¹⁹ A quick glance at the list of lessors of urban rents reveals the importance of client politics in this matter, and presents a ready-made explanation for bad management. The growing importance of taxation in municipal life, the increasing complexity of fiscal management, and the transcendence of the bad/good government dichotomy led to ever more numerous accusations of negligence and corruption. As such, during the course of the 15th century the level of exigency concerning the management of public funds grew, especially with the burgeoning economic difficulties, the mounting deficit and the rising taxes. The administration of the local *hacienda* thus became a sensitive issue, and was frequently used as a weapon in local political struggles. It was then that more elaborate discourses emerged to legitimise the actions of the different agents

16. AMB. Libro de Actas, 1461, ff. 19r-20r, 29r-31r, 35v and ff. 36r, 41r-v, 100v, 118r, 125r-127r, 129r-130v; 1462, ff. 36v-39r, 96v; 1465, ff. 39r-v, 45r-46r.

17. In 1478, although the sale of these bonds had become frequent, the *vecindades* were repeatedly summoned to pay the debts caused by the expenses of the *Hermandad* (AMB, Libros de Actas, 1478, ff. 30r-31v, 58v, 65r).

18. In 1450, the city of Burgos delivered 2,000 mrs, first upon the *mayordomo* and later upon the *sisas*, to a creditor of royal rents who went to the royal court to plead that the accounts from the city of Burgos not be audited because he suspected that fraud had been committed (AMB. Libros de Actas, 1450, f. 13v).

19. In 1411, Burgos adopted measures to quantify and demand payment for the debts incurred by the lessors and *mayordomo* for 1404 (AMB. Libros de Actas, 1411, ff. 1v, 3r-v, 31v, 33r-v and 39r). In 1427, it was established that Juan Alfonso de Formallaque, *mayordomo* in the city in 1420, 1421 and 1422, owed the council 9,563 mrs (AMB, Libro de Actas, 1427/27, ff. 59 and 60v). In 1429, the *regidor* Pedro Sánchez de Frías suggested that the accounts for previous years be revised, and claims posed (AMB. Libro de Actas, 1429/30, f. 69r). In August 1431, Ruy Díaz el Rico was given permission by the *Regimiento* to collect the 100,000 mrs. owed by the lessors of the *sisas* for 1430 (AMB. Libro de Actas, 1431/32/33, ff. 21r-v and 30v). In 1445, the officials of the *Regimiento* agreed to audit the accounts of all the *mayordomos* for the previous 10 years, and to demand pending *alcances* (AMB. Libro de Actas, 1445/46/47, f. 30v); a similar order, this time covering 20 years, was issued the following year, and it was then discovered that the *mayordomo* for 1446 owed 44,000 mrs. (AMB, Libro de Actas, 1445/46/47, f. 97r). The outstanding debts left by the *mayordomo* for 1456 Juan Sánchez de Miranda were not claimed until 1458 (AMB. Libro de Actas, 1458, ff. 28r-v).



in conflict whilst also “reinforcing collective consciousness, civic pride and, in short, loyalty to the community”.²⁰

The officials counteracted the *murmuraciones*²¹ of some against the *sisas* and the *palabras feas*²² of others against different measures by emphasising the city’s needs. In 1478, faced with the rejection of a *sisas* by the *vecindades*, the *alcaldes* and *regidores* of Burgos argued that the sale of bonds undermined the interests of the city, and that it was better to “get a loan than to alienate the city’s resources, so we shall not allow it unless it is agreed that the bonds are cancelled with the next *sisas*”.²³ Therefore, an elaborate discourse was crafted to fully legitimise the decisions of the elite and to reinforce collective consciousness and communal loyalty. In opposition to this discourse, the common presented their own arguments, based on the equality of the estates and, naturally, the defence of public over private interests. In Laredo, a complaint issued in 1504 claimed that the town was due “up to 100,000 *maravedís*, and that no more than 10 men, faction leaders in charge of the municipality, not only take away the freedom of the citizens but have pocketed these dues that are the town’s”. A similar complaint filed in Castro Urdiales in 1518 denounced that some innkeepers had paid no taxes for 12 years because they were “the *regidores*’s close kin”.²⁴

In many instances, the arguments presented by the common reproduced the same stereotypes as those posed by the elite. The insistence of Burgos’ *regimiento*’s officials to impose a *sisas* in 1478 was answered by the *vecindades* with the argument that:

They are willing to follow the *regimiento* in everything that is for the profit of the king and the city, but they insist on knowing what exactly are the city’s needs, and what is the king’s opinion about making exempt cities pay, and how much does the city owe, and once all that was known they will see whether to give way to the *regimiento*’s wishes.²⁵

Regidores and *alcaldes* responded sarcastically: “they were very happy for the *vecindades* to know about all past expenses”, and said that Burgos had argued like few other cities to ensure that exempt cities were left alone, but that it was the king who had decided that all cities were to contribute as in previous years.²⁶ The *vecindades* pleaded against the *sisas* because “these are difficult times, and the republic

20. *Reforzar la conciencia colectiva, el orgullo cívico y, en definitiva, la lealtad a la comunidad*: Verdés i Pijuan, Pere. “La ciudad en el espejo: hacienda municipal e identidad urbana en la Cataluña bajomedieval”. *Anales de la Universidad de Alicante. Historia Medieval*, 16 (2009-2010): 157-193, especially 193.

21. AMB. Libro de Actas, 1478, ff. 65v-66v.

22. AMB. Libro de Actas, 1478, f. 17r.

23. AMB. Libro de Actas, 1478, ff. 31 r-v.

24. Ladero Quesada, Miguel Ángel. “Las haciendas concejiles en la Corona de Castilla...”: 14.

25. *Estaban por todo lo que el regimiento fiesse para el bien e onra de los reyes y de la çibdad, pero que querían saber exactamente cuales eran las nesçesidades de la çibdad y que avia ordenado el rey sobre la petiçion de exençion de contribuir para las villas exentas y quanta era la deuda de la çibdad..y que quando tuvieran todos los datos verían de conformarse con los señores del regimiento*: AMB. Libro de Actas, 1478, ff. 28v and 29r.

26. *Les paresçia muy bien que las veçindades supiesen al detalle todos los gastos pasados*: AMB. Libro de Actas, 1478, ff. 28v and 29r.



will suffer", requesting that "until God our Lord fixes the times" the *Regimiento* face the crisis by selling *maravedíes de juro* over the *doblamiento de la barra*.²⁷

This formula, the *doblamiento de la barra*, was used for the first time in Castile in Burgos, following a privilege issued by Ferdinand the Catholic in 1475, and it caused considerable controversy in the city.²⁸ In 1478, the representatives of the common, major and minor *procuradores* agreed that there was no other way to meet many of the city's expenses than by selling 61,000 mrs of lifelong *juro de heredad* over the *doblamiento de la barra*. The *regidores* Alonso de Cartagena and Pedro de Torquemada expressed their dissent, claiming that "selling such *maravedíes de juro* was harmful for the republic, and they would not consent".²⁹ This debate between the opposing interests of the common and the *regimiento* officials is a recurrent feature of the final years of the Middle Ages. Whereas the latter feared eventually losing control over fiscal policy and their instruments for preventing the imposition of direct taxation, which was viewed in Burgos with much concern, the former, representing the interests of the middle classes (merchants, craftspeople, etc.) were shouldering most of the weight of indirect taxation (that is, the *sisas*) as well as being among the main beneficiaries of the sale of public bonds in Burgos.³⁰

The first attempts to redeem the public debt were undertaken in 1484. On 13 January, the *procurador mayor* requested that the mrs collected with the *sisa* were used to cancel the city's debts (250,000 mrs) and the rest to redeem the "*mrs de juro de de por vida en el doblamiento de la barra*".³¹ On 11 May, the *vecindades* tried to prorogue the *sisa* to rescue a few citizens of Burgos who were captive in Granada, but the officials argued for the use of the money to redeem debt. Finally, it was agreed to prorogue the *sisa* for two months and pay the ransoms.³² During the following years, the debate continued: the *vecindades* were always in favour of any measure other than the *sisa*,³³ and the officials were in favour of "cancelling debts and take the *barra* simply, as it has always been done".³⁴ From 1490 onwards, there

27. *Segund los tienpos caros e de las grandes carestyas que ay la republica reçibiria daño... fasta que Dios nuestro señor repare los tienpos*: AMB. Libro de Actas, 1478, f. 30r.

28. Guerrero Navarrete, Yolanda. "El 'juro y deuda de la doblaría' en Burgos durante el reinado de los Reyes Católicos", *Expresiones del poder en la Edad Media: homenaje al profesor Juan Antonio Bonachía Hernando*, María Isabel del Val Valdivielso, Juan Carlos Martín Cea, David Carvajal de la Vega, eds. Valladolid: Universidad de Valladolid, 2019: 605-614.

29. *Que en venderse los dichos maravedíes de juro era muy malo e en daño de la republica e que ellos non consentían*: AMB. Libro de Actas, 1478, ff. 31r-32v.

30. For a list of beneficiaries, amounts, returns and types of bond, see: Guerrero Navarrete, Yolanda. "El 'juro y deuda de la doblaría' en Burgos"....: 606-608.

31. This led to a heated debate with the *vecindades*, which lasted for six months: AMB. Libro de Actas, 1484, ff. 19v-21v, 22r-23r, 26v, 27r and 32r.

32. AMB. Libro de Actas, 1484, ff. 37 r-v.

33. On 23 February 1486, they argued that the city was "very tired, and has nothing to eat because of last year's pestilence", and even consented to the ransoms for captives being halted: AMB. Libro de Actas, 1486, f. 16r.

34. *Deudas de la doblaría y dar forma como la barra se coxa sençilla como antes se solía antiguamente coger*: AMB. Libro de Actas, 1487, f. 81r.



was some success in cancelling debts (15,000 *mrs de juro* in 1490³⁵ and another 15,000 in 1491).³⁶ On 31 January 1492, it was agreed to cancel all *mrs de juro* issued over the *barra*, for which 372,000 *mrs* were released.³⁷ There is no evidence that this covered all debts (the lifelong bonds would remain, the interests of which were more onerous). In any case, this project was eventually not brought to fruition, and on 15 March it was ordered that no more than 15,000 *mrs* were to be cancelled, “given the current needs”.³⁸

These differences of opinion explain the fact that Burgos’ debt never approached the levels, either quantitatively or qualitatively, reached by cities in the Crown of Aragón.³⁹

2. The ‘voice’ of the common in the new spaces of fiscal negotiation during Isabella’s reign

As noted, the 15th century witnessed the consolidation of the common as a significant agent in the arenas in which fiscal policies and management, concerning both local and royal taxes, were discussed. The common was often invoked in calls for the city’s unity and cohesion *vis-à-vis* other agents, especially the Crown. The reign of Alphonse X and his fiscal reforms —leading to the fiscal and financial autonomy of cities, privileges and exemptions, the contribution of each city to the common effort, and the conceptualisation of these contributions in terms of ‘honour’ and service to the king— had turned the ‘fiscal freedom’ of cities into an inalienable value.⁴⁰ It seems clear that this presence and the constant demands for a

35. AMB. Libro de Actas, 1489/90, f. 129r.

36. AMB. Libro de Actas, 1491, f. 23r.

37. AMB. Libro de Actas, 1491, ff. 137v and 138r. The total debt must have been not far from this figure because in 1486 there was a plan to cancel 250,000 *mrs* of *juros*, leaving the rest for the following year: AMB. Libro de Actas, 1486, f. 13r.

38. *Por quanto agora ay nescesidad*: AMB. Libro de Actas, ff. 152v and 153r.

39. Burgos incurred virtually no defaults. It must be added that in 1495 the *barra doblada* was set in 550,000 *mrs*: AMB. Libro de Actas, 1495, ff. 66r-67r, approximately 150% more than usual in the previous system, a percentage that must, in fact, be scaled down owing to inflation. The custom in Burgos during the late 15th century was to meet the debts of the local *hacienda* with *sisas* in meat and wine. Therefore, the debt of the *doblería* in Burgos was always kept under control.

40. On 2 September 1411, the king asked Burgos for a bed, five or six cloths of various colours, and 2,000 and 3,000 *doblas* to buy other items. Immediately, the *Regimiento* presented two powerful arguments for rejecting this request. First, it was argued that the city was *franca* and could not meet this demand without violating its privileges and setting a dangerous precedent, which some suspected was the real reason behind the king’s request. Second, the merchants of the city could not do so privately either because it was not a good moment for them (their yearly purchase of wool was stretching their resources, they had been robbed in Holland and they had lost much gold and other goods as a consequence of the war). Finally, they also argued that the city had recently spent a good deal of money on public works. The king, who had heard of the arrival of merchant ships, insisted, and he decided to summon the *vecindades*. After some debate, it was decided that the city was ready to give something (300,000 or 400,000 *mrs*) provided that its privileges were not violated. When the lawyers were consulted, they advised that the demand should not be met by



space where the common's "voice" was heard had conferred on the common a clear sense of collective identity. The ultimate target was to create and defend a political model, an area of political communication in which to fight for the common's interests and defend their traditional rights. The "voice" of the common in the fiscal debate was finally given this space after the royal decision was made to allow city councils to *encabezarse por alcabalas* in 1495. I think that this debate aptly illustrates the new scenarios of negotiation and pacts within which the "fiscal business" was framed in the late 15th century.

From the late 15th century onwards, after the reforms consolidated during the reign of Henry III, the Castilian fiscal system rested on two complementary pillars: a new method of meeting the services that the *Cortes* awarded to the king, based on the collection of *pedidos* and *monedas*,⁴¹ replaced the former system, which was based on *alcabalas* and *monedas*; and, from 1398 onwards, *alcabalas* – which cities had granted as an extraordinary form of revenue for the first time in Castile to Alphonse XI in 1342. These were renewed periodically thereafter and were turned into an ordinary source of revenue which no longer required the cities' assent. The *alcabalas* were to become the main ordinary revenue of the Castilian royal *hacienda*. From 1398 onwards, they evolved in parallel with the growing, and increasingly urgent, financial needs of the Crown, setting the pace for the configuration of the Castilian fiscal state in the 15th century.⁴²

the city because an institution such as this could go against its privileges, but they were not opposed to the request being met by private donations. Alvar García de Santamaría, Pedro de Cartagena, Pedro Sánchez de Frías, Pedro Díaz de Arceo and Alvar Rodríguez de Maluenda committed to meeting "the king's needs": AMB. Libro de Actas, 1411, ff. 50v-51v, 52v-54v and 65r. In May 1458, Henry IV sent two letters to Burgos during the course of a fortnight asking the city to pay the money owed the king for "the previous years' *albaquías* and *alcances*" *en concepto de albaquías y alcances de años pasados*: AMB. Libro de Actas, 1458, f. 61r, as well as the *moneda forera* "which you are due every seven years...in recognition of my jurisdiction" *soys tenudos de me dar e pagar de syete en syete años...en reconocimiento de señorío real*: AMB. Libro de Actas, 1458, ff. 46 r-v. The city replied to both letters to reject this request ("since this city has been exempt to pay all tributes and *moneda forera* for such a long time than no man can remember otherwise": AMB. Libro de Actas, 1465, ff. 69 r-v).

41. For *pedido*, see the essential: Romero Romero, Francisco José. *Sevilla y los pedidos de Cortes en el siglo XV*. Sevilla: Ayuntamiento de Sevilla, 1997; González Arce, José Damián. "Los precedentes de la fiscalidad extraordinaria de la monarquía hispánica: los pedidos reales en la Castilla al sur del Tajo (siglos XIV y XV)", *Fuentes para el estudio del negocio fiscal y financiero en los reinos hispánicos (siglos XIV y XV)*, Antonio Collantes de Terán, ed. Madrid: Instituto de Estudios Fiscales, 2010: 11-40; Rodríguez Sarria, Julieta. "¿Cobrar para el rey? Los pedidos regios: procedimiento y agentes de la recaudación en la Sevilla del siglo XV", *En busca de Zaqueo: los recaudadores de impuestos en las épocas medieval y moderna*, Ángel Galán Sánchez, Ernesto García Fernández, eds. Madrid: Instituto de Estudios Fiscales, 2012: 79-98; Ortego Rico, Pablo. "*Pedido regio y repartimientos en Castilla: aproximación a través del ejemplo del arzobispado de Toledo (1399-1476)*". *Baetica. Estudios de Arte, Geografía e Historia*, 36-37 (2014-2015): 119-156; and Triano Millán, José Manuel. *La llamada del rey y el auxilio del reino. Del pedido regio a las contribuciones de la Santa Hermandad (1406-1498)*. Sevilla: Universidad de Sevilla, 2018.

42. Must-reads in this regard are: Ladero Quesada, Miguel Ángel. *La Hacienda Real de Castilla en el siglo XV*. La Laguna: Universidad de La Laguna, 1973; Alonso García, David. "Poder financiero y arrendadores de rentas reales en Castilla a principios de la Edad Moderna". *Cuadernos de Historia Moderna*, 31 (2006): 117-138; and Carretero Zamora, Juan Manuel. "Los arrendadores de la Hacienda de Castilla a comienzos del siglo XVI (1517-1525)". *Studia Histórica. Historia Moderna*, 21 (1999): 153-190. For a recent synthesis of



During the reign of John II and Álvaro de Luna's "tyrannical" regime, a new stage in this process began: the large-scale lease of royal rents, which made the whole system rest on financial companies, and created the credit system that the Crown so sorely needed.⁴³ The system remained in place, albeit with difficulties, during the civil war of 1465-68 and until the death of Henry IV. It was the Catholic Monarchs' pressing and growing financial needs that triggered the beginning of the next stage, dominated by the financial oligopolies of Bienveniste, Luis de Alcalá and Núñez Coronel, and the system of *receptorías* and *pagadurías*, which considerably increased the Crown's access to credits issued on the guarantee of future revenue. Until 1492, the royal *hacienda* had little trouble persuading the oligopolies to put forward the resources needed to meet its burgeoning demands. However, from 1492 onwards two factors contributed to the collapse of the system: the expulsion of the Jews and the subsequent, and significant, reduction of the pool of available financial assets for the Castilian *hacienda*; and the struggle for the control of the royal "fiscal business" between the companies led by Luis de Alcalá/Núñez Coronel and Alonso Gutiérrez de Madrid/Fernando de Villareal. In 1494-95, Luis de Alcalá and Núñez Coronel's company, which had theretofore held the monopoly over the collection of royal rents, went bankrupt, triggering a financial crisis for the royal *hacienda* just as the monarchs went to war with France.⁴⁴ This critical situation led Isabella and Ferdinand to suggest that councils join 'voluntarily' the system of *encabezamientos por alcabalas* in order for the necessary resources to be raised promptly, even if in the long term this undermined the royal rents by preventing their upgrade for a period. This decision was based on previous developments: the increasing dependency of the system on urban financial elites, which the new system of *encabezamiento* was to exacerbate, and the experience of urban councils in managing taxes, the efficiency of which had been amply demonstrated during the previous centuries.⁴⁵ A fact which should be emphasised is that the *encabezamientos* involved a radical change in approach: negotiation was shifted from the so-called *estrado de las rentas* – where revenue had theretofore been established through competition-driven rent

their arguments, see: Ortego Rico, Pablo. *Poder Financiero y Gestión Tributaria en Castilla: los agentes fiscales en Toledo y su reino (1429-1504)*. Madrid: Instituto de Estudios Fiscales, 2015.

43. According to Carretero Zamora, "The lease system operated in essence as a financial market, in which profit and losses (and bankruptcies) were part of a system of investment of capital and labour (management)": Carretero Zamora, Juan Manuel. "Los arrendadores de la Hacienda...": 154.

44. For these events, see the essential: Ortego Rico, Pablo. "Alonso Gutiérrez de Madrid y otros agentes financieros de Castilla la Nueva en la tesorería general de la Hermandad (1493-1498): vínculos cooperativos, redes socioeconómicas y gestión fiscal". *Espacio, Tiempo y Forma. Serie III. Historia Medieval*, 27 (2014): 381-420. It is also necessary to consider the weight of the collapse of the loan system: Gálvez Gamberro, Federico. "La deuda pública en la Corona de Castilla en época Trastámara (ca. 1369-1504)". *Journal of Medieval Iberian Studies*, 13/1 (2021): 96-118.

45. Historiography has traditionally seen the councils' role as limited to the management of direct and extraordinary revenue; from the last third of the 13th century onwards, the king negotiated with councils a list of contributors or, simply, set up an amount, leaving the councils the task of managing and collecting the tax. However, the councils' involvement in the management of indirect taxes was also important, even when these were mostly assumed by private agents: Guerrero Navarrete, Yolanda. "Fiscalidad regia y poder municipal...".



auctions – to the councils, which were thereafter to negotiate directly with the royal *hacienda*.

In most Castilian cities, the measure led to intense debates and considerable resistance. Goicolea Julián claims that some councils such as Haro, Santo Domingo and Arnedo, in La Rioja, remained faithful to the traditional *alcabalas* collection system, and gives some details of the conflicts caused by the proposal.⁴⁶ According to Bonachía Hernando, this issue triggered acrimonious negotiations in Valladolid.⁴⁷ José Manuel Triano Milán argues that the *encabezamiento* was not immediately accepted in the Kingdom of Seville, and could only be introduced gradually: Carmona adopted it in 1502, Jerez de la Frontera in 1515 and Seville itself only in 1514.⁴⁸ Pablo Ortego reports similar difficulties in Toledo and Madrid,⁴⁹ and María Asenjo in Segovia.⁵⁰ In my opinion, the example posed by Burgos can effectively illustrate the details of the matter.

Between early 1498, the first year for which we have evidence of the *encabezamiento* of *alcabalas* in Burgos and its territory, and 1513, when the last five-year renewal period before the death of Ferdinand and the crowning of Charles I began, Burgos accepted, after difficult negotiations and internal debates, to *encabezar* its *alcabalas* on five occasions. These debates have left a trace in the record, allowing us to

46. Goicolea Julián, Francisco Javier. “Notas sobre la recaudación de alcabalas en los distritos fiscales riojanos a fines de la Edad Media (1480-1504)”, *Expresiones del poder en la Edad Media. Homenaje al profesor Juan Antonio Bonachía Hernando*, M^a Isabel del Val Valdivielso, Juan Carlos Martín Cea, David Carvajal de la Vega, eds. Valladolid: Universidad de Valladolid, 2019: 555-564 (especially 558 and 560).

47. Bonachía Hernando, Juan Antonio. “El encabezamiento de alcabalas en Valladolid (1496-1501). Los sistemas de recaudación”, *Los negocios del hombre. Comercio y rentas en Castilla. Siglos XV y XVI*, Juan Antonio Bonachía Hernando, David Carvajal de la Vega, eds. Valladolid: Castilla ediciones, 2012: 287-321 (especially 291 and 292).

48. Triano Milán, José Manuel. “Autonomía urbana y negociación política. La difícil articulación de una fiscalidad de Estado en el Reino de Sevilla (1474-1504)”. *Edad Media. Revista de Historia*, 21 (2020): 197-227 (especialmente 214-216).

49. Ortego Rico, Pablo. *Poder financiero y gestión tributaria en Castilla...: 501-555*.

50. Asenjo González, María. “Encabezamiento de alcabalas en Segovia y su episcopalía (1495-1506). Innovaciones fiscales y reacción social”. *La España Medieval*, 20 (1997): 251-280; Asenjo González, María. “Los encabezamientos de alcabalas en la Castilla bajomedieval: fuentes de renta y política fiscal”, *Fiscalidad de Estado y fiscalidad municipal en los reinos hispánicos medievales*, Manuel Sánchez Martínez, Denis Menjot, eds. Madrid: Casa de Velázquez, 2006: 135-170. For other studies about the *encabezamiento*, see, in the Basque Country: García Fernández, Ernesto. “Finanzas municipales y fiscalidad real en el País Vasco”, *Fiscalidad de Estado y fiscalidad municipal en los reinos hispánicos medievales*, Manuel Sánchez Martínez, Denis Menjot, eds. Madrid: Casa de Velázquez, 2006: 171-196; for Malaga, see: Galán Sánchez, Ángel. “Encabezamientos y crisis en la Aljarquía de Málaga: la puesta en marcha del sistema”, *Expresiones del poder en la Edad Media*, M^a Isabel del Val Valdivielso, Juan Carlos Martín Cea, David Carvajal de la Vega, eds. Valladolid: Universidad de Valladolid, 2019: 585-594; for Córdoba, see: Fortea Pérez, José Ignacio. *Fiscalidad en Córdoba: fisco, economía y sociedad: alcabalas y encabezamientos en tierras de Córdoba (1513-1619)*. Córdoba: Universidad de Córdoba, 1986; for Jerez de la Frontera and Cazalla de la Sierra (Seville), see: Collantes de Terán Sánchez, Antonio. “El encabezamiento de Jerez de la Frontera de 1515”, *Estudios de Historia moderna en homenaje al profesor Antonio García-Baquero*, León Carlos Álvarez Santaló, ed. Seville: Universidad de Sevilla, 2009: 311-329. For a wider perspective, see: Solinís Estalló, Miguel Ángel. *La alcabala del rey (1474-1504). Fiscalidad en el partido de las Cuatro Villas cántabras y las merindades de Campoo y Campos de Palencia*. Santander: Universidad de Cantabria, 2003.



examine the problems, interests, methods, actors and negotiation spaces created by this novelty in the royal *hacienda* and its relationship with the political and financial authorities of Castilian cities.⁵¹

On 19 June 1495, a royal *cédula* arrived, summoning the *Junta General de Hermandad* in Burgos, and it was rumoured that the meeting was about the *encabezamiento* of cities and towns, and the “obligation to pay for said *encabezamiento*”.⁵² The news reached a financially compromised city, whose coffers were empty largely as a result of the negotiation with the monarchs over the city’s free market, which had forced Burgos to make several large payments in coin.⁵³ The free market was an old aspiration for the city, which had kept pushing for it even during the worst crises of the 15th century, including the 1465 and 1475 civil wars. The privilege was finally granted by the Catholic Monarchs in 1495, but the city previously had to overcome the stern resistance of the lessors of *alcabalas*, who were following the “instructions” of the monarchs and the powerful financial oligopolies that controlled the city’s rents. Eventually, the privilege cost the city no less than two *servicios*: one to pay for the fleet that was being sent to Sicily and the other to balance its rents, for a total amount of 930,000 *maravedíes*.⁵⁴ This final condition involved difficult negotiations with the Crown, and was accepted only after the merchant and *regidor* Diego de Soria consented to advance a loan and act as guarantor.⁵⁵

The Crown’s urgent need for money in 1495 can be deduced not only from the harshness of these conditions but also partially from the actors performing in this play. The main opposition to the free market in the months that preceded the final concession was embodied by Ortega de Rojas and Alonso del Castillo. The former had been in contact with Luis Núñez Coronel’s financial company, whose bankruptcy put the Crown in dire financial straits,⁵⁶ and the latter belonged to a family with

51. The following analysis is based on documents kept at Burgos’ municipal archives (mainly sections *Histórica* and *Libros de Actas*). These documents have been complemented with records kept at Archivo General de Simancas (sections *Expedientes de Hacienda* and *Escribanía Mayor de Rentas*). Unfortunately, the document presenting the general conditions, amounts, etc. for 1501 (which were, as we shall see, very similar to those of the original *encabezamiento* from 1498), has been lost since 1984. This document established that Burgos and its district, Merindad de Río Ubierna y Sedano, was *encabezaba* for four years for the amount of 5,093,844 *maravedíes* per year, “so as to satisfy Their Majesties”. As a result, my analysis of the debate that preceded the agreement must be based entirely on the municipal acts (*Actas Municipales*).

52. *De la obligación de pagar por dicho encabezamiento*. AMB. Libros de Actas, 1495, ff. 170r and v.

53. I am basing my argument on the unpublished data presented in: Sebastián Moreno, Javier. *La ciudad medieval como capital regional. Burgos en el siglo XV*. Madrid: Universidad Autónoma de Madrid, 2017: 256-280.

54. Sebastián Moreno, Javier. *La ciudad medieval como capital regional...*: 265.

55. Diego de Soria also loaned the city 300,000 *maravedíes* to help it meet the fee set up by the monarchs for the free market. The merchant asked for the devolution of the loan in 1497: AMB. Libro de Actas, 1497, ff. 98r-104r, but the order for repayment was not issued until January 1498, “although the loan is not due yet”: AMB. Libro de Actas, 1498, f. 15r.

56. In 1490, Luis Nuñez Coronel leased “wholesale” the *alcabalas* and *tercias* of the territory of Burgos for 4,905,000 *maravedíes*. For his part, Ortega de Rojas leased, on the first bid, the *alcabala* of wine in the city for the same year. He ended up filing a lawsuit against Isabel Osorio, Luis Nuñez Coronel’s wife, and their factors, over a debt of 60,000 *maravedíes* in the *alcabala* of wine in skins: ARCV. Ejecutorias,



close ties with the major financial oligopolies that controlled the *alcabalas* from the opening decades of the 15th century.⁵⁷ It seems, therefore, that Burgos' financial problems in 1495 were closely connected with the same conditions that were pressing on the royal *hacienda*.

In order to meet its urgent commitments, the city resorted to its usual methods, the imposition of *sisas* and, especially, selling *censos* and *juros* over *la doblaría de la barra*, which were notably increased.⁵⁸ As usual, *derramas* (apportionments) were sternly resisted by the citizens. Given the rumours about the *encabezamiento* of rents, it is unsurprising that, on 25 June 1495, Burgos issued a report for the *Junta General* asking the kingdom to value *alcabalas* "at their just price", and appointed the *regidores* Lope de Valdivielso and *licenciado* del Castillo as representatives.⁵⁹ The latter was the uncle of Alonso del Castillo and brother of Álvaro del Castillo, important Burgos-based financiers and lessors.

A year and a half later, Burgos was not yet *encabezada*. The spurious nature of the measure and the Crown's urgent needs were confirmed when on 22 December 1496 Diego de la Muela passed on a royal communication saying that the Crown's wishes were to see all cities *encabezadas* over *alcabalas* and *tercias*; the monarchs were "surprised" about Burgos, and warned that it was better to adopt the system voluntarily than "by force".⁶⁰ A few days later, on 31 December, Diego de la Muela presented another letter to the same effect, ordering the city to keep the rents "on hold". It was then that the city decided to bring in the *procuradores mayores* and the common.⁶¹ The monarch's reaction was significant: on 5 January 1497, Diego de la Muela insisted on his previous requests, and passed on a royal order – a vote was to be cast, "and the direction of votes written down, so the monarchs could

Caja 68, exp. 14. This lawsuit is mentioned in: Ortego Rico, Pablo. "Los negocios de Rabí Yuçe Melamed/ Luis Nuñez Coronel: redes cooperativas, intermediación y gestión fiscal en el entorno de un operador judeoconverso a fines de la Edad Media en Castilla". *eHumanista/ Conversos*, 6 (Santa Bárbara, 2018): 47. In addition, in April 1494 Ortega Rojas was, in his role as *recaudador mayor*, fully engaged in the opposition to the free market, which led him to send a *pesquisidor* to Burgos, causing unrest in the city because "his investigations run against the city's interests" ("porque el faser de las pesquisas echa perjuicio a la çibdad": AMB. Libro de Actas, 1494, f. 64v-65v. In July 1495, the difficulties with Ortega de Rojas persisted: AMB. Libro de Actas, 1495, ff. 185r, 209r and 211r, to the point that in January 1496 he was jailed after being accused of, among other things, keeping part of the 150,000 *maravedies* paid by the city for the free market, and the *condestable* had to intercede for him: AMB, Libro de Actas, 1496, f. 9r.

57. The Castillos played a prominent role throughout this process. For this family, see: Guerrero Navarrete, Yolanda; Montero Málaga, Alicia. "Estrategias familiares, redes sociales y posicionamiento en el sistema urbano de las élites burgalesas: los Sarmiento, linaje regimental y nobleza media y los del Castillo, grupo familiar de financieros". *XV Encuentros Internacionales del Medioevo en Nájera. La familia urbana: matrimonio, parentesco y linaje*, Jesús Solórzano Telechea, Jelle Haemers, Christian Liddy, eds. Logroño: Instituto de Estudios Riojanos, 2021: 21-60.

58. On 14 June 1495, the *regimiento* agreed, prior to the arrival of the monarchs and facing the loan that the city had had to advance for the free market and other debts, that there was no way to raise revenue other than issuing *juros* and selling *censos* over the *doblo de la renta de la barra*: AMB. Libro de Actas, 1495, f. 163r. Concerning the latter, see: Guerrero Navarrete, Yolanda, "El "juro y deuda de la doblaría"...

59. AMB. Libro de Actas, 1495, ff. 176v-178r.

60. AMB. Libro de Actas, 1496, ff. 173v and 174r.

61. AMB. Libro de Actas, 1497, f. 4r.



be informed". The communication also said that the monarchs saw no reason to involve the *vecindades* "because Their Majesties know that the *regimiento* always do as they like". In addition, the *corregidor* also joined the ranks of those pressing for the *encabezamiento*.⁶²

In the debates that precede the first *encabezamiento* of *alcabalas* and *tercias* in Burgos, officials and the common were fully in agreement and rejected the measure with the same arguments: the city would lose out, and the monarchs would also see their rents diminished.⁶³ However, these were not the only arguments, and I think that they were not the most weighty either. Faced with the monarch's demands, Burgos requested not to join the *encabezamiento* "because this goes against the liberty and pre-eminence of this city; the city is free and was born free, not *pechera*, but the *encabezamiento* would make it so".⁶⁴ As late as 30 December 1497, Diego de Soria was still negotiating the royal rents, under the condition that the *encabezamiento* was avoided.⁶⁵

Despite this resistance, the city ended up taking the monarch's suggestion, and *encabezándose por alcabalas* in 1498 using as index the same prices of 1494, for a total amount of 4,890,000 *maravedies* for 1498 and 1499, and 1,946,000 *maravedies* for 1500. Pedro Orense de Covarrubias, *regidor* in Burgos, was appointed treasurer of the *encabezamiento*.⁶⁶

In my opinion, the city of Burgos rejected the *encabezamiento* because, apparently, it had nothing to gain and much to lose from the system. It has been argued that the *encabezamiento por alcabalas* involved surrendering a substantial amount of fiscal power to the cities, which from that point on could not only establish their own taxation but also direct it to promote productivity and consumption. However, prior to the *encabezamiento*, and in spite of the fact that the management of *alcabalas* was in the hands of powerful financial groups, a good deal of the city's taxation was controlled by the urban councils, which, in addition, worked hand-in-hand with said financial groups, and were often even organically part of them. Burgos' elite was used to managing the *fieldades*,⁶⁷ controlling the lease *por menudo* of royal rents,

62. *Porque sus altesas bien sabían lo que se suelen de faser los del regimiento quando quieren, e que lo que ellos quieren aquello se fase*: AMB. Libro de Actas, 1497 ff. 12r-v. On 12 January, Diego de la Muela demanded on behalf of the king that an interlocutor to negotiate the *encabezamiento* be appointed. The appointees were *lcenciado* del Castillo, Pedro Ruiz de Villegas and Diego de Soria: AMB. Libro de Actas, 1497, f. 14r.

63. AMB. Libro de Actas, 1497, ff. 17r-v. Previously, *procuradores* had argued against the *encabezamiento* by claiming that it would lead to depopulation; the residents would not register, and this would severely undermine a city that "lives on trade": AMB. Libro de Actas, 1497, ff. 8v and 9r).

64. *Porque es contra la preminencia e libertades de esta çibdad porque ella es libre e nasçio libre e non pechera e por la manera del encabezamiento se fase pechera*: AMB. Libro de Actas, 1497, f. 71r.

65. AMB. Libro de Actas, 1498, ff. 3r-4v and 15v.

66. AGS. Escribanía Mayor de Rentas, Legajo 28-1, f. 377 and Legajo 65, ff. 48r-v and 49r-v for the record of the *almoneda*.

67. Recent studies have stressed the important role played by *fieldades* in the management of royal rents. Broadly understood, the *fieldad* was the authority to collect rents when a lease was not in place. As such, it has traditionally been regarded as a minor mechanism to stand in for leases, a sort of "patch" to be applied during bad times. However, it was common for the royal rents to be left in *fieldad* for a while, and the system has begun to be considered another phase in the process that allowed fiscal intermediaries



and establishing *iguales* with lessors and collectors; this allowed them to intervene in the economy, production and consumption in Burgos. Now they were being asked to do the same—with more autonomy, it is true—but with an added risk: the obligation to respond with their own private and collective assets.⁶⁸ This added to the well-grounded concern that the owners of *juros* and *situados* could reach out to guarantors; although, in theory, the guarantors had no legal obligation to meet their demands.

The evidence available for this first *encabezamiento* does not allow us to go further, but the analysis of the debate leading to the successive renewals of the *encabezamientos* after 1500 fully confirms our first impression. The debate between Burgos' oligarchy and the common resumed in October 1500 and presented a significant novelty: consensus was broken. After the first *encabezamiento*, the elite and the common held different positions. The debates continued throughout October. *Alcaldes* and *regidores* were opposed to the *encabezamiento*. The 'official' arguments are summarised in a document submitted by Antonio de Santander in the session held on 20 October: Burgos was a trading city, and any unfavourable event, for instance a plague, would upset the collection of *alcabalas*; most importantly, "all shortcomings will have to be made up by the citizens, and these conditions are odious and scandalous for this city, which is free and exempt from its birth".⁶⁹

The common, in contrast, was openly in favour of the *encabezamiento* because of the frequent abuses committed by lessors.⁷⁰ However, the real issue was soon to surface. The common demanded that the oligarchy "collect the rents of our monarchs jointly with the *vesindades*, as is done in other cities and towns of the

to profit. The *fiel* controlled the rents from the start, and thus compiled valuable information about collection and prices, but especially gave him the power to control the most important process in the whole chain—the lease *por menudo*—and whoever got this, was in charge of the business. This explains why the position of *fiel*, theoretically a marginal and unprofitable one, was so highly coveted: Ortega Cera, Ágatha. "Arrendar el dinero del rey. Fraude y estrategias financieras en el estrado de las rentas en la Castilla del siglo XV". *Anuario de Estudios Medievales*, 40/1 (2010): 223-249, 304.

68. Carretero Zamora pointed out that *encabezamiento* was problematic for the cities and the Crown on two counts: first, the cities' insistence on joining the system at 1494 prices; and second, the demand that *regidores* acted as guarantors. According to Carretero Zamora, this led Charles I not to *encabezar* and lease from 1519 to 1525: Carretero Zamora, Juan Manuel. "Los arrendadores de la Hacienda de Castilla"...: 169 and 170.

69. *En todo lo que faltare por fuerça se abria de repartir por esta çibdad, pues el repartimiento notorio esta como odioso es e quanto escandaloso es para esta çibdad que es muy libre e muy esenta e asy naçio*: AMB. Libro de Actas, 1500, ff. 121r-v.

70. Complaints about this had begun earlier: on 31 January 1499, it was agreed for Burgos to write to the monarchs listing the abuses committed by merchants in the collection of the *alcabalas*: AMB. Libro de Actas, 1499, f. 23r, and on 20 September the monarchs were forced to order that the citizens of Burgos were not to be harassed to pay the rent of the *heredades*, which was *encabezada*: AGS. Expedientes de Hacienda, leg. 1/284. Cited in: Asenjo González, María. "Encabezamiento de alcabalas en Segovia y su episcopalía"...: 145. This argument was in everyone's mouth, both officials and the common, in the debates held in October 1500.



kingdom”, and added a crucial argument: “they know that said *vesyndades* and trades sustain the city and guarantee said rents”.⁷¹

This underlines two key problems that were to recur time and time again in the following years: the common demanded a voice in the management of the *encabezamiento*, something which, as the common in Burgos claimed, was the rule in other cities of the kingdom;⁷² and the thorny issue of what assets were earmarked to respond to the balancing of accounts. Although some *vecindades* such as San Esteban rejected this becoming a collective duty, demanding “*alcaldes* and *regidores* to take on this responsibility”,⁷³ the officials in Burgos ended up accepting the common’s proposals: that the *encabezamiento* was calculated based on 1494 prices; that the period of application be extended over five years, to create the chance for recovery in case of loss; and that a commoner be appointed (and paid by the city) to join the officials in charge of negotiations with the monarchs.⁷⁴

On 7 January 1501, the *regidores* Pedro Sarmiento and Pedro Orense de Covarrubias reported that the *encabezamiento* was a done deal, and the document was read in a plenary session of the council on 6 February. Citizens and officials committed to paying the Crown and the owners of *juros* 5,093,844 *maravedíes*, in addition to the *alcabalas*, over a period of five years, beginning in 1501, in four-monthly instalments.⁷⁵

The evidence available for this second period of *encabezamiento* reveals that the common was actively engaged in supervising the accounts.⁷⁶ Despite this, problems did not take long to appear. One was to become the main point of friction between officials and the common: the fate of the surplus (“*ynterese*”, in the archival records of Burgos) resulting from the collection of *encabezadas* rents in the city. The data suggests that Burgos, which, as noted, was beset by debt and cereal shortages owing to speculation,⁷⁷ discretionally used part of the money collected to meet some of its

71. *Quieran tomar las rentas de los reyes nuestros señores juntamente con las dichas vesindades según que los otros pueblos e çibdades del reyno las an tomado... saben como las dichas vesyndades e ofiços de esta çibdad an dado forma como la çibdad non pierda e an dado seguridad de las dichas rentas*: AMB. Libro de Actas, 1500, f. 122r.

72. This was the case in Segovia: Asenjo González, María. “Encabezamiento de alcabalas en Segovia y su episcopalía” (...). Valladolid (Bonachía Hernando, Juan Antonio. “El encabezamiento de alcabalas en Valladolid”...) and La Rioja (Goicoeja Julián, Francisco Javier. “Notas sobre la recaudación de alcabalas en los distritos fiscales riojanos”...).

73. *Que todavía se obliquen los alcaldes y regidores*: AMB. Libro de Actas, 1500, f. 124v.

74. AMB. Libro de Actas, 1500, f. 122r-v. These conditions were passed on 26 October 1500: AMB. Libro de Actas, 1500, f. 125r-. Despite this, Gonzalo de Cartagena, head clerk, and Antonio de Santander, *regidor*, refused to accept any *encabezamiento* or *repartimiento*: AMB. Libro de Actas, 1500, f. 125v.

75. AMB. Libro de Actas, 1501, ff. 10r, 14r, 26v, 27r, 28r, 29r-30v. Previously, the city had ordered the *procuradores* at the court to collect information about the price of certain *alcabalas*, especially cloth, since the monarch’s *pragmática* had affected prices and, consequently, the *alcabala*: AMB. Libro de Actas, 1500, f. 130v. Pedro Sarmiento and Pedro Orense were awarded a bonus of 200 gold florins each a few days later: AMB. Libro de Actas, 1500, f. 39r.

76. It is unclear what proportion of the *encabezamiento* fell to each *vecindad* during this period. However, on 18 December 1501 Pedro Sánchez de Miranda reported that the deputies of San Esteban wanted to revise the distribution because their rents were too high: AMB, Libro de Actas, 1500, f. 156r.

77. See: Sebastián Moreno, Javier. *La ciudad medieval como capital regional...*: 123-147.



immediate needs. This avoided having to resort to the *derramas* that the city's elite so feared, for that affected their "free condition". Although on 4 May 1503 the city determined to pay back all that had been taken from the rents of the *encabezamiento* to meet its needs,⁷⁸ barely a month later an order was issued to entrust 60,000 mrs to Pedro Orense to bring wheat to the city. The money was initially to be charged by the *mayordomo* to the collector of the *encabezamiento* Pedro Sánchez de Miranda "because the city's resources are needed for its many needs".⁷⁹ On 27 February 1504, Pedro Sánchez de Miranda, who had by then left his role as *receptor* after three years in the post, reported that he had submitted the accounts, but since he had "paid with these rents things that the city needed, he should be exonerated from that charge". The *regimiento* replied that they were aware that "he had not put the money in his purse, but used it for the city's benefit".⁸⁰ As we shall soon see, the issue of "ynterese" was to remain the main point of friction between the oligarchy and the common in Burgos in the successive renewals of the *encabezamiento*.

In August 1504, debates began for a second renewal of the system of *encabezamiento* in Burgos. Immediately, the negotiating leverage of the common became apparent. On 17 August, Alonso del Dinero, procurator of the *vecindad* of San Llorente, entered the council building and expressed that the common had spotted serious imbalances in the previous years' accounts, and for this reason some thought that it was not a good idea to continue with the *encabezamiento* of rents.⁸¹ In my opinion, this was merely a move to apply pressure for the oncoming negotiation, as the rest of the common, although of the same opinion, soon declared that they would be open to the move if the conditions from previous years were maintained and *vecindades* were allowed to participate in the management and audit of the accounts and the "ynterese".⁸²

As the system consolidated, negotiating positions became clearer. If in 1504 the problem was how to manage the surplus, in 1508 the main issue was, again, who was to respond for the balancing of the accounts, and how. On 28 February, in the middle of the debates, the *vecindades* agreed to appoint 100 members of the common to respond with their assets for the *encabezamiento*. When the officials demanded to check whether these men were "trustworthy and reliable", the procurators of the *vecindades* replied that the officials "were no judges to ask for such a thing", although they finally agreed to hand over the list so the officials could carry out the necessary

78. AMB. Libro de Actas, 1503, f. 57r.

79. *Porque los propios de la çibdad son nesçesarios para gastar en otras muchas cosas conplideras a la çibdad*: AMB. Libro de Actas, 1500, f. 70v.

80. *Como el avia pagado a cargo de dichas rentas cosas que la çibdad nesçesitaba... el non avia echado esto en sus bolsas salvo para probecho e en cosas nesçesarias a la çibdad*: AMB. Libro de Actas, 1504, ff. 37r-38v. A month later, Pedro Sánchez reports that the *pesquisidor* had sent Pedro de Padilla to the court with the accounts of what remained of the *rentas encabezadas*, and that since he had only followed the city's instructions, he also requested its protection before the court. Alonso del Castillo and Andrés de Oñate were sent to the court for this purpose: AMB. Libro de Actas, 1504, ff. 49 r-v.

81. AMB. Libro de Actas, 1504, f. 167r.

82. AMB. Libro de Actas, 1504, ff. 167v and 168r.



checks.⁸³ However, the officials did not trust this method, aware as they were that the law demanded the guarantees come from them. For this reason, they decided to postpone the decision, “as there is still time”.⁸⁴ Everything changed when, on 2 December 1508, Álvaro del Castillo informed the officials of his willingness to take on the rents of the *encabezamiento* for five years under the conditions presented by the city, offering Burgos a loan of 200,000 mrs per year (a million overall). This offer enraged the common, whose head procurator in the council said that from that moment on officials could express their opinion no longer, as they had sent a document to the monarchs claiming that the *encabezamiento* was detrimental to the city, against the common’s opinion, and that the monarchs had granted the *encabezamiento* to the *vecindades* “in order to avoid extortion and damages from the lessors”. Now, with Álvaro del Castillo, the city was exposed to yet more harm, “and officials are thus asked to stay away from the issue”. Naturally, the officials who controlled the *regimiento* and the *corregidor* were inclined to accept Álvaro del Castillo’s offer.⁸⁵

The conditions agreed by *regidores*, *alcaldes*, *corregidor*, *vecindades* and guilds for the renewal of the *encabezamiento* in 1513 effectively summarised all the conflicts and experience accumulated in previous years. The conditions were as follows: that three officials of the *regimiento* and 11 representatives of the *vecindades* be appointed to establish the rents, *prometidos*, etc.; that after these were set up, one official and three representatives of the common be put in charge of auditing the management of the system; that one or two persons be appointed collectors of the rent, provided that they were neither members of the city council nor related to it, and that they were given the authority to collect rents from the lessor, order payments, pay the salaries of collectors, give the green light for money transfers to both the king and the owners of *juros*, and meet the expenses generated by the *encabezamiento*; that the three members of the *regimiento* and the 11 members of the common audit the accounts every year; that the interests (profits) be distributed in whatever way the five auditors decided was to be most beneficial; that bankruptcies be met with *sisas* agreed between the *regimiento* and the common; that none of the *regimiento*’s appointees be lawyers or lessors; that collectors be appointed for a maximum period of two years; that the three members of the *regimiento* be counted as one vote and the 11 members of the common as another vote; and, finally, that the profits be kept by a member of the common throughout the *encabezamiento* period and not be distributed until the end so that a reserve fund existed to make up for any losses.⁸⁶

83. AMB. Libro de Actas, 1508, ff. 47r-49v. Throughout the debates, Antonio Sarmiento, among others, expressed his opposition to the *encabezamiento* and his refusal to have himself or his assets used as guarantee: AMB. Libro de Actas, 1508, f. 78r.

84. AMB. Libro de Actas, 1508, ff. 104v-106v.

85. *Por evitar las estorçiones e daños que la çibdad e su partido podían resçibir de los arrendadores... por tanto que les piden e requieren que non se entrometan en ello*: AMB. Libro de Actas, 1508, ff. 214 r-v and 217 r-v.

86. AMB. Libro de Actas, 1513, ff. 167r-168v. On 17 August 1513, the king assigned Burgos the *encabezamiento* for five more years, adding 150,000 mrs per year to the previous amounts: AMB. Libro de Actas, 1513, f. 151r.



In the last years of the Middle Ages, the system of *encabezamiento* gradually took shape; there were the manoeuvres of the grudging elite, who were concerned with keeping their persons and assets safe from possible *derramas* and losses, and a common eagerness to gain ever more control over the accounts, something in which they succeeded. For the political elite of the city, the system did not involve major novelties. Traditionally, the *regimiento* had assumed the part of the management that was now assigned to it, including the *tomas* with which to cover the city's immediate needs. These had been a common resource previously, and the truth is that the *encabezamiento* system made them a good deal easier. In contrast, the city still relied on the lessors, and *alcaldes* and *regidores* now had the added responsibility of responding for any imbalance with their personal assets, through embargoes or *derramas*. It is likely that, in the long run, the elites found the advantages of the system, but this was certainly not the case at first. For its part, the common soon spotted the chance to increase its fiscal prerogatives, which theretofore had been limited to extraordinary taxation at the local level (*sisas*)—no doubt the foundation of their legitimacy during negotiations—while incorporating the idea of *encabezamiento* as an act of “grace” granted to the people at large in their discourse. This was expressed by the city's head *procurador* in 1508: “Their Highnesses have granted the *encabezamiento* to the *vecindades*” over the head of the officials.

3. Conclusions

From the very outset of urban life, custom demanded that the whole of the city lend legitimacy to some decisions, especially concerning sensitive issues and during moments of crisis. Accordingly, the issue of taxation was to be one of the main arenas for the political participation of the common from an early date.

As such, throughout the 15th century three scenarios of consensus/dissent progressively formed around the issue of taxes: the debate between *talla* and *imposición*—that is, between direct and indirect taxation; extraordinary taxation as an inescapable expression of consensus between the elite and the common; and good and bad fiscal practice. Meanwhile, the common was often invoked to appeal to unity in terms of collective identity *vis-à-vis* other agents. The conflicts that inevitably arose in decision-making processes, as well as those caused by perceptions of malpractice, contributed more than anything else to giving the common a defined identity and to creating a space for it within the system. The fact that the main way of facing the endemic deficit was by imposing extraordinary *sisas* year after year, gave the common a powerful fiscal tool, with which the *vecindades* constructed a discourse opposed to that of the elites—a discourse that persisted even when the issuing of debt over the *doblamiento de la barra* had become widespread. Against this elite discourse, the common wielded their own arguments, which were based on an equitable notion of the states and, naturally, the defence of the city's public commonwealth against private interests.



Therefore, while the Castilian ‘fiscal state’ was being built with the necessary cooperation of urban powers, the presence of the common became habitual in the negotiation arenas in which local, and ultimately the kingdom’s, fiscal policies, management and auditing, were discussed.

The reign of the Catholic Monarchs brought in important novelties in terms of fiscal policies, which were partially motivated by the Crown’s pressing financial needs. This provided momentum to a process that, from the early 15th century onwards, had given urban councils an increasingly large role in the management of the royal finances and had gradually turned urban taxation into an instrument to fund the nascent Modern State. These two factors converged to shift a good deal of the process of fiscal negotiation to the cities, reinforcing the emergence of an urban fiscal discourse that pursued both the legitimation of the decisions adopted by the ruling elites and the involvement of the whole urban community in the process. The debates that arose in the cities as a result of the imposition of the system of *encabezamiento por alcabalas*, which we have illustrated here with Burgos’ example, are a good case in point. In this way, the reign of Isabella I led to the increased presence of the common in the spaces of fiscal and political dialogue in Castile.

