taxpayer, whatever its source. It was also a distributory tax *(impôt de repartition)·,* every year the king in his council fixed the total sum which the *taille* was to produce in the following year; he drew up and signed the *brevet de la taille* (warrant), and the con­tribution of the individual taxpayer was arrived at in the last analysis by a series of subdivisions.

The *conseil du roi* first divided the total sum among the various *généralités* (the higher financial divisions), again dividing the amount due from each *généralité* among the *élections* of which it was com­posed. Then the *élus* in each *élection* divided the contribution due from it among the parishes. The final division took place in the parish or community, among the inhabitants subject to the tax. So far the system remained the same as that of the old seigniorial *taille.* The assessment and collection of it were the business of the community; the crown, in principle, had nothing to do with them and did not bear the cost of a local administration for the purpose. The community had to produce its contingent of the *taille.* In principle it was even held to be the debtor for the amount; hence the inhabitants were jointly responsible, a state of affairs which was not suppressed till the time of Turgot, and even then not completely.

The inhabitants subject to the *taille,* summoned to a general assembly by the syndic, elected commissaries for the assessment *(asséeurs)* and collection *(collecteurs)* of the tax from among them­selves. Originally two series were elected, both assessors and collectors. But from 1600 onwards the same persons fulfilled both functions, the object being, by giving the assessors the duty of collecting the tax, to lead to a juster and more conscientious assess­ment. The system appeared to be admirable, forming in this respect a kind of self-government, but in practice it was frequently oppressive for the taxpayers. The assessors estimated the indivi­dual incomes arbitrarily, village quarrels and rivalries leading them to over-charge some and under-charge others, and complaints were numberless on this point. Control should no doubt have been exer­cised by the *élus,* but they do not seem to have taken this part of their duties very seriously. Payment was rigorously enforced, and thus for a variety of reasons the *taille* was a burdensome and hated tax. It had still further vices: not only were nobles and ecclesiastics exempt from it, but many other privileges had been introduced by law, total or partial exemption extending to a large number of civil and military officials and *employes* of the crown on *the ferme générale.* The towns in general were not subject to it, at least directly; some had been exempt from time immemorial, others *(rédimées)* had purchased exemption for a sum of money, yet others *(abonnées)* had compounded for the tax, *i.e.* instead of paying the *taille* they paid into the royal treasury a sum fixed by contract, which they generally raised by *octrois,* or entrance dues.

Such was the administration of the *taille* until about the middle of the 17th century, after which time, although the broad lines remained the same, important reforms were introduced. They came principally from the provincial *intendants,* or from the *cours des aides,* which were animated by a liberal spirit. The *intendants,* by an exercise of their general or special powers, took the place of the *élus,* and delegated *commissaires aux tailles* (commissaries of the *taille)* for the assessment of the parishes, who guided and super­vised the elected collectors—for the most part ignorant and partial peasants. They also endeavoured to distinguish between different kinds of income, in order to arrive at a more just estimate of the total income, and fixed by tariff the proportion in which each kind of income was to contribute. They sometimes settled officially and of their own authority the share of certain taxpayers, and, though this was sometimes done as a favour, it was often a measure of justice. They also tried to limit the scope of privileges. These efforts were inspired by a series of scientific studies and criticisms, chief among which were Vauban’s *Dîme royale,* and the *Taille tarifée* of the Abbé de St. Pierre.

In certain districts the *taille* was real *(taille reelle) i.e.* a tax on real property. It was not an equal tax falling on all landowners, but the question as to whether a certain estate was to be taxed or not was decided according to the quality of the property, and not that of the owner. The *biens nobles (fiefs)* and the *biens ecclesiastiques* were exempt; *tenures roturières,* however, by whomsoever held, were taxed. A small part of the *pays d’élections* was also *pays de taille réele.* But it was the chief form of tax in the *pays d’etats,* and even there an attempt had generally been made to check the exemption of nobles’ property. It has been shown that in these districts the *taille* had originally been personal, having become real by a curious evolution. In these districts there were *cadastres,* or *compoix- terriers* (land registers), which allowed of a non-arbitrary assessment; and at the end of the *ancien régime* merely needed revision.

In certain provinces where the royal *taille* was levied there were neither *elections* nor *généralités,* and the whole administration of the tax was in the hands of the *intendants.* These were the provinces of the east and north, which were united to the crown at a period when the power of the *intendants* was already fully developed; they were sometimes known as *pays d’imposition.*

Sec France: *Law and Institutions·,* Henri Sée, *Les Classes rurales et le régime domanial en France au Moyen Âge* (Paris, 1901) ; and Auger, *Code des tailles* (Paris, 1788). (J. P. É.)

**TAILLEFER,** the surname of a bard and warrior of the 11th century, whose exact name and place of birth are unknown. He accompanied the Norman army to England in 1066, and obtained permission from William to strike the first blow at the battle of Hastings. He fought with spirit and determina­tion, and was killed in the battle. Mention of Taillefer is made by Guido, bishop of Amiens, in his *Carmen de bello Hastingensi,* v. 931-44 *(in Mon. Hist. Brit.,* 1848) and by Henry of Huntingdon in his *Historia Anglorum* (in *Rer. Brit. med. aevi script.,* p. 763, ed. Arnold, London, 1879); and his prowess is depicted on the Bayeux tapestry. The statement of Wace in the *Roman de Rou,* 3rd part, v. 8035-62, ed. Andresen (Heilbronn, 1879), that Taillefer went before the Norman army singing of Charlemagne and of Roland and the vassals who died at Roncevaux, has been considered important in demonstrating the existence of a comparatively early tradition and song of Roland.

See W. Spatz, *Die Schlacht von Hastings* (Berlin, 1896); Freeman, *History of the Norman Conquest.*

**TAILOR** (Fr. *tailleur,* from *tailler,* to cut, Lat. *talea,* a thin rod, a cutting for planting), one who cuts out and makes clothes. Formerly the tailor, or *cissor*, made apparel for both men and women, and not merely outer garments, but also articles of linen and the padding and lining of armour—whence the style “ Taylors and Linen Armourers ” applied to the Merchant Taylors Com­pany of the City of London in their earliest charters. But the word is now generally limited to those who make the outer (cloth) garments for men, and less frequently for women, though a phrase such as “ shirt-tailor ” is occasionally met with. In modern usage, too, it commonly has the implication that the garments are made to the order, and to the measure, of the individual purchaser, as opposed to ready-made clothing, which means articles of apparel manufactured in large quantities in a series of stock or standard sizes, such that any purchaser may expect to find among them one that will fit him with more or less accuracy. The clothing trade was originally confined to goods of the poorest grades, but it has come, especially in America, to include articles of good, though not of the first, quality. It probably first came into existence at seaport towns, where, to meet the convenience of sailors returning from long voyages and requiring their wardrobes to be replenished at short notice, the “ outfitters ” kept stocks of ready-made garments on sale; but it made no considerable progress until after the middle of the 19th century, when the introduction of the sewing-machine brought about the possibility of manu­facturing in large quantities. Its development was attended with gradually increasing subdivision of labour and, to a large extent, with the disappearance of the tailor as a skilled craftsman. The first step was for a garment, such as a coat, to be com­pleted by the joint efforts of a family. Then followed the “ task system,” which in America was the result of the influx of Russian Jews that began about 1875. Under it a team of three men, with a “ presser ” and a girl to sew on the buttons, divided the work between them. Payment was made by the “ task,” *i.e.* a specified number of garments, the money being divided between the members of the team in certain proportions. Often several teams would be run by a contractor, who naturally selected the cheapest workshops he could find and packed them as full of workers as possible; and when through stress of com­petition he had to accept lower prices the plan he adopted was to increase the number of garments to a task, leaving the pay unaltered. The result was the introduction of many of the worst features of the “ sweating system,” the workers having to work excessively long hours in order to finish the task, which in some cases meant as many as twenty coats a day. In the “ factory ” or “ Boston ” system the subdivision is still more minute, and as many as one hundred persons may be concerned in the production of one coat. The amount of tailoring skill required in a worker is even further reduced, but the premises come under the regulation of the factory laws. The factory system has also cheapened production in a legitimate way, because it has enabled mechanical power for driving sewing- machines, and also expensive labour-saving machinery, to be