

Local Rule, Elites, and Popular Grievances: Evidence from Ancien Régime France

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Abstract

In an authoritarian state, are citizens better-off when governed by local representative institutions, or the central state? Local rulers have better information on local conditions and may be more accountable to citizens than central officials. However, if they are overrepresented in institutions of local rule, elites can use their power at the expense of the general population. I analyze French Ancien Régime institutions representing provincial elites, which levied taxation in a third of provinces. I leverage novel data on living standards, popular rebellions and grievance lists to measure distinct dimensions of the general population's welfare. I show that local rule had no clear impact on living standards but improved satisfaction with limited aspects of taxation. Further, I find evidence of increased rent-seeking by local elites, suggesting that lower oversight of elites had detrimental consequences for peasants. Overall, local rule controlled by elites made little positive difference for most citizens.

Keywords: state capacity; representation; elite capture; decentralization; European history

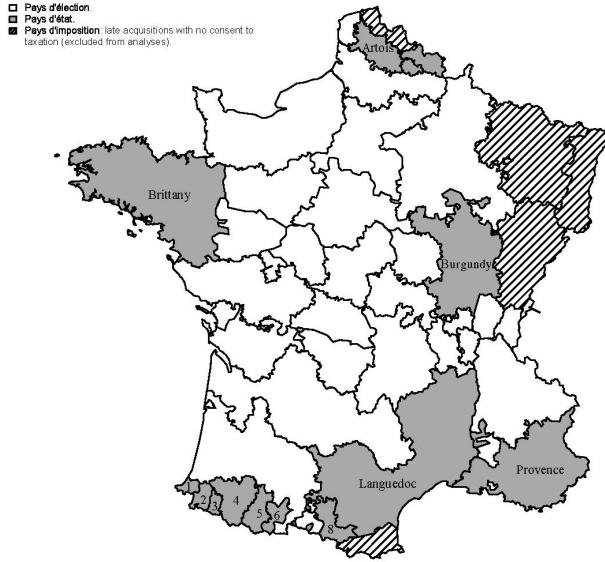
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Over the course of state formation, rulers face a choice between centralizing governance and delegating power to local elites. An extensive literature explores the determinants of this choice (Ahmed and Stasavage, 2020; Garfias, 2018; Gerring et al., 2011; Mayshar, Moav, and Neeman, 2017) and its long-run implications on political and economic development (Dell, Lane, and Querubin, 2018; Michalopoulos and Papaioannou, 2013; Osafo-Kwaako and Robinson, 2013). However, the consequences of historical centralization for the general population aside from elites are poorly understood. For the majority of citizens, does it make a difference to be ruled indirectly by local elites as opposed to be ruled directly by an authoritarian central state?

I investigate the consequences of *local rule* on the welfare of the general population, focusing on the partial delegation of fiscal powers. I consider an authoritarian regime, where taxation is either managed by central agents or by local institutions controlled by local elites, and neither state nor local elites are electorally accountable to the rest of the population. I will argue that under these conditions, we should not expect local rule to benefit the general population. In comparison with centralized governance, institutions of local rule have better information on local conditions and may also be more accountable to citizens, plausibly leading to policies benefiting the majority. Such historical institutions are often considered as proto-democratic, “representative” institutions, implying positive outcomes (Ahmed and Stasavage, 2020; Angelucci, Meraglia, and Voigtländer, 2017; Mayshar, Moav, and Neeman, 2017). However, unless the non-elite population is represented, local rule also means lower oversight of elites by the central state: when left unchecked, elites may use their informational advantage to extract resources from local populations, leading to worse outcomes for most citizens (Acemoglu, Reed, and Robinson, 2014; Bardhan and Mookherjee, 2006; Malesky, Nguyen, and Tran, 2014; Mattingly, 2016; Reinikka and Svensson, 2004).

I analyze the case of institutions of local rule in Ancien Régime France: the *provincial estates*. The provincial estates were representative assemblies of the Clergy (0.5% of the population), Nobility (1.5%), and Third Estate (the commoners, 98%). In the 1700s, they were present only in provinces called *pays d'état*, amounting to approximately one third of the territory. Their main role was to “consent to taxation”, which involved bargaining with the crown over royal taxation amounts and levying it. In some instances, they borrowed on the crown’s behalf and paid the debt back with taxes they raised. They also retained some revenue to fund local projects, including agricultural improvement, or building roads and canals. In contrast, in provinces without provincial estates (called *pays d'élection*), taxation was levied by central agents without formal or informal consent of the governed (Figure 1).

Figure 1: Consent to taxation in French provinces (1789)



Notes: 1. Labourd 2. Basse-Navarre 3. Soule 4. Béarn 5. Bigorre 6. Quatre-Vallées. 7. Couserans 8. Comté de Foix, 9. Cambrésis, 10. Hainaut. The full list of provinces is available on Table A.1.

The estates were created at the end of the Middle Ages at a time of central weakness: the monarchy granted the right to consent to taxation to some provinces as a concession to local elites in order to fund wars and secure loyalty from recent territorial additions to the realm. I take advantage of the resulting institutional variation, comparing locations with and without provincial estates. A natural concern when exploiting historical boundaries across administrative regions is that any difference in history may confound the results. To address the issue of compound treatment, I control for a number of geographic, administrative and political factors. I also use a geographic regression discontinuity approach to minimize bias from the largest potential confounds, under the assumption that these are not homogeneously distributed within provinces. There could still be unobserved confounds, although the direction of the bias is unclear, thus the estimates should be interpreted with caution.

I analyze the effect of local rule on three important dimensions of citizens' welfare, broadly conceived: living standards, grievances against central fiscal authorities, and grievances against local elites. For living standards, I use several proxy measures including mortality, urbanization, and soldier's heights during and after the Ancien Régime. In the main analysis, I use two complementary sources allowing to measure popular grievances and, importantly, to distinguish the main origin of these grievances, either central taxation or the

actions of local elites: city-level data on popular rebellions between 1661 and 1789, from Nicolas (2002); the grievance lists drafted for the 1789 Estates-General, drawing from a detailed content analysis by Shapiro et al. (1998). For grievance lists, I focus on the Third Estate grievances (i.e. the commoners group) and a partial sample of rural lists. For both rebellions and grievances, I analyze two sources of dissatisfaction: taxation and local elites, particularly exploitation of peasants through the seigneurial system. Satisfaction with taxation informs us on the extent to which the provincial estates mitigated the burden of taxation for the general population. Satisfaction with local elites, particularly regarding their role as extractive landlords through the infamous seigneurial system, informs us on whether local rule has negative effects beyond central taxation.¹

Empirically, the historical case of Ancien Régime France allows to study the simultaneous presence of indirect and direct rule within the context of a single polity, making it ideal to explore the consequences of local, as opposed to centralized, rule. The rich data on grievance lists and popular rebellions also provide a unique opportunity to measure attitudes towards state and non-state elites and policies in a historical, pre-democratic setting. From a comparative perspective, France is a prominent and influential case of state-building, and centralization is viewed as one of its major features. In the famous “Old Regime and the Revolution”, Tocqueville (1856) praises governance by the provincial estates while criticizing the long-term centralizing tendencies of the French state. Finally, given that popular grievances about taxation and elites played a substantial role in precipitating the 1789 revolution (Shapiro et al., 1998), understanding whether existing proto-representative institutions mitigated or exacerbated them is all the more important.

In a first set of results, I show that local representation did not have a substantial impact on either living standards or economic growth in the short or long run. I then show that both rebellions and grievances about taxation are less frequent under local rule, suggesting greater satisfaction with taxation. Further evidence suggests that peasants benefited from elites mitigating the tax burden for themselves, and that these benefits were relatively limited.

In a final set of results, I find suggestive evidence of negative consequences for the general population beyond tax collection. Overall, rebellions against local elites are more frequent under local rule. Grievances about the seigneurial system are also more frequent, although only for a subset of provincial estates where the influence of privileged orders was the greatest. This suggests that local elites in regions with provincial estates exploited the lack of oversight by the central state to extract more resources from peasants.

¹The seigneurial regime can be viewed as a form of non-state taxation.

Although I cannot directly measure a “net effect” of local rule, this suggests that for peasants, local rule made little difference as the lower pressure from the central state was counterbalanced by increased pressure from local elites.

Literature and contribution

This article contributes to the literature on representative institutions in Europe. Scholars have argued that European early representative institutions paved the way for democratization and economic development by protecting property rights from extractive central monarchies (Acemoglu, S. Johnson, and Robinson, 2005; Angelucci, Meraglia, and Voigtländer, 2017; Bates and Lien, 1985; Cox, 2017; North, 1993; Van Zanden, Buringh, and Bosker, 2012). This literature identifies a divergence from the early modern period between England and the Netherlands, where representation succeeded in effectively constraining central states, and the rest of Europe, where representative institutions became obsolete and dominated by absolutist regimes. However, there are few empirical studies of representative institutions in absolutist regimes.² Scholars have identified the state’s dependence on the noble elites as a major factor of the divergence between France and England (Hoffman and Norberg, 2002; Lachmann, 1989; Root, 1994), but the consequences of the divergence itself are not quantified. More generally, improving our understanding of absolutist states is important from a comparative perspective: historical state-building in China appears closer to their trajectory than to the English-Netherlands case (Dincecco and Wang, 2018).

A second contribution is to clarify *why* local representation might matter for welfare, and why it might not. Recent works emphasize positive implications of historical local representation, which is adopted by the ruler to improve oversight of rent-seeking state agents or elites (Angelucci, Meraglia, and Voigtländer, 2017; Gailmard, 2017). Importantly, in these cases, local rule is structured so that it includes strong representation of non-elite populations. In contrast, in the case I study, local rule is dominated by elites, explaining the lack of positive effect on welfare. My argument is also similar to Stasavage (2014), who shows that medieval and early modern autonomous cities initially promoted urban

²Cross-country studies typically include only the national-level but less active Estates-General as the relevant representative institution in early modern France (e.g. Acemoglu, S. Johnson, and Robinson (2005), Cox (2017), and Van Zanden, Buringh, and Bosker (2012)). To my knowledge, the only reference to the French provincial estates in an empirical political economy paper is in Stasavage (2010). In a sociology dissertation, Weitman (1968) compares pays d’état and pays d’élection using an earlier content analysis the 1789 nobility grievance lists. Møller (2017) analyzes the case of the Spanish *cortes* but focuses on their origins rather than their consequences.

growth but later became captured by private interests. My article complements this work by highlighting similar extractive logics in a large-scale representative institution and focusing on popular satisfaction with policies and elites rather than urban economic development.

A third contribution is to ask whether the general population benefits from state centralization. Many studies in the state capacity literature explore rulers and elites' incentives for creating institutions (Ahmed and Stasavage, 2020; Garfias, 2018; Garfias, 2019; Mares and Queralt, 2015; Mayshar, Moav, and Neeman, 2017), and other works highlight long-run consequences of these choices (Hariri, 2012; Michalopoulos and Papaioannou, 2013). However, in part due to data limitations, there is little research on the policy and welfare consequences of historical institutions, when they were in place. Here I use rich data plausibly capturing popular attitudes towards state and non-state elites and policies in a historical setting. By focusing on social conflict and grievances, this article also relates to sociological approaches of historical state-building (Lachmann, 1989; Tilly, 2013).

Finally, although these topics are rarely examined together, the case of “early representative institutions” relates to longstanding debates in political economy of development regarding the welfare consequences of empowering local elites. Examples include the ambiguous benefits of decentralization reforms (Bardhan and Mookherjee, 2006; Malesky, Nguyen, and Tran, 2014; Treisman, 2007), traditional institutions in Africa (Acemoglu, Reed, and Robinson, 2014; Baldwin, 2015; De Kadt and Larreguy, 2018; Henn, 2020) or village leaders in China (Mattingly, 2016; Tsai, 2007).

The consequences of local rule for the general population

Theoretically, can we expect the general population to benefit from local rule in an authoritarian state? I focus on the partial delegation of fiscal powers. There are three relevant actors: the state, (non-state) elites, and the rest of the population. Local rule means that decisions regarding taxation are made by local authorities, typically local elites. Representation of the general population is limited, as neither the state nor local authorities are formally accountable (i.e. they are not elected). In particular, elites are over-represented in local rule institutions. I will argue that under these circumstances, we should not expect local rule to have positive implications for the general population, as the benefits of local rule depend on it not being completely controlled by elites.

First, local authorities can be expected to have better information on local conditions than the central state, which may lead to better policies. However, an informational advantage

does not necessarily make citizens better-off. Analyses of early representative governance through formal models show that local rule can be mutually beneficial to the ruler and a representative citizen in the presence of information asymmetries (Ahmed and Stasavage, 2020; Angelucci, Meraglia, and Voigtländer, 2017; Gailmard, 2017; Mayshar, Moav, and Neeman, 2017). Importantly, these works assume that the assembly of interest is representative, directly or indirectly, of most citizens. However, if local rule is controlled by elites whose interests are not aligned with those of the majority of citizens, it is unclear from which system citizens benefit the most. In particular, local elites' informational advantage can precisely help them extracting rents more effectively from peasants, making them worse-off.

Second, local rule, as a form of political decentralization, is often viewed as bringing government "closer to the people", implying greater accountability and thus positive welfare consequences for citizens (Treisman, 2007; Wibbels, 2006). While the literature on decentralization and federalism typically focuses on contemporary electoral regimes, scholars have suggested that the advantages of local rule could hold even without formally democratic institutions. For instance, works on customary institutions or decentralization in authoritarian regimes also suggest that local leaders can be held accountable through social sanctions even under weak democratic institutions (Baldwin, 2015; Tsai, 2007). The idea that the provincial estates were more legitimate than the central state was frequently promoted by the provincial estates themselves (Swann, 2003).

However, local rule also leads to lower oversight of elites, which could undermine citizen's welfare. If local elites have control over the assemblies and as a result of important policies, it becomes easier for them to extract resources from the general population. Further, there could be negative welfare effects through other channels than taxation. In Ancien Régime France, nobility, clergy and *bourgeois* elites were disproportionately represented in provincial institutions and had substantial power over peasants as landlords. The "dark side" of decentralization due to elite capture is similarly highlighted in contemporary autocratic regimes and developing countries (Acemoglu, Reed, and Robinson, 2014; Bardhan and Mookherjee, 2006; Malesky, Nguyen, and Tran, 2014; Mattingly, 2016; Reinikka and Svensson, 2004).

In summary, local rulers' informational advantage may not lead to better policies for the general population, and it is unclear whether they are more accountable or on the contrary more prone to rent-seeking when left unchecked than central institutions. In light of these competing effects, we should not expect local rule to have a positive impact on welfare in a setting where elites are over-represented.³

³This theoretical ambiguity is also found in formal works on the impact of separation of powers, showing that by itself it is not sufficient to improve outcomes for the majority (Brennan and Hamlin, 1994; Persson,

The empirical analysis will shed light on the competing mechanisms described above. I cannot measure all relevant dimensions of citizen's welfare and measure a "net effect" of local rule, but I focus instead on three important components of it. I first assess the impact of local rule on living standards. In the following more extensive analyses, I focus on more immaterial dimensions of welfare. First, I analyze the impact of local rule on satisfaction with central taxation, using information on fiscal revolts and grievances about taxation. Second, I investigate the extent of rent extraction by local elites at the expense of the general population, using information on revolts targeted at local elites and grievances about elite-peasant relations.

Historical background

This section describes the relations between the state, elites and peasants in Ancien Régime France⁴, as well as the origins and functioning of the provincial estate, which are the local rule institutions of interest. For reference, in 1789 France was divided into 34 provinces, which were military districts. As shown on Figure 1, fourteen provinces had local rule through provincial estates consenting to taxation. Provinces had mostly similar boundaries with 36 administrative and fiscal districts called *généralités*, which were controlled by centrally-appointed officials called *intendants* since 1635.⁵

State, elites and peasants under the absolute monarchy

Between the early 1600s and 1789, the power of the central state was rapidly increasing. Per capita tax receipts increased ninefold between 1610 and 1780, with an average increase of 12.6% every decade between 1700 and 1780 (Bonney, 1999, see Figure E.1 in the appendix). France was involved in wars during 32 of these 80 years, requiring large short-term increases in revenue. In 1759, war accounted for almost half of all state expenditures (109 millions livres out of 237 millions). Unlike Britain, which could borrow at low rates, France funded the war effort through taxation and the sale of offices (Bien, 1988; Doyle, 1996). The intendants were the symbols of the increased centralization of the state: in provinces without local rule, these royal officials had full powers over administration, police, justice and taxation, without any intervention of citizens or intermediary representative bodies. In contrast, in provinces

Roland, and Tabellini, 1997).

⁴Approximately 1500 until 1789.

⁵See Figure E.1 in the appendix for a map of provincial and *généralité* boundaries.

with local rule, they shared the power of levying taxation with the provincial estates.

During the period of interest, non-state elites and the state competed in various ways for peasants' resources. Clergy, nobility, and the urban *bourgeoisie* were exempted from most direct taxes, shifting the almost entirety of the burden on the peasantry. This was particularly the case for one of the most infamous taxes, the *taille*, which was based on household income or land. Over the course of the 1700s, the monarchy started to target elites' resources and created multiple new taxes without exemptions: the *capitation* (created in 1695, suppressed and revived in 1710), the *dixième* (1710), and the *vingtième* (1749, 1756, 1760). While these taxes were less unequal than the *taille*, they still added to the burden of the peasantry and elites negotiated lower rates (Kwass, 2006).

The elites extracted resources from peasants in more direct ways. The clergy, nobility and urban elites owned most of the land. The church collected the tithe tax, either in kind or in cash, representing 10% of the value of crops. Although serfdom had disappeared in France since the 14th century, peasants were burdened with many seigneurial rights and dues (Markoff, 2010; Sée, 1968). In addition to annual payments in cash or kind, peasants were charged taxes for using infrastructure like the flour mill, wine press and baker's oven and the lord could demand a period of unpaid labour from tenants. Peasants were also subject to seigneurial courts.

Finally, indirect taxes, which were collected by tax farmers, added to the burden of non-elite populations (N. Johnson and Koyama, 2014). Among these, the salt tax (*gabelle*) was extremely unpopular. There were six distinct tax zones with vastly different rules, creating large disparities in the price of salt, a good of primary necessity. As shown on Figure A.3, several provinces with local rule were exempted from the salt tax. Note that this should be understood as a consequence of local rule rather than a confounding variable, but it is conceptually distinct from the provincial estates allocating taxation more fairly thanks to their knowledge of local conditions, since they did not manage these taxes directly. I will take this distinction into account in the empirical analyses.

Origins of the provincial estates⁶

The provincial estates were very old institutions and derived legitimacy and prestige as part of the “provincial constitutional history” (Swann, 2012). We can distinguish two origins of

⁶This section and the next one are based on the following general historical works: Major (1980), Marion (1923), Barbiche (2015) and Mousnier (1974). On individual provincial estates: Beik (1985) and Durand, Jouanna, and Pélaquier (2014) on Languedoc; Legay (2001) on the Northern estates; Swann (2003) on Burgundy; Rébillon (1932) on Brittany.

these institutions. A first group emerged as institutions consenting to taxation during the Hundred Years' War opposing France to England (1337-1453). At that time, the king had no right to levy general taxation to fund the war and thus needed the consent of various assemblies representing the towns, the lords and the clergy. Since national-level assemblies typically resulted only in vague agreements, bargaining with local assemblies was often the only way for the king to obtain funds (Barbiche, 2015; Henneman, 2015; Major, 1980; Mousnier, 1974). The most powerful of these local assemblies were the provincial estates, and most retained their local rule privilege after the war.

A second group is found in territories which were acquired by the French monarchy through alliance or conquest (Burgundy, Brittany and Provence were acquired between 1477 and 1534). Later additions include a number of small provinces in the Southwest (1607-1620) as well as in the North (1659). All these territories had pre-existing forms of representative estates consenting to taxation before integration into France, which the monarchy preserved in order to insure their loyalty.

Local rule through provincial estates receded during the 17th century. Starting with the reign of Louis XIII, many provincial estates of the first group were suppressed as their military importance diminished (Blaufarb, 2010). These provincial estates were the weakest ones, as they consented to taxation but did not control the process of tax collection. Under the rule of Louis XIV (1661-1715), the suppression of the weakest provincial estates continued and new territorial additions such as Franche-Comté, Alsace or Lorraine did not obtain the right of consent to taxation when they joined the realm. The share of territory with local rule fell from almost 60% in 1600 to a third in 1700 (see Figure A.2 in the appendix).

The provincial estates survived for reasons that are largely contingent on short-term dynamics and foreign policy. For instance, Minister Marillac intended to suppress the Burgundian provincial estates but was disgraced in 1630 on matters of foreign policy (Swann, 2003, p.42). Controller-General of Finances Jean-Baptiste Colbert was also adamant about suppressing the Southwestern estates but died in 1683 before reaching his goal (Major, 1980, p.652).

The provincial estates in the 1700s

The provincial estates were assemblies of the three orders, or “estates”, of the province: Clergy, Nobility and Third Estate. They were convoked by the king every one, two or three years depending on the province. Ahead of a typical meeting, the crown would communicate formal demands for taxes, loans or administrative contributions through the provincial gov-

ernor and the intendant. These demands would be discussed by the assembly and amended until an acceptable compromise between the monarchy and estates was found. Only then the estates would collect taxation. Analyzing numerous negotiations between the king and the estates of Burgundy, Swann (2012) describes them as “an elaborate process of bargaining with the King asking for more than he expected to receive and the estates offering less than they intended to pay, pleading poverty and citing every conceivable form of man-made or natural disaster in mitigation”.

Table 1: Characteristics of pays d'état and pays d'élections

Local rule (<i>pays d'état</i>)	No local rule (<i>pays d'élection</i>)
Taxation: shared power with central officials (<i>intendants</i>).	Central officials allocate and oversee the collection of royal taxation.
Provincial Estates: assemblies of representatives of the three orders (Clergy, Nobility & Third Estate).	No provincial estates.
Role: Consent to, bargain over, and collect royal taxation. Regular meetings.	No consent to taxation. Central officials collect royal taxation.
Representation: C: bishops of main dioceses; N: main noble families or restrictions; TE: unelected mayors of main cities.	
Voting: by order, except in Languedoc and Provence; TE has at most half of the votes.	

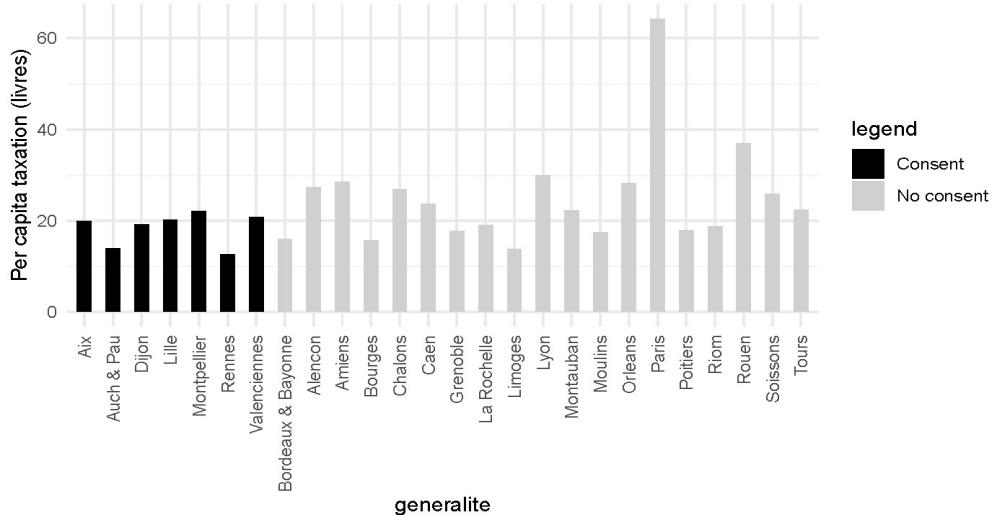
Note: PE: provincial estates; TE: Third Estate; N: Nobility; C: Clergy.

The need for consent meant that the state could not extract as much from provinces with local rule as from provinces without. From the early 1660s to 1789, receipts from local rule provinces were always at least four times larger than in other provinces, although this difference was gradually narrowing (Figure E.2 in the appendix).⁷ Another source provides more complete information on the fiscal burden rather than only central receipts : Necker, who was Finance Minister between 1777 and 1781, estimates that local rule is associated with a 26% average reduction in per capita tax burden, but with a lot of variation across

⁷I found similar results using data on 1802 land tax per capita, which was still largely based on pre-revolution evaluations due to the lack of a proper cadaster (see Figure E.3 in the appendix).

provinces (Figure 2). A caveat is that the exact breakdown between local and central taxation is unclear.⁸

Figure 2: Estimates of fiscal burden by province (1784)



Source: Necker (1785). The estimates include both central (royal) taxation and additional local taxation levied by the provincial estates.

Beyond bargaining over and levying taxation, the provincial estates had important policy roles and funded local projects. For instance, Tocqueville (1856, pp. 261–263) praises roads and canals built by the Languedocian provincial estates.⁹ Swann (2003, chapter 11) details the Burgundian provincial estates' attempts to make the allocation of the tax burden fairer. Other activities included agricultural improvement and tax relief.

How representative were the provincial estates? Most estates voted by order, meaning that each of the three social orders - Clergy, Nobility and Third Estate - represented one vote. In the few voting “by head”, the votes of the Third Estate never exceeded 50%. The size of the assemblies ranged from 112 members in Languedoc to thousands eligible in Brittany. Clergy and Noble representation was aristocratic. Access was generally restricted to the main noble families (e.g.: only 22 high barons could attend the estates in Languedoc and access was conditioned to the possession of a century-old title in Burgundy). Brittany was

⁸There is unfortunately little detailed fiscal data on the Ancien Régime. Major archival destructions occurred during the 1700s and 1800s (Bonney, 1999, pp. 123–124). One could more generally question the validity of official statistics. A common criticism was the overstatement of receipts to justify war expenditures (Necker was specifically the target of such criticism by his successor). These issues likely introduce measurement error but no systematic bias: as far as I know they do not impact differently areas with local rule.

⁹See also Durand, Jouanna, and Pelaquier, 2014.

an exception, as all nobles could legally participate in the estates' discussions. Similarly, Clergy membership was restricted to bishops and abbots, not local priests.

Third Estate representation was clearly oligarchical: delegates were mayors of the main provincial cities. While these offices used to be elective in the beginnings of the provincial estates, they became venal following 17th century reforms reinforcing the control of the central state over municipalities. As a result, the interests of peasants were "represented" only indirectly through their noble or ecclesiastical landlords (Swann, 2003, p.75). See Table 1 for a summary of the differences between provinces with and without consent.

In principle, the monarchy could not levy taxation without the consent of the estates. In practice, they always accepted to give at least some funds. For instance, by the end of the 17th century, the estates systematically offered the state a fixed financial contribution called "voluntary gift", as a token of goodwill. When universal taxes were created from 1695, challenging the privileged elites' tax exemptions, the estates negotiated "buy out" payments in exchange for the right to collect the tax themselves. To do so, they borrowed in order to advance funds almost immediately to the king, the loan being secured by future tax revenues. Because the estates could borrow at lower rates than the crown, this was advantageous for the king as well as for provincial investors (Potter and Rosenthal, 1997; Swann, 2003).

A crisis in the relation between the monarchy and the estates took place during the mid-1700s. In 1749, the monarchy created a new tax, the *vingtième*, and had central officials collect it instead of the provincial estates. All provincial estates protested: in Brittany, the noble members refused to discuss ordinary affairs unless the crown heard their grievances about the new tax (Kwass, 2006; Rébillon, 1932). The Languedoc estates were dismissed for the first time since 1629 and suspended for two years (Durand, Jouanna, and Pélaquier, 2014). Ultimately the monarchy partially backed down: the new tax was maintained but a buy out was authorized, restoring the estates' administrative autonomy.

This crisis illustrates the tensions between institutions of local rule and the crown, but also the fact they were the most active when protecting elites' interests rather than peasants' (Kwass, 2006). There is also evidence that they used their tax collection powers to minimize the burden of the elites at the expense of the peasants. For instance, during 1710 negotiations with the monarchy, the Burgundian estates negotiated a lower payment for the *capitation* tax. This led to a decrease ranging from 16% to 40% for privileged individuals, but the amount allotted to commoners actually *increased* by 16% (Swann, 2003, p.183-184).

Empirical strategy

Data

In order to measure satisfaction with taxation and local elites, I use two sources: popular rebellions and 1789 grievance lists. The former is available at the locality (villages or towns) level, and the latter for 153 cities for which grievance lists were drafted (see Table 2). In the appendix, section A.3 shows that rebellions and grievances are highly correlated in rural districts. As I will show in the following sections, both data sources have limitations, so using both of them and assessing to what extent they yield consistent results increases confidence in the main results.

Table 2: Main outcome variables

Outcomes:	Popular rebellions		1789 grievance lists	
	1661-1789	Third Estate	Villages	
Unit of analysis	3,541 localities	153 <i>bailliage</i> cities	504 villages	
Taxation	% rebellions about taxation		% grievances about taxation	
Elite rent-seeking	% rebellions against seigneurial authorities		% grievances about the seigneurial regime	

Popular rebellions against taxation and local elites (1661-1788)

As the primary outcome variable, I use a dataset of local “rebellions”. It was built by historian Jean Nicolas¹⁰ in the 1980-1990s, based on the collaborative work of 58 historians, each focusing on specific regions. Combing through national and local archives, they looked for references to “rebellions”, defined as “when a group of at least four individuals, not belonging to the same family, directly perpetuates violence against one or more representatives of a political, religious, economic power, etc., or attacks property, buildings, furniture, papers, various signs symbolizing these powers.” (Nicolas, 2002, p. 75). The resulting dataset obviously cannot track every instance of such events in Ancien Régime France, but it does provide information on the events which were viewed as worth mentioning and preserving in administrative, judicial or police correspondence and reports. The dataset provides information on 7,447 events between 1661 and January 1st 1789¹¹, taking place in 3,541 locations.

¹⁰Chambru and Maneuvrier-Hervieu (2022) recently made the database available. See also Hamon (2021).

¹¹I exclude the year of the revolution.

I rely on the author's typology of rebellions: 41% are fiscal, 15% are food riots and 9.6% are against local elites¹². The remaining causes of rebellions are hostility to the repressive and judiciary apparatus (15%), work and religious conflict. In the appendix, Table B.2 provides further information on the typology. I use a) the share of rebellions against central taxation and b) the share of rebellion against local elites as a proxy for peasants' dissatisfaction with these respective topics. In alternative specifications, I use rebellions per capita or rebellion counts as the outcome variable.

There could be confounding due to differences in archival conservation or researchers' depth of search in local rule provinces: to address these concern, I show that controlling for the type of primary source (national, local archives, or other sources) providing the rebellion data does not change the result (Figure F.4). I also did not find for differential levels of detail regarding the number of participants (Table F.1).

Repression was a centralized function, with no role of the provincial estates. I cannot completely rule out that it plays a role in driving the results, but the direction of the bias is not fully clear. For instance, while more repression could lead to over-reporting of rebellions, it could also discourage them. Given my results, we would also need to explain opposite effects depending on whether rebellions are against central taxation or against local elites.

One more precise concern that I can address is that there could be confounding from the fact that the border of some provinces with local rule overlaps with tax zones limits: repression of smuggling can be expected to be particularly intense at these borders. Confirming this intuition, the left panel of Figure 3 shows the geographic distribution of rebellions. Clusters of fiscal rebellions are visible along the boundaries of salt tax zones (see Figure A.3 in the appendix for a map of salt tax zones). To assess to what extent the salt tax drives the main results, I exclude fiscal rebellions related with smuggling in some specifications.

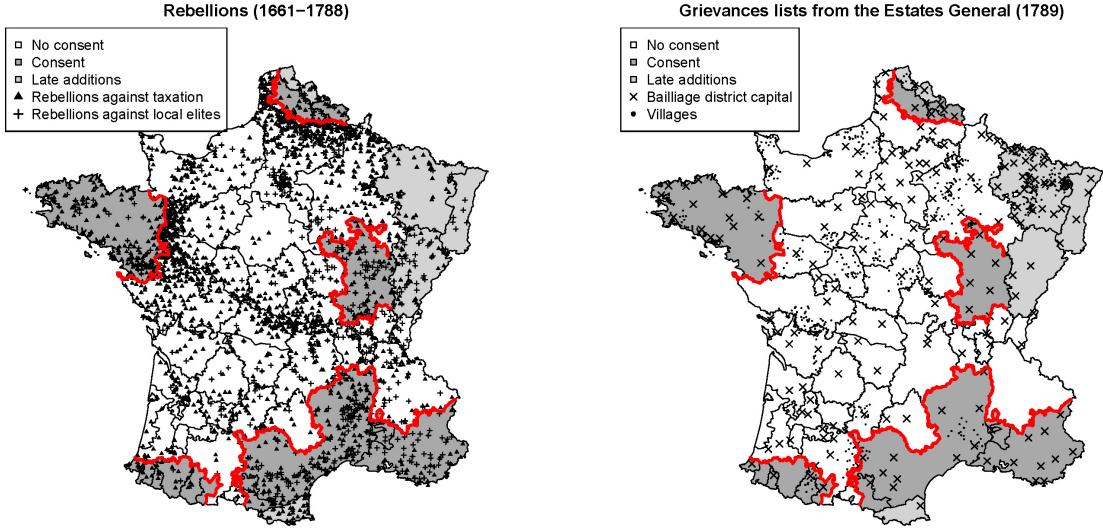
Grievance lists from the 1789 Estates-General

As a secondary outcome variable, I use data on grievances lists drafted for the 1789 Estates-General. In January 1789, after several decades of failed attempts to reform its fiscal system, the monarchy convened the Estates-General, a national assembly of the three orders. This was their first authorized reunion since 1614. In total, 384 districts (*bailliages*) elected delegates to communicate their grievances to the King.

The election of Third Estate delegates happened in two or three levels: villages, intermediary villages or towns (secondary districts), and finally district capital cities (primary

¹²I created this category as including rebellions against: noblemen, the church, municipalities or *notables*.

Figure 3: Outcome variables



Notes: Left: data from Nicolas (2002). Conflict against local elites include conflict against: local lords, nobles, church, notables, municipality. Right: data from Shapiro et al. (1998).

districts). At each of these levels, grievance lists were drafted in order to provide guidance to the delegates. Grievances lists from rural villages were aggregated into general lists at the district level. We can thus distinguish two types of grievance lists of the Third Estate: first, the village-level lists (also called “parish lists” because voting was done at the parish level); second, the district-level lists (or “general lists”), which resulted from the aggregation of lower-level lists.

Data on the content of grievances comes from the work of historians John Markoff and Gilbert Shapiro (Shapiro et al., 1998). They developed a coding scheme to analyze the grievance lists, summarizing each distinct grievance with a limited number of variables. Each grievance is coded using “subject” and “action” fields. The subject code consists of a four-level hierarchy (e.g. “Government > Taxation > Direct taxation > Taille”). Subject level 4 has 1,193 categories. There are 92 action codes (e.g.:“abolish”, “equalize”, “reform”, etc), as well as optional “object” and “remarks” codes.¹³ For more detail, see Tables B.3, B.4 and B.5 in the appendix, which show the subjects levels used in the empirical analyses.

I use three grievance datasets: Third Estate grievances lists (154 primary districts, representing 384 secondary districts, amounting to 47,711 grievances); Nobility grievance lists

¹³An earlier content analysis of the 1789 grievance lists was created by Hyslop (1968) for of a study of nationalist sentiment. I do not use this dataset because it relies on subjective scales of “national sentiment”, “religiosity”, or “democracy”, with only a limited number of concrete topics.

(127 districts, 27,064 grievances); Third Estate village grievance lists (504 villages, corresponding to 19 primary districts and 28,322 grievances). I geo-referenced all district capitals and villages from the Markoff-Shapiro dataset (see the right panel of Figure 3).

As with the rebellion data, I measure dissatisfaction with taxation and local elites as the share of grievances about these respective topics out of every grievances in the list. In other words, I take the level of detail of the list as given (their length was very variable), and focus on the degree to which certain types of grievances are prioritized over others.¹⁴ For local elites, I focus on grievances about the seigneurial regime, as a clear instance of the exploitation of peasants by elites. In the appendix, Tables B.4 and B.5 provide a full description of the individual grievances included to build the dependent variables. Section D examines the extent to which general Third Estate lists reflect peasant concerns.

The grievances lists are written outcomes from local-level deliberations. Their representativeness is debated among historians, as there is evidence that they were at least partially influenced by urban elites for the general lists, and noble or clergy elites for the village lists. Addressing this debate, Shapiro et al. (1998) argue that they are informative of societal demands and not simply an expression of elite preferences. In particular, given the rarity of public consultations under the absolute monarchy, it made sense to communicate local preferences transparently.

Living standards and economic development

I complement data on grievances and rebellions with proxies of objective conditions during and after the Ancien Régime, available at various geographic levels. In the absence of census data, I take advantage of the rebellion data regarding food riots, soldiers' height as a proxy of living standards during the Ancien Régime and in the 19th century (Demonet, Dumont, and Le Roy Ladurie, 1976; Komlos, Hau, and Bourguinat, 2003) and partial mortality data over the same period from Séguy (2001). Finally, to capture potential long-term effects on city growth or urbanization, I use population data at various census dates between 1793 and 1850 from Motte and Vouloir (2007). Table B.1 in the appendix provides more detail on these variables.

¹⁴For instance, if there are 5 grievances about taxation in a list of 10 grievances, this indicates that taxation is a more important topic for the localities than if there are 10 grievances in a much more detailed list of 100 grievances. As a robustness check, Tables F.2 and Figure F.5 show results using grievance counts instead of share as the outcome variable.

Identification strategy

Local rule (through consent to taxation) is the independent variable of interest. I focus on locations where this indicator is well defined: either pays d'état (local rule) or pays d'élection (no local rule), excluding the more recent additions to the French territory that did not consent to taxation but preserved a degree of independence along other dimensions (the pays d'imposition).

OLS regressions

I first conduct OLS regressions of the outcomes of interest on a “local rule” indicator, estimating the following equation:

$$y_{d,g} = \alpha + \beta \times \text{localrule}_{d,g} + \mathbf{X}_{d,g}\gamma' + \epsilon_{d,g}. \quad (1)$$

$y_{d,g}$ is the outcome of interest, i.e. a function of the frequency of a grievance topic in district d in généralité g . Because royal taxation was implemented at this level, standard errors are clustered by généralité level. $\text{localrule}_{d,g}$ is a variable equal to one when a district capital d is located in a pays d'état, and zero when located in a pays d'élection. $\mathbf{X}_{d,g}$ represents several geographic controls which could impact both the presence of provincial estates and the distribution of grievances: distance from Paris, terrestrial foreign border, sea, and major rivers; suitability to wheat agriculture; terrain ruggedness. I also include a control for the level of urbanization in 1400 (before the provincial estates became active), defined as the number of cities with a population of more than 10,000 within 50 km.¹⁵

Regression discontinuity

While we include a number of geographic, economic and administrative controls in the OLS approach, unobserved factors could still confound the estimates. For instance, the state might have refrained from extending direct rule to these provinces because local elites were too powerful, or local particularisms particularly strong.

I partly address this challenge by using a geographic regression discontinuity approach: I expect unobserved differences to be smaller when comparing locations close to each other near the border between provinces with or without local rule. Note that this empirical approach requires the assumption that these confounds are not homogeneously distributed within

¹⁵Results are robust to alternative definitions of this measure of urbanization. Population figures come from Bairoch, Batou, and Chèvre (1988).

provinces. This is a reasonable assumption given that factors like language and culture do not overlap clearly with the administrative boundary we focus on. For instance, the Brittany provincial boundary does not coincide with the *Breton* language region. Similarly, the *Occitan* language area does not coincide with the limits of the Southern provincial estates boundaries.

The boundary forms a two-dimension discontinuity in the latitude-longitude space and there are five distinct segments: South, Southwest, West, North and East (Figure 1). For a given district d in généralité g , located in a certain bandwidth of the boundary of interest, we estimate:

$$y_{b,g} = \alpha + \beta \times localrule_b + f(geographic\ location_{b,p}) + \delta\ seg_{b,p} + X_{b,g}\gamma' + \epsilon_{b,g}. \quad (2)$$

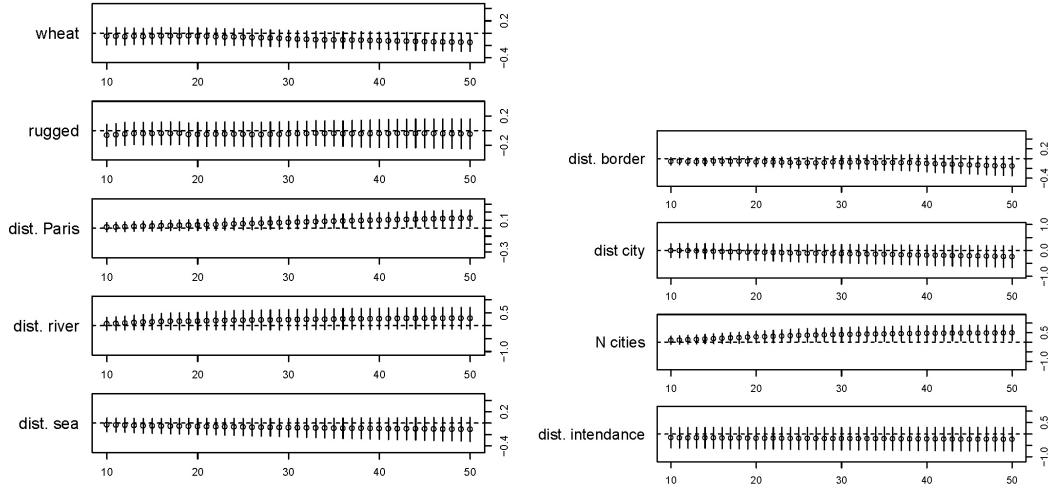
The controls are the same as the OLS specification. $f(.)$ is a flexible function of geographic location. The preferred specification is a linear polynomial in latitude and longitude, as it takes fully into account the geographic nature of the discontinuity of interest (Dell, 2010; Keele and Titiunik, 2015). $seg_{b,p}$ is a border fixed effect based on the five previously mentioned boundary segments, insuring that we are comparing locations that are close to each other along the boundary.

Balance checks, selective sorting and compound treatment

The RD design requires that all relevant factors related to the outcome of interest vary smoothly at the boundary of interest. To verify this, I run RD regressions with control variables as the dependent variable within a bandwidth of 10 to 50 km by 1 km increments. Figure 4 summarizes the results. Geographic variables such as terrain ruggedness, distance to sea and navigable rivers are balanced, but wheat suitability tends to be lower above a 30 km bandwidth. Unsurprisingly, local rule provinces are also further from Paris. Provinces with local rule were more urban prior to the creation of the provincial estates, suggesting that the bargaining power of the urban Third Estate was more favorable in regions that gained consent to taxation. I include imbalanced variables as controls in all RD analyses.

The RD design also requires that there should be no selective sorting of the units of analysis across the boundary, i.e. the emergence of provincial estates should not lead to out-migration from pays d'élection to pays d'état (or the opposite). I do not have systematic data allowing to test the validity of this assumption, but the demographic history literature paints a picture of largely sedentary rural societies. According to Poussou (1970) and Hayhoe

Figure 4: Balance checks



Notes: Each row corresponds to a different dependent variable. Points represent the estimated effect of local rule on the dependent variable for bandwidths between 10 and 50 km. 95% confidence intervals based on standard errors clustered at the *généralité* level. N cities and distance to closest cities are respectively the number of large cities in a 50 km bandwidth and the distance to the closest large city. Large city is defined as having more than 10,000 inhabitants in 1400.

(2016), rural mobility was relatively frequent but rarely exceeded 10 to 15 km.

The resulting estimates should be interpreted with caution. While the RD design mitigates the largest potential confounds, there still might be unobserved factors impacting both welfare and the presence of estates. Most provinces with estates have a history as independent political entities, which could lead to differential preferences on taxation and elite power. It is unclear however what would be the direction of the bias induced by this factor, as beyond independence provincial histories are diverse. We would also expect regions with a history of independence to be more hostile to the central state and more forgiving of local elites, but we find the opposite result.

Results

Living standards

I first assess whether local rule is associated with higher living standards or economic development. Table 3 shows the estimates of the impact of consent on several indicators, based on RD analyses in a 50 km bandwidth of the consent/no consent border.

Column (1) shows no difference in the average height of soldiers between 1716 and 1784. Rural mortality, as inversely proxied by average age at death in a sample of 134 villages,

Table 3: Local rule and living standards (RD in a 50 km bandwidth)

	<i>Dependent variable:</i>						
	Ancien Régime			post-1789			
	tall soldiers	age at death	food riots	city growth	urban	tall conscripts	age at death
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
local rule	-0.030 (0.019)	-0.009 (0.136)	-0.094 (0.059)	0.074 (0.320)	0.154 (0.162)	0.204* (0.113)	-0.261** (0.109)
Timeframe	1716-1784	1740-1790	1661-1788	1700-1800	1793	1818-1830	1800-1829
Geographic unit	commune	commune	commune	city	arr.	canton	commune
Locations	1,401	134	2,003	75	148	1,287	136
Observations	10,236	663	2,003	75	148	1,134	540
R ²	0.035	0.210	0.017	0.195	0.301	0.343	0.175
Adjusted R ²	0.032	0.186	0.010	-0.009	0.221	0.334	0.147

Notes: *p<0.1; **p<0.05; ***p<0.01. Models 1, 2 and 7 include decade fixed effects. Standards errors are clustered at the généralité level.

is similar during the Ancien Régime (column 2) but becomes significantly higher between 1790 and 1830 (column 7). The share of tall conscripts between 1818 and 1830 is slightly greater but the estimate is only statistically significant at the 10% level (column 6). There is similarly no substantial difference in the frequency of food riots (column 3). Finally, consent to taxation is not associated with greater city growth between 1700 and 1800 (column 4) or higher levels of urbanization in 1793 (column 5). OLS analyses paint a similar picture (see Table E.1 in the appendix). In summary, data quality is not ideal but together these results suggest that the provincial estates were not associated with major improvements in welfare.

Central taxation

Does local rule lead to greater satisfaction with taxation? Table 4 reports OLS estimates of the impact of consent on rebellions and 1789 grievances. As shown on columns 1 and 3, both fiscal rebellions and Third Estate grievances about taxation are less frequent under consent, a difference that is significant at the 1% level. The estimate is similarly negative but less precisely estimated for the partial data on village lists.¹⁶

This suggests that citizens are more satisfied with taxation under local rule. However, there are several caveats. First, the effect on rebellions disappears when excluding smuggling-

¹⁶See Table F.2 for similar results using counts instead of share as the dependent variable.

Table 4: OLS: Local rule and dissatisfaction with royal taxation

	Dependent variable:				
	% Fiscal rebellions		% Fiscal grievances		
	All	No smuggling	Third Estate	Village	Nobility
	(1)	(2)	(3)	(4)	(5)
local rule	-0.308*** (0.084)	0.175 (0.111)	-0.584*** (0.207)	-0.427* (0.232)	-0.641*** (0.160)
mean dep var	0.44	0.126	0.31	0.332	0.149
N	3565	3565	153	504	127
N cluster	31	31	30	19	30

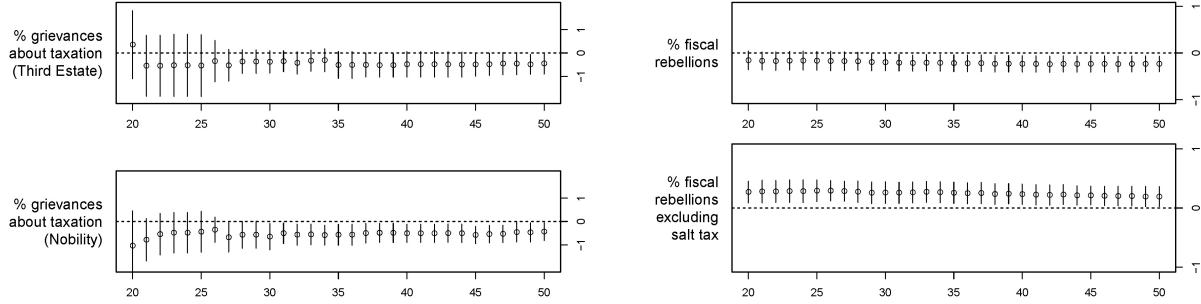
Notes: *p<0.1; **p<0.05; ***p<0.01. Robust standard errors in parentheses, clustered at the généralité level.

related rebellions, indicating that it is mainly driven by salt tax zones (column 2). Moreover, we also observe lower rates of grievances about taxation in the Nobility lists (column 5). If we take into account the fact that the Nobility overall devotes less attention to taxation in general, the relative effect is much larger than the Third Estate (a 33% deviation from the mean as opposed to 87%). This pattern suggests that the decrease in taxation is not obtained at the expense of local elites.

The RD analysis confirms that the OLS findings hold in a close bandwidth around the consent/no consent boundary.¹⁷ The bottom-right panel show that fiscal rebellions not related to indirect taxation were actually *more* frequent in local rule provinces. In the appendix, Figure E.4 disaggregates further the grievance data, showing the effect of consent on grievances about the main types of tax (indirect and direct, among which universal taxation and the *taille*) and aspects of the taxation process (tax collection, distribution, and exemptions for privileged groups). It shows that indirect and universal taxation drive the main result, i.e. two types of taxation impacting the elites. This suggests that non-elite populations benefited from tax reduction only to the extent that their interests were aligned with those of the elites.

¹⁷In the appendix, Figures F.3 and F.2 show that the effect is not driven by one boundary segment.

Figure 5: RD: Local rule and dissatisfaction with royal taxation

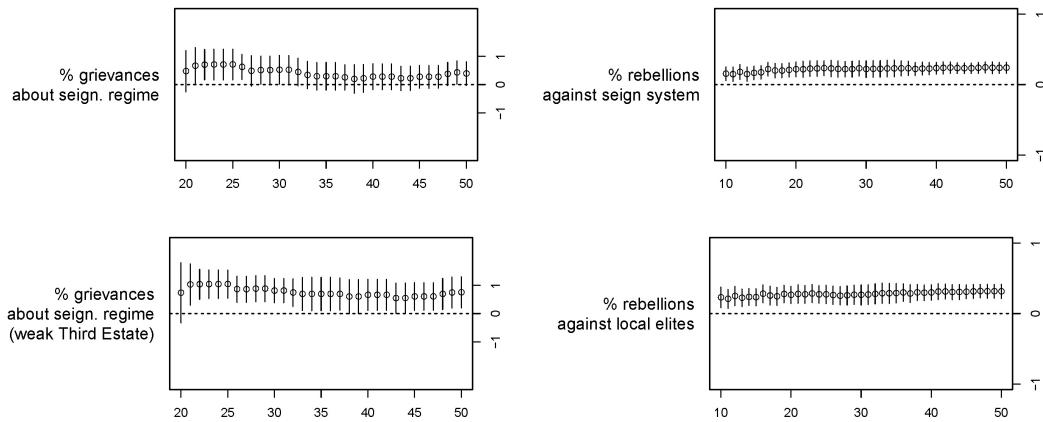


Notes: Points represent the estimated effect of local rule for RD models in a 10 to 50 km bandwidth. All models include latitude/longitude linear interaction and geographic controls. 95% confidence interval based on robust standard errors clustered at the *généralité* level.

Elite rent-seeking

Does local rule facilitate elite rent-seeking at the expense of peasants? Rebellions against seigneurs are approximately four times more likely in local rule provinces than in central rule provinces, an effect that is statistically significant at the 1% level (column 1 of Table 5). The relative effect is slightly smaller but still highly significant when including rebellions against other local powers: municipalities, noble, Church and notables (column 2). While citizens were more satisfied with taxation under local rule, they are less satisfied with local elites.

Figure 6: RD: grievances about the seigneurial regime



Notes: Points represent the estimated effect of local rule for RD models in a bandwidth of 10 to 50km.

The results based on the 1789 grievances are less clear. Columns 3 and 4 report OLS estimates of the impact of consent to taxation on Third Estate grievances about the seigneurial

Table 5: OLS: Local rule and dissatisfaction with local elites

	Dependent variable:					
	% rebellions against elites		% grievances about elites			
	% seign.	% local elites	TE	V	TE	V
	(1)	(2)	(3)	(4)	(5)	(6)
local rule	0.233*** (0.039)	0.296*** (0.056)	0.283 (0.255)	0.545** (0.274)	0.528* (0.296)	0.885** (0.360)
Consent institutions	All	All	All	All	Weak	Weak
mean dep var	0.059	0.11	0.119	0.071	0.125	0.073
N	3565	3565	153	504	119	442
N cluster	31	31	30	19	25	16

Notes: *p<0.1; **p<0.05; ***p<0.01. Robust standard errors in parentheses, clustered at the généralité level. Columns 1-2: the dependent variable is the share of rebellions against (1) the seigneurial system and (2) local elites (seigneurial system, the Church, noble privilege, municipal authority and notables). Columns 3-6: the dependent variable is the share of grievances about the seigneurial system in Third Estate lists (TE: general lists; V: village lists).

system. The coefficient is positive but not statistically significant at conventional levels for general Third Estate grievance lists, and it is positive and statistically significant at the 5% level for the village lists. However, the different results are not easy to interpret, since the pattern is driven by the specific characteristics of the village sample: when running the same analysis on the 20 general lists with data on village lists, we obtain a positive effect (see Table F.4 in the appendix).

On columns 5 and 6, I examine the possibility that elite rent-seeking is more prevalent in the subset of provincial estates where the Third Estate was the least powerful, with voting by social order rather than by head. Confirming this intuition, I find a larger effect for both general and village lists. Figure 6 shows that the results hold in a small bandwidth along the pays d'état/pays d'élection boundary. Overall, the results support the idea that local representation facilitated elites' rent-seeking at the expense of peasants, with the strongest evidence for the provincial estates where the Third Estate had the weakest bargaining power.¹⁸

¹⁸Figures F.5, F.6 and F.7 show RD results using counts instead of shares as the dependent variable.

Conclusion

I investigated the consequences of a fundamental state-building choice, ruling through local elites as opposed to centralizing governance. Instead of focusing on dynamics between ruler and elites, I asked whether the majority of citizens could benefit from elites gaining representation and political liberties, even if they were not formally represented.

Analyzing the case of the provincial estates in late Ancien Régime France and exploiting unique data on rebellions and grievance lists, I found that local rule, because it was dominated by elites, had no major positive effect for the general population. While local rule improved overall satisfaction with taxation, its benefits were limited, as there is no meaningful change with respect to several important taxes. Further, local rule made it easier to extract resources from peasants through other channels than state taxation, notably the seigneurial regime. I cannot measure the net effect of rent-seeking by state agents and rent-seeking by local elites, but these results suggest that early representation made little difference for the majority of the population.

During the decades leading to the 1789 revolution, the provincial estates were at some point considered as an avenue for reforming the absolute monarchy: there were discussions of generalizing the provincial estate system to the whole realm in the 1760s, but they ultimately failed because the state was unwilling to give too much power to noble elites (Legay, 2004). My results confirm that they were indeed unlikely to address broader sources of dissatisfaction with the regime, a failure that contributed to its violent collapse in 1789.

More generally, the results show that the balance of power between social groups conditions the impact of early representative institutions. Unless they are structured to include non-elite interests, institutions of local rule by themselves are unlikely to improve outcomes for the general population. For current developing countries, this suggests that only limited welfare benefits can be obtained from either decentralization or re-centralization reforms without substantial changes in opportunities for rent extraction.

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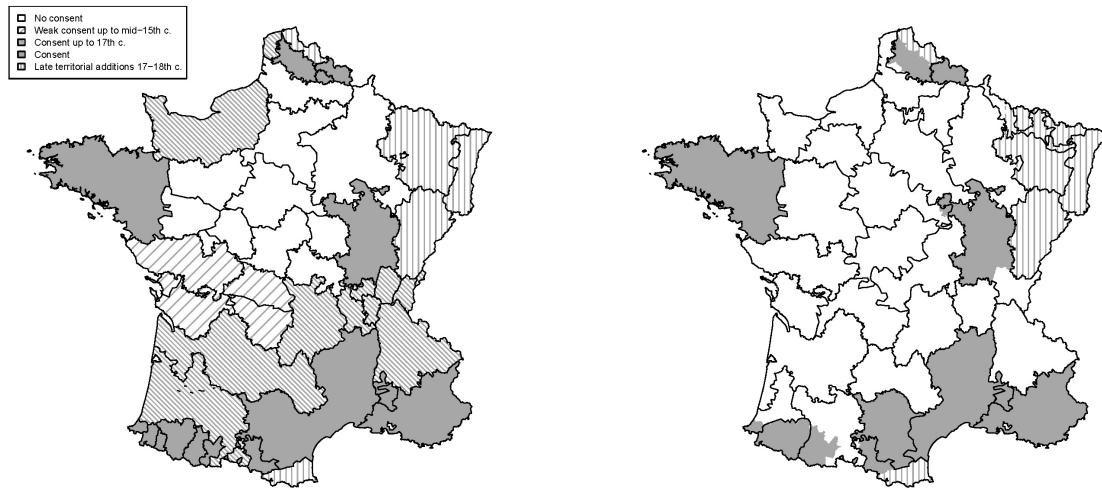
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Online Appendix

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A General information

Figure A.1: Provincial and tax district (généralité) boundaries



Notes: Left: map of provincial boundaries, as of 1789. Right: map of tax district (généralité) boundaries. The second and third legend entries refer to provinces where consent was suppressed before the 1700s. Late territorial additions are not included in the analyses. Provincial estates categorization based on Major (1980).

Figure A.2: Evolution of the area share of pays d'état in the French territory (1500-1789)

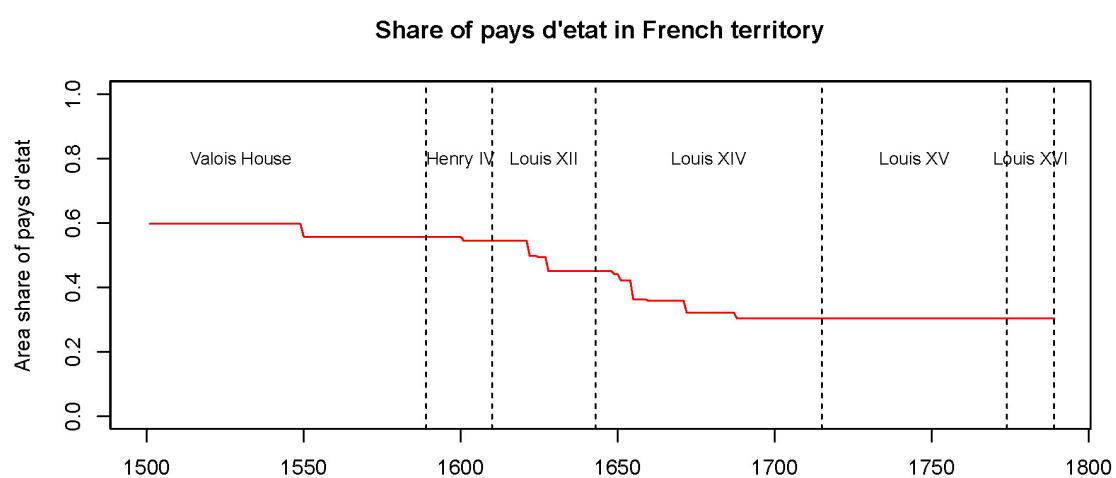


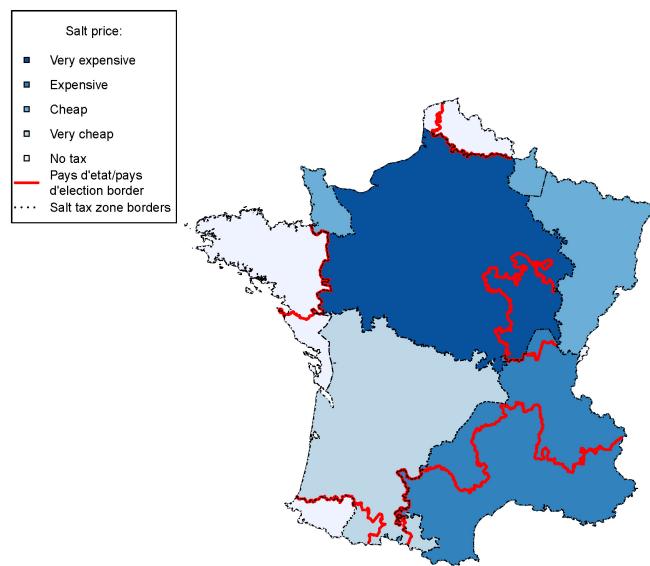
Table A.1: Provinces and consent to taxation

<i>Province</i>	<i>Year of acquisition</i>	<i>Year of suppression of consent</i>	<i>Vote</i>
<i>Pays d'état: consent to taxation until 1789</i>			
Northern estates ^a	1659-1678		by order
Pyrenean estates ^b	1607-1620		by order
Bourgogne	1477		by order
Bretagne	1534		by order
Comté De Foix	1607-1620		by order
Languedoc	1222-1271		by head
Provence	1486		by head
<i>Pays d'élection: no consent to taxation</i>			
Anjou, Aunis, Berry, Bourbonnais, Champagne,			
Ille de France, Maine, Nivernais, Orléanais, Picardie, Saumurois and Touraine.		N.A.	
Aunis, Limousin, Marche, Poitou and Saintonge			≈ 1450
<i>Former pays d'état: past consent to taxation</i>			
Guyenne et Gascogne		1550-1672	
Auvergne		1672	
Beaujolais		1688	
Bresse, Bugey and Gex	1601	1601	
Dauphiné	1349	1628	
Forez		1649	
Lyonnais		1625	
Normandie		1655	
<i>Pays d'imposition: recently conquered</i>			
Alsace	1648	1683	
Maritime Flandre	1659	1659	
Franche-Comté	1674	1704	
Hainaut	1659	1659	
Lorraine	1766	1766	
Roussillon	1659	1789	

^a Flandre, Artois and Cambrésis. ^b Labourd, Basse-Navarre, Béarn, Bigorre, Soule, and Marsan.

Sources: Barbiche (2015), Mousnier (1974), Major (1980)

Figure A.3: Main salt tax zones (*gabelles*) in 1789



Notes: Source: Bibliothèque nationale de France, GED-6510. A number of local exceptions are not shown on the map.

B Data sources and summary statistics

Table B.1: Data sources

<i>Variable</i>	<i>Geographic unit</i>	<i>Timeframe</i>	<i>Source</i>
Main outcome variables:			
Popular rebellions	City	1661-1789	Nicolas (2002)
Grievance lists	Bailliage cities villages	1789	Shapiro et al. (1998)
Living standards and economic development:			
Soldiers' height	853 towns of birth	1716-1784	Komlos, Hau, and Bourguinat (2003)
Rural mortality	358 communes	1740-1829	Séguy (2001)
Conscripts height	2,289 cantons	1818-1830	Demonet, Dumont, and Le Roy Ladurie (1976)
Commune size	all communes	1793-1900	Motte and Vouloir (2007)
City size	341 cities	800-1850	Bairoch, Batou, and Chèvre (1988)
Taxation:			
Fiscal burden	Province	1780	Necker (1785)
Tax receipts 1600s	Pays d'état; pays d'élections	1660-1680; 1688-1695	European State Finance Database
Tax receipts 1700s	Pays d'état; pays d'élections	1771, 1774, 1776, 1781, 1782, 1787	European State Finance Database
Land tax	Arrondissements (224)	1802	Archives Nationales
Direct taxation	Province	1790	Archives Nationales

Table B.2: Summary statistics: rebellions

Riot type	Count	Freq.	Count	Freq.
Fiscal:				
Resistance to the state's fiscal or para-fiscal system	3284	41.1%	3284	41%
Local elites:				
Hostility to the seigneurial system and its agents	382	4.8%	770	10%
Actions against notables	142	1.8%		
Action against municipal authority	141	1.8%		
Hostility to the Church	96	1.2%		
Hostility to nobility and noble privilege	9	0.1%		
Food riots:				
	1257	15.7%	1257	16%
State (non-fiscal):				
Resistance to the judiciary, military or police state apparatus	1192	14.9%	1241	16%
Rejection of state reforms	49	0.6%		
Other:				
Religion, beliefs	260	3.3%	1448	18%
Work conflict	432	5.4%		
Regional particularism	16	0.2%		
Miscalleneous	740	9.3%		

Notes: Source and typology from Nicolas (2002).

Figure B.1: Examples of coding of taxation grievances

G TA IN GA AB O	Abolish a miscellaneous aspect of the <i>gabelle</i> .
G TA IN GA 0	Miscellaneous Action regarding the <i>gabelle</i> .
G TA IN GA 1	Do something about the <i>gabelle</i> .
G TA IN 0 AB	Abolish a miscellaneous indirect tax.
G TA IN 1 AB	Abolish all indirect taxes.
G TA 1 0	Miscellaneous Action regarding taxes in general.
G 0 AB	Abolish some miscellaneous aspect of government.

Source: *Revolutionary Demands*, Shapiro et al. (1998)

Table B.3: All grievance subjects: coding levels 1 and 2

Level 1	Level 2
Misc	colonies; foreign policy; local subjects; attitudes toward non-catholics
General	general
Constitution	constitution; estates-general-estates general; powers of nation; political liberties; powers of the monarch
Economy	economy; agriculture; commerce; finance; industry and manufacturing; transportation
Government	government; administrative agencies; government: finances; the king; military; regional and local government; government taxation
Judiciary	judiciary; criminal prosecution and penalties; the courts; civil law and procedure; due process; enforcement agents of the court; legal professions
Religion	religion; church finances; the clergy; church organization; church-state (and church-rome) relations; dime; morality and religious practices
Stratification system	stratification system; criteria of mobility; economic class relations; seigneurial regime; blank subject field

Notes: Source and typology from Shapiro et al. (1998).

Table B.4: Royal taxation grievance subjects: coding levels 3 and 4

Level 3	Level 4
government taxation - misc	taxation- misc; taxation- general; droit d'aubaine; domaine du roi; franc, fief; finances ordinaires; regie general; taxation- miscellaneous; taxation-general
tax advantages	tax advantages - misc; tax advantage - general; bourgeois; capitalistes; clergy; creditors of the state; guilds; locality; negociant; noblemen; province; regular clergy; rentiers; seigneur; venal officers,
direct tax agencies	direct tax agencies- miscellaneous; direct tax agencies- general; bureaux de finances; collecteurs des tailles; contrainte solidaire; controleurs du vingtieme; directeurs du vingtieme; recette generale; receveurs des tailles; direct taxation agencies, taille: tresoriers de finances
direct taxes	existing direct taxes- miscellaneous; existing direct taxes- general; impots accessoires a la taille; capitation; deuxieme brevet; premier brevet; impots personnels: impots reels: taille; taille personnelle; taille reelle; taille tarifee; vingtieme des biens fonds; vingtieme de l'industrie; vingtiemes; vingtieme des charges et offices
indirect taxes	indirect tax agencies- misc; indirect tax agencies- general; commis, indirect tax agencies; collecteurs, indirect tax agencies; company of general farmers; indirect taxation agencies, droits de controle; indirect taxation agencies, , droits domainiaux: employes, indirect tax agencies; fermier, indirect tax agencies; fermes generales; gabellous; greniers a sel; existing indirect taxes- miscellaneous; existing indirect taxes- general: aides; centieme denier accessoires: cuir; droits de controle; droits domainiaux; droits sur la fabrication; droits joints aux aides; droits d'entree et de sortie; fer; gabelle: huiles; insinuation; octrois des villes; centieme denier des offices: sel d'impot
new taxes	new taxes- miscellaneous; new taxes- general; dime royale; impot territorial: impot unique: luxe
tax administration	tax administration- miscellaneous; tax administration- general: perception, collection of taxes; repartition of taxes; rolls, tax administration

Notes: Source and typology from Shapiro et al. (1998).

Table B.5: Seigneurial regime grievance subjects: coding levels 3 and 4

Level 3	Level 4
misc	misc/general; land improvements
banalites	misc/general; four; moulin; pressoir
protection rights	misc/general; cens en commande; fouage; le guet et la garde; taille seigneuriale
symbolic deference patterns	misc/general; droits honorifiques; droit de port d'armes; droits de requisition; credit force
feudistes, terriers	feudistes terriers commissaires a terriers
fairs and markets	misc/general; redevances
seigneurs hauts justiciers	misc/general; desherence; foundling seigneur's obligations
labor services	labor services
periodic rental dues	misc/general; cens; champart; cens et rentes; rente fonciere; rente seigneuriale; solidite
dues on property transfers	misc/general; lods et ventes; rachat; retrait feodal
recognition of la directe	misc/general; aveu et denombrement; commise saisie; foi et hommage
recreational privileges	misc/general; chasse; colombiers; garennes; droit de peche
seigneurial agents	seigneurial agents
serfdom	misc/general; formariage; mainmorte; poursuite
seigneurial monopolies	misc/general; ban de fauchaison; ban de moisson; ban vin; ban de vendange
tolls	tolls
seigneurial courts	misc/general; efficiency, effectiveness; procureur fiscal; qualified judges
communal rights	seigneur's claim; seigneurial encroachment

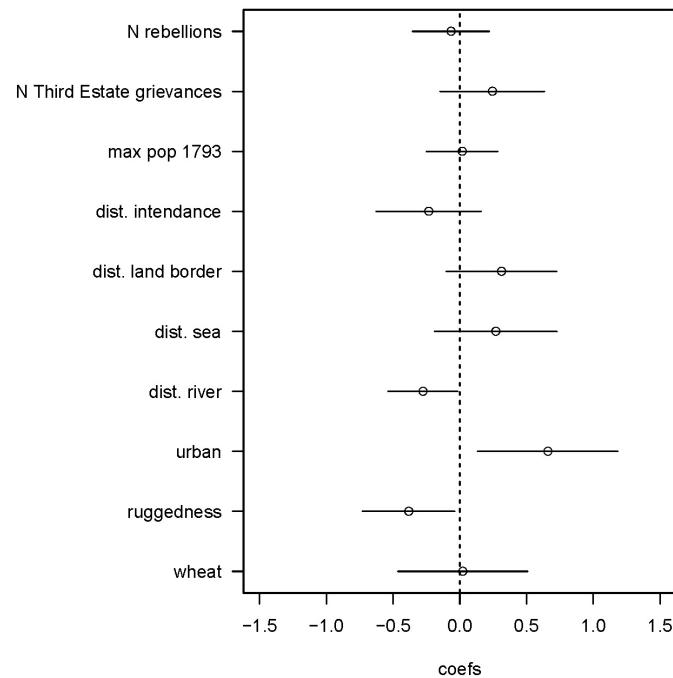
Notes: Source and typology from Shapiro et al. (1998).

Table B.6: Summary statistics: grievances

Panel A: Third Estate										
Statistic	Pays d'élection					Pays d'état				
	N	Mean	St. Dev.	Min	Max	N	Mean	St. Dev.	Min	Max
N grievances	97	245	136	30	702	56	247	125	45	730
Government	97	80	45	5	276	56	79	40	15	257
Constitution	97	22	16	0	88	56	21	16	3	105
Economy	97	35	27	0	157	56	38	30	3	156
Justice	97	52	32	2	148	56	51	25	6	125
Religion	97	23	17	0	96	56	24	16	0	96
Society	97	20	13	0	63	56	21	14	0	66
Taxation	97	38	21	1	114	56	32	13	8	69
Seigneurial regime	97	15	10	0	49	56	16	12	0	57
Panel B: Nobility										
Statistic	Pays d'élection					Pays d'état				
	N	Mean	St. Dev.	Min	Max	N	Mean	St. Dev.	Min	Max
N grievances	93	174	90	30	505	34	147	76	17	329
Government	93	67	33	5	167	34	54	29	6	128
Constitution	93	26	16	0	75	34	24	17	2	87
Economy	93	15	13	0	73	34	10	7	0	25
Justice	93	34	23	2	132	34	31	20	0	83
Religion	93	11	11	0	49	34	12	8	0	30
Society	93	11	9	0	58	34	9	7	0	22
Taxation	93	26	16	1	96	34	18	12	0	58
Seigneurial regime	93	4	7	0	53	34	3	3	0	10
Panel C: Villages										
Statistic	Pays d'élection					Pays d'état				
	N	Mean	St. Dev.	Min	Max	N	Mean	St. Dev.	Min	Max
N grievances	398	36	24	2	172	106	9	6	1	21
Government	398	26	15	1	105	106	32	16	9	82
Constitution	398	16	11	0	91	106	19	15	0	66
Economy	398	2	3	0	15	106	3	4	0	19
Justice	398	5	5	0	32	106	7	5	0	22
Religion	398	5	6	0	49	106	5	6	0	30
Society	398	3	5	0	34	106	3	4	0	20
Taxation	398	3	3	0	20	106	5	6	0	46
Seigneurial regime	398	11	8	0	86	106	11	9	0	47

Notes: “Government” through “Society” variables correspond to the level one subjects in the classification of grievances in Shapiro et al. (1998).

Figure B.2: Characteristics of general lists corresponding to the village sample



Notes: Data on village-level grievance lists is available on a subset of the territory (20 out of 153 districts). The figure shows how this partial sample compares to the complete sample. Point estimates from model regressing the dependent variable on the left axis on a variable equal to one if a bailliage district is in the village sample.

C Comparison of grievances lists and rebellions

How do Third Estate grievances and rebellions relate to each other? Both derive from dissatisfaction with the regime in place, but their nature and timeframe are different.

The grievances lists are written outcomes from local-level deliberations. Their representativeness is debated among historians, as there is evidence that they were at least partially influenced by urban elites for the general lists, and noble or clergy elites for the village lists. Addressing this debate, Shapiro et al. (1998) argue that they are informative of societal demands and not simply an expression of elite preferences.

Rebellions are instances of collective resistance, aggregated over a 127 year period. They should be influenced by repression, but given that this was not a function of provincial estates, this is not a major problem for our purposes.

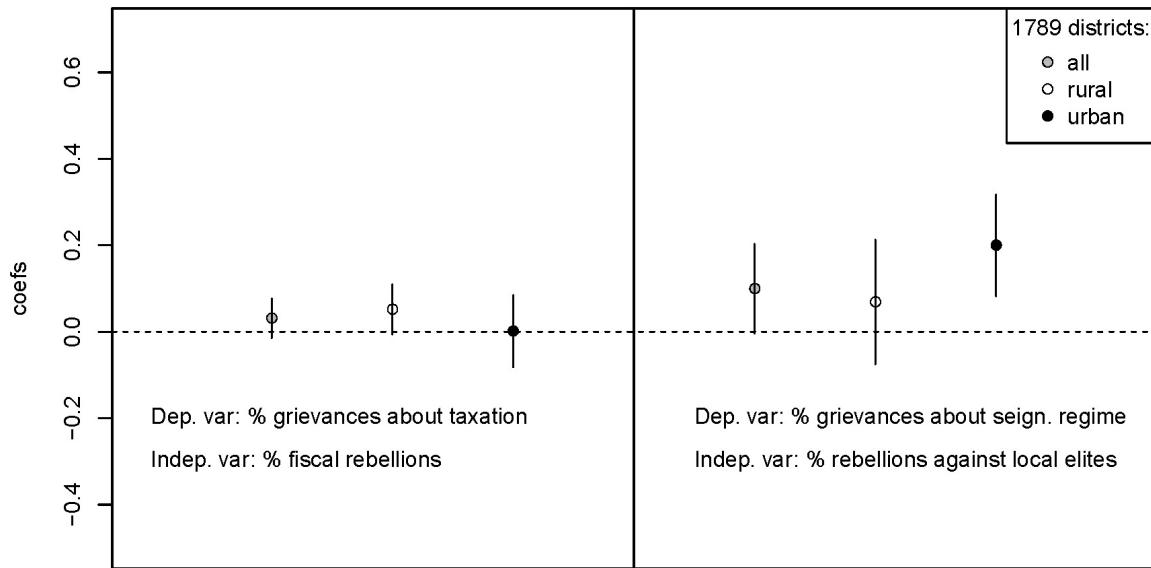
In order to validate the interpretation of rebellions and grievance lists, I analyze the correlation between type of grievances lists and type of rebellions. I calculate the share of rebellions of each type in a 20 km neighborhood around each district capital (the exact boundaries of the 1789 districts are not available), and analyze how this quantity relates to the topics of grievances, controlling for a number of potential confounders.

Figure C.1 shows the obtained results. On the left, we can see that districts with prominent taxation grievances in 1789 are slightly more likely to have had fiscal rebellions over the previous 100 years. Decomposing the effect between urban and rural districts, I find that this association is driven by rural districts. On the right, I find that rebellions against local elites and grievances against the seigneurial regime are significantly correlated, although this time urban districts drive the result. This pattern is consistent with the historical record on direct taxation under the Ancien Régime: not only clergy and noble elites, but also urban elites shifted the burden of taxation on the peasantry. In this context, it made sense for urban districts to put less emphasis on taxation as they benefited from the status quo. In contrast, relatively urban districts might have had less pressure not to denounce seigneurial abuses than rural districts.

D Common subjects in Third Estate, village and Nobility grievances lists

I examine the extent to which general Third Estate lists reflect peasant concerns. I calculated the share of village grievances that are mentioned in general Third Estate lists. Results are

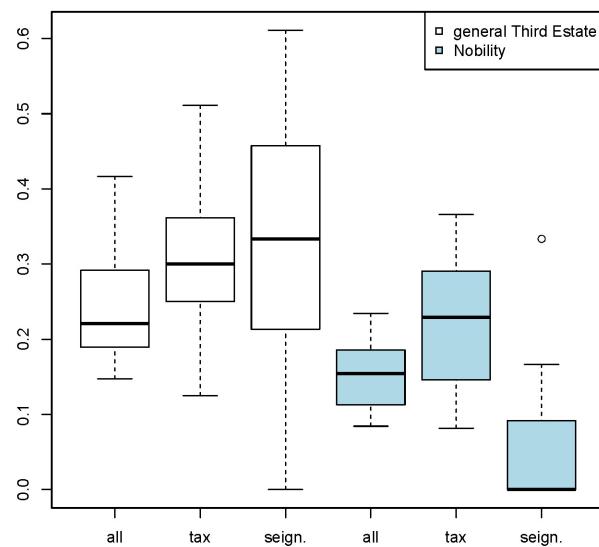
Figure C.1: Relationship between 1789 Third Estate grievances and 1661-1788 popular rebellions



Notes: The dependent variable is the share of 1789 grievances about respectively taxation (left) and local elites (right). Independent variable is the number of 1700-1788 rebellions of each type in a 20 km neighborhood of 1789 district capitals. All models include the following controls: population, number of communes and largest city in neighborhood (based on 1793 census figures), wheat suitability, distance from Paris and urbanization in 1400. Urban and rural sample refer to districts whose largest city is respectively above or below the median population (7,871). 95% confidence interval, based on robust standard errors clustered at the *généralité* level.

shown on Figure D.1 in the appendix. 31% of peasant grievance subjects are also found in the general Third Estate lists, and the proportion reaches 35% and 37% for respectively taxation and seigneurial regime-related grievances. As a comparison, the proportions are 21, 26 and 7% if we consider the nobility lists instead. This is consistent with the assumption that general Third Estate lists represent peasant concerns to a much greater extent than nobility lists.

Figure D.1: Proportion of peasant grievances in urban Third Estate and Nobility lists



Notes: N = 20. share of village grievances subjects that are also found in the corresponding general lists.
“all” = all grievances; “tax” and “seign.” = only grievances related to respectively taxation and the seigneurial regime.

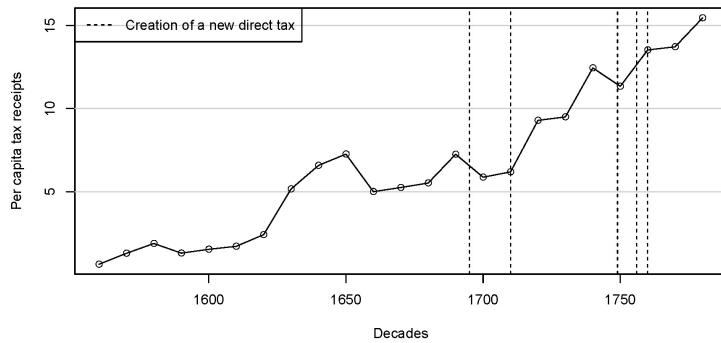
E Local rule, living standards, taxation and elite rent-seeking

Table E.1: OLS: Local rule and living standards

	<i>Dependent variable:</i>						
	tall soldiers	age at death	food riots	city growth	urban	tall conscripts	age at death
	Ancien Regime						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
local rule	-0.056*	-0.101	-0.146*	-0.091	0.053	0.082	-0.253*
	(0.030)	(0.129)	(0.080)	(0.198)	(0.123)	(0.134)	(0.137)
Timeframe	1716-1784	1740-1790	1661-1788	1700-1800	1793	1818-1830	1800-1829
Geographic unit	commune	commune	commune	city	arr.	canton	commune
Locations	2,871	287	3,565	274	302	2,500	292
Observations	21,896	1,424	3,564	165	302	2,249	1,150
R ²	0.037	0.170	0.046	0.058	0.264	0.331	0.150
Adjusted R ²	0.036	0.159	0.042	-0.037	0.226	0.326	0.137

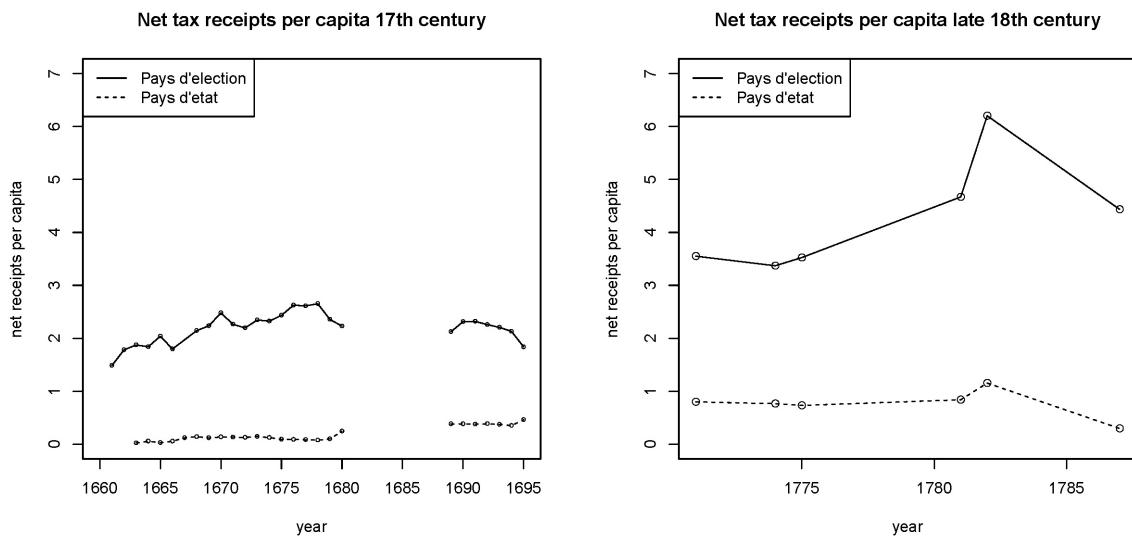
Notes: *p<0.1; **p<0.05; ***p<0.01. Models 1, 2 and 7 include decade fixed effects. Standards errors are clustered at the généralité level.

Figure E.1: Per capita tax receipts and new direct taxes (1560-1780)



Source: European State Finance Database, Bonney (1999)

Figure E.2: Net per capita tax receipts from pays d'état and pays d'élection



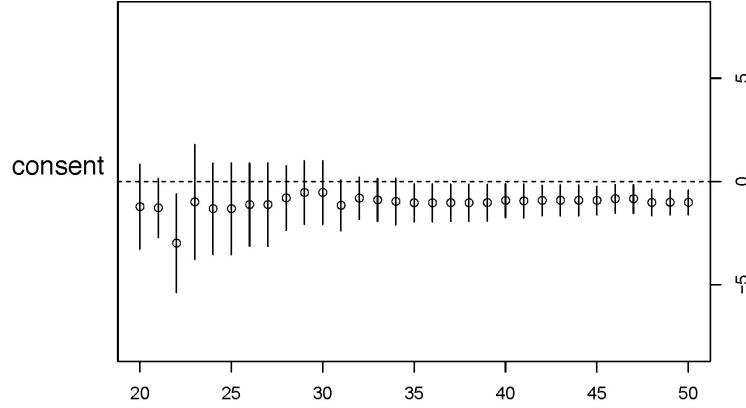
Sources:

1600s: net receipts figures from Bonney (1999), based on J-R Malet, *Compte-Rendu* (1789).

1700s: net receipts figures from financial accounts by Terray (1771, 1774, 1776), Necker (1781), and Fleury (1782, 1787).

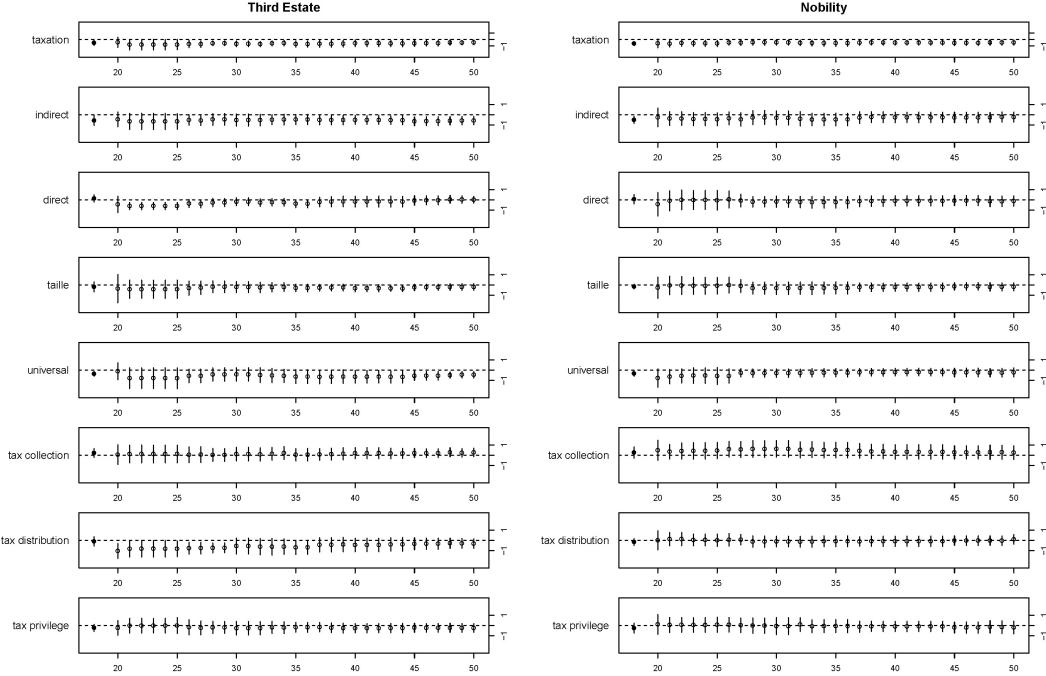
The per capita measure is based on 1784 population figures (Necker, 1785).

Figure E.3: RD: impact of local rule on per capita land tax in 1802



Notes: Points represent the estimated effect of local rule for RD models in a 20 to 50 km bandwidth. All models include latitude/longitude linear interaction and geographic controls. 95% confidence interval based on robust standard errors clustered at the généralité level.

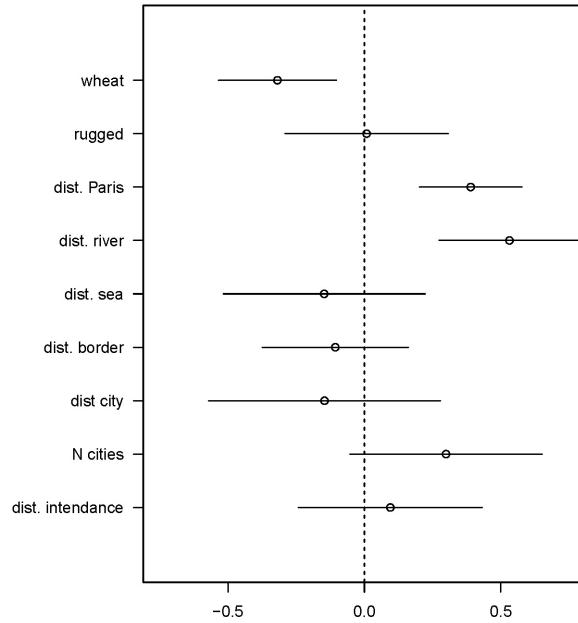
Figure E.4: OLS and RD: grievances about various aspects of taxation



Notes: The black points are the OLS estimates of the effect of pays d'état on eight dependent variables. The white points are RD estimates of the same relationship on 10 to 50 km bandwidths. 95% confidence interval, based on standard errors clustered at the généralité level. *Indirect* and *direct* denote the share of grievances mentioning respectively indirect and direct taxation. *Universal* denotes two universal taxes which target both privileged and non-privileged individuals: capitation and vingtième. *Taille* denotes the main direct taxes, which fell almost exclusively on the peasantry.

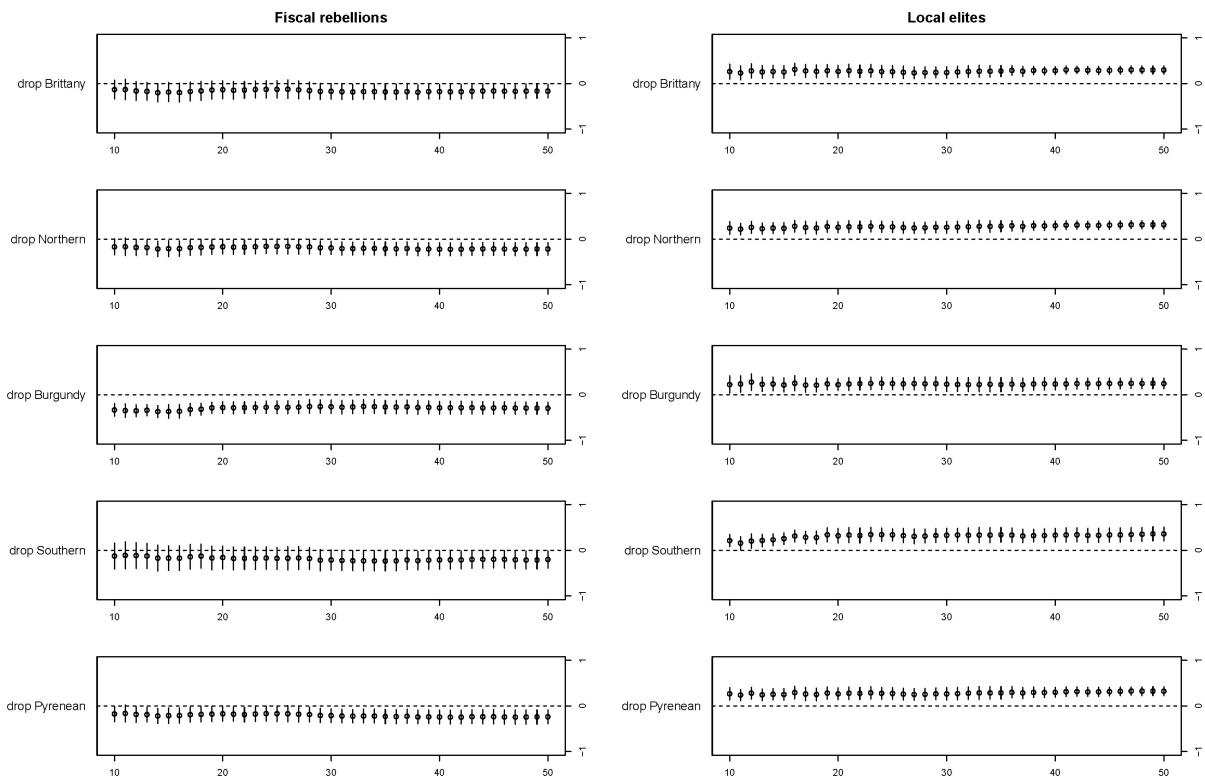
F Robustness checks

Figure F.1: Balance checks



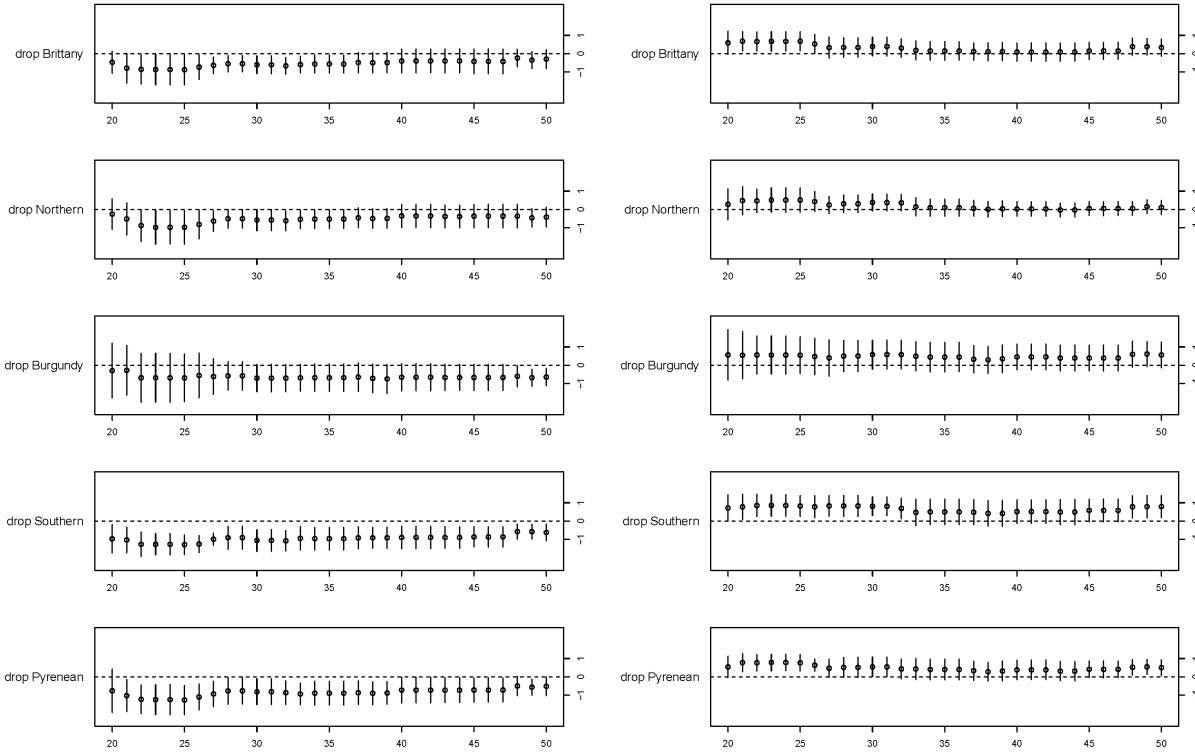
Notes: Points represent the estimated effect of local rule for each dependent variable. The unit of analysis for “wheat suitability”-“distance from intendance capital” variables is 1793 commune locations. All models include latitude/longitude linear interaction. 95% confidence interval based on robust standard errors clustered at the généralité level.

Figure F.2: Robustness checks: drop border sections (rebellion data)



Notes: Lines represent the estimated effect of local rule for RD models in 10 to 50 km bandwidth (1 km increments). All models include latitude/longitude linear interaction and geographic controls. 95% confidence interval based on robust standard errors clustered at the *généralité* level. Each color corresponds to one excluded segment of the border between provinces with and without consent.

Figure F.3: Robustness checks: drop border sections (grievance data)



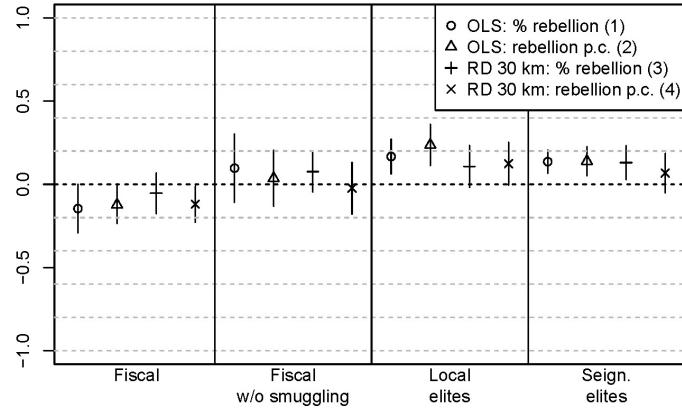
Notes: Dependent variable is the share of grievances about taxation (left panel) and the seigneurial regime (right panel). Points represent the estimated effect of local rule for RD models in a 10 to 50 km bandwidth. All models include latitude/longitude linear interaction and geographic controls. 95% confidence interval based on robust standard errors clustered at the généralité level.

Table F.1: Local rule and level of detail in the rebellion dataset

	Dependent variable: Missing info on riot size				
	All	Fiscal	No smuggling	Local elites	Seign. elites
	(1)	(2)	(3)	(4)	(5)
local rule	-0.005 (0.038)	-0.003 (0.057)	-0.187*** (0.057)	-0.081 (0.065)	-0.067 (0.074)
Observations	7,314	3,045	1,088	635	310

Notes: The unit analysis is riot city-year. The dependent variable is a variable equal to one when the data from Nicolas (2002) does not provide information on the number of participants in the rebellion. Models 2-5 restrict the sample to rebellions of a given type. Geographic controls are included. Robust standard errors, clustered at the généralité leve.

Figure F.4: Robustness checks: control for type of primary source rebellion data



Notes: All models use cross-sectional data on all popular rebellions happening in a given locality between 1661 and 1788 (from Nicolas (2002)), and control for the extent to which the locality's information on rebellions comes from the National Archives, Departmental Archives, Municipal Archives, or Library books. The dependent variable for (1) is the share of rebellion of a given type (bottom axis), controlling for 1793 population. The dependent variable for models (2) and (3) is rebellion per capita, using 1793 population.

Table F.2: OLS: Fiscal rebellion and grievance counts

	<i>Dependent variable:</i>				
	N fiscal rebellions		N fiscal grievances		
	All (1)	No smuggling (2)	Third Estate (3)	Nobility (4)	Village (5)
local rule	-0.058* (0.031)	0.064 (0.042)	-0.281** (0.137)	-0.283*** (0.108)	-0.104 (0.234)
mean dep var	0.878	0.311	73.307	24.504	11.542
N	3565	3565	153	127	504
N cluster	31	31	30	30	19

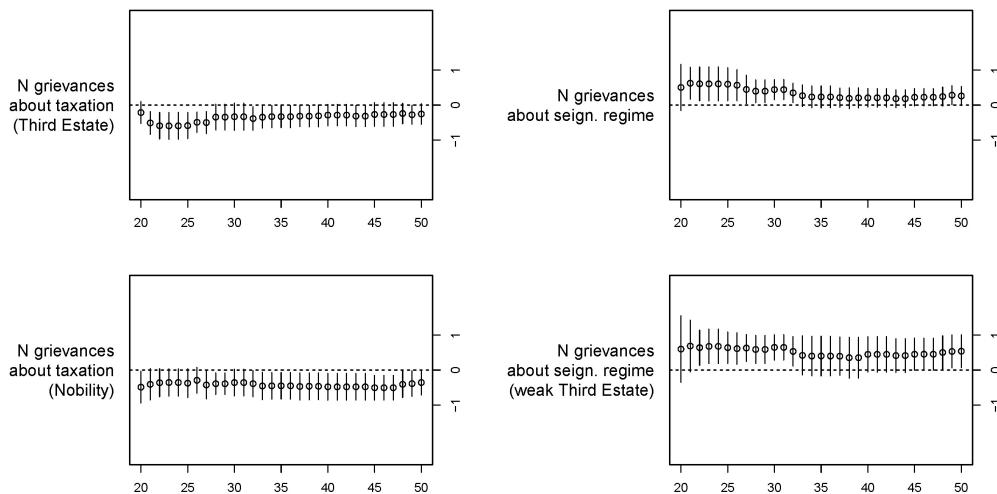
Notes: *p<0.1; **p<0.05; ***p<0.01. Rebellion data at the locality level, grievance data at the bailliage city level. Standards errors are clustered at the généralité level. Controls include the total count of rebellions and grievance.

Table F.3: OLS: local rule and rebellions (binary outcome)

	Dependent variable:				
	Fiscal	No smuggling	Seign.	Local elites	Food riots
	(1)	(2)	(3)	(4)	(5)
local rule	-0.275*** (0.080)	0.204* (0.108)	0.232*** (0.029)	0.285*** (0.033)	-0.021 (0.061)
mean dep var	0.501	0.171	0.078	0.147	0.221
N	3575	3575	3575	3575	3575
N cluster	34	34	34	34	34

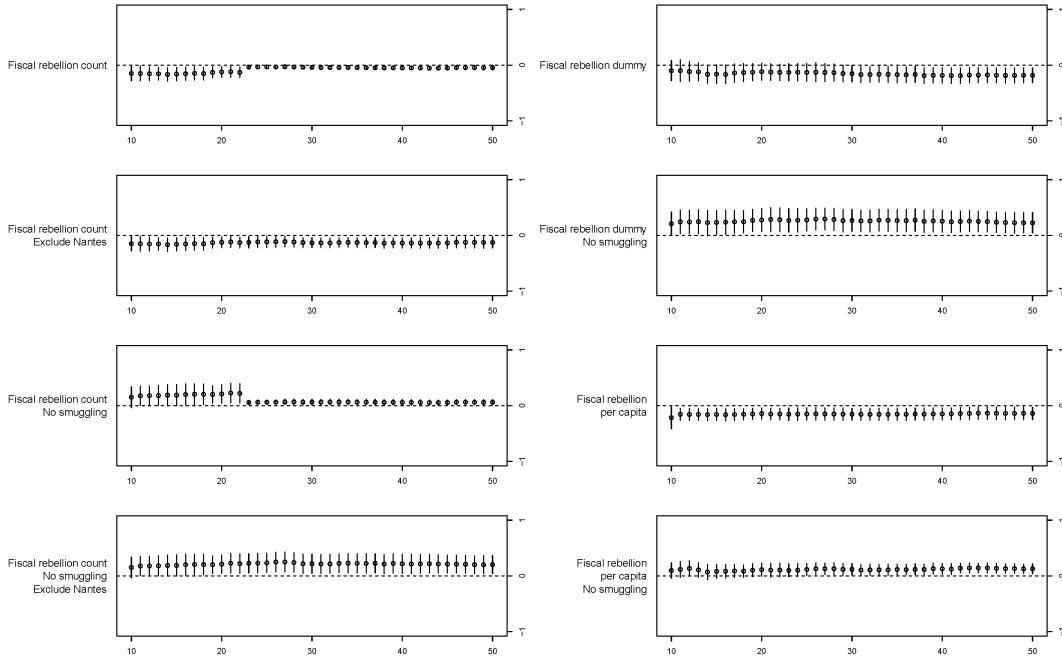
Notes: * $p<0.1$; ** $p<0.05$; *** $p<0.01$. Rebellion data at the locality level. Outcome variables equal to 1 if a rebellion of the given type ever occurred in the locality, zero otherwise. Standards errors are clustered at the généralité level.

Figure F.5: RD: local rule and grievances (count outcome)



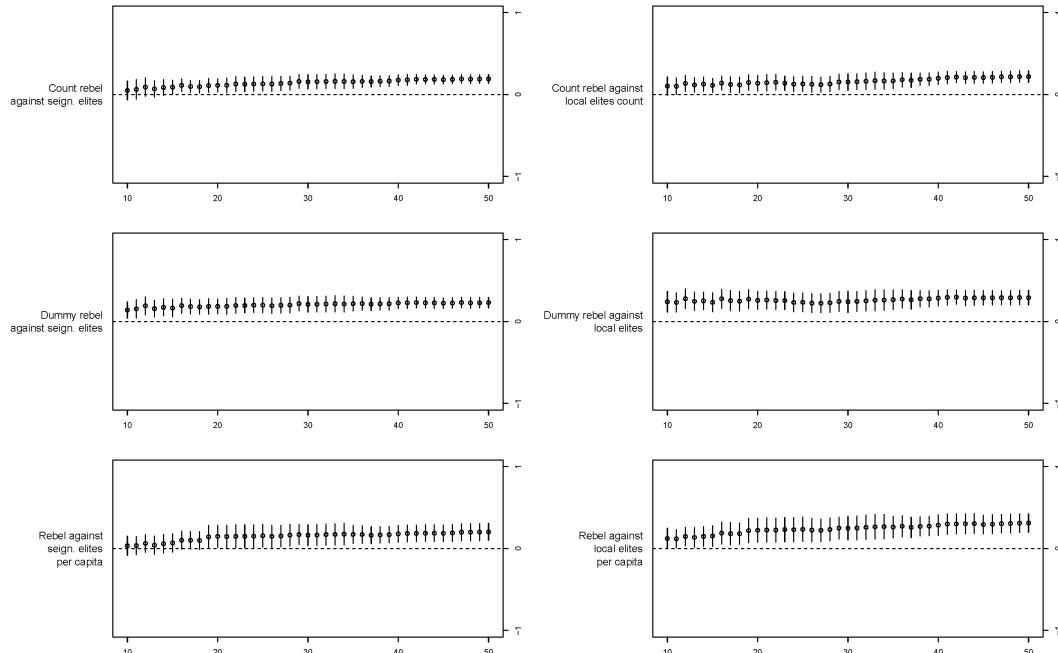
Notes: The unit of analysis is bailliage cities. The points are RD estimates of the same relationship on 20 to 50 km bandwidths. 95% confidence interval, based on standard errors clustered at the généralité level. All specifications control for the total number of grievances.

Figure F.6: RD: local rule and fiscal rebellions (count and binary outcome)



Notes: The unit of analysis is localities. The points are RD estimates of the same relationship on 10 to 50 km bandwidths. 95% confidence interval, based on standard errors clustered at the généralité level.

Figure F.7: RD: local rule and rebellions against local elites (count and binary outcome)



Notes: The points are RD estimates of the same relationship on 10 to 50 km bandwidths. 95% confidence interval, based on standard errors clustered at the généralité level.

Table F.4: OLS: Main results on grievances (restricted sample)

	Dependent variable: share of grievances					
	Taxation			Seigneurial regime		
	(1)	(2)	(3)	(4)	(5)	(6)
local rule	-0.463 (0.453)	-0.835* (0.441)	0.463 (1.502)	0.755* (0.365)	0.699* (0.378)	1.871** (0.768)
mean dep var	0.288	0.277	0.297	0.135	0.139	0.131
N	20	18	16	20	18	16
N cluster	14	12	12	14	12	12
Consent provinces included	All	Weak TE	Strong TE	All	Weak TE	Strong TE

Notes: *p<0.1; **p<0.05; ***p<0.01. Standards errors are clustered at the généralité level. General Third Estate grievance sample, restricted to the bailliages districts for which village lists are available.