

# Consent to taxation, local elites and state capacity: Evidence from Ancien Régime France

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## Abstract

Can consent to central taxation strengthen the power of local elites and undermine state capacity? Limited government institutions are typically considered to be good for the development of effective states. However, I argue that there are conditions where this effect is reversed. Once a weak state has given local elites the right to consent to taxation, it is difficult to challenge these elites' interests later, which undermines state capacity. I investigate this question in the context of Ancien Régime France, comparing regions with consent to taxation by local elites (*pays d'état*) to regions with top-down taxation without consent (*pays d'élection*). Analyzing detailed data on the content of the 1789 Estates General grievances lists to the king, I find that consent to taxation benefited local elites from the three social orders, Clergy, Nobility and Third Estate, but made little difference on the tax burden of non-elite peasant populations. Consent institutions also allowed the Noble elites to preserve extractive taxation of the non-elite population through the seigneurial system. Finally, while limited government is generally expected to enhance coordination of the participating social groups, I find that consent to taxation is associated with lesser shares of common demands to the central state by Third Estate and Nobility groups. This suggests that while local elites in *pays d'état* could benefit from increased coordination when the monarchy tolerated formal bargaining only at the local level, they lost this advantage once bargaining was allowed at the national level, with the 1789 Estates General.

## 1 Introduction

Can institutions of limited government consenting to taxation strengthen the power of local elites and undermine state capacity? Institutions of limited government/consent institutions are generally viewed as crucial in the development of effective states (Besley and Persson, 2009; Dincecco, 2009; Garfias, 2019; Angelucci, Meraglia, and Voigtländer, 2017). They increase the coordination capacity of social groups with respect to the ruler, which allows them to threaten a rebellion in the event of extractive taxation. The ruler can therefore credibly commit not to abuse power, and taxation will be better accepted by society. The emergence of such institutions is generally viewed as mutually beneficial to the ruler and the social groups granting consent. However, it is not clear what the impact of consent institutions is on the longer-term distribution of power between elites and the central state. When a weak state grants consent

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to taxation as a concession to powerful elites, this can durably increase their bargaining power, and later prevent further development of central state capacity. It is of interest to compare such a trajectory to an alternative path to state capacity involving no institutional concessions to the elites.

I investigate these questions in the context of the French monarchy at the eve of the 1789 Revolution (the Ancien Régime). I investigate how institutions consenting to royal taxation, the provincial estates (*états provinciaux*), shaped demands to the central state at the occasion of the Estates General. The provincial estates have an interesting duality: they had formal authority over taxation and were the broadest-based representative institutions under the absolute monarchy, but at the same time they were dominated by local elites, preserving the unequal social structure of the Ancien Régime. As such, they were criticized for being instruments of the privileged social orders, both by contemporary observers and a number of historians of the period <sup>1</sup>.

In the 18<sup>th</sup> century, the provincial estates existed only in some provinces, the *pays d'état*, representing about one third of the French territory. Unlike *pays d'état*, the provinces without provincial estates were taxed without consent, and were called *pays d'élection*<sup>2</sup> (Figure 1). The provincial estates were assemblies of the three social orders, Clergy, Nobility, and Third Estate (*Tiers-État*, the rest of the population). Their role was to consent to royal taxation and to manage local tax collection. They emerged at the end of the Middle Ages as a result of the weakness of the central state: the monarchy granted consent to taxation as a concession to local elites when in urgent need to fund wars and to secure loyalty from recent territorial additions to the realm. Comparing the *pays d'état* with the *pays d'élection* allows us to evaluate two distinct paths to state capacity, one in which the central state needs to formally bargain with elites to get taxation, and one in which it can tax without institutional constraint.

I develop an analytical framework which connects consent to taxation to the power of local elites relative to the central state. In a first period, a weak state may grant consent to taxation to some local elites but not other, depending on their initial bargaining power. In a second period, the state has become stronger, but is still not strong enough to suppress consent where it is already established. As a result, we can expect elites in *pays d'état* to have a higher bargaining power than in *pays d'élection*. This allows them to make the distribution of taxation more aligned with their interests and to maintain their privileges, particularly the right to tax the non-elite population.

In order to measure the impact of consent to taxation on the power of the local elites, I exploit a detailed dataset of the grievances of the three social orders, as written in the *cahiers de doléances* of the 1789 Estates General. In January 1789, almost 200 *baillage* districts elected delegates to the Estates General, and grievance lists were drafted in each district to provide a mandate to the delegates. This was an exceptional occasion, as the national-level representative assembly had not been convened by the monarchy since 1614. King Louis XVI was compelled to revive the disused institution because of the catastrophic financial situation of the state. The hope was to reach a compromise between the Crown and the three estates of the realm, addressing some grievances in exchange for increases in fiscal capacity. The content of the Nobility and Third Estate grievance lists was systematically coded by historians John Markoff and Gilbert Shapiro (Shapiro et al., 1998). For each district-social order, the dataset contains

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<sup>1</sup>The duality between representation and capture can be seen in the debated historiography on the subject (Swann, 2004).

<sup>2</sup>“Élection” is a misleading term here, as elections were much more likely to take place in *pays d'état* than *pays d'élection*. The *élus* were royal officials. *Élections* were tax collection districts which were institutionalized by the 1355 Estates General, but became entirely controlled by the central state by the 16th century, when their officers, the *élus* became royal (venal) officers. Their role declined in the 18<sup>th</sup> century due to the rise of other royal officers: the *intendants*. “Pays d'élections” is always synonymous with top-down taxation and the absence of consent (Marion, 1923).

a coded transcription of the full list of demands that were made to the King (a demand is understood as the combination of subject and demanded action, e.g. “direct taxation” + “decrease”). This dataset provides unique insights on the satisfaction with royal policies of two social groups constituting 18<sup>th</sup> French society, Nobility and Third Estate<sup>3</sup>. This allows us to measure how satisfied local elites are with royal policies, particularly taxation, and to what extent their satisfaction is at the expense of the interests of the central state, and/or the non-elite populations. I georeferenced the district capital corresponding to each grievance list, and use OLS and geographic regression discontinuity designs to estimate the causal effect of the provincial estates.

I present three main empirical findings. First, royal taxation is less frequent as a share of total grievances in pays d’état than in pays d’élection, for both privileged and non-privileged groups. This is consistent with the provincial estates being successful at satisfying the interests of the elites of both groups regarding taxation. Second, consent to taxation does not make a difference for those taxes that impact exclusively the non-elite population. Indirect and universal taxes, impacting both elites and non-elite, are the type of royal taxation that is the most negatively impacted by the presence of consent institutions. In addition, grievances about non-royal taxation, which directly benefit Noble and Clergy elites are more frequent in pays d’état. This is consistent with the vote by order making consent to taxation favorable to privileged orders in the provincial estates. Finally, the analysis of the similarities between Noble and Third Estate lists of the same district shows that they tend to be more dissimilar in pays d’état than pays d’élection. This goes against the idea that consent to taxation, as a form of limited government, fosters coordination of the involved social groups against the ruler. An implication is that while local elites in pays d’état could benefit from increased coordination in a context where the monarchy tolerated formal bargaining only at the local level, but they lost that advantage once bargaining was allowed at the national level, with the 1789 Estates General.

The rest of the paper is organized as follows. The first section reviews the relevant literature. The second section describes a theoretical framework linking consent institution to taxation and fiscal capacity in a setting where the central state is weak relative to powerful elites. The third section provides historical background on the origin of the provincial estates, and their functioning in the broader context of central taxation in Ancien Régime France. Finally, I present the empirical strategy, including a detailed description of the grievance datasets, and the empirical results.

## 2 Literature and contribution

### 2.1 Limited government and state capacity

This article investigates the conditions under which institutions consenting to taxation have a beneficial on state capacity. It relates directly to the literature analyzing the impact of historical forms of limited government and representative institutions in Europe (Stasavage, 2016, 2017; North, 1993; North and Weingast, 1989; Bates and Lien, 1985). While scholars have typically focused on the ability to constrain the state, recent research has shown that political liberties can be beneficial to state capacity. For instance, Angelucci, Meraglia, and Voigtländer (2017) and Gailmard (2017) analyze the emergence of political liberties as a strategic response of a ruler to solve monitoring problems within the bureaucracy, and suggest

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<sup>3</sup>The grievances of the Clergy grievances were not coded by Shapiro & Markoff, so I focus on the Third Estate and Nobility *cahiers*.

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



1. Labourd 2. Basse-Navarre 3. Soule 4. Béarn 5. Bigorre 6. Quatre-Vallées. 7. Couserans 8. Comté de Foix 9. Venaissin  
10. Bugey 11. Bresse 12. Gex 13. Beaujolais. 1-6: Pyrenean Estates

a continuity between these early consent institutions and subsequent national-level inclusive institutions. However, these works focus on British history, and it is unclear whether such a virtuous circle is applicable to other settings. In particular, a wide scholarship points out that a defining difference between France and England in terms of state formation is that the English kings managed to dominate the nobility very early on and had uniform formal institutions dating back to the 1066 Norman conquest, while the French Kings were not as successful (Lachmann, 1989; Root, 1994). An important aspect of the present work is that it takes into account the power of the elites relative to the central state, and analyzes the implications for the impact of consent to taxation on the development of state capacity.

More broadly, this article relates to the literature on the relationship between state and society. The dominant idea of this literature is that for state formation to be conducive to development and inclusive institutions, there must be some balance between a “strong state” and a “strong society” (Migdal, 1988; Evans, 1996; Bardhan, 2016; Stasavage, 2016; Acemoglu and Robinson, 2016). A recent theoretical framework capturing this view is Acemoglu and Robinson (2017), which shows that a strong society can lead both to inclusive institutions and a weak states, depending what is the initial balance of power between

state and society. The institutions of *payes d'état* certainly made their local elites “stronger” relative to the state, and the question is whether this made local institutions more inclusive, or simply increased local state weakness. This article will develop a simple analytical framework to clarify the interaction between these two dimensions, the balance between state and local elites on the one hand, and the balance between local elites and non elites on the other hand.

Recent articles demonstrate how powerful elites can undermine state capacity. In the context of post-revolutionary Mexico, Garfias (2018) analyzes the conflict between a ruler and economic elites and shows that a negative shock to the power of the elites can allow the state to expropriate them and escape a “low capacity trap”. Conversely, in the context of Bourbon Mexico, Garfias (2019) shows that the creation of an institution of limited government representing some faction of the elite can also increase state capacity. This latter argument explains well the initial creation of the provincial estates, which certainly increased local fiscal capacity in the short term (the central state escaped a situation where it was unable to collect any taxation). However, my findings suggest that institutions of limited government allowing elites to consent to taxation can also undermine fiscal capacity on the longer term. The short-term/long-term distinction relates to Stasavage (2010) who finds that medieval European autonomous cities had initial positive impacts on development but reduced it in the longer term due to capture by private interests. I found no impact of the provincial estates on economic development, but my argument is similar regarding state capacity and non-elite welfare<sup>4</sup>. Boucoyannis (2015) also shows that the inability of taxing powerful elites makes the emergence of effective representation difficult.

The question of which forms of limited government are good for state capacity is directly relevant for current developing countries. For instance, the institutionalization of traditional institutions in Africa raises contrasted arguments in the literature. On the one side, some argue that these institutions are bad for state-building and democracy as they promote clientelism and possibly “capture” civil society organizations (e.g.: Acemoglu, Reed, and Robinson (2014), de Kadt and Larreguy (2015)). On the other side, Baldwin (2015) emphasizes that traditional leaders may provide public goods and are informally accountable to their co-villagers in ways the central state is frequently not. The insights of these two lines of inquiry - elite capture and local accountability - are not necessarily contradictory, but the debate itself suggests that there is no clear theoretical answer on whether the local elite institutions are welfare-decreasing, and under which conditions.

Finally, theories of decentralization and federalism are also relevant to the questions this paper investigates. A large economics literature on fiscal federalism classically emphasizes the benefits of decentralization, as it helps tailoring tax and public good provision to local preferences (Oates, 1999). The more recent political science literature on multi-level government is more critical of decentralization, and points out possibilities of local capture, corruption, and unequal treatment across regions (Treisman, 2007). An implication of the findings of this article is that consent institutions, which are usually viewed as good for state capacity when established at the national-level, can lead to detrimental outcomes when they are controlled by local elites.

## 2.2 Analyses of the 1789 grievance lists

Since the Revolution, many scholars - historians, but also jurists, political scientists, sociologists, or economists - have analyzed the *cahiers de doléances*. Given the number and length of the grievance lists, for a long time it was not feasible to do so in a systematic fashion. For instance, in the *Ancien*

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<sup>4</sup>Panel analyses the impact of the provincial estates on city population growth yielded null results (not shown here).

*Régime and the Revolution*, Tocqueville (1856) frequently refers to the lists but makes mostly qualitative and broad interpretations of their content.

Shapiro et al. (1998) built the most comprehensive and detailed dataset of grievance lists, using a systematic concrete coding scheme which I will detail in the empirical strategy section. To my knowledge, the Markoff-Shapiro data has been used only by its authors and a few other historians of the French Revolution (e.g. Tilly (1959), Tackett (1982) and Markoff (2010)).

An earlier content analysis of the 1789 grievance lists was created by Hyslop (1968), in the context of a study of nationalist sentiment at the eve of the Revolution. I do not use this dataset because it relies on subjective scales of themes such as “national sentiment”, “religiosity”, or “democracy”, with only a limited number of concrete topics<sup>5</sup>. In a dissertation based on the Hyslop dataset, Weitman (1968) compares grievances across the *pays d’état* and *pays d’élection* division, and explicitly tests what she defines as Tocqueville’s “sociological thesis” on the social consequences of state centralization (Weitman, 1966). Unlike the present paper, the analyses focuses only on the Nobility grievance lists and uses simple cross-tabulations. The author is also primarily interested in a cultural impact of state centralization. Her main finding is that noble elites in *pays d’état* tend to be more conservative and attached to individual rights, as opposed to equality.

## 2.3 The historical debate

The political and economic assessment of the provincial estates and their role in French state formation is still far from settled, and has known substantial variation over time. During the Ancien Régime itself, the respective benefits of *pays d’état* and *pays d’élection* were hotly debated, particularly with regards to their contribution to taxation. In a 1750 essay, Mirabeau advocated the extension of the provincial mode of administration to the whole territory (Mirabeau, 1750). Throughout the Ancien Régime, ministers in charge of finances (*contrôleur général des finances*) such as Robert Turgot or Jacques Necker were invariably hostile to the provincial estates, which represented obstacles to their goal of uniformization of the tax system. Maximilien de Robespierre was another famous opponent of the provincial estates (Robespierre, 1790).

Until the second half of the 20th century, the consensus among historians was that the provincial estates were only shadows of their past self during the 18th century: far from checking state power, they are coopted by it and were generally useless. This was part of a general historiographic trend of emphasizing the absolute character of monarchy, as well as a belief in the modernizing role of the central state (Swann, 2003). In a very critical entry of his institutional dictionary of Ancien Régime France, Marion (1923) goes even further, arguing that the provincial estates were “essentially oligarchical institutions, reluctant to any progress, any innovation, and any other consideration of the public interest”, and that they were beneficial only to the privileged orders. In the “Ancien Régime and the Revolution”, Alexis de Tocqueville makes the famous argument that state centralization began under the Ancien Régime, as early modern representative institutions constraining the central state gradually disappeared over the course of the Ancien Régime, including autonomous cities, municipal assemblies, and most provincial estates. However, he makes clear

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<sup>5</sup>The Hyslop dataset has been used by economic historians in investigations of the relationship between culture, state formation, and development. Squicciarini and Voigtländer (2016) relates democratic sentiment and demands for education to the presence of “knowledge elites” during the Old Regime. Squicciarini (2017) focuses on religiosity and development. Johnson (2015) analyzes the impact of state capacity on national sentiment, exploiting a geographical discontinuity on tax capacity which is posterior to the creation of the provincial estates (the border of the *Cinq Grosses Fermes* region).

than this argument holds only for *pays d'élection*: had *pays d'état* been the dominant institutions in France, the trajectory of state centralization and Revolution would have been much different<sup>6</sup>.

More recently, “absolutist” historians of the Ancien Régime gave place to “revisionist” historians, who emphasize that the absolute monarchy had severe limits. Scholars have analyzed the provincial estates as collaborators to the process of state consolidation. Beik (1985) emphasizes clientelism and cooptation in Languedoc. Potter and Rosenthal (1997) consider the role the Burgundian provincial estates played in providing credit to the monarchy. Analyzing the provincial estates of the North of France (Artois, Flandres, Hainaut and Cambrésis), Legay (2001) argues that they were tightly integrated with the central state bureaucracy. Swann (2003) shows that the provincial estates developed their own effective bureaucracy, even though it was ultimately not popular enough to survive the Revolution.

The above discussion shows that there is still substantial debate regarding the impact of the provincial estates. It must be noted that historians have typically produced case studies of one provincial estate, and do not directly consider the institutional counterfactual to the provincial estates. The literature is thus missing a systematic empirical evaluation of the impact of the provincial estates.

### 3 Theoretical framework

In this section, I describe the an argument on the consequences of consent to taxation, when the central ruler is weak and local elites are powerful. The main outcome of interest is the extent to which the burden of taxation is allocated according to the preferences of the elites consenting to taxation. I then discuss the implications on fiscal capacity, the welfare of the non-elite population, and inter-elite coordination.

#### 3.1 Consent institutions, local elites, and the development of fiscal capacity

The argument involves two actors, a central ruler and several local elites.

The central ruler is authoritarian, in the sense that its goal is to maximize its revenue, not the utility of the population. This assumption is based on what we know about the priorities of the French state during the Ancien Régime. The main driver of expenditures was external war (Bonney, 1999), and these wars were inter-elite fights where commoners had little to gain (Tilly et al., 1985). The monarchy funded these expenditures through taxation.

Local elites are also interested in maximizing profits from their economic or political rents, which includes minimizing their tax burden. Unlike models such as Acemoglu, Robinson, and Torvik (2016), where the state is controlled by elites, the local elites I consider are non-ruling elites. For simplicity, I consider local elites as unitary actors. In the historical setting of interest, this means that “local elites” include both status elites (Nobility and Clergy) and economic elites (the urban Third Estate). I will relax this assumption at a later point of the argument.

How does the creation of a consent institution impact the distribution of power between the state and local elites over taxation? Because the argument is going to focus on the long-term effect of such institutions, it makes sense to consider the relationship between the two main actors across two periods.

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<sup>6</sup>See appendix to Tocqueville (1856). “ This [making many modifications in the old system without destroying anything] might have been the case every where. A portion of the perseverance and energy that were employed by the kings in abolishing or crippling the Provincial Estates would have sufficed for their improvement and adaptation to the necessities of modern civilization, had those monarchs ever thought any thing beyond extending and maintaining their own power”.

In the first period, the ruler is competing with powerful local elites, and is relatively weak. This assumption reflects the situation of most early modern European rulers relative to territorial competitors (Stasavage, 2016), and more generally early stages of state formation. It is also particularly appropriate for France, whose main difference relative to England was the presence of powerful feudal magnates (Lachmann, 1989; Glaeser and Shleifer, 2002).

In such a setting, it can be mutually beneficial for a ruler and a local elite to create an institution of limited government. For instance, if the ruler is in urgent need of funds due to a negative shock to its power (e.g. an external war), and the elites will not accept to help him in absence of a formal agreement, an institution consenting to taxation can emerge. Similarly, if the local elites have credible exit options, or benefit from information asymmetries, the ruler is more willing to grant them consent in exchange for funds. Elites gain the guarantee that they will manage taxation and be consulted when the state wants to tax, and in return the institution allows them to coordinate retaliation in the event that the state reneges on the formal agreement. The central ruler gains a new power of taxation and is able to use the funds to pursue his goals, typically eliminating other competitors through war or cooptation.

Because the elites differ in bargaining power, there is no reason to expect the process that I just described to apply to every local elite. If the initial balance of power with the local elite is favorable, taxing without consent can be the most effective strategy for the ruler to maximize revenue. Such heterogeneity is all the more likely if the ruler rules over a large territory, and the needs of the ruler are highly stochastic.

What is the impact of these decisions in the second stage? Suppose that in the second stage, the central ruler has become stronger for exogenous reasons. For example, the continuous duration of rule has consolidated the legitimacy of the ruler, or previous information asymmetries which used to make consent necessary have decreased. The ruler now considers whether to invest in a bureaucracy in order to reinforce fiscal capacity. If the state has become very strong (e.g. China), it can suppress all consent institutions and tax without consent. However, it may be that the state is strong enough to tax without consent regions where the local elites are uncoordinated, but still too weak to eliminate consent where the local elites are already coordinated by institutions and established privilege. As a result, the state invests in fiscal capacity in priority where there is no consent, while bureaucracy evolves at a slower rate where consent already exists, and must take into account existing privilege.

In such a setting, I argue that where consent exists, fiscal capacity will develop in a direction that is more favorable to the local elites who control the consent institutions, due to the persistent effect of the creation of consent institution. In contrast, where the central state develops fiscal capacity without consent, we are more likely to observe a uniform taxation system which also targets the local elites.

It must be noted that a substantial literature makes the opposite argument and finds a positive relationship between limited government to state capacity (Angelucci, Meraglia, and Voigtländer, 2017; Gailmard, 2017; Garfias, 2019). However, this argument is most relevant for the first stage of the analytical framework, in which the counterfactual to limited government and taxation is no limited government and no taxation. In the longer term, and in the absence of substantial shifts in the balance of power between the state and the local elites allowing either the development of national-level consent institutions or uniform top-down taxation, I argue that the reverse relationship is more likely.

### 3.2 Elite consent institutions and non-elite populations

An important question which derives from the previous argument is whether the non-elite population benefits from such an arrangement between the state and the elites. While until now we considered the



interests of the state relative to local elites, in order to answer this question we have to take into account the interests of the non-elite relative to both of these actors.

In theory, nothing prevents the local elites from being more extractive at the local level when they benefit from consent to taxation, the counterfactual being the central state as the only taxing power. Such an argument is consistent with the literature on elite capture. At the same time, other arguments emphasize that all things being equal, local institutions are more accountable and reflect more closely the preferences of the population. It is thus difficult to theoretically predict which effect will dominate. More generally, even if we do not focus on the local character of the institution but only its role as a veto player in the process of taxation, no definite predictions can be made. In a theoretical analysis of the relationship between separation of power and accountability, Persson, Roland, and Tabellini (1997) show that having two players instead of one deciding over taxation can have either worse, similar, or better outcomes depending on the extent of uncertainty and whether each player makes decisions independently or not. The formal literature on autocratic regimes shows that authoritarian institutions can increase ruler's survival but it is unclear what the impact is on the non-elite population (Gandhi and Przeworski, 2007; Boix and Svolik, 2013). Ultimately, the direction of the effect on non-elite welfare is an empirical question.

### 3.3 Consent to taxation and inter-elite coordination

Limited government generates credible commitment of the ruler by allowing social groups to coordinate their response to deviation to the agreed rules. My previous argument implied that the credible commitment dimension of consent institutions becomes less salient over time as only elite privilege remains. One further question is whether the coordination dimension persists as well.

In the historical case of interest, the institutionalization of the provincial estates coordinated a relatively divided elite: even though Nobility and Clergy had not yet accumulated formal privileges, the Third Estate as a group was still considered as inferior. As a result, if we consider the first period of the analytical framework, we can expect that the elites of the regions with provincial estates were more coordinated than regions without.

In contrast, if we consider the second period, where the state is stronger and increased taxation without consent in regions without provincial estates, it is unclear which local elites are the most coordinated. On the one hand, the provincial estates provide them with an institutional coordination mechanism, which is absent in *pays d'élection*. On the other hand, the representation system within the provincial estates favored the privileged orders over the Third Estate, which could create deep divisions. Moreover, due to the absence of consent to taxation, local elites in *pays d'élection* were more directly confronted with increases in state capacity. The fact that the state-society conflict over taxation is unmediated by institutions creates common interests across elites, from which increased coordination can arise. Ultimately, it is the relative importance of these two factors, institutional coordination and coordination through common interests, that determines the direction of the effect.

This question is particularly interesting to explore in the context of the 1789 Estates General, whose revival meant that bargaining with the central state was exceptionally taken to the national level. We can compare how the two types of local elites react when confronted to this identical institutional environment, and assess whether the institutional coordination advantage of local elites in *pays d'état* persists when bargaining with the central state no longer takes place at the provincial level.

### 3.4 Summary of the analytical framework

The above discussion leads to two main hypotheses:

1. Consent to taxation by local elites leads central taxation to be more closely aligned with the interests of the local elites. In pays d'état, local elites - Third Estate, Nobility and Clergy - should thus express *less grievances about royal taxation*.
2. Consent to taxation allows local elites to maintain their privilege of taxing non-elite populations. Since only Noble and Clergy elites had such privileges, we expect *more Third Estate grievances about the seigneurial regime* in pays d'état.

Moreover, there are two empirical questions, for which the theoretical effect can go both way:

3. What is the impact of elite consent institutions on the non-elite? Do elite consent institutions protect the non-elite population from extractive taxation, or do they use their local advantage to extract even more taxation?
4. Does consent to taxation by a group of elites always increase their coordination against the central state?

## 4 Historical background

I will investigate these hypotheses and questions in the context of Ancien Régime France, which was characterized by an initially weak central monarchy which gradually gained more power, and the provincial estates, which were local institutions consenting to taxation and coexisted with regions with no consent to taxation. This section describes the origin of the pays d'état, the broader context of consent to taxation in Ancien Régime France, and the functioning of the provincial estates.

### 4.1 Origins of the provincial estates

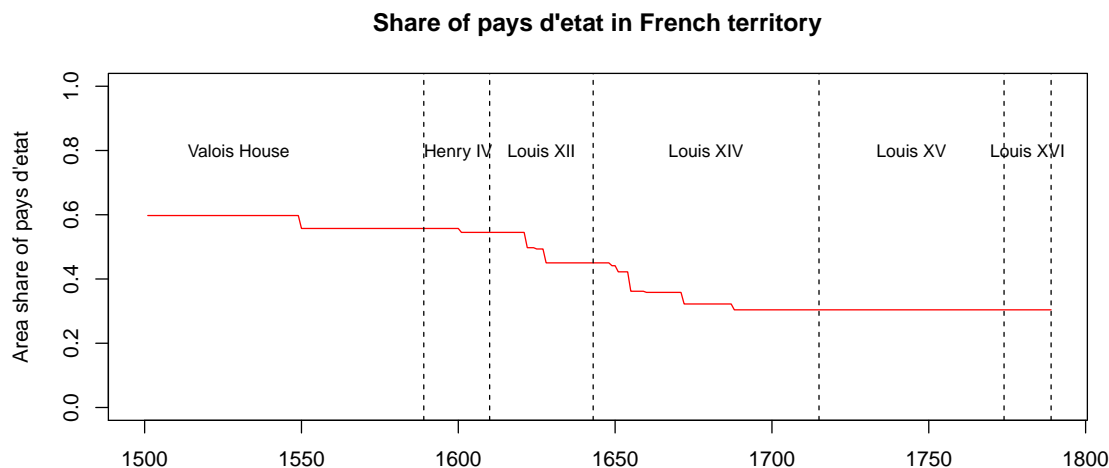
Numerous assemblies of various scale and functions existed in medieval Western Europe, and they frequently included members of the three estates (Van Zanden, Buringh, and Bosker, 2012). How did the provincial estates emerged from these early assemblies as institutions consenting to taxation, and what were the factors of their longevity?

We can distinguish two origins of the pays d'état<sup>7</sup>. A first group of provincial estates is found in territories which were acquired by the French monarchy through alliance at a time when the monarchy was relatively weak. For instance, this is the case for Brittany (former duchy which was acquired in 1534) and Provence (a former county which was acquired in 1486). All of these territories had some form of provincial estates consenting to taxation, likely due to their small size allowing them to sustain representative institutions (Stasavage, 2010). In each of these instances, the monarchy preserved consent to taxation in order to insure the loyalty of the new provinces. Once the monarchy became stronger under

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<sup>7</sup>For the Renaissance pays d'état, I rely mainly on Major (1980), who retraced the history of each of the individual provincial estates from the end of the Hundred Years' War to the beginning of the reign of Louis XIV (the Renaissance period). From the reign of Louis XIV to the Revolution, I rely on general historical works on the Ancien Régime institutions (Marion, 1923; Barbiche, 2015; Mousnier, 1974), as well as works on individual estates (Beik (1985) and Durand, Jouanna, and Pélaquier (2014) on Languedoc, Legay (2001) on the Northern estates, Swann (2003) on Burgundy).

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



Louis XIV, new territorial additions such as Franche-Comté, Alsace or Lorraine no longer benefited from consent to taxation.

A second group of provincial estates 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 needed to seek the consent of various assemblies representing the towns, the lords and the clergy in order to raise extraordinary taxation. He himself had direct rights on a small share of the territory, the royal domain, which only included Ile-de France, Normandy, parts of Champagne and Picardy, as well as parts of Languedoc. The rest of the territory was controlled by relatives and vassal lords, who relied on their own institutions. Consent to taxation was most easily secured through bargaining with local assemblies. While the Estates-General, a national-level assembly which also emerged during the 14th century, could only result in vague agreements, bargaining directly with local assemblies was the only way for the king to collect taxation (Major, 1980; Barbiche, 2015; Mousnier, 1974). Bargaining took place at a variety of levels during the Hundred Years' War (bailiwick, city, province), but the most powerful of these local assemblies were the provincial estates. Over the course of the war, provincial estates were assembled in most provinces of the royal domain, and gradually extended to territories recovered from the English. They persisted after truces due to disorders following the disbanding of troops (Henneman, 2015).

In summary, the provincial estates emerged from the short term needs of a weak monarchy to secure loyalty from its less integrated populations. They survived because their smaller scale gave them a comparative advantage over national-level assemblies to sustain representation and consent (Stasavage, 2010).

## 4.2 State centralization and taxation without consent

While the Hundred Years War war initially reinforced representative institutions in some regions of France, it also led to the rise of taxation without consent in others, and the trend was to continue in peacetime.

During the war, the monarchy was able to tax without consent in order to pay the ransom for King John II, who was captured in 1356. As new sales tax and a hearth tax were introduced, an early bureaucracy

of tax collectors emerged: the *élus*, which later gave the name to “pays d’élection”. King Charles VI, a “mad king”, continued to tax without consent but made it acceptable to the local elites by granting them multiple exemptions (Major, 1980; Henneman, 2015). The provincial estates were then revived by Charles VII in the 1420s. The king was in an extremely weak position at this stage of the war, controlling less than half of the French territory, so he could not afford to tax without consent.

The period starting with the reign of Henry IV (1589-1610) marks the beginnings of centralization and the search for increase in revenue through taxation without consent. As Bonney (1999) shows, taxing without consent appeared to French kings as the best approach to fund a bellicist foreign policy, which required short-term increases in revenue. Louis XIV (1661-1715) considerably strengthened state capacity with the creation of a bureaucracy based on royal officials called the *intendants* and substantial increases in taxation, including taxes targeting previously exempted elites. In pays d’élection, the intendants were top-down appointed officials who had full powers over taxation and justice in their généralité (a tax district roughly similar to the provinces shown on Figure 1), except in pays d’état.

Many provincial estates were suppressed during this period, including all of those which had emerged during the war. These provincial estates were the weakest ones, as they did not control tax collection in addition to consent to taxation<sup>8</sup>. During the same period, some of the stronger pays d’état were also targeted but were able to escape suppression due to strategic concerns in the face of impending wars.

### 4.3 Central attempts to tax the privileged elites

Ancien Régime France was divided in three social groups, or “orders”: the Clergy (the First Estate, 0.5% of the population), the Nobility (the Second Estate, 1.5% of the population, hereditary but increasingly open to rich bourgeois by purchasing ennobling venal offices), and the Third Estate (98%, the vast majority of the population). This social stratification system was not specific to France but rather a feature of medieval representative institutions in Western Europe (Van Zanden, Buringh, and Bosker, 2012).

Importantly, despite the official hierarchy of status inherited from the middle ages, each of these groups was composed of elite and non-elite groups. Of course, the greatest diversity of conditions was found in the Third Estate. Third Estate urban elites were extremely powerful and wealthy, and frequently benefited from tax exemptions through buying offices, or through privileges granted to cities.

Privilege was ubiquitous in Ancien Régime France. Clergy and Nobility were historically exempted from the most important direct tax: the *taille*. Royal officers and inhabitants of franchised cities were also exempted from direct taxation. Increasing the *taille* was the most common expedient of the monarchy when in need of revenue. In the declaration of 13 February 1780, Louis XVI admitted: “Although many other [taxes] had been less onerous, and less harmful to the prosperity of the kingdom, the *taille* kept increasing because it was “the easiest and fastest resource.” (quoted in Kwass (2006)). Nowhere was it easier to do than in pays d’élection, where the king taxed without consent.

A major development of the centralizing era was the emergence of taxation targeting the privileged elites (Kwass, 2006). The idea was to increase revenue without excessively increasing the burden of the *taillables*. The first of these new taxes was the *capitation* (1695, suppressed and revived in 1710), the *dixième* (1710), and finally the *vingtième* (1749, 1756). Neither Nobility nor Clergy were exempt from

---

<sup>8</sup>In some provinces, the estates consented to taxation, but royal officials, the *élus*, collected it. In other words, these provinces were both pays d’état and pays d’élection (meaning, “with élus”). As a result they had a fundamentally weak bargaining position, as the king could easily collect the demanded tax in case of failure to agree. Normandy, Auvergne, Lyonnais, Forez as well as parts of Guyenne were in this situation until the mid-1600s.

these taxes.

Universal taxation was opposed by elites throughout the kingdom, and especially by the provincial estates in *pays d'état*, which saw it as a way to circumvent consent to taxation (Kwass, 2006). Unlike increases in the *taille*, all three orders were concerned with the emergence of these taxes. In 1750, the Provincial Estates of Brittany protested the introduction of the *vingtième*, with the Third Estate representative supporting the Nobility. When the king threatened to collect the tax directly, bypassing the estates, they agreed to the principle of the new tax and secured some reductions. Similarly, the Provincial Estates of Languedoc resisted the new tax, but the *intendant* collected it instead. Provincial estates in *pays d'état* failed to prevent the creation of universal taxes, but they were able to make deals over their level and modalities of collection. A frequent arrangement, the *abonnement*, was to agree on a fixed amount of taxation over two or three years, making it difficult for the central state to increase suddenly tax levels due to financial needs.

#### 4.4 How consent worked in practice in *pays d'état*

The provincial estates were convened by the king on a regular basis (e.g. every year in Languedoc, every three years in Burgundy). The assembly would open with royal officials describing the central state's achievements over the past period and asking for a certain amount of taxation, which comprised several distinct taxes (e.g.: *taille*, capitation, *vingtième*, indirect taxes). Bargaining over both the total amount and the modality of collection would take place over a week, with generally the estates asking for reductions, and was closed by a vote of the estates. Of course, there were cases where the bargaining process would break down, and this could considerably delay royal tax collection.

The voting system disadvantaged the Third Estate over the two privileged orders. Provincial estates all voted by order, except Languedoc and Provence, which voted by head. For instance, in Languedoc, the provincial estates were composed of 112 members, corresponding to 88 votes: 44 for the Third Estate (generally officials from the main cities), 22 for the Nobility, 22 for the Clergy. Such a rule still gave the Third Estate only half of the vote, but it definitely increased its bargaining power relative to the privileged orders, as compared to other *pays d'état*.

Representation was also imbalanced within orders. The Third Estate delegates were municipal officials of the main cities of the province, which means that the interests of peasants had little representation. In addition, while these offices used to be elective during the early age of the provincial estates, they became non-elective following 17<sup>th</sup> century reforms reinforcing the control of the central state over municipalities. The 1692 edict making municipal offices venal was particularly important in this regard (Petit-Dutaillis, 1947).

The privileged orders' representation was generally aristocratic. In Brittany, all nobles could legally participate in the estates' discussions (which occasionally raised attendance up to 1,000). More commonly, access was restricted to the main noble families (e.g.: 22 high barons could attend the estates in Languedoc; access was conditioned by possession of a century-old title in Burgundy). The Clergy representation was similarly aristocratic: it was composed of bishops and abbots. In Bigorre, Béarn, Languedoc and Provence, bishops and archbishops presided the provincial estates.

Consent to taxation was strengthened by control of tax collection in *pays d'état*. Such a function was crucial for consent to be effective. As discussed earlier, when the central state attempted to suppress provincial estates during the 17<sup>th</sup> century, it invariably did so by installing royal tax collectors in the province. Despite their consent role, the provincial estates had little control over expenditures. During

the 18<sup>th</sup> century, some pays d'état developed important roles in public good provision in such domains as agricultural improvement, roads and canals (Tocqueville, 1856; Swann, 2004; Durand, Jouanna, and Pélaquier, 2014). Still, this was not the rule, and intendants generally controlled most of provincial public good provision even in pays d'état.

In summary, in the context of Ancien Régime France, the provincial estates did represent the broadest base of interests<sup>9</sup>, but in absolute terms, they were not really representative institutions. See Table 1 for a summary of the characteristics of pays d'état and pays d'élection.

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

| <i>Pays d'état</i>  | <i>Pays d'élection</i>  |
|---|---|
| <p><b>Taxation:</b> shared power with royal administrators (<i>intendants</i>).</p> <p><b>Provincial Estates:</b> assemblies of representatives of the three orders (Clergy, Nobility &amp; Third Estate).</p> <p><i>Role:</i> Consent to, bargain over, and distribute royal taxation. Regular meetings.</p> <p><i>Representation:</i> C: bishops of main dioceses; N: main noble families or restrictions; TE: mayors of main cities, generally unelected.</p> <p><i>Voting:</i> by order, except in Languedoc and Provence, but TE has at most half of the votes.</p> <p><b>History:</b></p> <p>15<sup>th</sup>-16<sup>th</sup> c.: emergence of PE under a weak monarchy (funding wars; territorial additions).</p> <p>17<sup>th</sup> c. : some PE are suppressed (stronger monarchy).</p> | <p>Intendants distribute and oversee the collection of royal taxation.</p> <p>No provincial estates.</p> <p>No consent to taxation.</p> <p>Provinces accepting royal taxation without consent.</p> <p>Provinces with no consent+provinces with suppressed provincial estates.</p> |

## 5 Empirical strategy

This section outlines the empirical strategy used to identify the impact of the provincial estates on elite power. First, I describe the grievance datasets, and the interpretation of grievances with respect to the analytical framework, Second, I describe the overall identification strategy, which consists of OLS and

<sup>9</sup>In particular, the provincial estates represented a broader cross-section of the French population than the high courts *parlements*, which were the other major constraints to absolute power in the 18th century (Swann, 2004). The *parlements* were high justice courts with the power of registering royal edicts and law. Over the course of the 18th century, they increasingly used this power in a political way, blocking some royal policies. The members of *parlements* were all from the high nobility. In addition, by resisting the king they stretched the institutional definition of their role. This made them less effective in matters of taxation than provincial estates, whose role was always consent to taxation.

geographic regression discontinuity analyses.

## 5.1 Measure and data

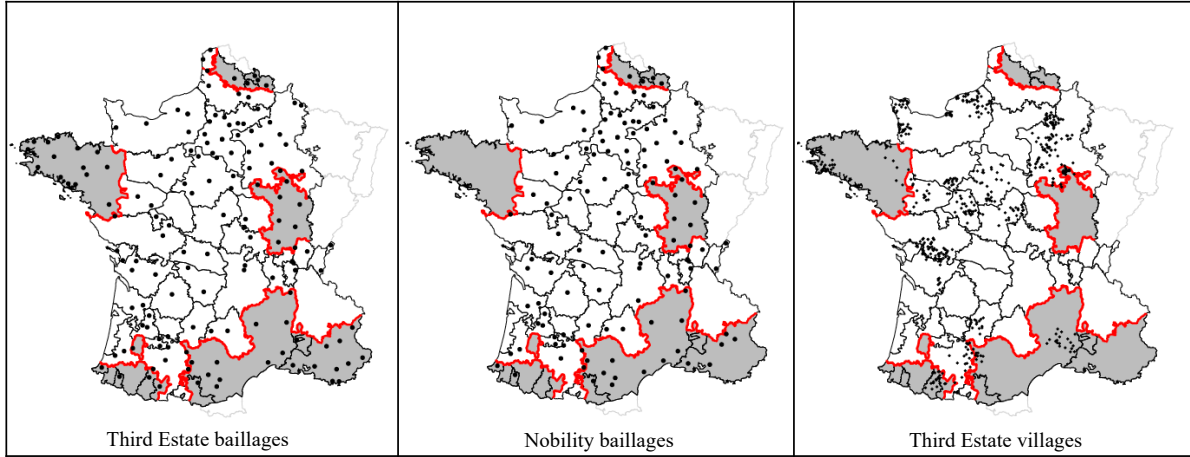
### 5.1.1 Treatment: pays d'états and pays d'élections

Consent to taxation is the independent variable of interest, corresponding to location in a pays d'état. I use only grievance locations where treatment is well defined: either pays d'état or pays d'élection. I exclude the more recent additions to the French territory (pays d'imposition) because I am interested in the two paths to fiscal capacity in the French monarchy on the long term. This approach holds for the OLS and RD designs. Specifically, the RD is conducted along the boundary between pays d'élection and pays d'état only (as shown on Figure 3), not the boundary between pays d'état and other provinces.

### 5.1.2 Grievance lists from the 1789 Estates Generals: context and coding approach

**Context** In January 1789, the monarchy convened the Estates General in order to seek funds to face a financial crisis. The institution had not been convened since 1614. Almost 200 baillage districts elected delegates. Third Estate delegates were elected in two or three levels: villages, intermediary villages or towns, and finally district capital cities. At each of these levels, lists of grievance to the king were drafted. 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 baillage-level lists (or “general lists”), which resulted from the (potentially selective) aggregation of lower-level lists. In accordance with early modern practices of representation, the grievance lists were conceived as binding mandates to the delegates.

Figure 3: Baillage cities and villages in each of the three grievance datasets



Points: baillage and village locations. Grey fill: pays d'état in January 1789.

**Coding approach** The grievance lists were gathered and systematically coded by historians Gilbert Shapiro and John Markoff (Shapiro et al., 1998). They developed a coding approach summarizing the content of each distinct grievance using a limited number of variables. The procedure was the following:

1. Each grievance is coded using two main fields: Subject, Action.

2. The Subject Code consists of a four-level hierarchy. The first subject level comprises eight categories: misc., general, constitution, economy, government, judiciary, religion, stratification system. Subject levels 2, 3 and 4 have respectively 50, 300 and 1,193 categories <sup>10</sup>.
3. There are 92 Action codes (e.g.: “abolish”, “change”, “standardize”, “equalize”, “reform”, etc).
4. There are optional “Object” and “Remarks” fields.

Figure 4 provides an example of the coding applied to some grievances regarding taxation. For more detail, see Table 7 in the appendix, which shows the two first subject levels.

Figure 4: Examples of coding of taxation grievances

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

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

### 5.1.3 The sample of grievance lists

I use three types of grievance datasets. The first dataset contains Third Estate grievances lists: 142 grievance lists (47,711 grievances in total). The second one contains Nobility grievance lists: 119 general lists (27,064 grievances). The third one contains grievances from rural Third Estates area (those that were then aggregated at the baillage level): 713 village grievance lists, corresponding to 46 baillages, and 28,322 grievances.

I geo-referenced both the baillages cities and villages contained in the Markoff-Shapiro dataset. I was able to locate all baillages cities and the vast majority of rural villages. In all three datasets, data is relatively sparse (see Figures 3). Regarding Third Estate and Nobility baillages cities, I lack data on the Western border of Burgundy, and there is no data on Dauphiné. The sections of the border that have the best coverage are the South Western pays d'état: Western Languedoc, Lorraine and the Northern pays d'état.

The coverage problem is more severe with the Third Estate village dataset. This dataset is a sample of the village *cahiers* that are still available. Although Markoff and Shapiro view the sample as roughly

<sup>10</sup>For instance, subject level 2 categories under “government” include “taxation”, “indirect taxation”, and a detailed list of the type of taxes that are discussed. Categories under “constitution” include “political liberties”, then the type of liberties considered, etc.



representative of Ancien Régime peasantry, It imperfectly overlaps with the pays d'état/pays d'élection boundaries. Data points are available on both sides of the border on only four sections of the border: Western Languedoc, one Pyrenean Estate, Northern Burgundy, and Brittany. We are also unable to make comparison between pays d'élection and Northern pays d'état. As a result, although the village dataset provides useful insights on non-elite grievances, particularly in comparison with the more elite general Third Estate lists, I interpret the results using this data with caution.

#### 5.1.4 Grievances and satisfaction with taxation

**Assumptions** The theory predicts that consent to taxation impacts the extent to which taxation aligns with the preferences of the elites, i.e. how satisfied they are with taxation. How can we map this quantity of interest to the grievances?

In a very general way, the grievances lists of a given locality can be conceptualized as the outcome of a local deliberation within a social group, with considerable influence of the elites? Two main assumptions are necessary to interpret the grievances as measures of satisfaction with taxation.

First, I assume that grievances about a given topic are monotonous in the degree of satisfaction the topic. In other words, there is no strategic reason why the drafters of the grievance lists would drastically misrepresent the nature of a grievance. For example, it is unlikely that baillages which care about taxation would strategically complain less about it because they expect the central state to reward low complaints with reduced taxation. The broader argument is that strategic interaction could certainly be expected if the Estates General was a repeated occurrence, but in our context, the 1789 Estates General was the unexpected revival of an almost forgotten institution (no meetings since 1614). From the standpoint of civil society, it was likely that there would not be many other opportunities to communicate grievances directly to the King. As a result, it made sense to communicate policy preferences transparently Shapiro et al. (1998).

Second, I assume that there was no direct interference from *other* social orders in the drafting of the lists. Although it is likely that Third Estate elites such as notables, landowners or magistrates have a greater weight than peasants in the Third Estate grievances, it is unlikely that the Nobility and the Clergy directly influence these lists. An implication is that we expect peasants' criticism of bourgeois privilege, lawyers or magistrates to filtered out from the grievance lists by the urban elites, but we should not expect it to be the case for grievances about the noble elites.

**Objective and subjective interpretations** From this basic starting point, there is still a number of potential interpretations of what the grievances mean, particularly for the Third Estate.

First, whose preferences are communicated in the Third Estate non-village grievance lists? As mentioned earlier, it is clear that the process of drafting the grievance lists was dominated by local elites within the Third Estate, who could filter out grievance at the last level of election. I do not argue that the Third Estate general grievances represent the preferences of the non-elites. They are representative of a combination of elite and non-elite populations, with greater weight given to the urban elites.

The second question is whether grievances reflect objective underlying conditions, or are more subjective. Suppose that there are less grievances about taxation in pays d'état: according to an "objective" interpretation, such a finding implies that taxation is lower in pays d'état. The presence of a negative grievance about taxation can also be interpreted as meaning that the price to pay relative to the service

provided is unsatisfying, indicating not lower taxation *per se*, but lower quality of government <sup>11</sup>. Another possibility is that differences in the understanding of institutions and what they can do also drive the distribution of grievances. In pays d'état, local institutions manage and consent to taxation. Communities in pays d'état *know* that the provincial estates only are responsible for taxation, and they complain about other subjects in the Estates-General grievance lists. The literature on decentralization shows that who gets credit/blame for local policies is not always clear (e.g.: Sances (2017)).

I argue that these multiple interpretations do not preclude us from using the grievances as an outcome variable to analyze the impact of consent of taxation on elite and non-elite groups. Suppose grievances about taxation are lower in pays d'état. In the objective interpretation, it means that they made taxation lower. In the more strategic interpretation, it means that they think the provincial estates are a better forum to address issues of taxation than the Estates General. Both interpretations are consistent with the provincial estates doing *something* to make taxation more aligned with the social group's preference. What I cannot assess directly is whether this is the opinion of Third Estate elites or Third Estate non-elite peasants. I will use comparisons with the Nobility lists on the one hand, and the Third Estate village lists, on the other hand, to give indicative evidence on the extent to which grievances are elite-driven.

**Construction of outcomes of interest** I consider two outcomes of interest measuring the importance of grievance about subject  $s$  (e.g. taxation) for a given group (e.g. Nobility). The share of grievance about  $s$  in the total number of grievances a group seems the best measure of its importance for this group. This is my primary outcome of interest, and I will use it for several types of grievances. I also consider a second outcome, the absolute number of grievances about  $s$ . This also measures the importance of  $s$  for the group, but it is likely to be more sensitive to differences in list length related to the training of the drafters rather than their preferences.

### 5.1.5 Measuring inter-elite coordination

I measure coordination by calculating how similar local-level grievances are between the Nobility and Third Estate, and assessing how this similarity measure is impacted by consent to taxation. In other words, the question is: at the local level, to what extent do the Third Estate and the Nobility make the same demands? There are many potential ways to construct consensus measures. As noted in Markoff and Shapiro (1985), each demand can be viewed as the combination of an *agenda* (the subject of the demand) and a *program* (something to do about the subject). The two groups of interest may care about the same agenda, but they can be in conflict about what to do about it. For example, both can talk about the voting procedure in the Estates General, but the Nobility demands voting by order, while the Third Estate demands voting by head. This is a basic approach based on the number of common subjects-action-code values out of all local grievances.

I construct an intuitive index of similarity based on the Jaccard distance. In a given baillage, I calculate the proportion of all grievances expressed either in the Third Estate or the Nobility lists that are common to the two lists. Two grievances are counted as identical when they share identical Subject (level 4)-Action-Object values. Formally, let  $N$  and  $T$  be the distributions of all grievances expressed by respectively the Nobility and the Third Estate in a given district. The Jaccard similarity index is defined as follows:

$$J = \frac{\#(N \cap T)}{\#(N \cup T)}$$

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<sup>11</sup>This would be the conclusion of a simple supply-demand model of the role of state institutions, such as North (1986)

I also use the Cosine similarity index, which is frequently used in text analysis:

$$C = \frac{N.T}{||N||.||T||} \quad (1)$$

## 5.2 Identification strategy

There are two main challenges to identification. First, factors explaining the emergence and survival of pays d'état could also impact the distribution of grievances. Second, the way the 1789 Estates-Generals was conducted may have been systematically different in pays d'état and pays d'élection, making the grievances difficult to interpret as measures of dissatisfaction with taxation.

**OLS regressions** I first implement OLS regressions of the outcomes of interest on a pays d'état indicator.

$y_{b,g}$  is the outcome of interest, which is a function of the frequency of a grievance topic in baillage  $b$  in généralité  $g$ . Because royal taxation was implemented at this level, standard errors are clustered by généralité level, because the généralités were the relevant districts for royal taxation.

$$y_{b,g} = \alpha + \beta \text{paysdetat}_{b,g} + X_{b,g}\gamma' + \epsilon_{b,g}. \quad (2)$$

$\text{paysdetat}_{b,g}$  is a variable equal to one when a baillage city  $b$  is located in a pays d'état, and zero when it is located in a pays d'élection.

$X_{b,g}$  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<sup>12</sup>. Including 18<sup>th</sup> century urbanization levels would lead to post-treatment bias if provincial institutions have an impact on economic growth and city development. Finally, because the experience of war may have impacted the development of provincial institutions (e.g. local assemblies emerge to provide for collective defense) and it could also independently impact taxation, I include an indicator of whether conflict took place in a 150 km neighborhood of a given city before 1400.

Despite these controls, the OLS specification may not identify the true effect of having institutions consenting to taxation. The geographical controls do not necessarily capture all the relevant economic factors. Unobserved political preferences could also explain both the emergence of the provincial estates and the pattern of 1789 grievances.

**Regression discontinuity** To address the aforementioned identification challenges, I use a geographic regression discontinuity design, comparing locations close to the pays d'état/pays d'élection border.

The RD exploits the discontinuous change in the presence of provincial estates across the pays d'état/pays d'élection boundary. The boundary forms a two-dimension discontinuity in the latitude-longitude space (Keele and Titiunik, 2015). Since the pays d'état are peripheral regions around the French territory (Figure 1), the boundary is also composed of five distinct segments: South (boundary with Languedoc and Provence), Southwest (boundary with Pyrenean pays d'état), West (boundary with Brittany), North (boundary with Artois, Hainaut, Flandres and Cambresis) and East (boundary with Burgundy).

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<sup>12</sup>Results are robust to alternative definitions of this measure of urbanization. Population figures come from Bairoch, Batou, and Chèvre (1988)

For a given baillage  $b$  in généralité  $g$ , located in a certain bandwidth of the boundary of interest, we estimate:

$$y_{b,g} = \alpha + \beta \text{ paysdetat}_b + f(\text{geographic location}_{b,p}) + \delta \text{ seg}_{b,p} + X_{b,g}\gamma' + \epsilon_{b,g}. \quad (3)$$

The controls are the same as the OLS specification.  $f(\cdot)$  is a flexible function of geographic location. Following Dell, Lane, and Querubin (2018), I examine polynomials in latitude and longitude, as well as in distance to the boundary.  $\text{seg}_{b,p}$  is a border fixed effect, insuring that we are comparing *baillages* that are close to each other along the boundary. Due to the sparsity of the data (see Figure 3), I use a border fixed effect based on the pays d'état sharing the border.

**Balance checks** The RD design requires that all the relevant factors related to the outcome of interest vary smoothly at the boundary between *pays d'état* and *pays d'élection*. To assess the plausibility of this assumption, I run RD regressions with the geographic control variables as dependent variable. I show results for 10 km through 100 km bandwidths for grid-level data, and 30 km through 100 km bandwidths for city-level data (due to the lack of observation close to the border for below 30 km bandwidths). The results use a quadratic polynomial in latitude and longitude, and they are not impacted by changing the polynomial order or using a polynomial in distance to the pays d'état/pays d'élection boundary.

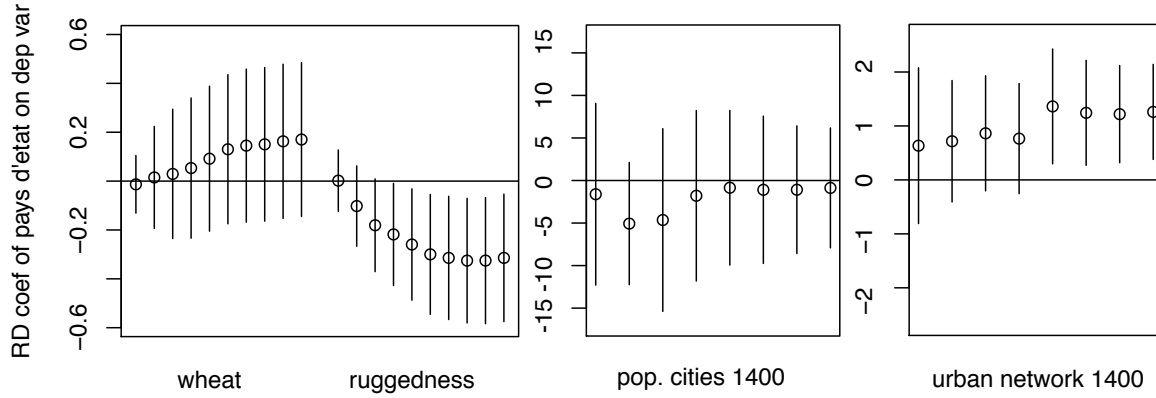
Balance is achieved on a number of geographical variable: wheat suitability, distance to sea and navigable rivers. At the same time, pays d'état tend to have less rugged terrain than pays d'élection. Unsurprisingly given their peripheral locations, pays d'état are further from Paris. The results are on pre-provincial estates urbanization are also mixed. In the 1400s, cities in pays d'état are not more populous, but they tended to benefit from a more attractive urban network. Finally, pays d'état tend to be further from terrestrial foreign borders than pays d'élection (if instead we looked at the effect on all foreign borders, including coastal ones, it is clear that the result would be reversed, due to the peripheral location of pays d'état). The difference between pays d'état and pays d'élection over each of these three imbalanced variables becomes statistically significant at the 5% level when the bandwidth is wider than 60 km. I include these variables as controls in all OLS and RD regressions.

**Selective sorting** The RD design requires that there should be no selective sorting of the units of analysis across the boundary. Assessing the plausibility of this assumption is more complex than measuring balance on observable variables.

We can first examine this question at the institutional level. The outcomes of interest are grievance lists drafted at the level of baillage cities. It is unlikely that the formation of baillage districts was influenced by the presence of provincial estates, since they were only judicial circumscriptions with no direct link to taxation (Marion, 1923).

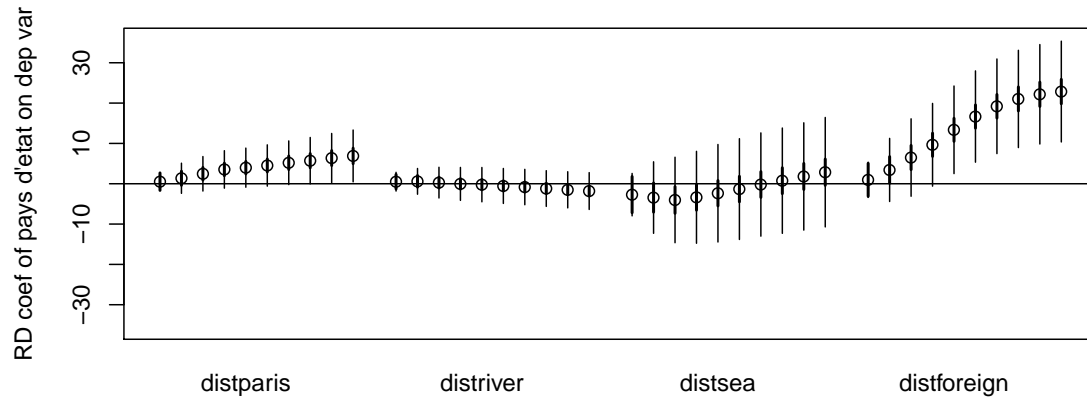
Answering the question of selective sorting of individuals across the border is more difficult. If the emergence of provincial estates led to out-migration from pays d'élection to pays d'état (or the opposite), the interpretation of the results may be different. There is no available data on geographical mobility during ancien régime France. Still, the historical context suggests that migration patterns are unlikely to confound the results. Throughout France, migration from commoners was limited by substantial differences in language and customs across provinces. Similarly, the elite actors of interest with respect to the provincial estates are mostly *local* elites: Noble families had land in the province, and Third Estates notables had offices in provincial cities. Because these two groups derive their power from local possessions

Figure 5: Balance checks: soil quality and urbanization in 1400 (10-100 km bandwidth and 30-100 km bandwidths)



Wheat and ruggedness: both indexes are computed out of a 10 km size raster grid. RD estimates for bandwidth 10 km to 100 km by 10 km increments. Standard errors are corrected for spatial autocorrelation (cutoff = 30 km). Population and urban network: population figures (in thousands) of cities which reached 10,000 inhabitants by 1800, from Bairoch, Batou, and Chèvre (1988). RD estimates for bandwidth 30 km to 100 km by 10 km increments. Urban network is the number of European cities of more than 10,000 inhabitants in a 150 km neighborhood, from Bosker, Buringh, and Van Zanden (2013). For all results: 95% confidence intervals and second-degree polynomial RD.

Figure 6: Balance checks: distances (10-100 km bandwidth)



Distances are computed out of a 10 km size raster grid. RD estimates for bandwidth 10 km to 100 km by 10 km increments. Standard errors are corrected for spatial autocorrelation (cutoff: 30 km). For all results: 95% confidence intervals and second-degree polynomial RD.

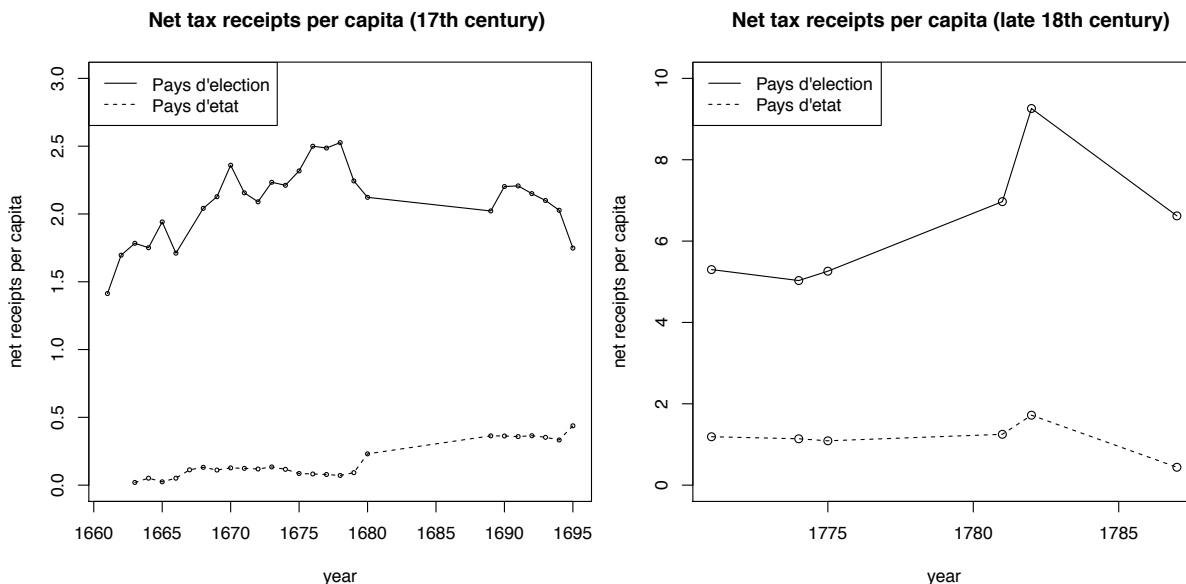
and functions, it is unlikely that they would be able to relocate easily to another province. If anything, they would probably move to Paris, not in the neighboring province.

## 6 Results

What was the impact of consent to taxation on power of local elites? The argument developed in this article is that institutions in pays d'état helped local elites to maintain their privileges. After assessing the overall tax burden of pays d'état as compared with pays d'élection, I test this argument by examining the impact of pays d'état on grievances about royal taxation, extraction of the non-elite by the privileged orders. Finally, I investigate the impact of consent to taxation on inter-elite coordination as measured by local-level similarity between Third Estate and Nobility grievances.

### 6.1 Pays d'état and royal taxation

Figure 7: Net tax receipts per capita 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).

#### 6.1.1 Tax receipts in pays d'état and pays d'élection

Figure 7 provides initial supporting evidence that consent to taxation made it difficult for the central state to tax pays d'état at the same level as pays d'élection. Two series of net tax receipt data for respectively the late 17<sup>th</sup> and 18<sup>th</sup> centuries show that central per capita tax receipts from pays d'élection were always at least four times larger than in pays d'état<sup>13</sup>. The trend of the second half of the 1660-1695 series does

<sup>13</sup>In general, there is little data on central and local taxation during the ancien régime, because accounting documents were destroyed during a 1737 fire at the Courts of Accounts (*Chambre des Comptes*), and subsequently during the revolutions of

suggest a convergence of pays d'état and pays d'élection, which is consistent with attempts to tame the provincial estates in the context of Louis XIV's centralization policy. However, the available figures for the 1771-1787 period indicate that the gap in terms of contribution is still substantial<sup>14</sup>. The next question is to what extent this gap benefited the local elites in pays d'état, which we can investigate by turning to the grievance data.

### 6.1.2 Pays d'état and grievances about taxation

Table 2: OLS: Pays d'état and share of grievances about royal taxation

|                     | <i>N</i> grievances |                      |                  | Share grievances     |                      |                   |
|---------------------|---------------------|----------------------|------------------|----------------------|----------------------|-------------------|
|                     | TE                  | N                    | V                | TE                   | N                    | V                 |
|                     | (1)                 | (2)                  | (3)              | (4)                  | (5)                  | (6)               |
| Pays d'état         | 1.626<br>(3.343)    | -6.933***<br>(2.578) | 2.263<br>(2.885) | -0.028***<br>(0.009) | -0.053***<br>(0.014) | -0.067<br>(0.042) |
| N                   | 142                 | 119                  | 713              | 142                  | 119                  | 713               |
| N cluster           | 30                  | 29                   | 69               | 30                   | 29                   | 69                |
| Geographic controls | Yes                 | Yes                  | Yes              | Yes                  | Yes                  | Yes               |

Notes: \* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ . Robust standard errors in parentheses, clustered at the généralité level for TE and N, at the baillage and généralité levels for V. TE: Third Estate; N: Nobility; V: Third Estate villages.

**General royal taxation** First, we examine the estimated OLS impact of institutions of consent to taxation on grievances about taxation, looking at all three types of grievance lists (Third Estate, Nobility, and Third Estate villages). Results are reported in Table 2. Columns (1) through (3) use the absolute frequency of grievances about taxation as dependent variables, while columns (4) through (6) use the relative frequency measure.

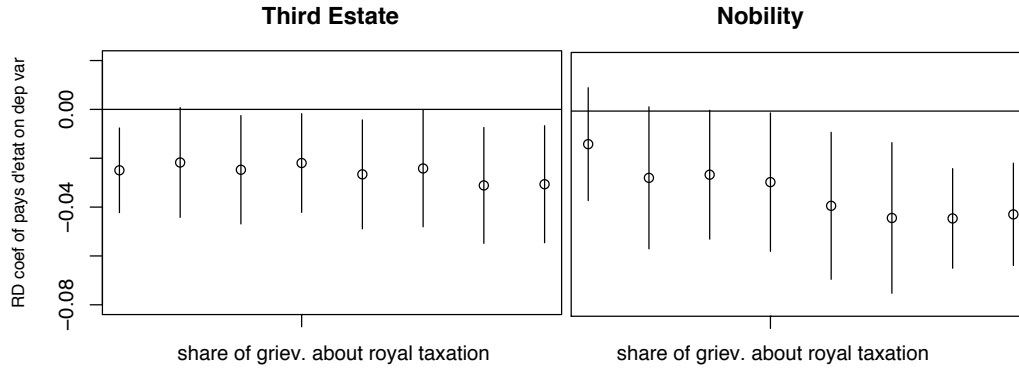
A first clear result is that grievances about taxation are lower as a share of total grievances in pays d'état, for both Third Estate and Nobility elites, a difference that is statistically significant at the 1% level (columns 4-6). This result can be interpreted as evidence that taxation is a smaller concern for the urban and noble elites in pays d'état, but not for the non-elite, primarily rural, population. Indeed, the Nobility coefficient is almost twice larger than the Third Estate one, while Third Estate members typically benefit from less tax exemptions than nobles. Moreover, we find no statistically significant result for the village grievance lists, suggesting that provincial consent to taxation makes little difference for the peasantry. These results are also found when using the RD design on bandwidths from 30 to 100 km (Figure 8).

A caveat is that we find no such results when we use the absolute frequency of grievances about taxation instead of the relative frequency as a dependent variable (columns 1-3), except for the Nobility. For the

1789 and 1848 (Bonney, 1999).

<sup>14</sup>I conducted regressions at the province-level with time trends and geographic controls for the 1600s series, and find the difference to be statistically significant ( $p < 0.0001$ ). I was unable to conduct similar analyses for the 18<sup>th</sup> data because it is not available at the province level for pays d'élection.

Figure 8: RD: share of grievances about royal taxation (30-100 km bandwidth)



Notes: The points are RD estimates of the effect of pays d'état on the share of grievances about royal taxation in all grievances. RD specification: Second degree polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 95% confidence interval, based on standard errors clustered at the généralité level.

Third Estate, consent to taxation does not lead to a smaller number of grievances about taxation in pays d'état, but it does lead to a smaller priority of these demands as compared to other items on the agenda.

**Royal taxation on elite and non-elite populations** What are the taxes driving the lower priority of taxation on the Estates-General agenda in pays d'état, and how does it relate to the interests of the elites? Table 3 and Figure 9 show respectively the OLS and RD estimates of the effect of consent to taxation on four tax types, for both Third Estate and Nobility <sup>15</sup>.

The comparison of the coefficients for each of these tax types yields several insights on how pays d'état impact the distribution of taxation between elites and non-elites. If we consider only taxes that impact primarily the non-elite population, we find little evidence that consent to taxation was making a substantial difference. There is little impact of pays d'état on the *taille*, which is main tax burden for the non-elite population. Regarding the broader category of direct taxation, we find also little difference between pays d'état and pays d'élection (though it appears to be lower close to the boundary for the Third Estate and further from the boundary for the Nobility).

In contrast, consent to taxation appears to make a difference on taxes impact the elites as well as the non-elite population. Indirect taxation is consistently lower as a share of grievances in pays d'état than pays d'élection. This is no doubt driven by the fact that pays d'état benefited from a favorable regime on the *gabelle* (the salt sales tax). Note that this must be understood as a *consequence* of consent to taxation rather than a confounding factor.

Interestingly, universal taxes are also consistently lower as a share of grievances in pays d'état (this is clearer for the Third Estate than the Nobility). This is consistent with historical record showing that the provincial estates were able to gain substantial concessions on these new taxes, *vingtième* and *capitation* (Bonney, 1999; Kwass, 2006). Urban and noble elites had a shared interest in reducing these new taxes, and the provincial estates allowed them to coordinate their resistance in a more effective way than in pays d'élection.

The results support the main hypothesis, namely that consent to taxation in pays d'état allowed urban

<sup>15</sup>Figure 9 shows results using a quadratic polynomial in latitude and longitude. Results are robust to alternative specifications.



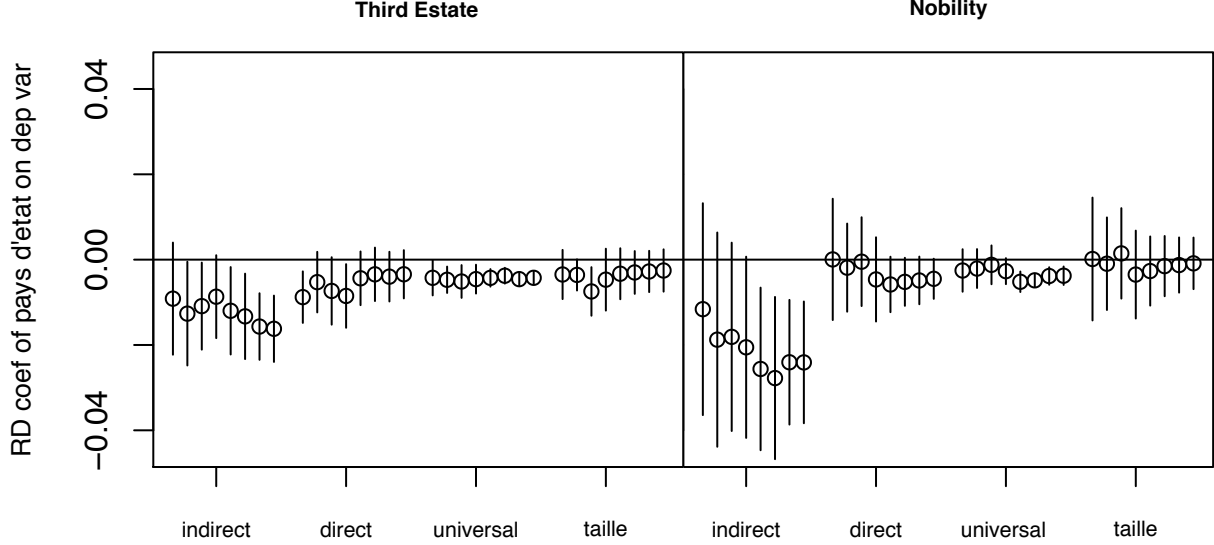
and noble elites to make taxation more aligned with their interests, not those of the non-elite population. The fact that we find little effect on the grievance of the peasants, and on grievances impacting exclusively the peasantry also confirms this argument.

Table 3: OLS: Pays d'état and share of grievances about types of taxation

|                     | Third Estate         |                   |                    |                   | Nobility             |                     |                      |                   |
|---------------------|----------------------|-------------------|--------------------|-------------------|----------------------|---------------------|----------------------|-------------------|
|                     | indirect             | direct            | universal          | taille            | indirect             | direct              | universal            | taille            |
|                     | (1)                  | (2)               | (3)                | (4)               | (5)                  | (6)                 | (7)                  | (8)               |
| pays d'état         | -0.014***<br>(0.004) | -0.002<br>(0.002) | -0.001*<br>(0.001) | -0.003<br>(0.003) | -0.020***<br>(0.007) | -0.005**<br>(0.002) | -0.003***<br>(0.001) | -0.003<br>(0.003) |
| N                   | 142                  | 142               | 142                | 142               | 119                  | 119                 | 119                  | 119               |
| N cluster           | 30                   | 30                | 30                 | 30                | 29                   | 29                  | 29                   | 29                |
| Geographic controls | Yes                  | Yes               | Yes                | Yes               | Yes                  | Yes                 | Yes                  | Yes               |

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

Figure 9: RD: share of grievances about types of taxation (30-100 km bandwidth)



Notes: The points are RD estimates of the effect of pays d'état on four dependent variables. RD specification: Second degree polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 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* denote two universal taxes which target both privileged and non-privileged individuals: capitation and vingtième. *Taille* denote the main direct taxes, which burdened almost exclusively the peasantry.

Table 4: OLS: Pays d'état and grievances about extraction by privileged elites

|                     | <i>N</i> grievances |                   |                    |                  | Share grievances |                  |                  |                  |
|---------------------|---------------------|-------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
|                     | Seign. regime       |                   | Dime               |                  | Seign. regime    |                  | Dime             |                  |
|                     | TE<br>(1)           | V<br>(2)          | TE<br>(3)          | V<br>(4)         | TE<br>(5)        | V<br>(6)         | TE<br>(7)        | V<br>(8)         |
| pays d'état         | 8.608***<br>(2.401) | 3.225*<br>(1.844) | 1.169**<br>(0.578) | 0.647<br>(0.549) | 0.012<br>(0.008) | 0.041<br>(0.030) | 0.002<br>(0.003) | 0.015<br>(0.011) |
| N                   | 142                 | 713               | 142                | 713              | 142              | 713              | 142              | 713              |
| N cluster           | 30                  | 69                | 30                 | 69               | 30               | 69               | 30               | 69               |
| Geographic controls | Yes                 | Yes               | Yes                | Yes              | Yes              | Yes              | Yes              | Yes              |

Notes: \* $p < 0.1$ ; \*\* $p < 0.05$ ; \*\*\* $p < 0.01$ . Robust standard errors in parentheses, clustered at the généralité level. TE: Third Estate cities (general grievance lists). V: rural villages grievance lists.

## 6.2 Pays d'état and extraction by the local elites

We turn now to more direct measures of the role of consent to taxation in preserving Noble and Clergy elites' privileges. Note that for this topic, we can plausibly view the Third Estate general lists as representative of both elite and non-elite preferences within this group, because Third Estate urban elites would have little reason to filter out grievances about other elites' extractive behavior. In Table 4, we first examine the OLS estimates of the impact of pays d'état on elite extraction, considering both the seigneurial regime (nobility) and clergy taxation (the *dime*, or tithe).

Overall, the results are consistent with more extraction by the privileged elites in pays d'état than pays d'élection, but they are less clear than the result on taxation.

On the one hand, as shown in columns (1-4), the number of grievances from the Third Estate about the seigneurial regime is higher in pays d'état, a result that is statistically significant at the 1% level<sup>16</sup>. A similarly positive coefficient is found for the Third Estate villages though it is only significant at the 10% level. The Third Estate result is also found with the RD design, but not the village result (Figure 10).

On the other hand, we find null results when using the share of grievances as dependent variable (columns 5-8)<sup>17</sup>. This is the reverse from the taxation result (with null result on absolute frequency but significant results on relative frequency). For grievances about the seigneurial regime, this pattern might be explained by a pays d'état-specific correlation between the total number of grievances and the seigneurial topic. In pays d'état, Third Estate baillages expressing grievances about the seigneurial regime also tend to be more detailed (high number of total grievances), driving down the relative frequency measure.

What about extraction from the Clergy? The tithe (*dime*) was the main source of revenue for the Clergy and was assessed over agricultural products. Unlike other forms of taxation that we previously mentioned, it fell on both noble and non-noble land. The revenue from the tithe went primarily to clergy elites such as monasteries, abbeys and bishoprics instead of local parish priests, which was frequently

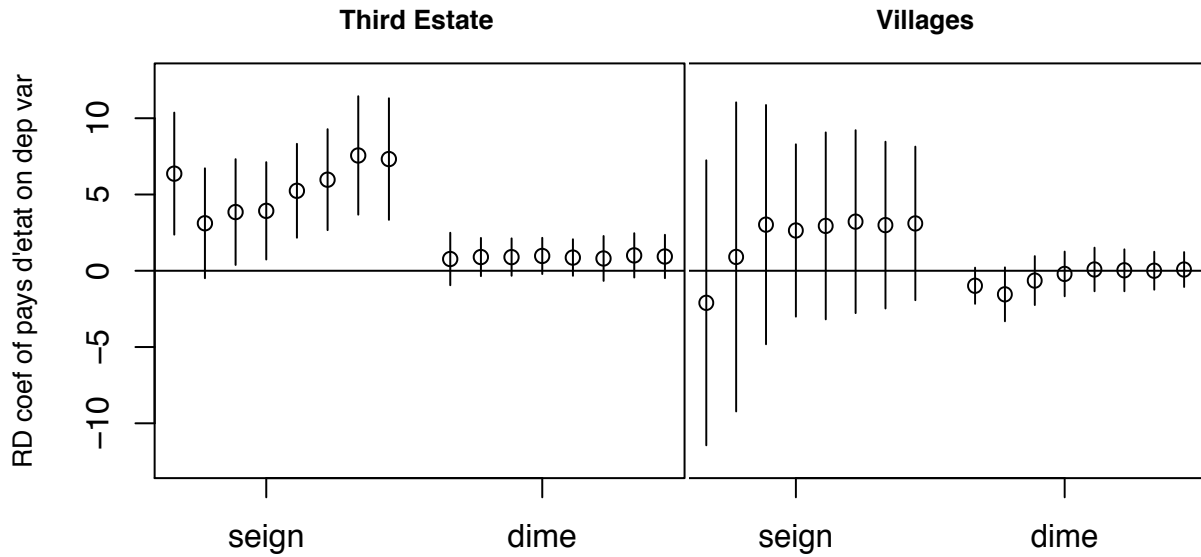
<sup>16</sup>Here the "seigneurial regime" is understood as both feudal privileges, taxation and courts. Restricting the dependent variable to either one of these dimensions does not modify the results.

<sup>17</sup>Note that I find a slightly positive OLS result of the share of grievances about the seigneurial regime when restricting the analysis to pays d'état where the Third Estate is particularly weak (i.e. excluding Languedoc and Provence).

denounced by commoners (Marion, 1923). Consistent with idea that the tithe burden could be higher in pays d'état due to their representation in the provincial estates, we find that grievances about the tithe are more numerous in pays d'état (column (3)). At the same there is no statistically significant effect for the villages, and in terms of share of grievances. There is also no impact on the tithe close to the pays d'état/pays d'élection (see Figure 10). Based on these results, there is little evidence that the Clergy was its bargaining power in pays d'état to extract more from the general population.

In summary, consistent with the hypothesis that local elites will exploits I do find some evidence that the impact on seigneurial extraction is less compelling than the impact on taxation. Some pays d'état definitely have more things to say about the seigneurial regime, but on average there is not a higher priority of the seigneurial regime topic in all grievance lists.

Figure 10: RD: share of grievances about the seigneurial regime and the tithe (*dime*).



*Notes:* The points are RD estimates of the effect of pays d'état on two dependent variables, for the Third Estate dataset (left) and the Third Estate village dataset (right). RD specification: Second degree polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 95% confidence interval, based on standard errors clustered at the généralité level. *Seign* denote the number of grievances mentioning the seigneurial regime. *Dime* denote the number of grievances mentioning the *dime* tax (clergy tithe).

### 6.3 Consent to taxation and inter-elite coordination

In this section, we investigate whether consent to taxation durably increased inter-elite coordination between Noble and Third Estate, broadening the analysis from taxation grievances to the full distribution of grievances. Table 5 reports OLS estimates of the impact of pays d'état on two measures of local-level similarity between Noble and Third Estate grievance. These measures reflect inter-elite coordination between the two groups.

Simply comparing pays d'état to pays d'élection (columns (1) and (2)), we find little evidence of an effect on coordination. The coefficient is negative but not statistically significant. This null result suggests that the institutional coordination of elites in pays d'état was matched by the greater commonality of interests across elites in pays d'élection. While consent to taxation can increase the coordination of elites

Table 5: OLS: Pays d'état and inter-elite coordination

|                                      | Local-level similarity of Third Estate and Noble grievances |                   |                     |                     |
|--------------------------------------|---|-------------------|---------------------|---------------------|
|                                      | Jaccard index   | Cosine index      | Jaccard index       | Cosine index        |
|                                      | (1)   | (2)               | (3)                 | (4)                 |
| pays d'état                          | -0.015<br>(0.010)   | -0.014<br>(0.010) | -0.026**<br>(0.012) | -0.026**<br>(0.012) |
| pays d'état with strong Third Estate |   |                   | 0.032**<br>(0.015)  | 0.031*<br>(0.016)   |
| N                                    | 113   | 113               | 113                 | 113                 |
| N cluster                            | 29  | 29                | 29                  | 29                  |
| Geographic controls                  | Yes   | Yes               | Yes                 | Yes                 |

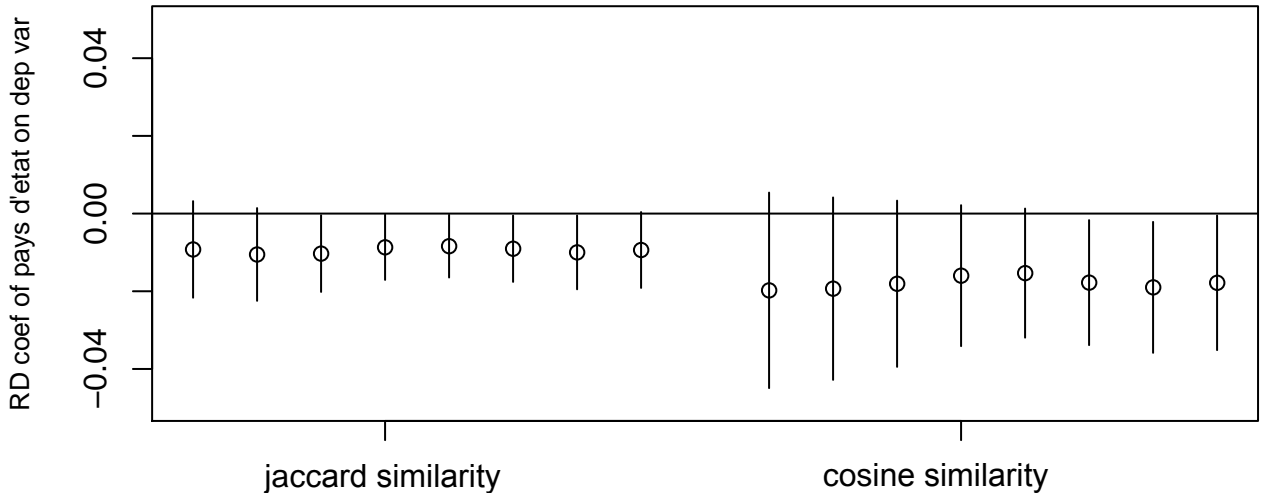
Notes: \*p<0.1; \*\*p<0.05; \*\*\*p<0.01. Robust standard errors in parentheses, clustered at the généralité level.

Jaccard similarity index:  $J = \frac{\#(N \cap T)}{\#(N \cup T)}$ . Cosine similarity index:  $C = \frac{N \cdot T}{||N|| \cdot ||T||}$

in the short term, this effect does not persist over time.

Next, we examine to what extent this fact is due to the division between privileged and non-privileged elites within the pays d'état. We distinguish pays d'état which were dominated by privileged elites from pays d'état where the Third Estate had a relatively stronger bargaining position relative to privileged elites (Languedoc and Provence).

Figure 11: RD: Local-level similarity of Third Estate and Nobility grievances



Note: The points are RD estimates of the effect of pays d'état on four dependent variable. RD specification: Second degree polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 95% confidence interval, based on standard errors clustered at the généralité level.

Jaccard similarity index:  $J = \frac{\#(N \cap T)}{\#(N \cup T)}$ . Cosine similarity index:  $C = \frac{N \cdot T}{||N|| \cdot ||T||}$

The first line of results on columns (3) and (4) shows that for pays d'état which were dominated by Noble and Clergy elites, the effect on coordination was negative (statistically significant at the 5% level). In contrast, this effect is reversed for pays d'état with a strong Third Estate (second line). These results suggests that in pays d'état where the privileged elites dominated the provincial estates, there were deep divisions between the Third Estate and the privileged orders. The regression discontinuity results confirms the finding that consent to taxation in pays d'état did not increase inter-elite coordination, with negative coefficients for 30 through 100 km bandwidths of the pays d'état/pays d'élection boundary (Figure 11).

These results suggest that the local elites of pays d'état lost their local-level coordination advantage in the context of the Estates General, where institutional bargaining with the central state was organized at the national level instead of the provincial level. Two mechanisms are plausibly at play. On the one hand, the population of pays d'élection, including the local elites, were confronted to unmediated state centralization and were thus relatively more united by common interests of restricting state power. On the other hand, the functioning of most pays d'état maintained a sharp division between the Third Estate and the two privileged orders, which explains why in this case the benefits of consent on inter-elite coordination were limited.

## 7 Conclusion

When a weak ruler gives the right to consent to taxation to local elites, this can lead to long-term negative consequences on state capacity. The elites can use their increased bargaining power to align taxation with their interests, and more generally preserve their privileges, which may include extractive taxation of the non-elite population. I investigated the impact of such a consent institution, the provincial estates of pays d'état, on the grievances expressed by elite and non-elites groups for the 1789 Estates General.

The empirical findings support the hypothesis that local elites were able to use consent to taxation to align royal policies with their interests, decreasing the burden of royal taxation in their province. At the same time, this benefited the non-elite populations only to the extent that their interests were aligned with those of the elites. This was the case for indirect and universal taxes, which impacted elite as well as non-elite populations, but not for unequal direct taxation such as the taille. I also find evidence suggesting that consent to taxation had direct negative consequences for the rural non-elite populations, since it strengthened the local elites' right to tax them through the seigneurial regime. The final set of results puts some qualification to the benefits the provincial estates brought to local elites. Inter-elite coordination in demands to the central state for the Estates General is lower in pays d'état than pays d'élection, particularly for the provincial estates which were dominated by the privileged orders. This suggests that when the monarchy authorized a consultation at the national level instead of the usual local level, the commonality of interest generated by top-down rule was a more powerful coordination mechanism than the institutional coordination provided by local consent institutions. The advent of the revolution prevents us from knowing what would have been the fate of the provincial elites of pays d'état, had the monarchy managed to reform itself in the direction of limited government.

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## Appendix

Table 6: Provinces and consent to taxation

| <i>Province</i>   | <i>Year of acquisition</i> | <i>End year of provincial estates</i> | <i>Vote</i> |
|---|----------------------------|---------------------------------------|-------------|
| <i>Pays d'état: consent to taxation until 1789</i>  |                            |                                       |             |
| Northern estates <sup>a</sup>   | 1659-1678                  |                                       | by order    |
| Pyrenean estates <sup>b</sup>   | 1607-1620                  |                                       | by order    |
| Bourgogne   | 1477                       |                                       | by order    |
| Bretagne  | 1534                       | 1789                                  | by order    |
| Comté De Foix   | 1607-1620                  |                                       | by order    |
| Languedoc   | 1271                       |                                       | by head     |
| Provence  | 1486                       |                                       | by head     |
| <i>Pays d'élection: no consent to taxation</i>  |                            |                                       |             |
| Anjou, Aunis, Berry, Bourbonnais, Champagne,<br>Ile de France, Maine, Nivernais, Orléanais,<br>Picardie, Saumurois, and Touraine. |                            | N.A.                                  |             |
| Aunis, Limousin, Marche, Poitou and Saintonge   |                            | approx. 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                                  |             |
| Lorraine  | 1766                       | 1766                                  |             |
| Roussillon  | 1659                       | 1789                                  |             |

<sup>a</sup> Flandres, Artois, Hainaut & Cambrésis. <sup>b</sup> Labourd, Basse-Navarre, Béarn, Bigorre, Soule, and Marsan.

Table 7: Coding of grievance subjects: 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                                      |

Figure 12: Number of Third Estate observations close to pays d'état border as a function of bandwidth

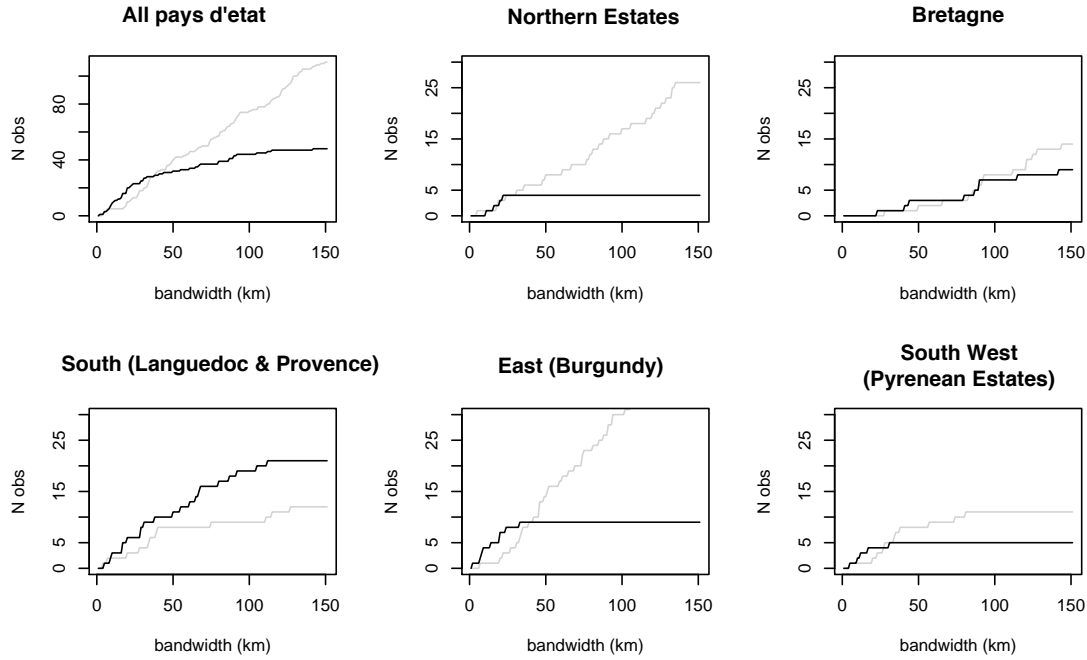
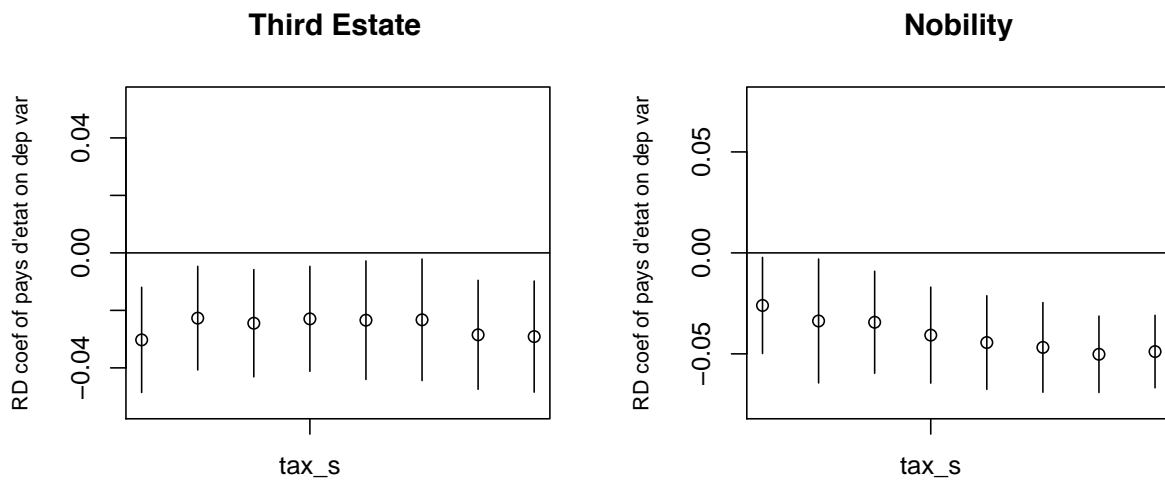
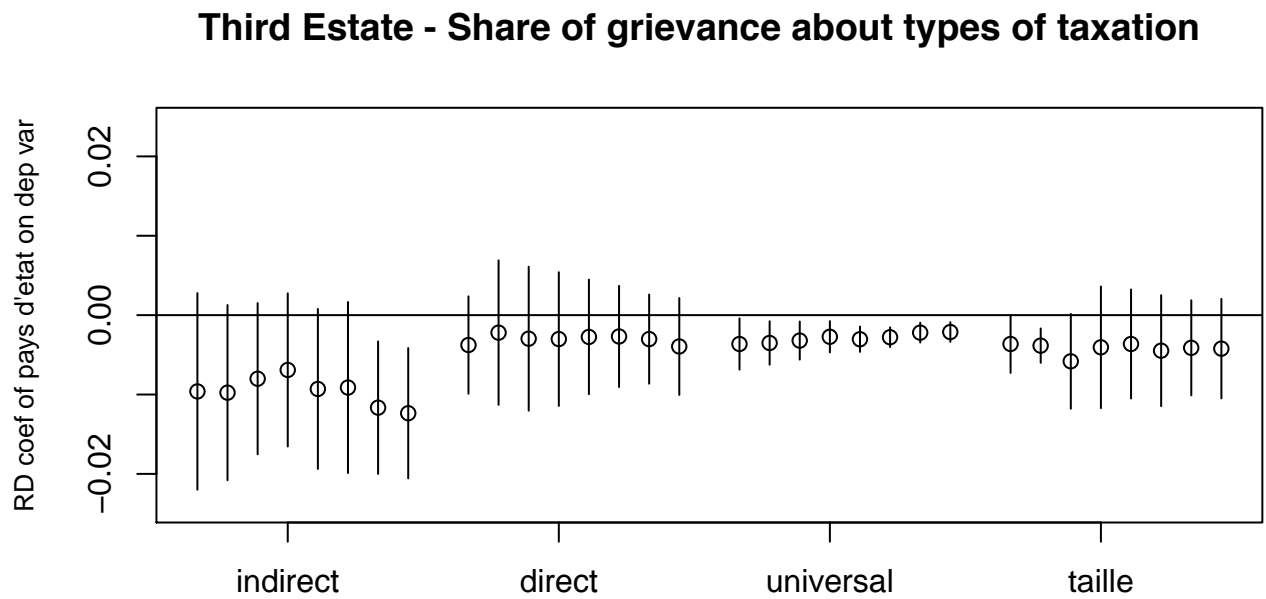


Figure 13: RD: share of grievances about royal taxation (30-100 km bandwidth)



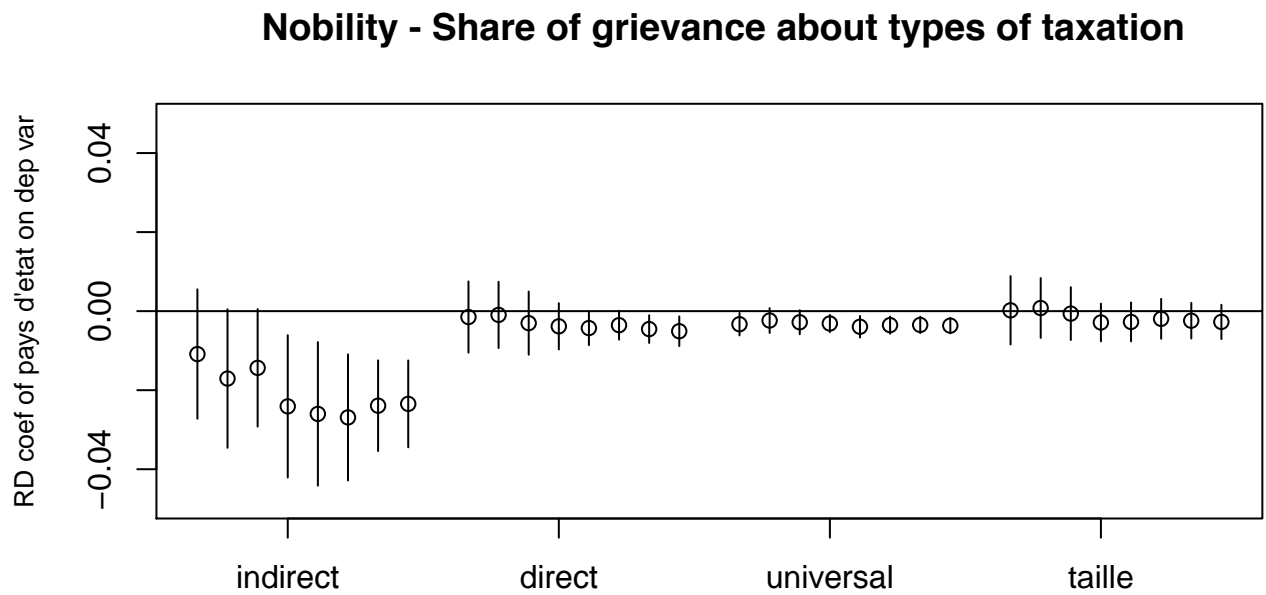
*Notes:* The points are RD estimates of the effect of pays d'état on the share of grievances about royal taxation in all grievances. RD specification: linear polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 95% confidence interval, based on standard errors clustered at the généralité level.

Figure 14: RD: share of grievances about types of taxation (30-100 km bandwidth)



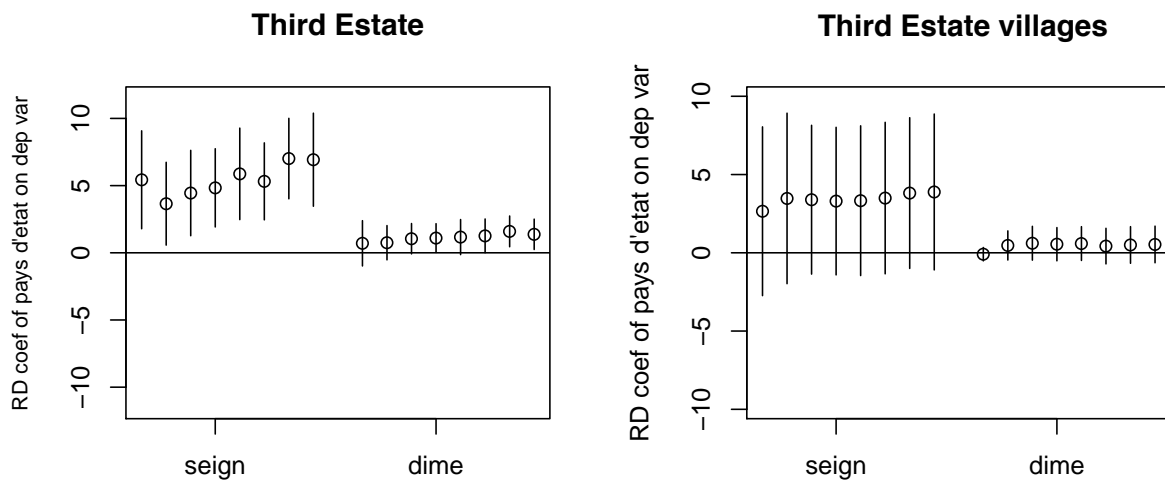
*Notes:* The points are RD estimates of the effect of pays d'état on four dependent variables. RD specification: linear polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 95% confidence interval, based on standard errors clustered at the généralité level. *Indirect* and *direct* denote the share of grievances mentioning respectively indirect and direct taxation. *Universal* denote two universal taxes which target both privileged and non-privileged individuals: capitation and vingtième. *Taille* denote the main direct taxes, which burdened almost exclusively the peasantry.

Figure 15: RD: share of grievances about types of taxation (30-100 km bandwidth)



*Notes:* The points are RD estimates of the effect of pays d'état on four dependent variables. RD specification: linear polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 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* denote two universal taxes which target both privileged and non-privileged individuals: capitation and vingtième. *Taille* denote the main direct taxes, which burdened almost exclusively the peasantry.

Figure 16: RD: Number of grievances about elite extraction (30-100 km bandwidth)



*Notes:* The points are RD estimates of the effect of pays d'état on the share of grievances about the seigneurial regime and the tithe in all grievances. RD specification: linear polynomial in latitude and longitude, for eight different bandwidth (30 to 100 km). 95% confidence interval, based on standard errors clustered at the généralité level.