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Municipal rents in private hands: a comparative approach to the indirect collection of fiscal and judicial rights in medieval Loulé and Porto (late 14th - early 16th centuries)

Catarina Rosa
Instituto de Estudos Medievais, Universidade Nova de Lisboa (Portugal)

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EN **Abstract.** By the second half of the 14th century, leasing fiscal and judicial rights to private individuals (commonly known as tax farming) was already a prevalent practice in most Portuguese municipalities. In this paper, we will study this system of rent collection in two urban centers: Porto and Loulé, in the period between the end of the 14th century and the beginning of the 16th century. Through a comparative approach we intend to determine the sociological profile of the tax farmers (*rendeiros*) operating in those two urban contexts, as well as their relationship with local power and royal administration. Ultimately, we expect to identify dynamics of upward and downward social mobility linked to participation in this business, while verifying whether tax farming worked as a platform for social advancement or a consequence of already belonging to the ruling elite. In order to achieve these results, we will analyze the accounting books, and town council minutes available.
Keywords: Middle Ages; Portugal; Fiscal History; Municipal Taxation; Tax-farming; Urban History.

ES Las rentas concejiles en manos privadas: una aproximación comparada hacia el arrendamiento de los derechos fiscales y judiciales en Loulé y Porto (finales del siglo XIV – principios del XVI)

ES **Resumen.** En la segunda mitad del siglo XIV, el arrendamiento de derechos fiscales y judiciales a particulares era la práctica predominante en la mayoría de los concejos portugueses. En el presente artículo estudiaremos este sistema de recaudación de rentas en dos centros urbanos: Porto y Loulé, en el período comprendido entre finales del siglo XIV y principios del siglo XVI. Adoptando un enfoque comparativo pretendemos determinar el perfil sociológico de los arrendatarios de los directos municipales que operaban en estos dos contextos urbanos, así como su relación con el poder local y la administración real. En última instancia, intentaremos identificar dinámicas de movilidad social vinculadas a la participación en este negocio, mientras

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reflexionando sobre si el arrendamiento de las rentas funcionaba como plataforma de ascenso social o como una consecuencia de ya pertenecer a la élite que dominaba el poder urbano. Para alcanzar estos resultados, analizaremos libros de cuentas y actas de las reuniones concejiles.
Palabras clave: Edad Media; Portugal; Historia Fiscal; Fiscalidad Municipal; Arrendamiento; Historia Urbana.

Summary: 1. Introduction. 2. Indirect collection of municipal rents in the Portuguese kingdom. 2.1. The case of Loulé. 2.2. The case of Porto. 3. Final remarks. 4. Sources and Bibliography. 4.1. Primary Sources. 4.2. Bibliography. 5. Attachments. 5.1. Tables (Table 1, Table 2).

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1. Introduction[2]

As it is well known, in the late Middle Ages, leasing fiscal and judicial rents to private individuals (commonly known as tax-farming) became a prevalent practice among urban powers.[3]. This system of rent collection allowed private individuals to attend public auctions where the right to collect fiscal and judicial rights was leased to the highest bidder. In return, the tenant of that particular rent paid a fixed amount of money, usually in several instalments. Evidently, this system benefited both parties involved. On the one hand, it provided security and stability for the municipality, while sparing it the cost and effort of organizing and sustaining a permanent system of rent collection. On the other hand, tax farmers enjoyed the profits that resulted from the difference between the sum of money paid to the municipality and the amount of money actually gathered. Additionally, they could also benefit from the proximity to urban power structures in order to gain or reinforce their position within local government. Thus, tax farming worked as a way of redistributing wealth through the privatization of municipal prerogatives, such as the right to collect fines, fees, and taxes[4].

Despite the more or less significant variations this system may have known in each territory, most European towns recurred to this method of rent collection, particularly for the taxes levied on trade and consumption of goods, while taxes on property or income were usually collected directly by designated officials. In this regard, Portugal was no exception, since by the 14th century tax farming was already a frequent option in many towns[5]. However, contrary to most European countries, where Fiscal History is and has been for the past decades a well-established field of

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2 Abbreviations: AML= Arquivo Municipal de Loulé; AHMP = Arquivo Histórico Municipal do Porto; LRD = *Livros de Receita e Despesa de Loulé*; AVL 1 = *Actas de Vereação de Loulé. Séculos XIV-XV;* AVL 2 = *Actas de Vereação de Loulé. Século XV*; CBC = *Cofre dos bens do Concelho* [do Porto]; AVP (1390-95) = *"Vereaçoens": anos de 1390-1395;* AVP (1401-1449) = *"Vereaçoens" : anos de 1401-1449;* AVP (1431-32) = *"Vereaçoens" 1431-1432*; AVP (1485-88) = *As Atas de Vereação do Porto de 1485 a 1488;* lb = *libras*; rs = *reais brancos*.

3 It was also prevalent among royal and seigniorial powers. However, the present paper will focus exclusively on tax farming activity in municipal context.

4 On this subject, see for example: Collantes de Terán Sánchez, "El sistema de arriendo de las rentas concejiles", pp. 191- 220. Jara Fuente, "Élites y grupos financieros en las ciudades castellanas", pp. 105-130. Menjot, "La ferme des impôts municipaux à Murcie", pp. 117-130. Rivera Medina, "Un sistema fiscal en manos de terceros", pp. 219-240. García Marsilla, "Los agentes privados del fisco", pp. 137-154.

5 From the 14th century onwards, the references of tax-farming in municipal context became more and more frequent. One of the oldest records of tax farming in Porto dates back to 1336, and for Loulé we have evidence of it since 1348. AVP (1390-95), pp. 394-396. LRD, p. 47.

research, in Portugal tax farming has been overlooked by medievalists, who overall have shown little interest in the study of municipal taxation[6]. A lack of interest, which at least partially stems from the scarcity of the accounting sources available (namely, the accounting books where local authorities registered their annual revenues and expenses)[7], as well as the lack of more specific documents, such as the Castilian *cuadernos de arriendo* (lease books) that recorded different phases of the tax farming process[8]. Other records containing information regarding tax farming in a municipal context, such as town council minutes, are also relatively scarce since few examples of them have endured the course of time[9].

As such, most of the information available regarding tax farming activity in Portuguese towns is provided by the abovementioned accounting books and city council minutes, where municipal authorities only registered the results of that process, indicating the name of the person to whom the rent had been leased (*rendeiro*); the price settled among urban powers and the tax farmer; and often, but not always, the number of payment instalments and the days in which the tax farmer was obligated to pay. Occasionally, the documents also refer to the surety (*fiança*) given by the tax farmer, which could be a person (*fiador*) or a set of properties. Exceptionally, the sources mention the payment of *alças* which was the compensation granted to those who were overmatched in their offer and served as an incentive to bid on local rents[10]. In these cases, it is possible to infer that that particular rent was disputed by several contenders. However, in most cases, the available documents do not allow us to know the offers made by other individuals than the tax farmers to whom the rents were leased. Nevertheless, the tax farming process might have been similar to the one employed in other European cities[11].

Despite the overall scarcity of fiscal sources and complementary records available for the study of tax farming in medieval Portugal, the present paper will focus on tax farmers' activity in two urban centers of different scale within the Portuguese urban network: Loulé, a small town of regional relevance, where local rents were fairly modest; and Porto, a medium-sized port town of great political, social, and economic importance within the realm, where municipal rents were more profitable, and, therefore, auctioned at a higher value. This choice was not arbitrary, as Loulé and Porto present the two most extensive collections of accounting books. For Loulé, we have 9 accounting books (1375-76, 1381-82, 1403-04, 1412-13, 1413-14, 1423-24, 1450-51, 1482-83, 1517-18)[12], including the oldest records of these kind in Portugal. For Porto, we have 10 accounting exercises (1450-51, 1461-62, 1462-63, 1474-75, 1482-83, 1485-86[13], 1491-92, 1493-94, 1496-97, 1509-10[14])[15]. Unfortunately, however, not all of these books are complete, at least in the case of Loulé, where only two remain intact (1423-24, 1450-51); and, in both cases, the chronological sparsity of those records does not allow a serial analysis. Nevertheless, in addition to these sources, Loulé and Porto also present the two most extensive collections of town council minutes, of which several have been published[16]. In fact, for Loulé, there are published records for 1384-85,

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6 Barata, Henriques, "Economic and Fiscal History", pp. 261-281. Andrade, "The Study of Medieval Fiscal History in Portugal", pp. 17–43.

7 For the period between the late 14th and the beginning of the 16th century, only ten municipalities have preserved their accounting records: Viana do Castelo, Porto, Vila do Conde, Mós de Moncorvo, Ericeira, Lisboa, Elvas, Montemor-o-Novo, Loulé e Funchal. See table present in: LRD, p. 31.

8 Collantes De Terán Sánchez, "El sistema de arriendo de las rentas concejiles", pp. 191- 220.

9 For the same period (footnote 7), only 9 municipalities have preserved their town council minutes: Viana do Castelo, Porto, Vila do Conde, Coimbra, Alcochete/Aldeia Galega, Lisboa, Montemor-o-Novo, Loulé, Funchal. See table present in: Costa, "Pelo estabelecimento de paz nas cidades medievais portuguesas", pp. 209-210.

10 For Porto, we found one of the few known examples of this practice. AVP (1401-1449), p. 31.

11 See footnote 4.

12 Silva (coord.), *Os Livros de Receita e Despesa de Loulé (1375-1518).*

13 AHMP, *Cofre dos bens do concelho*, book 1 (AHMP, A-PUB/3443).

14 AHMP, *Cofre dos bens do concelho*, book 2 (AHMP, A-PUB/3449).

15 Melo, "Comptabilités municipales: les livres des comptes de Porto", pp. 259-273.

16 Due to time constraints, on this paper we will be focusing on the town council minutes that have already been published.

1392, 1394-96, 1402-04, 1408, 1468-88[17], and 1492-97[18]. For Porto, we have published accounts for 1390-95[19]; 1431-32[20]; 1401-03, 1414-15, 1442-44, 1448-50[21]; and 1485-88[22].

In this paper, we will analyze these records in order to identify the tax farmers that leased municipal rents in those two urban centers[23]. Then, we will attempt to establish their sociological profile by considering their social status, their main occupation, and their affiliation with local and royal power, namely if they had any position within municipal and/or royal administration. In the cases where the tax farmers held public offices at some point, we will try to verify whether tax farming preceded or succeeded their exercise of those functions, in order to establish whether it may have worked as a platform for social advancement or a consequence of already belonging to the ruling elite. A challenging exercise, especially due to the small size of the available samples (47 tax farmers for Loulé, and 79 for Porto); the amplitude of the chronology under study; the lack of information regarding most tax farmers (aside from their names, the rent they leased, and the period during which they operated); and, finally, the challenges posed by homonyms, which we sought to minimize by excluding names that were more than 30 years apart, since the durations of careers rarely reached that limit[24]. Also, we did not consider as the same person individuals who had the same name but were identified by other biographical information (e.g., family ties, place of residence, main occupation) that did not coincide[25].

Finally, we will seek to identify similarities and differences between the tax farmers' activity and their sociological profile in Loulé and Porto, as well as explain them in light of their particular urban context. Specifically, we will try to understand in what ways and to what extent the differences in scale associated with their political, economic, and social dynamics might have influenced tax farming. For this reason, in the following sections (2.1., 2.2.), the paper addresses those issues in each municipality individually, and, in the final remarks, we will attempt to systematize their similarities and differences.

2. Indirect collection of municipal rents in the Portuguese kingdom

2.1. The case of Loulé

Loulé, known as Al-'Ulya' under Muslim control, became part of the Portuguese kingdom around 1249 when Afonso III concluded the conquest of Algarve, the southernmost region of Portugal. In the following years, the control over this region was disputed by Afonso III of Portugal and Afonso X of Castille, which delayed its full integration within the realm. The dispute ended in 1267 with the treaty of Badajoz and the definitive confirmation of Portuguese sovereignty over this territory, which until then had been under Muslim occupation for over 500 years[26].

In the years leading up to the conclusion of this dispute (particularly between 1264 and 1267), Afonso III sought to secure his control over the region's most important towns, which included Loulé, along with Silves, Faro, and Tavira[27], following a strategy that favored the occupation and subsequent exploitation of settlements located near river mouths, alongside the coastline, as well as those that best-served military and defense purposes[28]. In this context, Loulé received a

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17 Serra (coord.), *Actas de Vereação de Loulé. Séculos XIV-XV.*
18 Serra (coord.), *Actas de Vereação de Loulé : Século XV*.
19 Basto, *"Vereaçoens": anos de 1390-1395.*
20 Machado and Duarte, *"Vereaçoens" 1431-1432.*
21 Ferreira, *"Vereaçoens" : anos de 1401-1449.*
22 Ribeiro, *As Atas de Vereação do Porto de 1485 a 1488*.
23 In this paper we will not refer to the sureties (*fiadores*).
24 Costa, "*Vereação" e "Vereadores"*, pp. 66-67. Silva, "Gobernar Loulé a finales de la Edad Media", pp. 27-28, 42.
25 We used similar criteria to other authors. See, for example: Costa, *Vereação e Vereadores,* p. 61-62.
26 Oliveira, "A conquista e a soberania do Algarve", p. 574-579. Silva, *As Portas do Mar Oceano,* vol. 1, pp. 66-79.
27 Silva, *As Portas do Mar Oceano,* pp. 80-105.
28 Andrade, "A estratégia régia em relação aos portos marítimos", pp. 57–90. Andrade, "A importância da

charter (*carta de foral*) that followed the model of Lisbon (1179), which, due to its emphasis on royal taxation, military organization, and maritime/fluvial activities, was suitable for recently conquered urban centers with heterogeneous populations adjacent to borders, either of terrestrial, fluvial and/or maritime nature[29]. In fact, except for Alcoutim, all towns under royal control in this region received charters that followed the model of Lisbon, which allowed the monarchy to further affirm its authority over this territory while subjecting them to similar conditions[30]. Loulé then remained within the royal domain for most of the chronology in study. However, in 1471, it was donated to Henrique de Meneses, count of Valença and captain of Alcácer and Arzila, as a reward for his military service in North Africa[31].

Around the time Loulé received its first charter in 1266, the Crown may have also delimited the area over which the town exerted its jurisdiction, known as *termo* or *alfoz*. An area that quite possibly coincided with the old *iqlim*, which was the territory controlled by Loulé during Muslim occupation[32]. Only later documents allow us to reconstruct Loulé's *alfoz*, which was one of the largest of the region, encompassing three very different areas: in the North, the mountains separated Algarve from Alentejo, and provided pasture for livestock animals; in the middle, a transitional area between the mountains and the coastline (*barrocal*), where most of the fruit, wine and esparto grass production took place; and, finally, the seashore that allowed for fishing, salt extraction, maritime navigation and trade[33], even though Loulé was not a "port town" *("cidade portuária")*, but rather a "town with a port" *("cidade com porto")*[34].

In fact, by the second half of the 14th century, Loulé had two ports outside of its urban limits, but within its *alfoz*, one in Farrobilhas and a smaller one in Quarteira. However, these harbors mostly served for fishing and for exporting fruit and wine to the neighboring town of Faro, which operated as Loulé's main seaport, providing facilitated access to the Atlantic and the Mediterranean[35]. In return, Faro had privileged access to Loulé's pastures and agrarian products, which helped compensate for the former's smaller *alfoz.* Thus, these urban centers developed a symbiotic relationship[36], and although Loulé was a rather small town in the context of the kingdom, in the regional context it played an important role. In fact, by the beginning of the 16th century, Loulé had a population of around 1 022 houses (*fogos*)[37], which meant that, in Algarve, it was only surpassed in demographic weight by Faro, Lagos, and Tavira[38]. Along with these towns, Loulé was also sufficiently relevant for royal administration to head an *almoxarifado*[39].

In the period following Loulé's first charter and the delimitation of the town's jurisdictional area, local power institutions developed. By the end of the 14th century, these were already consolidated, following general trends regarding municipal organization, namely towards the concentration of urban power in the hands of a restricted group of people, as well as the gradual specialization of municipal offices[40], which was particularly evident in larger urban centers, such as Lisboa[41],

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linha costeira", pp. 9–24.

29 Martins, *O foral de Loulé de 1266*. Reis, *Origens dos municípios portugueses*, pp. 172-173.

30 Barbosa, "D. Afonso III", pp. 151–162. Silva, *As Portas do Mar Oceano,* pp. 83-84.

31 Botão, *A construção de uma identidade urbana*, pp. 207-211.

32 Almeida, *Da vila ao termo,* pp. 41-73, 87-99. Silva, *As Portas do Mar Oceano*, p. 93.

33 Botão, *A construção de uma identidade urbana*, pp. 220-228. Silva, "Coroa, as vilas e o mar", pp. 550–557.

34 On this distinction, see: Silva, *As Portas do Mar Oceano*, pp. 400-413. Silva, "Vilas e Cidades Portuárias do Algarve", p. 382.

35 Silva, *As Portas do Mar Oceano*, p. 411.

36 Cunha, "Entre a Serra e o Mar", pp. 239–250.

37 Dias, *Gentes e Espaços,* p. 546.

38 Silva, *As Portas do Mar Oceano,* vol. 1, pp. 185-187.

39 For the purpose of collecting and managing royal rents, as well as executing orders of expenditure issued by the king through his delegates, the kingdom was divided into territorial circumscriptions of local or regional scope, known as *almoxarifados*. Each one was headed by an *almoxarife* and employed several clerks (*escrivães do almoxarifado*), who registered the money received and spent by the *almoxarife*. Almeida, *Da vila ao termo,* pp. 99-100. Gomes, "Loulé e o seu almoxarifado na primeira metade de Quinhentos", pp. 181-198.

40 Coelho, and Magalhães, *O poder concelhio*, pp. 35-43

41 For example, see: Rodrigues, *Aspectos da administração municipal de Lisboa*, pp. 31-68*;* Farelo, *A oli-*

and Porto[42]. Thus, in Loulé, local power was secured by at least two judges who dealt with civil and criminal matters[43]; three town councilors (*vereadores*)[44]; one *procurador* that represented the municipality in all matters and managed local finances[45]; one clerk that attended council meetings and registered the decisions made (*escrivão da câmara*)[46]; and, at least, twenty-four *almotacés* (two for each month of the year) that oversaw local markets, artisanal activities, urban construction, and public sanitation[47]. Alongside these main offices, the municipality was also served by officials of secondary rank, such as *porteiros*, who executed judicial decisions made by municipal authorities; public criers (*pregoeiros*), who made public announcements; and prison guards (*carcereiros*). Occasionally, local administration also employed officers for specific purposes, such as *vedores da fruta*, who oversaw the fruit trade, and *vedores das obras*, who supervised the execution of public works[48]. Furthermore, like many other municipalities[49], Loulé was governed by a small group of people that in a growing tendency included members of the nobility, namely squires and knights[50]. In this regard, the social profile of the town's ruling elite significantly differed from Porto's, where nobility was excluded from urban government, which, instead, was dominated by a powerful group of merchants, as addressed in the next section of this paper.

The gradual consolidation of municipal institutions, not just in Loulé, but in general, was accompanied by the organization of local finances, whilst urban powers secured control over different resources that were necessary to satisfy their governing functions and to meet the demands made by other powers, namely the Crown. The financial resources each municipality processed could vary significantly[51]. Nevertheless, most towns enjoyed, at least, three sources of revenue, namely: patrimonial resources, proceeding from the properties owned and/or explored by municipalities; judicial resources, based on the collection of fines for the violation of municipal regulations regarding urban supply, market regulation, artisanal activities, urban construction, and public sanitation; and, fiscal resources, through the collection of fees and taxes[52]. In most cases, the exploitation of these resources was achieved indirectly, through the involvement of private individuals, with whom the municipality established contracts for the use of a particular resource. However, only the contracts related to judicial and fiscal rights qualify as tax farming,

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garquia camarária de Lisboa, pp. 33-136.

42 For example, see: Soares, "A organização municipal do Porto", pp. 303-371; Figueiredo, *A administração municipal do Porto entre 1488 e 1498,* pp. 15-26. Costa, *Vereação e Vereadores*.

43 In addition to these two judges who presided town council meetings, at the end of the 14th century urban government in Loulé (as well as in other towns) also integrated two judges for the matters related with the orphans (*juiz dos* órfãos). From 1403 onwards, however, there was only one of these judges. Machado, *Fundo dos* Órfãos *de Loulé,* p. 6, 11.

44 In Loulé, the presence of *vereadores* is documented since 1376, even though royal legislation regulating town councilors functions dates back to 1338 and 1340. Silva, "Gobernar Loulé a finales de la Edad Media", p. 18.

45 Silva, "Gobernar Loulé a finales de la Edad Media", p. 18. In Lisboa (before 1313), and in Porto (since 1475), local finances where managed by a more specialized official, a treasurer (*tesoureiro*). Farelo, *A oligarquia camarária de Lisboa*, p. 65. Gonçalves, *As finanças municipais do Porto*, p. 12.

46 Apart from this clerk, the municipality also employed more specialized offices related with writing at least since the beginning of the 15th century, namely the clerks that assisted the *juiz dos* órfãos (*escrivão dos* órfãos), and the *almotacés* (*escrivão da almotaçaria*). Ferreira, "Tabelião, escrivão e até juiz", pp. 47-92. Silva, "Gobernar Loulé a finales de la Edad Media", pp. 19-20.

47 Silva, "Gobernar Loulé a finales de la Edad Media", p. 17.

48 Silva, "Gobernar Loulé a finales de la Edad Media", p. 20.

49 For instance, this was the case in Alcácer do Sal, Guimarães, Montemor-o-Velho, and Óbidos. Coelho, "No palco e nos bastidores", p. 53.

50 Silva, "Gobernar Loulé a finales de la Edad Media", pp. 26-27.

51 Marques, *A administração municipal de Mós de Moncorvo*, pp. 14-15. Gonçalves, *As finanças municipais do Porto,* pp. 17-56. Rodrigues, *Aspectos da administração municipal de Lisboa,* pp. 79-82; Fonseca, *Montemor-o-Novo no século XV*, pp. 86-87; Sequeira, and Ferreira, "Gerir uma vila alentejana", p. 58-61. Botão, *A construção de uma identidade urbana*, pp. 272-284

52 For a general overview of Loulé's finances, see: Botão, *A construção de uma identidade urbana,* pp. 272-284. The study of Loulé's revenues is further developed on a paper that has recently been submitted for publication: Silva, and Rosa, "Taxar, recolher e gerir" (no prelo).

which implied a temporary transference of a municipal prerogative (i.e., the right to collect fines, fees, and taxes) to a particular person. On the other hand, leasing municipal properties did not involve the exercise of public power or jurisdictional rights by the tenant, only the use of a certain property. As such, this paper focuses on the analysis of judicial and fiscal resources.

In Loulé, similarly to most municipalities (or at least the ones where written records attest to this process), tax farming was the prevalent method of rent collection and it took place at the beginning of every fiscal year (1st of April)[53]. Since there was a wide variety of possible infractions to municipal regulations, the penalties were often divided into groups, known as *ramos* (branches) or simply *rendas* (rents)[54]. Out of these groups of fines, the most frequent ones were related to the defilement of green areas in the *alfoz* (*renda do verde*); violations committed on the mountain range (*renda da guarda da serra; Tôr para além*; *Tôr para aquém; serra*; *Tôr para o mar*); and on areas delimited by the municipality for agrarian production or livestock pasture (*coutada do esparto; couto de Bilhas, almargem de Bilhas*). Apart from these, there were also groups of fines related to infractions committed by craftsmen (*mesteirais)* and other workers *(braceiros*; *almocreves*); verbally aggressive women (*bravas*); people who did not respect restrictions regarding work on Sundays (*domingos*), and festive days (*festas*); and individuals who were in any way deceitful when doing business (*mentirosos e burlões*). Any infractions that took place on local markets, as well as transgressions regarding the use of public fountains, belonged to a branch known as *almotaçaria***.** Apart from these, the available sources also refer to rents of more difficult definition, such as *renda das azinhagas*. Out of the various groups of fines, the most profitable ones were related to infractions perpetrated on the *alfoz*, namely *renda do verde,* with an average income of 7 300 *reais*, and *coutada do esparto,* with an average revenue of 10 150 *reais*[55].

In addition, Loulé also held fiscal rights, namely the right to collect a fee for weighing and measuring goods (*renda dos pesos*), which was a service provided by most Portuguese municipalities due to the lack of a universal measuring system[56]. The sources suggest that this fee was leased on several occasions. However, in a few cases, that service was secured by the tax farmer who held *renda da almotaçaria,* to whom the fee was given as his salary. This happened, at least, in 1423-24, and 1450-51[57], quite possibly because in those years there were no tax farmers available or interested in leasing that particular rent, which in turn suggests that it was not particularly profitable. Either way, by the beginning of the 16th century, this fee was collected directly by the local officials responsible for securing that service (*aferidores* or *procuradores dos pesos e medidas*)[58], and, therefore, excluded from tax farming.

Furthermore, Loulé benefited (at least in part) from the fee collected by the individuals who served as intermediaries in local transactions between nationals and foreigners. That fee was known as *corretagem,* and those intermediaries were called *corretores.* In certain cases, the municipality designated these individuals and retained 2/3 of the fees collected by them, while they kept 1/3[59]. In other cases, local authorities leased the office as well as the respective fees, while receiving a fixed revenue[60].

In contrast with judicial resources, fiscal rights did not amount to a significant income[61], and it is unclear whether or not Loulé collected other fees or taxes, at least regularly, as it is well known that in exceptional situations and when authorized by the king, the municipality resorted to

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53 Coelho, and Magalhães, *O poder concelhio,* p. 33.

54 This appears to have been a common practice since many of these groups of fines (ex. *bravas*, and *verde*) were also present in other towns. Gonçalves, *As finanças municipais do Porto,* pp. 46-48.

55 Silva, and Rosa, "Taxar, recolher e gerir".

56 Gonçalves, *As finanças municipais do Porto,* pp. 42; Rodrigues, *Aspectos da administração municipal de Lisboa,* pp. 42-43; Fonseca, *Montemor-o-Novo no século XV*, pp. 86-87; Sequeira, and Ferreira, "Gerir uma vila alentejana", p. 60.

57 LRD, pp. 118, 137.

58 Silva, and Rosa, "Taxar, recolher e gerir".

59 AVL 1, pp. 58-59. LRD, pp. 163.

60 LRD, p. 119.

61 Silva, and Rosa, "Taxar, recolher e gerir".

extraordinary taxation through the collection of an indirect tax on consumption (known as *sisa);* and direct taxes on property, known as *talhas* or *fintas*[62]. The collection of *sisas* by the municipality was also leased. Nevertheless, around 1387, in the context of the war against the kingdom of Castile, the Portuguese Crown seized this municipal tax, from which all municipalities were deprived[63]. On the other hand, the collection of *talhas* and *fintas* remained within urban control and it might have been frequent, since local authorities (not just in Loulé, but in general) often struggled to meet their expenditure, as it is well illustrated by their accounting books and their requests presented at *Cortes*[64]. However, property taxes were not subject to leasing. Instead, they were collected directly by a set of officials designated by urban authorities for that purpose[65].

Based on the accounting books and town council minutes available, we identified a total of 47 tax farmers out of 45 leases between 1348 and 1518 (Table 1). Out of those 47 individuals, at least 9 (19%) appear in the capacity of tax farmers more than once, either in the same year holding different rents (Pedro de Seia[66], Afonso Martins Cotouso[67], Vasco Afonso[68], Gonçalo Esteves[69], Vasco Domingues Chora[70], Rui Gastão[71], Diogo Vasques[72]); in different years leasing the same rent (Estevão Valente[73]; Pedro de Seia[74]); or even in different years with different rents (João Fernandes[75], Vasco Domingues Chora[76]). Similarly, out of a total of 45 leases, at least 12 (27%) were the result of partnerships. However, only one held more than one rent in the same year[77], and there was only one tax farmer who participated in two different partnerships: Vasco Domingues Chora, who, in 1423-24, along with Gonçalo Esteves held two rents (*bravas*; and *mesteirais e braceiros*)[78]; and, in 1450-51, leased a singular rent (*Tôr para o mar*) with Vasco Esteves, even though on this last one he ended up securing the rent by himself[79]. Therefore, it seems that, in most cases, tax farmers worked alone and there was a low level of specialization, which suggests that no groups or individuals were monopolizing the collection of municipal rents, as observed in other urban contexts[80].

Regarding their sociological profile, it is clear that all of those tax farmers were christian men. No women, muslims nor jews were found leasing municipal rents, which, at least in the case of the latter two groups, is perhaps noteworthy, since both actively participated in the tax farming of royal rents, particularly the jews[81]. Furthermore, Loulé had a significant muslim community, whose members were often found leasing municipal properties[82]. This may suggest that municipal authorities had a clear perception of the difference between the two activities. Either way, the

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62 Silva, and Rosa, "Taxar, recolher e gerir".
63 Rosa, *Fiscalidade régia: o caso da Lisboa medieval,* pp. 137-151.
64 In the *Cortes* of 1439, the municipal representatives from Loulé explicitly refer to the frequent collection of *talhas* and *fintas* in order to compensate for the town's modest rents. Dias, and Pinto (eds.), *Cortes portuguesas: reinado de D. Afonso V (Cortes de 1439),* pp. 328-329.
65 Amaral, and Duarte, "Os homens que pagaram a Rua Nova", pp. 7–96. Rosa, "Uma aproximação à documentação fiscal", pp. 12-14.
66 LRD, p. 55, 59.
67 LRD, p. 60.
68 LRD, p. 112, 120.
69 LRD, p. 117.
70 LRD, p. 117.
71 LRD, p. 119.
72 LRD, p. 137.
73 LRD, p. 47, 52.
74 LRD, p. 55, 63.
75 AVL 1, p. 195. LRD, p. 110-111.
76 LRD, p. 117, 136.
77 LRD, p. 117.
78 LRD, p. 117.
79 LRD, p. 136.
80 For example, see: García Marsilla, "Las empresas del fisco", pp. 851-861.
81 Tavares, *Os judeus em Portugal no século XV*, vol. 2, pp. 630-654. Barros, *Tempos e espaços de mouros*, p. 526.
82 Barros, *Tempos e espaços de mouros*, p. 332.

absence of these two groups from the local tax-farming business requires further reflection, and it might be related to their exclusion from municipal membership (*vizinhança*)[83].

On the other hand, it seems that nobility did not play a significant role in the tax farming business. In fact, we only found two tax farmers who may be identified as noblemen: Afonso Peres, who in 1364-65 leased *renda dos pesos*[84], and Vasco Lourenço, who leased the municipal *sisas* in 1381-82[85], since in several town council minutes there was a squire named Afonso Peres, who was a judge in 1385[86]; and a knight named Vasco Lourenço, who held several offices within municipal administration between 1385 and 1409, namely the position of *procurador*, judge, and *almotacé*[87].

Additionally, none of the tax farmers belonged to the main families that throughout this chronology controlled urban power (Sárrea, Ataíde, Sousa, Fogaça, Arca, Neto, Nogueira, Ribeiro)[88].

In terms of their main occupation, the available data allows us to know that, at least, one of them was a farrier (João Fernandes)[89].

Furthermore, 7 of them simultaneously held an office within local government (Table 1), namely the position of *porteiro* (João Fernandes), which does not allow us to infer a strong connection between tax farming and craftsmanship[90], Gonçalo Esteves[91], Vasco Domingos Chora[92], and Fernão Gonçalves[93]); *vedor da fruta* (Gonçalo Calvo[94], and Fernão Lourenço[95]); and positions of great importance, such as town councilor (Afonso Gonçalves)[96]. When tax farmers held public offices paid by the local treasury, such as *porteiro* and *vedor da fruta*, the sum of money they were obliged to pay was subtracted from the salary they ought to receive, which may have been an advantageous policy for the municipality[97]. Also at the same time, one of the tax farmers (Vasco Esteves) occupied a position in royal administration, serving as *anadel*[98].

Out of those 47 tax farmers, 8 appear to have integrated local government at some point (Table 1)[99]. It seems that in 2 of those 8 cases being a tax farmer preceded holding a public office. That was the case of the already mentioned Afonso Peres[100], and Vasco Lourenço[101], who appear to have occupied important positions in local government a few years after leasing municipal rents, which may suggest that for them participating in this business might have worked as a platform for social advancement towards their integration in the ruling elite. In the remaining 6 cases, however, it seems that tax farming followed having a public position within urban administration, as was the case of Vasco Afonso (*almotacé*, in 1403; prison guard, before 1423)[102]; Gonçalo Calvo (a*lmotacé*, in 1403; *procurador,* in 1402-03, and 1412-13)[103], Fernão Lourenço (*escrivão da câmara*, in 1413-

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83 Matheson, "Muslims, Jews, and the Question of Municipal Membership", pp. 191-218.
84 LRD, p. 49.
85 LRD, p. 99, 100, 101.
86 He replaced Lourenço Afonso as judge in that year. AVL 1, p. 46.
87 AVL 1, p. 27, 44, 119, 161, 174
88 Silva, "Gobernar Loulé a finales de la Edad Media", p. 27.
89 AVL 1, p. 195.
90 LRD, p. 110-111.
91 LRD, p. 117.
92 LRD, p. 117.
93 LRD, p. 137.
94 LRD, p. 119
95 LRD, p. 119.
96 LRD, p. 135.
97 LRD, p. 117, 119.
98 Anadel was the official who recruited and lead units of crossbowmen. LRD, p. 136.
99 As we explained in the introduction, our analysis is based on the assumption that the tax farmers we have already identified and the men with the same name holding offices in municipal and/or royal administration are indeed the same person, as long as those functions are not more than 30 years apart from the instance where they leased municipal rents, and the biographical information available is not contradictory.
100 AVL 1, p. 46.
101 AVL 1, p. 27, 44, 119, 161, 174.
102 AVL 1, p. 118. LRD, p. 112
103 AVL 1, p. 118.

14)[104]; Fernão Gonçalves (*porteiro*, in 1468)[105]; Martim Eanes (*escrivão da câmara*, in 1494)[106]; and Pedro Dias (town councilor, in 1488)[107].

In addition, 3 tax farmers appear to have integrated the royal peripheral administration, occupying positions related with writing, such as *tabelião* (Fernão Gonçalves)[108]; *escrivão das sisas* (João Rodrigues[109]); and *escrivão do almoxarifado de Loulé* (Álvaro Fernandes[110]). In the latter two cases, tax farming followed the exercise of public functions, while in the first one, it preceded them.

Therefore, it seems that in most cases (8 out of 11) participating in the tax farming business followed holding a public position, either in municipal or royal administration. This may suggest that in Loulé being a tax farmer was primarily a consequence of already belonging to the elite that controlled urban power, rather than working as a platform for social advancement. Also, considering that the value of most rents was relatively low, leasing municipal rents was perhaps more correlated with social and political gain, instead of economic profit. However, given the small size of our sample and the amplitude of the chronology in analysis, these results should be taken with precaution.

2.2. The case of Porto

Contrary to Loulé, the Muslim occupation of the urban settlement primitively known as *Portucale*, and later Porto, was rather short lived, ending around 868. As part of *Condado Portucalense*, Porto was one of the first towns to receive a charter, which was granted in 1123 by the bishop Hugo, to whom the town had been donated by countess Teresa, in 1120. This charter allowed the bishop to reinforce his power over the borough, while supporting municipal organization, which had emerged in Portuguese territory at the end of the 11th century, during the rule of count Henrique[111]. In fact, the content of the text was similar to the one given by the count to Guimarães in 1096, since it did not impose a heavy fiscal burden, and it fostered economic dynamics based on agriculture (with particular emphasis on wine production) and trade, while recognizing the existence of an incipient municipal institution (*consilio proborum virorum*)[112].

In the mid-12th century, when Portugal was taking definitive steps towards becoming an independent kingdom, Porto was still a relatively small town, whose walls enclosed an area of less than 4 hectares with a perimeter of around 750 meters[113]. Nevertheless, the definitive conquest of Santarém and Lisbon in 1147, and the subsequent transference of the realm's south borders beyond the Tagus River provided auspicious conditions for further growth[114]. Additionally, even though Porto was situated in the Northernmost region of the kingdom (*Entre Douro e Minho*), the integration of Algarve within the realm around 1249, was also advantageous as it opened up new opportunities for the local merchants in the Mediterranean, where since the end of the 13th century they were increasingly present, allowing them to diversify their commercial contacts beyond their preferred markets in the Atlantic North[115].

This overall context of political pacification of the kingdom, along with the advantageous natural conditions offered by Porto's location in the mouth of the river Douro, near the Atlantic Ocean[116],

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104 LRD, p. 109.
105 AVL 1, 199, 203, 211, 251. Ferreira, "Tabelião, escrivão e até juiz", p. 25.
106 Ferreira, "Tabelião, escrivão e até juiz", p. 43.
107 AVL 1, p. 251.
108 Ferreira, "Tabelião, escrivão e até juiz", p. 35.
109 Ferreira, "Tabelião, escrivão e até juiz", p. 42.
110 Ferreira, "Tabelião, escrivão e até juiz", p. 32.
111 Reis, *Origens dos municípios portugueses*, pp. 76-79.
112 Reis, "O primeiro foral do Porto", pp. 19–32. Coelho, "O Foral do Porto", pp. 325–342.
113 Sousa, "Tempos medievais", p. 127.
114 Sousa, "Tempos medievais", p. 130.
115 Barros, "Barcos, banqueiros e cativos", pp. 259–296. Miranda, *Portugal and the Medieval Atlantic*, pp. 163-167.
116 Teixeira, *Porto, 1114-1518: A construção da cidade medieval*, pp. 11-17.

fostered fluvial and maritime activities, such as fishing, naval construction, coastal navigation, and international trade[117]. As a result of the growing importance of these activities in urban economy, at least since the beginning of the 14th century, urban power was controlled by a group of people that derived most of their power from their wealth, which in many cases was linked with their participation in international trade, and maritime transportation[118]. An elite that benefitted from the monarch's support and managed to significantly reinforce its autonomy throughout the first half of the 14th century, following a long dispute between the municipality and the bishop regarding the control over the riverbank, the right to collect a fee for the service of measuring and weighing goods (*pesos e medidas*), among other central issues[119].

Concomitantly, Porto greatly expanded beyond the limits imposed by the old walls. In fact, the construction of a new set of walls began in 1355 and was concluded around 1370, enclosing an area 40 times larger with approximately 44,5 hectares[120]. Additionally, Porto's *alfoz* was also augmented with the incorporation of new *julgados*[121], namely *Massarelos*, *Bouças*, *Maia*, *Gondomar*, *Refojos do Ave*, *Aguiar de Sousa*, *Penafiel*, and *Melres*, in 1369; as well as *Gaia*, *Vila Nova*, *Azurara* and *Pindelo*, around 1384[122]. The first amplification was justified by the demographic growth that occurred in the previous decades; while the second one served as a reward for the support given to the Master of Avis (*Mestre de Avis),* during the succession crises of 1383-85 that allowed him to gain the throne of Portugal as the founder of a new dynasty[123]. Henceforth, the municipality enjoyed a wider set of resources, namely by collecting fines and taxes in those *julgados*.

On account of the town's support of the Master's cause, Porto benefited from a privileged relationship with the new king, João I of Portugal. In fact, around this time, the Crown began negotiations with the bishop for the integration of the town within the royal domain[124]. Nevertheless, the negotiations were only concluded in 1406, ending a long period of episcopal rule that was marked by several conflicts[125], involving the municipality, the bishop, and the monarchs[126].

In the years following the first decades of João I's rule, at least until the end of the war against Castille in 1411, Porto experienced a very turbulent period. However, following those events, it benefited from a noticeable growth, fostered by the beginning of Portuguese discoveries and overseas expansion, in which it played an important role, specifically as one of the most active shipyards in the kingdom, as well as a redistribution center capable of exporting not only the town and the region's surplus production, but also commodities from other parts of the kingdom (e.g. salt from Aveiro, and dried fruit from Algarve) that from Porto were re-exported to Northern Europe (e.g. Galiza, Bizkaia, Flanders, England, and France), and the Mediterranean (e.g. Barcelona, Valencia, and Genoa)[127].

As a result, by the beginning of the 16th century, Porto had a population of around 10 800 to 13 500 people (3 006 *fogos*), and beyond the walls, the municipality exerted its jurisdiction over a vast territory[128]. Thus, even though in a European context Porto was a relatively small town,

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117 On the gradual development of Porto as a *port town*, see: Barros, *Porto: a construção de um espaço marítimo,* pp. 25-218.

118 Sousa, "Tempos medievais", pp. 214. Sousa, "Conflitos entre o Bispo e a Câmara do Porto", pp. 14-42.

119 Ramos, "O Poder e a História", pp. 3–92.

120 Sousa, "Tempos medievais", p. 140.

121 In general terms, *julgado* refers to a territorial circumscription integrated within the *alfoz* of a particular town that was under the jurisdiction of a judge, usually chosen among the residents of that *julgado* and later confirmed by the urban power.

122 Teixeira, *Porto, 1114-1518: A construção da cidade medieval*, pp. 59-68.

123 Sousa, "Tempos medievais", pp. 167-173.

124 Duarte, "Um burgo medieval que muda de senhor", pp. 3–16.

125 Ramos, "O Poder e a História", pp. 3–92.

126 Nevertheless, the city's jurisdictional transference to the royal domain did not prevent new conflicts between the municipality and the bishop to arise. Sousa, "Conflitos entre o Bispo e a Câmara do Porto", pp. 9–104.

127 Miranda, *Portugal and the Medieval Atlantic*, pp. 163-167. Fonseca, "O Porto nas rotas do Mediterrâneo", pp. 127–140.

128 Marques, Gonçalves, and Andrade, *Atlas de cidades medievais portuguesas,* p. 23.

within the Portuguese kingdom it was the second most important urban center, only surpassed in size and political, economic, and social importance by Lisbon, which since the 14th century was regarded as *caput regni*[129].

It is clear that Porto and Loulé's reality differed significantly in many regards, and it is possible to observe those differences in their respective financial organization. In fact, Porto presented a wider set of fiscal resources that went beyond the fee regularly levied by local authorities for weighting and measuring commodities, which in this town corresponded to three different rents: *renda dos pesos* that entailed the overall weighing of goods; *renda das medidas do azeite* or *canadas de azeite*, that was more specific, as it only referred to the mensuration of olive oil; and *renda das medidas do sal*, which referred exclusively to the mensuration of salt. Moreover, the municipality levied a tax on the import of wine (*entrada dos vinhos*), a fee for providing planks required for loading and unloading ships at the pier (*pranchas*), and a fee for the use of the municipal shipyard in Miragaia (*assento dos navios*)[130].

The municipality also collected extraordinary taxes, namely indirect levies on the consumption of goods (*sisas*)[131], at least until 1387, when the municipal *sisas* were seized by the Crown, as previously explained; as well as direct taxes on property (*talhas* and/or *fintas*)[132]. Apart from the taxes levied on property, as well as the fee for the use of the municipal shipyard, which were collected directly, all of the other fiscal rights were leased to private individuals at the beginning of each fiscal year (24th of June), and often they were leased together, which significantly hinders our ability to establish their evolution. Nevertheless, the tax levied on the import of wine (*entrada dos vinhos*) appears to have been the most profitable. Thus, it is not surprising that, in 1401, it was disputed among three tax farmers[133].

Aside from these fiscal rights, the town also collected fines for the violation of municipal regulations, and just like in Loulé, they were often leased in groups. However, in this regard, we observed two differences from what we found in Loulé. Firstly, in Porto, not all fines were leased. In fact, some of them were collected directly by the *almotacés*[134]. Secondly, there was a clear distinction between the fines collected by tax farmers in the urban center, and those levied in the *alfoz*.

Within the town limits, the most frequent groups of fines referred to penalties paid by verbally aggressive women (*bravas*); and infractions made by charcoal burners (*carvoeiros*), bakers (*padeiras*), *alfeloeiros*[135], *regateiras*[136], butchers (*carniceiros*), and entrails sellers (*tripeiros*). Also frequent were the groups of fines related with people who resold or bought goods outside of the walls (*renda dos que compram fora dos muros*), those who contaminated fountains (*fontes* and *chafarizes*), and, finally, those that threw their residual water into the streets without warning («água-vai»)[137]. Some of these fines were often leased together, resulting in compound rents (Table 2).

In the *alfoz*, the collection of fines was organized differently from what we observed in Loulé, as they were leased separately in each of the *julgados* (Azurara, Pindelo, Vila Nova, Gaia, Maia, Refojos, Bouças, Gondomar, Penafiel, Aguiar de Sousa, and Melres)[138]. It seems that the fines of each *julgado* were preferably leased to residents, as most tax farmers who held these rents were often referred to as residents of that particular *julgado* (Table 2). In case they were not leased, perhaps due to lack

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129 Andrade, "A importância da linha costeira", pp. 9–24.
130 Gonçalves, *As finanças municipais do Porto*, pp. 41-45.
131 Porto levied *sisas* on several occasions. However, the documents do not refer the name of their tax farmers. Henriques, *State finance,* pp. 152, 156.
132 Cruz, "No V Centenário de D. Manuel I", pp. 1–76. Amaral and Duarte, "Os homens que pagaram a Rua Nova", pp. 7–96.
133 AVP (1401-1449), p. 31.
134 Gonçalves, *As finanças municipais do Porto*, p. 47.
135 *Alfeloeiro* was a confectioner that made and/or sold products made of molasses (*alféloa*).
136 *Regateiras* were women who resold goods.
137 Gonçalves, *As finanças municipais do Porto*, p 48.
138 Even though Melres was part of the town's *alfoz*, we did not find any fines leased in that *julgado*.

of offers, these fines were directly collected by the local *ouvidor*, the public officer responsible in each *julgado* for overseeing the compliance to municipal regulations[139]. However, there were also instances where fines were leased to the local *ouvidor*[140], perhaps because, although the collection of those fines fell under their duties, they would still prefer to participate in the public auction and have them leased, possibly to obtain additional economic gain.

By analyzing the accounting books, as well as some of the town council minutes available[141], we found a total of 79 tax farmers out of 83 leases for the period between 1336 and 1510 (Table 2). A sample that, although more extensive than the one available for Loulé, pales in comparison with the numbers obtained for other European cities, where more complete series of accounting records have survived. For example, for Cuenca, Jara Fuente identified 212 for the period between 1430 and 1480[142]; and for Carmona, Collantes de Terán Sánchez found 259 for the last quarter of the 15th century[143]. These numbers, however, should be taken with precaution, since they include individuals that participated in all phases of the tax farming process, namely the ones that made offers in which they were later outmatched; as well as individuals acting as sureties (*fiadores*), which we did not include in our samples for the above-mentioned reasons.

Out of those 79 individuals, only 11 (14%) appear in the capacity of tax farmer more than once (Table 2). At least 4 of them held the same rent in different years, as was the case for Martim Freitas I, who tax-farmed the fee for measuring olive oil in two subsequent years (1390-91[144], 1391-02[145]); Gonçalo Afonso I, who leased the fines from *Azurara* also in two subsequent years (1401-02[146], 1402-03[147]); João Melres, who tax-farmed the same pair of fiscal rents, first in 1448-49[148], and later in 1462-63[149]; and, finally, Gonçalo Eanes de Vilar who was the tax farmer of the fines from *Aguiar de Sousa* in 1491-92[150], and 1496-97[151].

Additionally, 2 of them held more than one rent in the same year[152], as was the case of Diogo Girão, who tax farmed two groups of fines in 1496-97[153]; and João André, who in 1485-86 also held two judicial rents[154].

Moreover, at least 6 tax farmers held different rents in different years. That was the case for Vasco Eanes I, who held two different rents, one of judicial nature in 1390-91[155], and another of fiscal kind in 1401-02[156]; Álvaro Gil II, who, in 1474-75, was the tax farmer of a compound rent with two groups of fines[157], and, in 1482-83, was in a partnership with João Esteves, with whom he leased the fines from the old *alfoz*[158]; João André, who, in 1474-75, along with Nuno Fernandes as his partner, leased the fines paid by verbally aggressive women (*bravas*)[159], and, in 1485-86, as previously referred was the tax farmer for two judicial rents[160]; João Gonçalves, who, in 1485-86,

139 Gonçalves, *As finanças municipais do Porto*, p. 48.
140 AHMP, CBC 1, fl. 19v., 113v., 233.
141 As previously mentioned, we only analyzed the town council minutes that have been published.
142 Jara Fuente, "Élites y grupos financieros", p. 111, 116
143 Collantes de Terán Sánchez "Arrendatarios de rentas públicas en Carmona", p. 329
144 AVP (1390-95), p. 21.
145 AVP (1390-95), p. 103.
146 AVP (1401-1449), p. 31.
147 AVP (1401-1449), pp. 140-141.
148 AVP (1401-1449), p. 321-322.
149 AHMP, CBC 1, f. 115
150 AHMP, CBC 2, f. 26.
151 AHMP, CBC 2, f. 116.
152 Here we have only considered rents that were separately leased to the same person in the same year.
153 AHMP, CBC 2, f. 119v., 200.
154 AHMP, CBC 1, f. 232v., 233.
155 AVP (1390-95), p. 16.
156 AVP (1401-1449), p. 27.
157 AHMP, CBC, 1, fl. 141.
158 The content of this rent is not entirely clear as we were unable to determine what they considered to be the old *alfoz*. AHMP, CBC 1, f. 186v.
159 AHMP, CBC 1, f. 141.
160 AHMP, CBC 1, f. 232v., 233.

leased a compound rent[161], and, in 1491-92, with Álvaro Gonçalves as his partner, leased the same compound rent with the addiction of the fee for measuring salt[162]; João Fernandes, who, in 1491-1492, leased the fines from Penafiel[163], and in 1509-10, along with Gonçalo Afonso as his partner, leased a compound rent with different groups of fines[164]; and, finally, Álvaro Gonçalves, who, in 1491-92, with his brother João Gonçalves, leased a compound rent of fiscal rights[165], and, in 1509-10, was the tax farmer of a different rent[166].

Within this context, Nuno Fernandes represented an exceptional case, as he appeared in the capacity of tax farmer on five different occasions. First, in 1474-75, as João André's partner in the collection of the fines paid by *bravas*[167]; in 1482-83, he leased the tax levied on the import of wine, along with two different fees[168]; in 1482-83, he once again leased the fines of the before mentioned *bravas*[169]; in 1493-94, he was the tax farmer for most of the urban fines, and the ones from Vila Nova and Gaia[170]; and, finally, in 1496-97, he tax-farmed two groups of fines, one of them for the third time (*bravas*), and the other one for the second time («água-vai»)[171]. The available records give us very little information about this man, who is simply identified as *caminheiro*. Nevertheless, most of these leases involved relatively low amounts of money, except the one from 1492-93, in which he paid 8 000 *reais*[172].

Out of a total of 83 leases, only 11 were the result of partnerships (13%). None of them recurred and we did not find any tax farmers integrating more than one partnership, which suggests that, just as we observed for Loulé, no companies or groups were controlling the collection of certain rents. Thus, considering the relatively low number of individuals participating in the rent collection business more than once, either alone or in a partnership, it seems that tax farming activity in this town was not particularly specialized, despite the exceptional case of Nuno Fernandes.

Regarding their sociological profile, all of those 79 individuals were christian men. Again, it seems that women, jews, and muslims did not partake in this business, which in the latter case is not particularly relevant since Porto did not have much of a muslim population like most towns in the Northern part of the kingdom where muslim occupation was less prolongued. Nevertheless, we found one new-christian (*cristão-novo*) by the name Dinis Eanes in 1509, which may indicate that the expulsion/forced conversion to Christianism put in place in 1496, may have opened up the opportunity for (former) members of religious minorities to participate in this activity[173]. Coincidently, Dinis Eanes was responsible for the highest lease we found: 23 800 *reais* for a compound rent[174], that included most of the fiscal rights levied by the municipality in that year.

In turn, the nobility also appears to be absent from the tax farming business, probably as a result of the town's privilege that forbade nobles to live or stay for long periods of time within urban limits. As such, it is unlikely that the five tax farmers identified as squires (Martim Afonso[175], Nuno de Resende[176], Heitor de Teives[177], João de Oliveira[178], and Diogo Lourenço[179]), did belong

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161 AHMP, CBC 1, f. 233
162 AHMP, CBC 2, f. 25.
163 AHMP, CBC 2, f. 26.
164 AHMP, CBC 2, f. 170v.
165 AHMP, CBC 2, f. 25.
166 AHMP, CBC 2, f. 171
167 AHMP, CBC 1, f. 141.
168 AHMP, CBC 1, f. 186v.
169 AHMP, CBC 1, f. 186v.
170 AHMP, CBC 2, f. 83.
171 AHMP, CBC 2, f. 115
172 AHMP, CBC 1, f. 186v.
173 On the subject of new-christians participating in the tax-farming business, see: Narbona Vizcaíno, "La incorporación de los conversos", pp. 17–42.
174 AHMP, CBC 2, f. 170.
175 Ribeiro, "Cavaleiros e Escudeiros no Porto", p. 79
176 Sousa, "Conflitos entre o Bispo e a Câmara do Porto", p. 17
177 Costa, *Vereação e Vereadores*, p. 162
178 Costa, *Vereação e Vereadores*, pp. 150-151
179 Costa, *Projecção espacial de domínios*, p. 675.

to the nobility since that privilege remained in use until the beginning of the 16th century[180]. In fact, even though the title of squire was usually associated with the lower ranks of that social group, throughout the 15th century there was a growing tendency for members of the urban elite to use it as part of a process of osmosis and imitation of the nobility. A process that was reinforced by the monarchs by granting the title of vassal and by ennobling several of those individuals, which in turn strengthened their dependency on the royal power[181]. Nonetheless, it is clear that those men were powerful members of the urban elite.

In terms of their primary occupation, we found 14 tax farmers operating in different economic sectors[182], particularly engaging in commercial activities as merchants (Martim Afonso)[183], *tendeiros* (João Afonso I)[184]; *almocreves* (Bastião Afonso)[185]; butchers (Gonçalo André)[186], and *alfeloeiros* (Diogo Souto)[187]. In the sector of transformation of raw materials, we found craftsmen working with leather and animal skins, namely two *bainheiros* (Pedro Dinis; Martim Dinis)[188]; and one shoemaker (Afonso Dinis)[189]; as well as working with textile as tailors (Vicente Eanes I)[190]; with metal as farriers (Afonso Eanes III)[191], and with other materials, like esparto grass, as *esteireiros* (Martim Freitas)[192]. Also working with other materials was Álvaro Gil II, identified as *forneiro*[193]. Finally, we also found tax farmers providing services in the capacity of barbers (João Gonçalves I)[194], and lawyers (Fernão Sousa)[195]. In a few cases, there was a connection between their occupation and the rent they were leasing[196], which was not uncommon in other urban contexts[197]. In those cases, leasing municipal rents allowed them to gain control over the collection of the charges levied on their professional activities, which might have been advantageous for them.

The available records allowed us to identify a higher number and a more diverse set of occupations for tax farmers in Porto, rather than in Loulé, where we have very little information on this particular matter. Either way, considering the existing data, it seems that people who worked in the commercial sector, as well as in the transformation of raw materials, might have played a more substantial role in this business than in Loulé, which would not be surprising given the overall commercial dynamic of Porto and the economic and political power merchants and craftsmen had in this urban center[198]. In fact, for the latter group, participating in the collection of municipal rents might have been a way of ensuring greater proximity to the ruling elite, in which they were not fully integrated, although they occasionally held public offices[199].

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180 This privilege was maintained until the reign of Manuel I, even though it was not always respected. For a recent overview of this issue, see: Ribeiro, "Cavaleiros e Escudeiros no Porto", pp. 55-79.

181 Sousa, "Conflitos entre o Bispo e a Câmara do Porto", pp. 27-28.

182 On the subject of work organization, see: Melo, *Trabalho e Produção em Portugal na Idade Média: O Porto*, vol. 1, pp. 291-302. Silva, "Rede urbana e atividades laborais no Algarve", pp. 64-66.

183 AVP (1390-1395), p. 26-28.

184 *Tendeiro* can be defined as a person who sold goods on a tent. AVP (1390-1395), p. 96.

185 *Almocreves* were traveling merchants. AHMP, CBC 2, f. 26.

186 AHMP, CBC 1, f. 233v.

187 *Alfeloeiros* were confectioners that made and/or sold products made of molasses (*alféloa*). AHMP, CBC 2, f. 83.

188 *Bainheiros* were craftsmen who produced sword sheaths (*bainhas*). AVP (1390-95), p. 239.

189 AVP (1401-1449), p. 40-41.

190 AVP (1431-1432), pp. 124-125.

191 AHMP, CBC 1, f. 186v.

192 AVP (1390-1395), p. 21, 103.

193 *Forneiro* might be defined as a person who used an oven as means of production. However, the available records do not specify what type of oven was in use. AHMP, CBC, 1, fl. 141.

194 AHMP, CBC 1, f. 233.

195 AHMP, CBC 1, f. 18v.

196 For instance, Gonçalo André and Diogo Souto leased fines related to infractions committed by butchers and *alfeloeiros*.

197 For example, see: Rivera Medina "Un sistema fiscal en manos de terceros", p. 234.

198 On this subject, see: Melo, Franco and Amaral, "Artesãos e actividades artesanais no Porto", pp. 191-228.

199 Sousa, "Conflitos entre o Bispo e a Câmara do Porto", pp. 14-42; Melo, "Os mesteirais e o poder concelhio", pp. 151-152.

Additionally, we identified 4 tax farmers that simultaneously integrated local administration, even though they occupied positions of minor importance, such as *caminheiro* (Nuno Fernandes)[200], *troteiro* (Diogo Dias)[201], and public crier (Álvaro Gil I[202], and João André[203]). At first glance, this may suggest that Porto's ruling elite was not particularly interested in this business. However, a more thorough analysis suggests that 16 of those tax farmers may have integrated local government and/or royal administration at some other point (Table 2)[204]. In fact, it seems that some of them held important functions in urban government, such as judge, town councilor, *procurador,* treasurer, and *almotacé*; as well as relevant positions in the royal peripheral administration, namely functions related to tax collection (e.g., *recebedor das sisas*). In addition, in 8 of those 16 cases, it appears that their participation in the tax-farming business preceded holding a public office (Vasco Eanes I[205]; Martim Afonso[206]; Lourenço Eanes[207]; Diogo Dias[208]; Álvaro Gil I[209]; João de Oliveira[210]; João André[211]; João Gonçalves I[212]), and may have served as a platform for social advancement; while in 8 other cases leasing municipal rents followed the exercise of public functions (Gonçalo Dinis[213]; Afonso Eanes I[214]; Vicente Eanes I[215]; Álvaro Eanes[216]; Nuno Resende[217]; Heitor de Teives[218]; João de Paiva[219]; Diogo Lourenço[220]), and might have been a way of sustaining proximity with the local power structures. Thus, it seems that in this town there was a wider variety of situations in terms of the role that tax farming might have played in fostering or reinforcing the tax farmers' political position. Nevertheless, it is clear that there was a strong connection between tax farming and integrating municipal government, and, less frequently, the royal peripheral administration.

3. Final remarks

In conclusion, regarding their respective tax farming activity, Loulé and Porto present a few parallels. Firstly, in both cases we observed that tax farming was dominated by christian men, since women and members of religious minorities appear to be absent, or were perhaps excluded from this business. In both cases, most tax farmers worked alone, and their activity involved low levels of specialization. In fact, only 9 of the tax farmers in Loulé (19%), and 11 in Porto (14%) appear in that capacity more than once, and we only found 12 examples of partnerships in Loulé, and 11 in Porto. Thus, it seems that in both towns no individuals or groups were monopolizing the collection of municipal rents. Finally, we found tax farmers holding offices in urban government and, less frequently, in royal peripheral administration. In certain cases, those public positions were simultaneous (8 in Loulé, and 4 in Porto), while in other instances they preceded or followed tax farming (11 in Loulé, and 16 in Porto).

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200 *Caminheiro* was a person in service of a particular power traveling on foot in order to carry letters or verbal messages (*recados*). AHMP, CBC 2, f. 83.
201 *Troteiro* was a person in service of a particular power traveling on a mount in order to carry letters or verbal messages (*recados*). AHMP, CBC 1, f. 113v.
202 AHMP, CBC 1, f. 113v.
203 AHMP, CBC 1, f. 232v.
204 See footnote number 95.
205 Costa**,** *Projecção espacial de domínios,* p. 663, 676, 727.
206 Cardoso, *Concelho e senhorio*, p. 66.
207 Costa, *Projecção espacial de domínios,* p. 658.
208 Costa, *Vereação e Vereadores*, p. 142.
209 Costa, *Vereação e Vereadores*, pp. 126-127.
210 Costa, *Vereação e Vereadores*, p. 150-151.
211 Costa, *Projecção espacial de domínios,* p. 721.
212 Costa**,** *Projecção espacial de domínios,* p. 720.
213 AVP (1401-1449), p. 26.
214 Cardoso, *Concelho e senhorio*, p. 45; Costa, *Projecção espacial de domínios,* p. 666, 679.
215 Costa**,** *Projecção espacial de domínios,* p. 678.
216 Costa, *Vereação e Vereadores*, p. 125; Costa**,** *Projecção espacial de domínios*, . 228.
217 Costa, *Vereação e Vereadores*, p. 162.
218 Costa, *Projecção espacial de domínios,* p. 666.
219 Costa, *Vereação e Vereadores*, p. 152-153.
220 Costa, *Projecção espacial de domínios*, p. 675.

On the other hand, we also found a few differences. First, for Loulé we have very little information regarding tax farmers' occupations as we only identified one craftsman collecting rents, while in Porto it seems that they were involved in different economic sectors, namely related to commerce and crafts. For craftsmen, operating as tax farmers might have been a way of ensuring greater proximity to the ruling elite, in which they were not entirely integrated. Furthermore, we observed that in Loulé being a tax farmer more often than not was a consequence of already belonging to the ruling elite, since in 8 of the 11 cases in which tax farmers held public offices (non-simultaneously) these preceded their activity as tax farmers. However, in Porto we found an identical number of cases where tax farming preceded or followed the exercise of public functions. Either way, it seems that in this town the tax farming market was more dynamic and competitive than in Loulé, reflecting their differences in scale.

Nevertheless, these results should be taken with precaution, given the problems previously mentioned, namely the lack of accounting sources and the subsequent small size of our samples. Still, additional research based on the analysis of a more extensive and diverse set of documents should further our understanding of this rent collection system and the sociological profile of the tax farmers operating in those urban contexts, allowing more definitive results. Similarly, the study of tax farmers in other Portuguese towns that have preserved accounting records should provide a better understanding of how they operated and the impact of urban scale in their activity, namely in their levels of specialization.

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5. Attachments

5.1. Tables

Table 1 – Tax farmers of municipal rents in Loulé (1348 – 1518)[221]

Year	Rent	Type	Tax farmer	Rent value (*rs*)	Additional Information	Source
1348-49	*Sisa*	Fiscal	(1) Estevão Valente[222]			LRD, p. 47
	Guarda da Serra da bolota	Judicial	(2) Estevão Valadares			LRD, p. 47
1356-57	*Coutada do esparto*	Judicial	(3) Afonso Eanes do Adro			LRD, p. 48
1362-63	*Mesteirais*	Judicial	(4) Pedro Afonso		Family: João Boieiro's son-in-law	LRD, p. 49
1364-65	*Pesos*	Fiscal	(5) Afonso Peres		Family: Joana Eanes's husband Functions in municipal administration: judge (1385)	LRD, p. 49 AVL 1, p. 46
1367-68	*Guarda da terra*	Judicial	(6) Afonso Fernandes Torcicolos			LRD, p. 50
1368-69	*Guarda da terra*	Judicial	(7) Gonçalo Tavira			LRD, p. 51
1369-70	*Sisa*	Fiscal	(1) Estevão Valente			LRD, p. 52
1372-73	*Almotaçaria*	judicial	(8) Estevão Gil			LRD, p. 55
	Fogo	judicial	(9) Martim Eanes		Family: son of the public crier	LRD, p. 55
	Almocreves	judicial	(10) Rui Delgado			LRD, p. 55
	Sisa	fiscal	(11) Pedro de Seia			LRD, p. 55
	Pesos	Fiscal	(12) Mateus Fernandes			LRD, p. 59
	Mesteirais	Judicial	(11) Pedro de Seia	-		LRD, p. 59
1374-75	*Bravas*	Judicial	(13) Afonso Martins Cotouso	-		LRD, p. 60
	Almocreves	Judicial	(13) Afonso Martins Cotouso; (14) Álvaro das Maravilhas			LRD, p. 60
	Guarda da serra	Judicial	(15) Afonso Martins Alferes			LRD, p. 60
1375-76	*Sisa*	Fiscal	(11) Pedro de Seia			LRD, p. 63

221 For abbreviations see footnote 2.
222 Each tax farmer is identified by a number. In the cases where two tax farmers had the same name, we also used roman letters to distinguish them more clearly.

Year	Rent	Type	Tax farmer	Rent value (*rs*)	Additional Information	Source
1381-82	*Sisa*	Fiscal	(16) Vasco Lourenço		Functions in municipal administration: p*rocurador* (1385), judge (1401-02, 1407-08, 1408-09), a*lmotacé* (1402, 1403)	LRD, p. 99, 100, 101; AV1, pp. 27, 44, 119, 161, 174
1408	*Almotaçaria*	Judicial	(17) João Fernandes		Occupation: farrier	AVL 1, p. 195
1413-14	*Bravas*	Judicial	(17) João Fernandes		Functions in municipal administration: *porteiro* (1413-14)	LRD, p. 110-111
	Domingos e festas	Judicial	(18) Martim Álvares	1 750	Family: Álvaro Martins's son	LRD, p. 111; AVL 1, p. 118
1423-24	*Verde*	Judicial	(19) Vasco Afonso	4 600	Functions in municipal administration: a*lmotacé* (1403); prison guard (before 1423)	LRD, p. 112; AVL 1, p. 118.
	Serra da Tôr para além	Judicial	(20) Afonso Eanes de Albacar (21) Vicente Esteves Gotosinho	1 020		LRD, p. 115
	Serra da Tôr para aquém	Judicial	(22) Lourenço Eanes Portela	750		LRD, p. 116
	Bravas	Judicial	(23) Gonçalo Esteves (24) Vasco Domingues Chora	270	Functions in municipal administration: **(23)** and **(24)** *porteiro* (1423-24)	LRD, p. 117
	Mesteirais e braceiros	Judicial	(23) Gonçalo Esteves; (24) Vasco Domingues Chora	150		LRD, p. 117
	Pesos	Fiscal	(19) Vasco Afonso	-		LRD, p. 118
	Corretagem	Fiscal	(25) Gonçalo Calvo; (26) Fernão Lourenço	300	Functions in municipal administration: **(25)** a*lmotacé* (1403); *procurador* (1402-03, 1412-13), *vedor da fruta* (1423-24); **(26)** *escrivão da câmara* (1413-14), *escrivão das obras* (1423-24); *vedor da fruta* (1423-24)	LRD, p. 106, 109, 119; AVL 1, p. 118
	Domingos	Judicial	(27) Rui Gastão; (28) Estevão Domingos	300		LRD, p. 119
	Almotaçaria	Judicial	(19) Vasco Afonso (29) Vasco Eanes da Porra	1/5 of the fines		LRD, p. 120
	Azinhagas	Judicial	(27) Rui Gastão	120		LRD, p. 121

Year	Rent	Type	Tax farmer	Rent value (*rs*)	Additional Information	Source
1450-51	*Coutada do esparto*	Judicial	(30) Afonso Gonçalves (31) Gonçalo Vasques[223]	4 300	Functions in municipal administration: **(30)** town councilor	LRD, p. 135
	Serra	Judicial	(32) João Lourenço Albacar	1 200		LRD, p. 135
	Serra da Tôr para o mar	Judicial	(33) Vasco Esteves; (24) Vasco Domingues Chora	1 500	Functions in royal administration: **(33)** *anadel* (1450-51)	LRD, p. 136
	Almotaçaria, Santos, Domingos	Judicial	(34) Fernão Gonçalves	600	Functions in municipal administration: *porteiro* (1450-51, 1468) Functions in royal administration: public notary (1468)	LRD, p. 137; AVL 1, p. 199, 203, 211, 251; Ferreira, (2021), p. 35
	Mentirosos e burlões	Judicial	(35) Diogo Vasques	100	Other: Gonçalo Nunes Barreto's servant	LRD, p. 137
	Couto de Bilhas	Judicial	(35) Diogo Vasques	1 000		LRD, p. 137
1496	*Verde*	Judicial	(36) João Rodrigues		Functions in royal administration: *escrivão das sisas* (1483-99)	AVL 2, p. 224; Ferreira, (2021), p. 42.
1517-18	*Verde*	Judicial	(37) Estevão Martins; (38) João Martins; (39) João de Oliveira	10 000		LRD, p. 176
	Coutada do esparto	Judicial	(40) João Vaz Frade	16 000		LRD, p. 178
	Serra	Judicial	(41) Nicolau Dias; (42) Bartolomeu Gonçalves	5 500		LRD, p. 179
	Serra da Tôr para o mar	Judicial	(43) Álvaro Fernandes (43); (44) Fernão Dias	2 000	Family: father **(44)** and son **(43)** Functions in royal administration: **(43)** *escrivão do almoxarifado de Loulé* (1490-92)	LRD, p. 179; Ferreira (2021), p. 32.
	Almargem	Judicial	(45) Cipriano Álvares	500		LRD, p. 180
	Almotaçaria	judicial	(46) Martim Eanes (47) Pedro Dias	2 100	Functions in municipal administration: **(46)** *escrivão da câmara* (1494); **(47)** town concilor (1488)	LRD, p. 180; Ferreira (2021), p. 43; AVL 1, p. 251

[223] The document refers two tax farmers, but it is unclear whether or not they formed a partnership or if one replaced the other.

Table 2 – Tax farmers of municipal rents in Porto (1390-1510)[224]

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1390-91	*Almotaçaria de Zurara e Pindelo*	Judicial	(1) Vasco Eanes I	500 lb	Address: Azurara Functions in municipal administration: *Tesoureiro das obras da Rua Nova*[225] (1412) Functions in royal administration: *escrivão dos contos*[226] (1410); *Procurador do número* (1412)	AVP (1390-95), p. 16; Costa (1999), p. 663, 676, 727.
	Medidas do azeite	Fiscal	(2) Martim Freitas I	220 lb	Address: Porto Occupation: *esteireiro*	AVP (1390-95), p. 21.
	Pesos	Fiscal	(3) Martim Afonso	1 400 lb	Address: Porto Occupation: merchant Title: squire Functions in municipal administration: town councilor (1402-03; 1408-09); *almotacé* (1413)	AVP (1390-95), pp. 26-28; Cardoso (1993), p. 66; Marco (2021), p. 79
1391-92	*Pesos*	Fiscal	(4) João Afonso I	850 lb	Occupation: *tendeiro*	AVP (1390-95), p. 96
	Medidas do azeite	Fiscal	(2) Martim Freitas I	130 lb		AVP (1390-95), p. 103
1392-93	*Pesos*	Fiscal	(5) Vasco Eanes Pombeiro	850 lb		AVP (1390-95) p. 12, -124, 126.
	Medidas do azeite	Fiscal	(6) Pedro Dinis; (7) Martim Dinis	170 lb	Occupation: *bainheiros*	AVP (1390-95), p. 239
1394-95	*Pesos*	Fiscal	(8) Lourenço Eanes	1 225 lb	Functions in royal administration: *Contador*[227](1412)	AVP (1390-95), p. 231; Costa, (1999), p. 658.

[224] For abbreviations see footnote 2.
[225] Official responsible for managing the financial resources employed in the construction of a particular street (Rua Nova).
[226] Clerk working in royal accounting.
[227] Official responsible for auditing accounts of receipt and expenditure.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1401-02	*Pranchas de Vila Nova 3 Gaia*	Fiscal	(9) Gonçalo Dinis	950 lb	- *Mordomo* (before 1401)[228]	AVP (1401-1449), p. 26
	Pesos e Medidas	Fiscal	(1) Vasco Eanes I	4 000 lb		AVP (1401-1449), p. 27.
	Entrada dos vinhos	Fiscal	(10) Gonçalo Dinis da Fonte Taurina	25 200 lb		AVP (1401-1449), p. 31.
	Almotaçaria e Coimas de Zurara	Judicial	(11) Gonçalo Afonso I	3 300 lb		AVP (1401-1449), p. 31;
	Coimas de Maia	Judicial	(12) Gervas Lourenço d' Alfena	500 lb		AVP (1401-1449), p. 32
	Coimas do julgado de Refojos	Judicial	(13) Gonçalo Navarro	530 lb	Address: Porto	AVP (1401-1449), p. 34
	Coimas do julgado de Bouças	Judicial	(14) João Martins	500 lb	Address: Matosinhos	AVP (1401-1449), p. 35
	Medidas de Azeite	Fiscal	(15) Afonso Dinis	300 lb	Occupation: shoemaker	AVP (1401-1449), p. 40-41.
1402-03	*Coimas e almotaçarias de Zurara*	Judicial	(11) Gonçalo Afonso I	2 000 lb		AVP (1401-1449), pp. 140-141.
	Medidas de Azeite	Fiscal	(16) Afonso Eanes I	700 lb	- Address: *Rua Chã (*Porto) - Functions in municipal administration: town councilor (1395-96, 1401-02, 1402-03) - Functions in royal administration: public notary (1410), e*scrivão dos resíduos* [229](1420)	AVP (1401-1449), p. 141; Cardoso (1993), p. 45; Costa (1999), p. 666, 679

[228] The term m*ordomo* usually refers to the royal officer responsible for the collection of local rents. It is unclear whether or not he was the same Gonçalo Dinis that in 1390, 1392 and 1394 held the office of judge in urban government. However, the mention of his functions as *mordomo* may have been a way of distinguishing him from the judge Gonçalo Dinis. Caramelo and others, "A Vereação do Porto de 1390 a 1395" pp. 7–40.

[229] Clerk specialized in matters related with testamentary provisions.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1431-32	*Entrada dos vinhos*	Fiscal	(17) Vicente Eanes I	10 000 rs	Occuation: tailor Functions in royal administration: *recebedor da sisa dos panos* (1430)	AVP (1431-1432), pp. 124-125; Costa (1999), p. 678
1442-43	*Entrada dos vinhos*	Fiscal	(18) João de Aveiro	6 000 rs	Address: Vila Nova	AVP (1431-1432), p. 214
1443-44	*Coimas do julgado de Gaia*	Judicial	(19) Gil d'Arribas	300 rs	Other: Gonçalo de Sá's servant	AVP (1401-1449), p. 246.
1448-49	*Entrada dos vinhos; Pesos*	Fiscal	(20) João Melres	10 000 rs		AVP (1401-1449), p. 321-322
1450-51	*Entrada dos vinhos; Pesos; Medidas de sal e azeite; Pranchas*	Fiscal	(21) Afonso Eanes II	10 000 rs		CBC 1, f. 18
	Bravas; Almotaçaria	Judicial	(22) Fernão Sousa	3 000 rs	Occupation: Lawyer	CBC 1, f. 18v.
	Coimas dos armazéns e da almotaçaria do julgado de Zurara	Judicial	(23) Afonso de Lisboa	920 rs	Address: Azurara	CBC 1, f. 19
	Coimas de Gondomar	Judicial	(24) Ouvidor de Gondomar	110 rs		CBC 1, f. 19v.
	Coimas do julgado de Penafiel	Judicial	(25) Gonçalo Eanes Trosquiado	220 rs	Address: Arrifana de Sousa	CBC 1, f. 19v.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1461-62	*Pesos; Entrada dos vinho; Pranchas*	Fiscal	(26) Diogo Gil	12 300 rs		CBC 1, f. 63
	Bravas	Judicial	(27) Álvaro Eanes	1 300 rs	Functions in municipal administration: *almotacé* (1453); *procurador* (1460-61)[230]; treasurer (1480-81); *provedor do hospital de Santa Clara*[231] (1480)	CBC 1, f. 63; Costa (1993), p. 125; Costa (1999), p. 228.
	Coimas do julgado de Azurara	Judicial	(28) João Touges	600 rs		CBC 1, f. 65v.
1462-63	*Coimas do julgado de Penafiel de Sousa*	Judicial	(29) Diogo Dias	220 rs	Functions in municipal administration: *troteiro* (1462-63) Functions in royal administration: *requeredor da Alfândega* (1482)	CBC 1, f. 113v.; Costa (1993), p. 142.
	Coimas de Refojos	Judicial	-	120 rs		CBC 1, f. 113v.
	Coimas do julgado de Maia	Judicial	(30) Álvaro Gil I	160 rs	Functions in municipal administration: public crier (1462-63), a*lmotacé* (1481, 1482, 1492), town councilor (1480-81, 1484-85, 1487-88, 1493-94), treasurer (1480-81), judge (1480-81)	CBC 1, f. 113v.; Costa (1993), pp. 126-127
	Entradas dos vinhos; Pesos	Fiscal	(20) João Melres; (31) Vasco Eanes II	15 000 rs		CBC 1, f. 115
	Bravas	Judicial	(32) Álvaro Esteves	2 000 rs		CBC 1, f. 115
	Canadas de azeite	Fiscal	(33) João de Arnela	2 000 rs		CBC 1, f. 115

230 Álvaro Eanes had to pay 5 725 *reais* to the municipality, as he was indebted from the year before when he served as *procurador*.
231 Official responsible for managing the hospital's resources.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1474-75	*Entradas dos vinhos; Pesos; Pranchas*	Fiscal	(34) Vicente de Ourém	8 000 rs		CBC 1, f. 140v.
	Penas e coimas das padeiras	Judicial	(35) Heitor Teives; (36) Nuno de Resende; (37) João Álvares, o sardo	2 000 rs	Title: **(35)** and **(36)** squire Functions in municipal administration: **(36)** town councilor (1454-55), judge (1461-62, 1480-81), *almotacé* (1465, 1476), *procurador* (1474-75). Functions in royal administration: **(35)** *escrivão dos* órfãos, *judeus e sisas*[232] (1448)	CBC 1, f. 140v., Sousa (1983), p. 17; Costa (1993), p. 162; Costa (1999), p. 666.
	Penas dos carniceiros de fora que cortam nos termos da cidade	Judicial	(38) João de Oliveira (39) Gonçalo Reimão	1.500 rs	Title: **(38)** squire Functions in municipal administration: **(38)** *almotacé* (1476, 1480, 1494, 1498), *escrivão da câmara* (1481, 1483-87), town councilor (1478-79, 1494-95, 1496-97; 1487-88, 1495-96, 1498-99), judge (1494-95) Functions in royal administration: **(38)** *coudel da cidade e dos termos*[233] (1487)	CBC 1, f. 140v. Costa, (1993), p. 150-151
	Penas dos carvoeiros; renda do verde	Judicial	(40) Álvaro Gil II	700 rs	Occupation: *forneiro*	CBC 1, f. 141
	Bravas	Judicial	(41) João André; (42) Nuno Fernandes	1 000 rs	Functions in municipal administration: **(41)** bell ringer in Olival (1474); public crier (1485-86)	CBC 1, f. 141, 232v.; Costa (1999), p. 721.

232 Clerk special*ized i*n judicial matters involving orphans, jews and the collection of the royal *sisas*.
233 Official in charge of military recruitment at local level.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1482-83	*Entrada dos vinhos; Pesos; Pranchas*	Fiscal	(42) Nuno Fernandes	8 000 rs		CBC 1, fl.186v.
	Canadas de azeite	Fiscal	(43) Martim Nhanes; (44) João Eanes de Arnela	3 400 rs	Address: Vila Nova	CBC 1, f. 186v.
	Coimas dos carvoeiros	Judicial	(45) Afonso Eanes III	900 rs	Occupation: farrier	CBC 1, f. 186v.
	Coimas do termo velho	Judicial	(40) Álvaro Gil II; (46) João Esteves de Santo Ildefonso	200 rs		CBC 1, f. 186v.
	Bravas	Judicial	(42) Nuno Fernandes	1 000 rs		CBC 1, f. 186v.
	Coimas de Refojos e de Aguiar	Judicial	(47) João Vaz da Reguenga	400 rs		CBC 1, f. 187v.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1485-86	*Canadas de azeite*	Fiscal	(48) Afonso Eanes IV	4 100 rs	Family: son-in-law of [Estace] Eanes, who lived in *Praça da Ribeira* (Porto)	CBC 1, f. 232v.
	Bravas; Chafarizes; «Água-vai»	Judicial	(49) João Preto	1 700 rs	Functions in municipal administration: *council chamber warden* (before *1485)*	CBC 1, f. 232v.
	Carvoeiros	Judicial	(41) João André	700 rs		CBC 1, f. 232v.
	(Coimas dos) termos velhos	Judicial	(41) João André	200 rs		CBC 1, f. 233
	Entradas dos vinhos; Pranchas	Fiscal	(50) João Gonçalves I	12 200 rs	Occupation: barber Family: son of Gonçalo Fernandes Address: *Praça da Ribeira* (Porto) Functions in municipal administration: *quadrilheiro*[234] (1497)	CBC 1, f. 233 Costa (1999), p. 720.
	Coimas do julgado de Refojos	Judicial	(51) João Gil de Vila Verde	250 rs	Address: St. Christopher's parish	CBC 1, f. 233
	Coimas do julgado de Aguiar	Judicial	(52) João da Rocha	600 rs	Address: *St. Olaia* of *Vale de Sousela*' parish	CBC 1, f. 233v.
	Penas dos que vendem carne à enxerca	Judicial	(53) Gonçalo André	200 rs	Occupation: butcher	CBC 1, f. 233v.

[234] Person responsible for patrolling the town at night.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1491-92	*Bravas, «água-vai», chafarizes, carvoeiros e regateiras que compram fora dos muros da cidade*	Judicial	(54) Molina	5 500 rs		CBC 2, f. 25
	Pesos	Fiscal	(55) Diogo Afonso	1 600 rs	Family: João Dias da Rata's nephew	CBC 2, f. 25
	Entradas dos vinhos; Pranchas; (medidas do) sal	Fiscal	(56) Álvaro Gonçalves; (50) João Gonçalves I	9 550 rs	Family: they were bothers	CBC 2, f. 25
	Canadas de azeite	Fiscal	(57) Gonçalo d' Oliveira	2 540 rs	Family: Nuno de Góis' son-in-law	CBC 2, f. 25v.
	Coimas do julgado de Aguiar de Sousa	Judicial	(58) Gonçalo Eanes do Vilar	700 rs		CBC 2, f. 26
	Coimas do julgado de Penafiel	Judicial	(59) João Fernandes	360 rs	Address: *Redemoinhos*' parish	CBC 2, f. 26
	Coimas e armazéns de Azurara	Judicial	(60) Bastião Afonso	1 550 rs	Occupation: *almocreve*	CBC 2, f. 26

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1493-94	*(Penas dos) alfeloeiros*	Judicial	(61) Diogo do Souto	600 rs	Occupation: *alfeloeiro*	CBC 2, f. 83
	Entrada dos vinhos; Pranchas; sal e pesos	Fiscal	(62) Gonçalo Eanes	9 500 rs	Functions in municipal administration: town councilor (1459-60)	CBC 2, f. 83; Sousa, p. 17.
	Bravas, dos chafarizes; «Água vai»; carvoeiros, das que vendem fora dos muros; Coimas de vila nova de Gaia	Judicial	(42) Nuno Fernandes	1 300 rs	Occupation: *caminheiro*	CBC 2, f. 83
	Canadas de azeite	Fiscal	(63) Gonçalo Gomes	2 250 rs		CBC 2, fl.83
	Coimas do julgado de Refojos	Judicial	(64) João Velho de Soutelo	300 rs		CBC 2, f. 84
	Coimas do Julgado de Aguiar de Sousa	Judicial	(65) Gonçalo do Vilar	600 rs		CBC 2, f. 84
	Coimas do julgado de Penafiel	Judicial	(66) João Gonçalves de Paços	300 rs	Address: *Rio de Vinhos*' parish	CBC 2, f. 84v.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1496-97	*Entradas dos vinhos; Pranchas; Pesos*	Fiscal	(67) João Eanes/João de Paiva[235]	11 500 rs	Functions in municipal administration: João de Paiva - *almotacé* (1493, 1498), treasurer (1495-96), *procurador* (1495-96, 1501-1502), town councilor (1518, 1519), *recebedor da finta*[236] (1500) Functions in royal administration: João de Paiva – *recebedor das sisas*[237] (1510).	CBC 2, f. 113 Costa (1993), p. 152-153.
	Canadas de azeite	Judicial	(68) Diogo Lourenço	400 rs	Title: squire Functions in royal administration: *procurador do número* (1473)	CBC 2, f. 114; Costa (1999), p. 675.
	«Água *vai*»; Bravas	Judicial	(42) Nuno Fernandes	600 rs		CBC 2, f. 115
	Coimas do julgado de Maia	Judicial	(69) João Afonso II	350 rs	Address: *São Romão*	CBC 2, f. 115v.
	Coimas de Aguiar	Judicial	(58) Gonçalo Eanes do Vilar	710 rs		CBC 2, f. 116
	Coimas do julgado de Refojos	Judicial	(70) Gonçalo de [Có]	420 rs	Address: *Refojos*	CBC 2, f. 117
	(Penas dos) vinhos, carnes e trigo	Judicial	(71) Diogo Girão; (72) Diogo Correia; (73) Gonçalo Novais	6 000 rs	Functions in municipal administration: **(73)** town councilor (1471-72, 86-87), *procurador* (1486-87, 1488-89)	CBC 2, f. 119v.; Costa (1993), pp. 132-133.
	Penas e coimas dos carniceiros	Judicial	(71) Diogo Girão	4 000 rs	Functions in municipal administration: town councilor (1476-77, 1482-83), *almotacé* (1488, 1489, 1491, 1495)	CBC 2, f. 120; Costa (1993), p. 141.

235 The rent was leased to João de Paiva. However, he renounced the rent in favor of João Eanes, and became his surety (fiador), in case João Eanes did not pay.
236 Official in charge of receiving the money proceeding from the collection of a *finta* (tax on property).
237 Official responsible for receiving the money proceeding from the collection of the royal *sísas*.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
1509-10	*Entrada dos vinhos brancos, pranchas, sal, cal e pesos*	Fiscal	(74) Dinis Eanes	23 800 rs	Other: new-christian (*cristão-novo*)	CBC 2, f. 170
	Bravas; (penas) dos que compram fruta fora dos muros; «Água vai»; Fontes e chafarizes; Carvoeiros; Tripeiros; Esterqueiras	Judicial	(59) João Fernandes; (75) Gonçalo Afonso II	3 000 rs		CBC 2, f. 170v.
	Canadas de azeite	Fiscal	(56) Álvaro Gonçalves	5 450 rs		CBC 2, f. 171
	Armazéns de Azurara e coimas dos julgados	Judicial	(76) Pedro Eanes Sardinheiro	4 000 rs	Address: Azurara	CBC 2, f. 171v.
	Coimas do julgados de Aguiar	Judicial	(77) Gonçalo Martins de Palhais; (78) Álvaro Martins de Rebordosa	1 000 rs		CBC 2, f. 171v.
	Coimas de Refojos	Judicial	(79) João Gonçalves II	770 rs	Address: *Pena Maior*	CBC 2, f. 172