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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)

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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. Introduction²

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 taxes⁴.

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 towns⁵. However, contrary to most European countries, where Fiscal History is and has been for the past decades a well-established field of

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; Ib = libras; rs = reais brancos.

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

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.

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 taxation⁶. 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 process⁸. 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 time⁹.

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 rents¹⁰. 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 cities¹¹.

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, 1485-86¹³, 1491-92, 1493-94, 1496-97, 1509-10¹⁴)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 published¹⁶. In fact, for Loulé, there are published records for 1384-85,

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

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.

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

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.

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

See footnote 4.

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

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).

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

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 centers²³. 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 limit²⁴. 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 coincide²⁵.

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 years²⁶.

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 Tavira²⁷, 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 purposes²⁸. In this context, Loulé received a

¹⁷ Serra (coord.), Actas de Vereação de Loulé, Séculos XIV-XV.

¹⁸ Serra (coord.), Actas de Vereação de Loulé : Século XV.

¹⁹ Basto, "Vereacoens": anos de 1390-1395.

Machado and Duarte, "Vereaçoens" 1431-1432.

Ferreira, "Vereacoens": anos de 1401-1449.

²² Ribeiro. As Atas de Vereação do Porto de 1485 a 1488.

In this paper we will not refer to the sureties (*fiadores*).

Costa, "Vereação" e "Vereadores", pp. 66-67. Silva, "Gobernar Loulé a finales de la Edad Media", pp. 27-28, 42.

We used similar criteria to other authors. See, for example: Costa, Vereação e Vereadores, p. 61-62.

Oliveira, "A conquista e a soberania do Algarve", p. 574-579. Silva, As Portas do Mar Oceano, vol. 1, pp. 66-79.

Silva, As Portas do Mar Oceano, pp. 80-105.

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 nature²⁹. 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 conditions³⁰. 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 Africa³¹.

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 occupation³². 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 trade³³, 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 Mediterranean³⁵. 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 relationship³⁶, 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 Tavira³⁸. 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 offices⁴⁰, which was particularly evident in larger urban centers, such as Lisboa⁴¹,

linha costeira", pp. 9-24.

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

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

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

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

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

Dias, Gentes e Espaços, p. 546.

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

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.

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

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

and Porto⁴². Thus, in Loulé, local power was secured by at least two judges who dealt with civil and criminal matters⁴³; three town councilors (vereadores)⁴⁴; one procurador that represented the municipality in all matters and managed local finances⁴⁵; one clerk that attended council meetings and registered the decisions made (escrivão da câmara)46; and, at least, twentyfour 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 works⁴⁸. Furthermore, like many other municipalities⁴⁹. Loulé was governed by a small group of people that in a growing tendency included members of the nobility, namely squires and knights⁵⁰. 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 significantly⁵¹. 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 taxes⁵². 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,

garquia camarária de Lisboa, pp. 33-136.

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.

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.

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.

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.

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.

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.

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

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

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 almotacaria. 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 reais⁵⁵.

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 system⁵⁶. 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 1450-51⁵⁷, 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 1/3⁵⁹. In other cases, local authorities leased the office as well as the respective fees, while receiving a fixed revenue⁶⁰.

In contrast with judicial resources, fiscal rights did not amount to a significant income⁶¹, 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

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

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.

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

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.

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

⁵⁹ AVL 1, pp. 58-59. LRD, pp. 163.

⁶⁰ LRD, p. 119.

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 fintas⁶². 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 Cortes⁶⁴. However, property taxes were not subject to leasing. Instead, they were collected directly by a set of officials designated by urban authorities for that purpose⁶⁵.

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 Seia⁶⁶, Afonso Martins Cotouso⁶⁷, Vasco Afonso⁶⁸, Gonçalo Esteves⁶⁹, Vasco Domingues Chora⁷⁰, Rui Gastão⁷¹, Diogo Vasques⁷²); in different years leasing the same rent (Estevão Valente⁷³; Pedro de Seia⁷⁴); or even in different years with different rents (João Fernandes⁷⁵, Vasco Domingues Chora⁷⁶). 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 year⁷⁷, 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 himself⁷⁹. 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 contexts⁸⁰.

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 jews⁸¹. Furthermore, Loulé had a significant muslim community, whose members were often found leasing municipal properties⁸². This may suggest that municipal authorities had a clear perception of the difference between the two activities. Either way, the

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Silva, and Rosa, "Taxar, recolher e gerir".
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Amaral, and Duarte, "Os homens que pagaram a Rua Nova", pp. 7-96. Rosa, "Uma aproximação à documentação fiscal", pp. 12-14.

Rosa, Fiscalidade régia: o caso da Lisboa medieval, pp. 137-151.

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.

⁶⁶ LRD, p. 55, 59.

LRD, p. 60.

LRD, p. 112, 120. 69

LRD. p. 117. 70

LRD. p. 117. 71

LRD, p. 119. 72

LRD, p. 137.

LRD, p. 47, 52.

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.

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.

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 1381-82⁸⁵, since in several town council minutes there was a squire named Afonso Peres, who was a judge in 1385⁸⁶; 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 craftsmanship⁹⁰, Gonçalo Esteves⁹¹, Vasco Domingos Chora⁹², and Fernão Gonçalves⁹³); *vedor da fruta* (Gonçalo Calvo⁹⁴, and Fernão Lourenço⁹⁵); 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 municipality⁹⁷. 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 Peres¹⁰⁰, and Vasco Lourenço¹⁰¹, 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 (almotacé, 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.
    LRD. p. 117, 119.
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Anadel was the official who recruited and lead units of crossbowmen. LRD, p. 136.

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.

AVL 1, p. 46.

AVL 1, p. 27, 44, 119, 161, 174.

¹⁰² AVL 1, p. 118. LRD, p. 112

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 Rodrigues¹⁰⁹); and escrivão do almoxarifado de Loulé (Álvaro Fernandes¹¹⁰). 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 Henrique¹¹¹. 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 meters¹¹³. 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 North¹¹⁵.

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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<sup>104</sup> LRD, p. 109.
105
    AVL 1, 199, 203, 211, 251, Ferreira, "Tabelião, escrivão e até juiz", p. 25.
    Ferreira, "Tabelião, escrivão e até juiz", p. 43.
    AVL 1, p. 251.
108 Ferreira, "Tabelião, escrivão e até juiz", p. 35.
109 Ferreira, "Tabelião, escrivão e até juiz", p. 42.
    Ferreira, "Tabelião, escrivão e até juiz", p. 32.
    Reis, Origens dos municípios portugueses, pp. 76-79.
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Reis, "O primeiro foral do Porto", pp. 19-32. Coelho, "O Foral do Porto", pp. 325-342.

Sousa, "Tempos medievais", p. 127. Sousa, "Tempos medievais", p. 130.

¹¹⁵ Barros, "Barcos, banqueiros e cativos", pp. 259-296. Miranda, Portugal and the Medieval Atlantic, pp. 163-

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 trade¹¹⁷. 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 transportation¹¹⁸. 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 issues¹¹⁹.

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 hectares¹²⁰. 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 1384¹²². 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 dynasty¹²³. 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 domain¹²⁴. Nevertheless, the negotiations were only concluded in 1406, ending a long period of episcopal rule that was marked by several conflicts¹²⁵, involving the municipality, the bishop, and the monarchs¹²⁶.

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 territory¹²⁸. Thus, even though in a European context Porto was a relatively small town,

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

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

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

Sousa, "Tempos medievais", p. 140.

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.

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

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

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

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

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.

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

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 farmers¹³³.

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

¹²⁹ Andrade, "A importância da linha costeira", pp. 9–24.

Gonçalves, As finanças municipais do Porto, pp. 41-45.

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.

Gonçalves, As finanças municipais do Porto, p. 47.

Alfeloeiro was a confectioner that made and/or sold products made of molasses (alféloa).

Regateiras were women who resold goods.

Gonçalves, As finanças municipais do Porto, p 48.

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 1480¹⁴²; and for Carmona, Collantes de Terán Sánchez found 259 for the last quarter of the 15th century¹⁴³. 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 (1390-91144, 1391-02¹⁴⁵); Gonçalo Afonso I, who leased the fines from Azurara also in two subsequent years (1401-02¹⁴⁶, 1402-03¹⁴⁷); João Melres, who tax-farmed the same pair of fiscal rents, first in 1448-49¹⁴⁸, and later in 1462-63¹⁴⁹; and, finally, Gonçalo Eanes de Vilar who was the tax farmer of the fines from Aguiar de Sousa in 1491-92¹⁵⁰, and 1496-97¹⁵¹.

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 1496-97¹⁵³; and João André, who in 1485-86 also held two judicial rents¹⁵⁴.

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 1390-91¹⁵⁵, and another of fiscal kind in 1401-02¹⁵⁶; Álvaro Gil II, who, in 1474-75, was the tax farmer of a compound rent with two groups of fines¹⁵⁷, and, in 1482-83, was in a partnership with João Esteves, with whom he leased the fines from the old alfoz158; 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 rents¹⁶⁰; João Gonçalves, who, in 1485-86,

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139
   Gonçalves, As finanças municipais do Porto, p. 48.
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¹⁴⁰ AHMP, CBC 1, fl. 19v., 113v., 233.

As previously mentioned, we only analyzed the town council minutes that have been published.

Jara Fuente, "Élites y grupos financieros", p. 111, 116

Collantes de Terán Sánchez "Arrendatarios de rentas públicas en Carmona", p. 329

AVP (1390-95), p. 21.

AVP (1390-95), p. 103.

AVP (1401-1449), p. 31.

¹⁴⁷ AVP (1401-1449), pp. 140-141.

AVP (1401-1449), p. 321-322.

¹⁴⁹ AHMP, CBC 1, f, 115 150

AHMP, CBC 2, f, 26,

AHMP, CBC 2, f, 116.

Here we have only considered rents that were separately leased to the same person in the same year.

AHMP, CBC 2, f. 119v., 200.

AHMP, CBC 1, f. 232v., 233.

¹⁵⁵ AVP (1390-95), p. 16.

AVP (1401-1449), p. 27.

AHMP, CBC, 1, fl. 141.

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.

AHMP, CBC 1, f. 141.

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 fees¹⁶⁸; 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 Gaia¹⁷⁰; 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 activity¹⁷³. Coincidently, Dinis Eanes was responsible for the highest lease we found: 23 800 *reais* for a compound rent¹⁷⁴, 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 Afonso¹⁷⁵, Nuno de Resende¹⁷⁶, Heitor de Teives¹⁷⁷, João de Oliveira¹⁷⁸, and Diogo Lourenço¹⁷⁹), did belong

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162 AHMP, CBC 2, f. 25.
163 AHMP, CBC 2, f. 26.
164 AHMP, CBC 2, f. 170v.
165 AHMP, CBC 2, f. 170v.
166 AHMP, CBC 2, f. 171
167 AHMP, CBC 1, f. 141.
168 AHMP, CBC 1, f. 186v.
169 AHMP, CBC 1, f. 186v.
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AHMP, CBC 1, f. 233

161

¹⁶⁹ AHMP, CBC 1, f. 186v. ¹⁷⁰ AHMP, CBC 2, f. 83.

AHMP, CBC 2, 1, 83.

¹⁷² AHMP, CBC 1, f. 186v.

^{1/3} On the subject of new-christians participating in the tax-farming business, see: Narbona Vizcaíno, "La incorporación de los conversos", pp. 17-42.

^{1/4} AHMP, CBC 2, f. 170.

Ribeiro, "Cavaleiros e Escudeiros no Porto", p. 79

Sousa, "Conflitos entre o Bispo e a Câmara do Porto", p. 17

Costa, Vereação e Vereadores, p. 162

¹⁷⁸ Costa, Vereação e Vereadores, pp. 150-151

Costa, Projecção espacial de domínios, p. 675.

to the nobility since that privilege remained in use until the beginning of the 16th century¹⁸⁰. 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 power¹⁸¹. 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 sectors¹⁸², 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 contexts¹⁹⁷. 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 center¹⁹⁸. 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 offices¹⁹⁹.

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

¹⁸³ AVP (1390-1395), p. 26-28.

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

¹⁸⁶ AHMP, CBC 1, f. 233v.

¹⁸⁹ AVP (1401-1449), p. 40-41.

191 AHMP, CBC 1, f. 186v.

¹⁹² AVP (1390-1395), p. 21, 103.

¹⁹⁴ AHMP, CBC 1, f. 233.

¹⁹⁵ AHMP, CBC 1, f. 18v.

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

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.

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.

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

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

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

¹⁹⁰ AVP (1431-1432), pp. 124-125.

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.

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

On this subject, see: Melo, Franco and Amaral, "Artesãos e actividades artesanais no Porto", pp. 191-228.
 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 I²⁰², and João André²⁰³). 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 almotace; 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 I²⁰⁵; Martim Afonso²⁰⁶; Lourenço Eanes²⁰⁷; Diogo Dias²⁰⁸; Álvaro Gil I²⁰⁹; João de Oliveira²¹⁰; João André²¹¹, João Gonçalves I²¹²), 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 Dinis²¹³; Afonso Eanes I²¹⁴; Vicente Eanes I²¹⁵; Álvaro Eanes²¹⁶; Nuno Resende²¹⁷; Heitor de Teives²¹⁸; João de Paiva²¹⁹; Diogo Lourenço²²⁰), 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}\,\textit{Caminheiro}\,\,\text{was a person in service of a particular power traveling on foot in order to carry letters or verball and the contraction of the contraction
                                                      messages (recados). AHMP, CBC 2, f. 83.
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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.

Costa, Projecção espacial de domínios, p. 658.

²⁰⁸ Costa, *Vereação e Vereadores*, p. 142.

²⁰⁹ Costa, *Vereação e Vereadore*s, pp. 126-127.

Costa, Vereação e Vereadores, p. 150-151.

Costa, Proiecção espacial de domínios, p. 721.

²¹² Costa, *Projecção espacial de domínios*, p. 720.

²¹³ AVP (1401-1449), p. 26.

Cardoso, Concelho e senhorio, p. 45; Costa, Projecção espacial de domínios, p. 666, 679.

Costa, Projecção espacial de domínios, p. 678.

Costa, Vereação e Vereadores, p. 125; Costa, Projecção espacial de domínios, . 228.

Costa, Vereação e Vereadores, p. 162.

Costa, Projecção espacial de domínios, p. 666.

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	Туре	Tax farmer	Rent value (rs)	Additional Information	Source
	Sisa	Fiscal	(1) Estevão Valente ²²²			LRD, p. 47
1348-49	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
	Almotaçaria	judicial	(8) Estevão Gil			LRD, p. 55
	Fogo	judicial	(9) Martim Eanes		Family: son of the public crier	LRD, p. 55
1370 73	Almocreves	judicial	(10) Rui Delgado			LRD, p. 55
21.2	Sisa	fiscal	(11) Pedro de Seia			LRD, p. 55
	Pesos	Fiscal	(12) Mateus Fernandes			LRD, p. 59
	Mesteirais	Judicial	(11) Pedro de Seia	1		LRD, p. 59
	Bravas	Judicial	(13) Afonso Martins Cotouso	-		LRD, p. 60
1374-75	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

For abbreviations see footnote 2. 222 Each tax farmers had the same name, we also used roman letters to distinguish them more clearly.

Source	LRD, p. 99, 100, 101; AV1, pp. 27, 44, 119, 161, 174	AVL1, p. 195	LRD, p. 110-111	LRD, p. 111; AVL 1, p. 118	LRD, p. 112; AVL 1, p. 118.	LRD, p. 115	LRD, p. 116	LRD, p. 117	LRD, p. 117	LRD, p. 118	LRD, p. 106, 109, 119; AVL 1, p. 118	LRD, p. 119	LRD, p. 120	LRD. p. 121
Additional Information	Functions in municipal administration: procurador (1385), judge (1401-02, 1407-08, 1408-09), almotacé (1402, 1403)	Occupation: farrier	Functions in municipal administration: porteiro (1413-14)	Family: Álvaro Martins's son	Functions in municipal administration: <i>almotacé</i> (1403); prison guard (before 1423)			Functions in municipal administration: (23) and (24) porteiro (1423-24)			Functions in municipal administration: (25) almotacé (1403); procurador (1402-03, 1412-13), vedor da fruta (1423-24); (26) escrivão da câmara (1413-14), escrivão das obras (1423-24); vedor da futa (1423-24)			
Rent value (rs)				1750	4 600	1020	750	270	150		300	300	1/5 of the fines	120
Tax farmer	(16) Vasco Lourenço	(17) João Fernandes	(17) João Fernandes	(18) Martim Álvares	(19) Vasco Afonso	(20) Afonso Eanes de Albacar (21) Vicente Esteves Gotosinho	(22) Lourenço Eanes Portela	(23) Gonçalo Esteves (24) Vasco Domingues Chora	(23) Gonçalo Esteves; (24) Vasco Domingues Chora	(19) Vasco Afonso	(25) Gonçalo Calvo; (26) Fernão Lourenço	(27) Rui Gastão; (28) Estevão Domingos	(19) Vasco Afonso (29) Vasco Eanes da Porra	(27) Rui Gastão
Туре	Fiscal	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Fiscal	Fiscal	Judicial	Judicial	Judicial
Rent	Sisa	Almotaçaria	Bravas	Domingos e festas	Verde	Serra da Tôr para além	Serra da Tôr para aquém	Bravas	Mesteirais e braceiros	Pesos	Corretagem	Domingos	Almotaçaria	Azinhagas
Year	1381-82	1408		1413-14					77	1423-24				

Source	LRD, p. 135	LRD, p. 135	LRD, p. 136	LRD, p. 137; AVL 1, p. 199, 203, 211, 251; Ferreira, (2021), p. 35	LRD, p. 137	LRD, p. 137	AVL 2, p. 224; Ferreira, (2021), p. 42.	LRD, p. 176	LRD, p. 178	LRD, p. 179	LRD, p. 179; Ferreira (2021), p. 32.	LRD, p. 180	LRD, p. 180; Ferreira (2021), p. 43; AVL 1, p. 251
Additional Information	Functions in municipal administration: (30) town councilor		Functions in royal administration: (33) anadel (1450-51)	Functions in municipal administration: <i>porteiro</i> (1450-51, 1468) Functions in royal administration: public notary (1468)	Other: Gonçalo Nunes Barreto's servant		Functions in royal administration: esc <i>rivão das sisas</i> (1483-99)				Family: father (44) and son (43) Functions in royal administration: (43) escrivão do almoxarifado de Loulé (1490-92)		Functions in municipal administration: (46) es <i>crivão da câmara</i> (1494); (47) town concilor (1488)
Rent value (rs)	4 300	1200	1500	009	100	1000		10 000	16 000	5 500	2 000	200	2100
Tax farmer	(30) Afonso Gonçalves (31) Gonçalo Vasques ²²³	(32) João Lourenço Albacar	(33) Vasco Esteves; (24) Vasco Domingues Chora	(34) Fernão Gonçalves	(35) Diogo Vasques	(35) Diogo Vasques	(36) João Rodrigues	(37) Estevão Martins; (38) João Martins; (39) João de Oliveira	(40) João Vaz Frade	(41) Nicolau Dias; (42) Bartolomeu Gonçalves	(43) Álvaro Fernandes (43); (44) Fernão Dias	(45) Cipriano Álvares	(46) Martim Eanes (47) Pedro Dias
Туре	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	judicial
Rent	Coutada do esparto	Serra	Serra da Tôr para o mar	Almotaçaria, Santos, Domingos	Mentirosos e burlões	Couto de Bilhas	Verde	Verde	Coutada do esparto	Serra	Serra da Tôr para o mar	Almargem	Almotaçaria
Year				1450-51			1496				1517-18		

 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

	Sources	AVP (1390-95), p. 16; Costa (1999), p. 663, 676, 727.	AVP (1390-95), p. 21.	AVP (1390-95), pp. 26-28; Cardoso (1993), p. 66; Marco (2021), p. 79	AVP (1390-95), p. 96	AVP (1390-95), p. 103	AVP (1390-95) p. 12, -124, 126.	AVP (1390-95), p. 239	AVP (1390-95), p. 231; Costa, (1999), p. 658.
(200,000)	Additional information	Address: Azurara Functions in municipal administration: <i>Tesoureiro das obras da</i> <i>Rua Nova^{22s}</i> (1412) Functions in royal administration: es <i>crivão dos contos^{22s}</i> (1410); <i>Procurador do número</i> (1412)	Address: Porto Occupation: esteireiro	Address: Porto Occupation: merchant Title: squire Functions in municipal administration: town councilor (1402- 03; 1408-09); almotacé (1413)	Occupation: tendeiro			Occupation: bainheiros	Functions in royal administration: $ extit{Contador}^{2\pi}$ (1412)
di licipai i ci i	Rent Value	500 lb	220 lb	1400 lb	850 lb	130 lb	850 lb	170 lb	1225 lb
	Tax farmers	(1) Vasco Eanes I	(2) Martim Freitas I	(3) Martim Afonso	(4) João Afonso I	(2) Martim Freitas I	(5) Vasco Eanes Pombeiro	(6) Pedro Dinis; (7) Martim Dinis	(8) Lourenço Eanes
	Rent Type	Judicial	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal
	Rent	Almotaçaria de Zurara e Pindelo	Medidas do azeite	Pesos	Pesos	Medidas do azeite	Pesos	Medidas do azeite	Pesos
	Year		1390-91		201	78-1851	0000	1382-93	1394-95

 224 For abbreviations see footnote 2. 225 Official responsible for managing the financial resources employed in the construction of a particular street (Rua Nova). 225 Official responsible for auditing accounts of receipt and expenditure.

Sources	AVP (1401- 1449), p. 26	AVP (1401- 1449), p. 27.	AVP (1401- 1449), p. 31.	AVP (1401- 1449), p. 31;	AVP (1401- 1449), p. 32	AVP (1401- 1449), p. 34	AVP (1401- 1449), p. 35	AVP (1401- 1449), p. 40-41.	AVP (1401- 1449), pp. 140-141.	AVP (1401- 1449), p. 141; Cardoso (1993), p. 45; Costa (1999), p. 666, 679
Additional information	- Mordomo (before 1401) ²²⁸					Address: Porto	Address: Matosinhos	Occupation: shoemaker		- Address: <i>Rua Chā</i> (Porto) - Functions in municipal administration: town councilor (1395-96, 1401-02, 1402-03) - Functions in royal administration: public notary (1410), escrivão dos resíduos ²²⁶ (1420)
Rent Value	950 lb	4 000 lb	al 002 32	3 300 lb	91 009	930 lb	ସା 009	900E	2 000 lb	dl 007
Tax farmers	(9) Gonçalo Dinis	(1) Vasco Eanes I	(10) Gonçalo Dinis da Fonte Taurina	(11) Gonçalo Afonso I	(12) Gervas Lourenço d' Alfena	(13) Gonçalo Navarro	(14) João Martins	(15) Afonso Dinis	(11) Gonçalo Afonso I	(16) Afonso Eanes I
Rent Type	Fiscal	Fiscal	Fiscal	Judicial	Judicial	Judicial	Judicial	Fiscal	Judicial	Fiscal
Rent	Pranchas de Vila Nova 3 Gaia	Pesos e Medidas	Entrada dos vinhos	Almotaçaria e Coimas de Zurara	Coimas de Maia	Coimas do julgado de Refojos	Coimas do julgado de Bouças	Medidas de Azeite	Coimas e almotaçarias de Zurara	Medidas de Azeite
Year					1401-02					1402-03

228 The term mordomo 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: <i>recebedor da sisa dos panos</i> (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 Meires	10 000 rs		AVP (1401- 1449), p. 321- 322
	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.
1450-51	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.

Sources	CBC 1, f. 63	CBC 1, f. 63; Costa (1993), p. 125; Costa (1999), p. 228.	CBC 1, f. 65v.	CBC 1, f. 113v.; Costa (1993), p. 142.	CBC 1, f. 113v.	CBC 1, f. 113v.; Costa (1993), pp. 126-127	CBC 1, f. 115	CBC 1, f. 115	CBC 1, f. 115
Additional information		Functions in municipal administration: almotacé (1453); procurador (1460-61) ²⁰ ; treasurer (1480-81); provedor do hospital de Santa Clara ²³ (1480)		Functions in municipal administration: troteiro (1462-63) Functions in royal administration: requeredor da Alfândega (1482)		Functions in municipal administration: public crier (1462-63), almotacé (1481, 1482, 1492), town councilor (1480-81, 1484-85, 1487-88, 1483-894), treasurer (1480-81), judge (1480-81)			
Rent Value	12 300 rs	1300 rs	600 rs	220 rs	120 rs	160 rs	15 000 rs	2 000 rs	2 000 rs
Tax farmers	(26) Diogo Gil	(27) Alvaro Eanes	(28) João Touges	(29) Diogo Dias	-	(30) Álvaro Gil I	(20) João Meires; (31) Vasco Eanes II	(32) Álvaro Esteves	(33) João de Arnela
Rent Type	Fiscal	Judicial	Judicial	Judicial	Judicial	Judicial	Fiscal	Judicial	Fiscal
Rent	Pesos; Entrada dos vinho; Pranchas	Bravas	Coimas do julgado de Azurara	Coimas do julgado de Penafiel de Sousa	Coimas de Refojos	Coimas do julgado de Maia	Entradas dos vinhos; Pesos	Bravas	Canadas de azeite
Year		1461-62				1462-63			

 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*. Official responsible for managing the hospital's resources.

Sources	CBC 1, f. 140v.	CBC 1, f. 140v., Sousa (1983), p. 17; Costa (1993), p. 162; Costa (1999), p. 666.	CBC 1, f. 140v. Costa, (1993), p. 150-151	CBC 1, f. 141	CBC 1, f. 141, 232v.; Costa (1999), p. 721.
Additional information		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 ²²² (1448)	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 ²³⁸ (1487)	Occupation: forneiro	Functions in municipal administration: (41) bell ringer in Olival (1474); public crier (1485-86)
Rent Value	8 000 rs	2 000 rs	1.500 rs	700 rs	1000 rs
Tax farmers	(34) Vicente de Ourém	(35) Heitor Teives; (36) Nuno de Resende; (37) João Álvares, o sardo	(38) João de Oliveira (39) Gonçalo Reimão	(40) Álvaro Gil II	(41) João André; (42) Nuno Fernandes
Rent Type	Fiscal	Judicial	Judicial	Judicial	Judicial
Rent	Entradas dos vinhos; Pesos; Pranchas	Penas e coimas das padeiras	Penas dos carniceiros de fora que cortam nos termos da cidade	Penas dos carvoeiros; renda do verde	Bravas
Year			1474-75		

 232 Clerk specialized in 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
	Entrada dos vinhos; Pesos; Pranchas	Fiscal	(42) Nuno Fernandes	8 000 rs		CBC 1, fl.186v.
	Canadas de azeite Fiscal	Fiscal	(43) Martim Nhanes; (44) João Eanes de Amela	3 400 rs	Address: Vila Nova	CBC 1, f. 186v.
1482-83	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	1000 rs		CBC 1, f. 186v.
	Coimas de Refojos e de Aguiar	Judicial	(47) João Vaz da Reguenga	400 rs		CBC 1, f. 187v.

	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
Canada	Canadas de azeite	Fiscal	(48) Afonso Eanes IV	4100 rs	Family: son-in-law of [Estace] Eanes, who lived in <i>Praça da Ribeira</i> (Porto)	CBC 1, f. 232v.
<i>Bravas;</i> Chafarizes; «Água-vai»	res;	Judicial	(49) João Preto	1700 rs	Functions in municipal administration: council chamber warden (before 1485)	CBC 1, f. 232v.
Carvoeiros	iros	Judicial	(41) João André	700 rs		CBC 1, f. 232v.
(Coimas dos) termos velho	(Coimas dos) termos velhos	Judicial	(41) João André	200 rs		CBC 1, f. 233
Entrad	Entradas dos vinhos; Pranchas	Fiscal	(50) João Gonçalves I	12 200 rs	Occupation: barber Family: son of Gonçalo Fernandes Address: <i>Praça da Ribeira</i> (Porto) Functions in municipal administration: <i>quadrilheiro²³⁴</i> (1497)	CBC 1, f. 233 Costa (1999), p. 720.
Coimas do, de Refojos	Coimas do julgado de Refojos	Judicial	(51) João Gil de Vila Verde	250 rs	Address: St. Christopher's parish	CBC 1, f. 233
Coimas d de Aguiar	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 do vendem enxerca	Penas dos que vendem carne à enxerca	Judicial	(53) Gonçalo André	200 rs	Occupation: butcher	CBC 1, f. 233v.

 $^{\mbox{234}}$ Person responsible for patrolling the town at night.

Year	Rent	Rent Type	Tax farmers	Rent Value	Additional information	Sources
	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	1600 rs	Family: João Dias da Rata's nephew	CBC 2, f. 25
1491-92	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	1550 rs	Occupation: <i>almocreve</i>	CBC 2, f. 26

Sources	CBC 2, f. 83	CBC 2, f. 83; Sousa, p. 17.	CBC 2, f. 83	CBC 2, fl.83	CBC 2, f. 84	CBC 2, f. 84	CBC 2, f. 84v.
Additional information	Occupation: alfeloeiro	Functions in municipal administration: town councilor (1459-60)	Occupation: <i>caminheiro</i>				Address: <i>Rio de Vinho</i> s' parish
Rent Value	600 rs	9 500 rs	1300 rs	2 250 rs	300 rs	600 rs	300 rs
Tax farmers	(61) Diogo do Souto	(62) Gonçalo Eanes	(42) Nuno Fernandes	(63) Gonçalo Gomes	(64) João Velho de Soutelo	(65) Gonçalo do Vilar	(66) João Gonçalves de Paços
Rent Type	Judicial	Fiscal	Judicial	Fiscal	Judicial	Judicial	Judicial
Rent	(Penas dos) alfeloeiros	Entrada dos vinhos; Pranchas; sal e pesos	Bravas, dos chafarizes; «Água vai»; carvoeiros, das que vendem fora dos muros; Coimas de vila nova de Gaia	Canadas de azeite	Coimas do julgado de Refojos	Coimas do Julgado de Aguiar de Sousa	Coimas do julgado de Penafiel
Year			1493-94				

Se	113 93),	114; 99),	115	115v.	116	117	119v.; 93), i3.	120; 93),	
Sources	CBC 2, f. 113 Costa (1993), p. 152-153.	CBC 2, f. 114; Costa (1999), p. 675.	CBC 2, f. 115	CBC 2, f. 115v.	CBC 2, f. 116	CBC 2, f. 117	CBC 2, f. 119v.; Costa (1993), pp. 132-133.	CBC 2, f. 120; Costa (1993), p. 141.	
Additional information	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).	Title: squire Functions in royal administration: <i>procurador do número</i> (1473))	Address: São Romão		Address: Refojos	Functions in municipal administration: (73) town councilor (1471-72, 86-87), procurador (1486-87, 1488-89)	Functions in municipal administration: town councilor (1476-77, C 1482-83), almotacé (1488, 1499, 1491, 1495)	
Rent Value	11 500 rs	400 rs	600 rs	350 rs	710 rs	420 rs	6 000 rs	4 000 rs	
Tax farmers	(67) João Eanes/João de Paiva²⁵⁵	(68) Diogo Lourenço	(42) Nuno Fernandes	(69) João Afonso II	(58) Gonçalo Eanes do Vilar	(70) Gonçalo de [Có]	(71) Diogo Girão; (72) Diogo Correia; (73) Gonçalo Novais	(71) Diogo Girão	
Rent Type	Fiscal	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	Judicial	
Rent	Entradas dos vinhos; Pranchas; Pesos	Canadas de azeite Judicial	«Água <i>vai»</i> ; Bravas	Coimas do julgado de Maia	Coimas de Aguiar	Coimas do julgado de Refojos	(Penas dos) vinhos, carnes e trigo	Penas e coimas dos carniceiros	
Year	1496-97								

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 sisas.

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