
ARTICLES

The Property and Revenues of the Church in the Diocese of Segovia in XVIIIth Century

Maximiliano Barrio Gonzalo
University of Valladolid

The present study up-dates my earlier work¹ on the social and economic role research on the Church in XVIIIth century Spain, of which only a small part has as yet been published.² These studies have demonstrated the importance of the church in Spanish economic life, while the *Estado de Cuentas* drawn up by the attorneys of the clergy of Castile submitted in Rome in 1630 in protest against the levies that had been imposed on them to finance the Thirty Years War, for example, indicated that the revenues of the Castilian church (excluding the religious orders) were equivalent to 9.21% of GNP.³ A century later the wealth of the church can be estimated with even greater accuracy from the *Catastro del Marqués de la Ensenada*,⁴ which shows that by

* The following abbreviations have been used: AGS = Archivo General de Simancas; AHN = Archivo Histórico Nacional, Madrid; ASV = Archivo Secreto Vaticano; AN Madrid = Archivo de la Nunciatura de Madrid; ACSg = Archivo Catedral de Segovia; ADSg = Archivo Diocesano de Segovia; y AHPsG = Archivo Histórico Provincial de Segovia.

¹ M. BARRIO GONZALO, *Estudio socio-económico che la Iglesia de Segovia en el siglo XVIII*, Segovia, 1982.

² MARÍA P. FUEYO COLOMINA *Iglesia y sociedad zaragozanos a mediados del siglo XVIII* Unpublished thesis defended in the University of Zaragoza (1983); G. FRANCO RUBIO, *Las rentas decimales de la Iglesia madrileña en el siglo XVIII*, in "Cuadernos de Historia Moderna y Contemporánea", 6 (Madrid, 1985) 25-26.

³ ASV, Arm. 1, vol. 90, f. 246: *Valor de todas las rentas eclesiásticas y seglares de los reinos de la Corona de Castilla y León, reducidos los frutos de la tierra a dinero, y en particular se declara el de los cinco arzobispados y 31 obispados... Año 1630.*

⁴ Decree 10 of September, 1749.

the mid-18th century the fixed income of the Castilian church amounted to slightly more than 10% of net output,⁵ although the clergy represented only 1.72% of the population of Castile.⁶ In this paper we shall reconstruct the revenues of the church in the diocese of Segovia during the course of the century, as well as the taxes and obligations to which they were subject.⁷

1. Sources of Revenue

The sources indicate that the revenues of the church in Segovia came in three forms: income from land, from tithes and from bequests, offices, alms and donations.

1.1 Income from Properties

The single largest source of revenue came from the vast estates which the church had accumulated over the centuries. The largest of these had come in the form of gifts from kings, the nobility, the clergy or other laity, and direct purchase was more unusual.⁸ The faithful freely gave their wealth to the

⁵ This estimate is based on the data in the *Catrazto de Ensenada* and revised in line with the figures offered by GRUPO '75, *La economía del Antiguo Régimen. La "Renta Nacional" de la Corona de Castilla*, Madrid 1977, 166 y 198-201.

⁶ Cf. the *Censo de habitantes de la Corona de Castilla de 1752*, in AGS, *Dirección General de Rentas, Primera Remesa*, leg. 1980.

⁷ The diocese of Segovia, located in a plateau in the North of the Ibérica Península, had in the middle of the XVIII century a territorial extension of 6,666 km² and a population of 109,699 inhabitants. (AHN, *Consejos*, leg. 52364). The geographic area occupied by the diocese was divided in three minor demarcations known as *Arce-dianatos*: Cuéllar, Segovia y Sepúlveda, which in turn were divided in *Vicarias* and those in Parishes which constitute the basic units of the diocesan organization. Cf. M. BARRIO GONZALO, *Estudio socio-económico...*, 29-39.

⁸ According to the Fiscal of the Council of the Exchequer, Don Francisco Carrasco, the decline in revenues from the *censos* and annualities in the first half of the XVIII century (ASV, AN madrid, vol. 170, no. 6: *Suplemento a la Respuesta dada por el Fiscal de Hacienda sobre que se ponga límite a la adquisición de Manos Muertas. Madrid 16 of November 1765*), "ha dado lugar a que las manos muertas se hayan aplicado muchas veces a comprar en este siglo con preferencia las tierras de raiz, aumentando desmedidamente las labranzas..."

church in the belief that this generosity would be rewarded in heaven and once their property passed to the church it became inalienable under the terms of mortmain.⁹

The *Catastro de Ensenada* shows the extent of church property and how much land was farmed, how much was left idle and what type of products the land yielded. Information on the incomes of the peasant farmers who leased the land from the church also enables us to calculate what proportion of the yield went to the church in the form of rent once the net incomes of the peasant farms and cultivation costs have been deducted.¹⁰

In the Segovia diocese the church owned 13.45% of land registered for tax purposes,¹¹ but it received 25.5% of the gross agricultural output of the diocese.¹² The lack of clear correlation between the amount of land and the volume of production means either that the church lands were better cultivated than those of the laity or that they were more fertile. The latter was probably the case since the same source shows that 96.52% of church land returned a profit whether it was cultivated or used for pasture, whereas this was true for only 75% of the land owned by lay men. A much higher percentage of church land was cultivated and very little was leased as pasture. Church land

⁹ *Novísima Recopilación de las leyes de España*. Madrid 1805, book 1, tit. 5, law 1^o. Cfr. G.M. DE JOVELLANOS, *Informe de la ley agraria*, in *Obras Completas II*, Madrid 1949 (= BAE, 50), 102 describes the increase in ecclesiastical amortization since the laws of Toro (1371) authorized indefinite entail.

¹⁰ The original documents are conserved in the AHPSg, *Catastro del Marqués de la Ensenada*, and contain more than 300 legs. AGS, *Dirección General de Rentas, Catastro del Marqués de la Ensenada*, book 537-559, 648, 651 y.659, contains a general résumé of the different towns of the diocese of Segovia. AHN, *Hacienda*, contains the *Mapas y Estados Generales* and gives information on a provincial level. A. MATILLA TASCÓN, *La única contribución y el Catastro de Ensenada, Madrid 1947, 424-428 y apénd. XXXII-XXXV*, gives an estimate of the property and of the product of the laity and the ecclesiastics in the old province of Segovia.

¹¹ In the Kingdom of Castile the church possessed 12.35% of the surface registered.

¹² The increase in land rents during the XVIIIth century is discussed in G. ANES, *Las crisis agrarias en la España Moderna*, Madrid 1970, 289-291; and A. GARCIA SANZ, *Desarrollo y crisis del Antiguo Régimen en Castilla la Vieja. Economía y sociedad en tierras de Segovia de 1500 a 1814*, Madrid 1977, 300-301.

tended to be concentrated in the best agricultural areas, contained little woodland and pasture, and was devoted mainly to growing vegetables, fruit and vines — all products that attracted good prices on urban markets.

The church lands were farmed directly by the clergy as well as leased, and direct farming of part of their estates was practised by all religious houses and monasteries. For that reason their estate ledgers (*Libros de Cuentas*) carefully recorded the wages paid to both the permanent farm servants and the seasonal labourers who were recruited for specific tasks such as caring for the vineyards, weeding and harvesting. But the greater part of the church's land was leased to peasant farmers through short-term leases and emphyteuts.

The proportion between directly farmed and leased church land in the diocese of Segovia was as follows:

a) The church directly farmed only 26.47% of its land and leased the remaining 73.5% to peasant farmers;

b) The church received 24.45% of its total land revenue from the lands it farmed directly;

c) From the total production of the land leased by peasant farmers, 28.08% returned to the church in the form of rent while the remaining 71.92% was kept by the farmers;

d) Of the total agricultural production on churchland, about 46.38% went to the clergy, the remaining 53.62% being absorbed by the peasant farmers and wage labourers.

During the XVIIIth century, land rentals rose considerably according to the location and size of the estates. The value of the revenue in grain for the Chapter of Canons rose by some 20%, mainly because of population growth which caused demand for land to increase and rents to rise.¹² As a result of the spectacular increase in grain prices the value of the revenues of the Chapter of Canons tripled over the century as is evident from the following Table:¹³

¹³ See M. BARRIO GONZALO, *Estudio, socio-económico...*, 306.

Table 1
INCOMES FROM CEREALS: THE CHAPTER
OF CANONS OF SEGOVIA
(Index 100 = 1700-1709)

Years	Cereals	Price	Cost
1700-1709	100.00	100.00	100.00
1710-1719	100.34	91.38	91.53
1720-1729	102.63	107.08	109.84
1730-1739	104.31	133.85	139.34
1740-1749	108.44	152.21	164.90
1750-1759	115.70	154.67	177.58
1760-1769	118.35	216.00	255.23
1770-1779	117.08	189.23	221.26
1780-1789	119.41	290.36	346.21
1790-1799	119.19	315.08	375.18
1800-1809	118.73	317.74	378.25

This explains why people looked with envy on the privileged situation of the church and why the church's lands became increasingly the subject of public debate. There were growing demands that the mortmain restrictions on the free circulation of land should be removed, and here popular desire coincided with the Crown's wish to curtail the scale of ecclesiastical mortmain and with the Treasury's search for new sources of revenue to cover the growing budget deficit and public debt.¹⁴ This was how the campaign to abolish mortmain began in the late XVIIIth century¹⁵, although it was not until after 1835 that it was pursued systematically.

Live-stock constituted an important element in the agricultural economy of the church lands, and the data from the *Catastro* suggests that the church owned 9.02% of the total cattle in the diocese, which yielded an annual profit of 521,624 *reales*

¹⁴ Cf. J. FERNANDEZ ALONSO, "El Tratado de la Regalía de la Amortización de Campomanes" y el primer proyecto de la ley general de amortización a través de los despachos de la Nunciatura, in "Hispania Sacra", 11 (1958) 65-81.

¹⁵ R. HERR, *Hacia el derrumbe del Antiguo Régimen. Crisis fiscal y desamortización bajo Carlos IV*, in "Moneda y Crédito", 118 (1971) 74-81.

de vellón (a Castilian copper coin worth about a quarter of a peseta). The church also owned 65.26% of the total number of sheep in the diocese, which yielded some 40.34% of its net profit. 70% of the sheep were owned by just three corporations, the remaining 30% being divided amongst smaller monasteries, hospitals and parishes in the Sierra region:

Proprietor	Number	%
Proprietor	16,130	30.66
School of the Society of Jesus	3,000	5.70
Society of Jesus, Province of Castile	17,700	33.64
Others	15,784	30.00
Total	52,614	100

In the mid-XVIIIth century nomadic merino sheep were raised for their wool which was either exported or sold in Segovia to be turned into cloth.¹⁶ But in the second half of the century the numbers of sheep belonging to the church fell heavily owing to the expulsion of the Jesuits and the beginning of the campaign against mortmain in 1798. When the Jesuits were expelled in 1767 their lands were handed over to the Superintendency of Temporalities,¹⁷ and the sale of the lands of religious foundations and houses that began in 1798¹⁸ caused the herd of over 13,000 sheep belonging to the Pious Foundation of Ochoa de Ondategui to be sold off.¹⁹ The conversion of much former pasture to ploughland both in Extremadura and in Segovia in the second half of the century in response to growing de-

¹⁶ A. GARCIA SANZ, *Desarrollo y Crisis...*, 220-234 and 243-244, studies the evolution of the textile industry in Segovia during the XVIIIth century and the export of fine wool.

¹⁷ *Novísima Recopilación*, book 1 tit. 26, law 2°.

¹⁸ *Ibid.* tit. 5, law 22.

¹⁹ ADSg, *Obra Pía de Ochoa de Ondátegui*, leg. 3.

mand for land also caused the size of the flocks owned by religious corporations to shrink.²⁰

The church also owned extensive urban property, including mills, manufacturies, shops and residential accommodation, most of which was leased. 53.61% of the houses in Segovia belonged to the church, the leading owners amongst the regular clergy being monasteries and convents and amongst the seculars the Chapter of Canons. In other parts of the diocese the amount of urban property owned by the church was less conspicuous and yielded an annual revenue of about 191,849 *reales de vellón*. Mills and manufacturies also gave important revenue, and to a lesser extent fulling-mills, iron-works, kilns, and tanneries as well as buildings leased out for service activities like inns, taverns, meat and vegetable markets, or pharmacies. But the total value of the revenue from such properties was less than that from housing and amounted to 78,319 *reales de vellón*.

Finally, the church also owned permanent revenues in the form of income from quit-rents (*censos*) and annuities (*juros*), manorial rights and so forth. The clergy in the diocese of Segovia owned almost three-quarters of the interest owed on quit-rents (70.25%), which in monetary terms amounted to 424,909 *reales de vellón* per annum. This meant that they controlled the principal instrument of credit available at the time, and one which tended to force peasant farmers into a trap of indebtedness since their land was the only surety against the interest payments which they were committed to pay: were they to default on the annual quit-rent they risked losing their land. The church was also a leading lender to the State and held some 80% of the revenue derived from public annuities (*juros*), a form of public debt bond, which amounted to 483,336 *reales de vellón*

²⁰ A report from the Chapter of Canons to the bishop on the fourth of March of 1804 (ADSg. *Fondo Antiguo*, leg. 506) stated that in the diocese of Segovia "apenas han quedado ovejas..., por los malos años y rompimiento de dehesas en Extremadure y de todas las praderas, montes y pinares y cerros suaves del obispado que se podían labrar...".

annually.²¹ Church revenues from other sources such as manorial rights and so forth were estimated in the *Catastro* at 20,555 *reales*.

The data provided by the *Catastro* suggests, therefore, that by the mid-XVIIIth century the church of Segovia enjoyed an income of over 3 million *reales de vellón* divided as follows:

Source	Revenue (<i>reales</i>)
Rural property	1,607,697
Urban and industrial property	270,168
Livestock	521,624
<i>Censos, juros</i> etc.	925,400
Total	3,324,889

This figure is slightly higher than that given in an Inventory of the Value of Ecclesiastical Properties in the Diocese of Segovia which was drawn up for the distribution of various taxes on church property such as the 'subsidio de galeras'.²²

Table 2
APPROXIMATE ANNUAL REVENUE DERIVED
FROM ECCLESIASTICAL PROPERTIES
(in *reales de vellón*)

Years	Revenue	Index
1725-9	1,368,977	100
1771-5	2,510,511	183.39
1805/7-1815/16	2,834,995	207.09

²¹ GRUPO '75. *La Renta Nacional de la Corona de Castilla...*, 200-201: the church in the Kingdom of Castile monopolizes 73% of the interest from *Censos* and 75% of those from the *juros*.

²² The data are taken from ACSg, D-1144: *Relación de Valores del quinquenio 1725-1729*; ACSg, C-366: *Libro maestro que demuestre el valor de las piezas eclesiásticas del quinquenio 1805-07. 15-16*; other figures are taken from ADSg, Fondo Antiguó, legs. 66 and 763, and from AHN, *Consejos*, leg. 7099, no. 21.

But the sums shown here are less because they do not include the revenues of pious foundations, of institutions that were not subject to the tax and of revenues within the diocese belonging to religious institutions in other dioceses.

1.2 Tithes

According to Carramolino, tithes and first-fruits were the 'fattest and most abundant sources of revenue for the Church',²³ and under the *Ancien Regime* they formed the most important component of ecclesiastical revenues. The payment of tithes was a constant source of dispute among the clergy as well as between the laity and the clergy. In the diocese of Segovia the method for calculating the tithe was set out in article 12 of the *Constituciones Sinodales* of 1648,²⁴ and the instructions issued by bishops in the XVIIIth century generally sought to enforce these earlier regulations and to correct abuses that had crept in during the final decades of the XVIIth century.²⁵

The universal obligation to pay tithes had been undermined by the exemptions granted as privileges or claimed on the grounds of immemorial custom by episcopal and canonical bodies, monasteries, convents and other ecclesiastical institutions. In 1794, for example, at least 10% of the grain harvest was legally exempt from the payment of tithes and in general the tithes paid were closer to 9% rather than 10% of agricultural output. Table 3 shows the distribution of land subject to and exempt from tithe payments in the three archdeaconships around Segovia, and indicates how the lands held by the clergy were

²³ J.M. CARRAMOLINO, *La Iglesia española económicamente considerada*, Madrid 1852, 224.

²⁴ *Sinodo Diocesano que celebró el Ilmo y Rmo. Sr. Frai Francisco de Araujo, Obispo de Segovia, del Consejo de S.M. Año 1648*, Segovia 1847, 102-112.

²⁵ Cf. *Estudio socioó-económico...*, 102-103 and E. CANALES, *Los diezmos en su etapa final*, in *La economía Española al final del Antiguo Régimen, I: Agricultura*, Madrid 1982, 103-137.

concentrated in the parishes closest to Segovia:²⁶

Table 3
GRAIN SUBJECT TO AND EXEMPT
FROM TITHE PAYMENTS IN 1794

Archdeaconship	% Paying	% Not Paying	Total
Cuéllar	91.24	8.76	100
Segovia	85.41	14.59	100
Sépulveda	92.21	7.79	100
Average	89.62	10.38	100

The exemptions for ecclesiastical properties remained in force until 1796 when a royal edict enforced the Papal Bull of 8 January of the same year abolishing all exemptions from tithe payments arising from privilege or immemorial custom.²⁷ There was never any question about the nature of the goods that were the primary subject of tithe payments, most obviously grain, but liabilities for what were known as the *diezmos menudos*, that is other products subject to tithe, were much less certain. The situation was further complicated by the fact that in some areas non-agricultural products were also subject to tithe, like madder in the district of Cuéllar, while farm labourers also paid the tithe on their wages.²⁸ So great was the variety that the overseer of the bishopric of Segovia exclaimed:

Form of Income	Value (<i>reales</i>)	%
Property rents	2,510,511	32.99
Tithes and first-fruits	3,480,340	45.74
Parochial and other dues	1,618,758	21.27
Total	7,609,609	100

²⁶ ADSg, *Fondo Antiguo*, leg. 102.

²⁷ *Novísima Recopilación*, book 1 tit. 6, law 1h.

²⁸ Cf. A. DOMÍNGUEZ ORTIZ, *Las clases privilegiadas en la España del Antiguo Régimen*. Madrid 1963, 346-346.

'There can be no other Bishopric in the whole of Spain in which the parishioners are subject to tithes on so great a variety of goods, and few where they pay so much in proportion to what they produce'.²⁹

The collection of this tax was a complex and costly business. Each parish constituted a tax unit and appointed a *tercero* who was responsible for collecting what was owed in tithes. The goods paid in tithes were collected and stored, and when this had been done and the registers checked, the distribution began.

Originally the goods were divided into three portions — one for the clergy, one for the church fund and the third for the bishop. But over time the procedure became more complex with the introduction of a royal levy of two-ninths (the *tercias reales*) and other payments. By the end of the XVIIIth century the beneficiaries of the tithes collected in the diocese of Segovia were as follows:³⁰

i. The clergy — parochial benefices (27.13%) and independent benefices (6.14%) absorbed exactly one third of the tithe quota (33.27%).

ii. The episcopal (14.34%) and canonical (16.49%) establishments absorbed another third (30.83%).

iii. The remaining third was shared as follows: the portions assigned to the church (8.63%), to the Crown for *tercias reales* (6.77%), to private holders of former *tercias reales*, to monasteries and convents (5.84%), to hospitals (1.8%) and others.

The total amount of tithe income exceeded the church's revenues from property and formed its single most important

²⁹ ADSg, *Fondo Antiguo*, leg. 495: *Informe del Provisor del Obispado, don Juan Vallejo, al Consejo sobre la pretensión de coalición de los párrocos*. Segovia 21 de febrero 1789.

³⁰ Even though there are great differences among the dioceses, we can say that in the North of Castile, with the exception of the Kingdom of Granada, tithes were divided into three parts. In Granada the tithes were divided in nine parts, of which two constituted the "*tercias reales*"; the remaining seven were divided in eleven, four were given to the bishop, two were used for parochial benefits, three for the Chapter of Canons, one for the funds and one for the hospitals.

³¹ See M. BARRIO GONZALO, *Estudio socio-económico...*, 140-145.

source of income. Using the reports on tithe revenues that were drawn up at various times to assess the *gracia del excusado*,³² their total value can be calculated and the data from the *Relacion de los Diezmos* for 1771-5 indicate that the annual revenue amounted to 129,943 bushels of grain, 10,834 lambs and other minor products, as well as a further 19,803 bushels of grain in 'first-fruits', with a total value of 3,480,340 *reales de vellón*.³⁴ The different components are shown in Table 4.

Table 4
TITHES AND FIRST-FRUITS OF THE DIOCESE
OF SEGOVIA IN THE YEARS 1771-1775
(Annual average in the indicated measurements
and cost in *reales de vellón*)

Fruits		Tithes	First-fruits	Total	Cost
GRAINS:					
Wheat	(bushels)	74,781	9,112	83,893	1,510,074
Barley	(bushels)	31,716	4,315	36,031	324,279
Rye	(bushels)	22,211	5,789	28,000	320,600
Oats	(bushels)	2,938	426	3,364	14,465
Beans	(bushels)	6,349	50	6,399	75,733
Chickpeas	(bushels)	1,948	111	2,059	87,802
Grain totals		139,943	19,803	159,746	2,332,953
MENUDOS:					
Lambs	(Unit)	10,834	—	10,834	200,429
Wool	(Arrobas)	6,818	—	6,818	422,717
Wine	(Arrobas)	32,987	520	33,507	134,028
Other	—	—	—	—	390,213
"Menudos" totals					1,147,387
Absolute total					3,480,340

³² The tithe of the richest house of the parish, instead of being paid to the church, was given to the king. Granted by Pius V in 1571, it was continued quinquennially until on a five-yearly basis Benedict XIV granted it perpetually in 1757.

³³ ACSg, 6-1180: *Libro de las diligencias y averiguaciones de los diezmos sujetos a la contribución del excusado, según el quinquenio 1773-1775.*

³⁴ ACSg, D-1127: *Relación de los valores de los diezmos y primicias del obispado de Segovia en el quinquenio 1771-1775.*

Did the tithe yield fluctuate? The episcopal records for Segovia suggest that although there were annual market oscillations, there was a more general tendency across the XVIIIth century for tithe revenues to increase slightly.³⁵ Since prices varied according to harvests and the rise in value of precious metals, monetary income tended to increase in line with prices during the century.³⁶

1.3 Parochial Revenues and Alms

The custom of making gifts of bread, wine, meat and wax to the parish church on the occasion of major festivals or at funerals and weddings was one which the parish clergy tried to make obligatory and in many churches there were set tariffs indicating what should be paid to the church, to the priest and the sacristan in addition to anything owed for the performance of liturgical services.³⁷ Since these revenues depend entirely on local custom and practice it is impossible to evaluate them accurately, even though they constituted a far from insignificant element in the income of the parish clergy.

Another important source of income for the parish clergy were the charges made for their services. By tradition, priests were paid money for administering the sacraments and other ministerial functions in the form of alms, and this practice had become formalized and mandatory. The Synodal Constitutions reminded the clergy that the administration of the sacraments was free of charge, but sanctioned the principal that the faithful should be expected to make offerings in cash in return for reli-

³⁵ The same conclusions are reached by G. ANES, *Las crisis agrarias...*, 155-163, and A. GARCIA SANZ, *Desarrollo y Crisis...*, 104-110.

³⁶ M. BARRIO GONZALO, *Estudio socio-económico...*, 243.

³⁷ In the parish of Santiuste de Pedraza (Segovia) the regulations in force in 1765 ordered that for the celebration of the sacrament of marriage, as well as the 12 reales of stipend, the shoulder of a sheep, a loaf of bread and a jar of wine should be offered to the priest. See also M. BARRIO GONZALO *Estudio socio-económico...*, 146-148.

gious ceremonies.³⁸ The practice was regulated by a fixed rate of tariffs which indicated how much was owed for different religious services.³⁹

A single example will indicate the importance of this source of revenue for the parish clergy: the stipend which the priest received for celebrating the Mass was double the pay of a skilled worker in Segovia in the mid-XVIIIth century, yet it was claimed to represent no more than 5% of the income of the parish clergy.⁴⁰ In addition there were the often considerable quantities of gifts in cash and in kind that were received by the religious houses, especially those of the mendicant friars. Sometimes these gifts were delivered to the convents, but more often the friars travelled from village to village begging for grain and money to support their brethren. Together with the payments for religious services these gifts constituted the principal source of income for these religious houses.⁴¹

The amount of revenue received in the form of charges for services by the parish clergy and in alms and gifts of various sorts was, in other words, considerable. For the years 1771-5 these revenues amounted to about 1,618,758 *reales de vellón*, or 21.27% of total church revenues in the bishopric of Segovia.

2. Total Value and Distribution of Church Revenues

The data provided in the *Relacion de Valores de los Diezmos y Primicias de 1771-5*, together with the reports submitted by the parish priests to the episcopal tribunal in the early 1770s, enable us to reconstruct the total value of church revenue and its

³⁸ *Sínodo Diocesana... Año 1648*, book 3 tit. 22, cons. 1^a

³⁹ M. BARRIO GONZALO, *Estudio socio-económico...*, 151.

⁴⁰ M. BARRIO GONZALO, *La Diócesis de Segovia en el siglo XVIII*, in "Anthologica Annua", 26-27 (1979-80), 715.

⁴¹ Cf. M. BARRIO GONZALO, *Estudio Socio-económico...*, 656-659.

⁴² ACSg, D-1127.

principal components.⁴³ This amounted to 7,609,609 *reales de vellón* distributed as follows:

Year	Value	Index
1725-9	4,543,784	100
1771-1775	7,609,609	167.47
1805/7-1815/16	8,269,348	181.99

The contribution of these three components changed slightly during the course of the century. Between 1725 and 1775, the revenue from rents increased by 4%, although it did not exceed the 33% of the total reached in that year. Revenues from tithes grew steadily from 38% to 49%, and the revenue from the parishes and from alms fell from 32% to 17%.

The overall increase in the value of church revenue during the course of the century was greater than 80% as is indicated below:⁴⁴

	Reales	%
King	134,173	30.34
Nobles	191,525	43.30
Ecclesiastical bodies	116,568	26.36
Total	442,266	100

Taken together with the previous chart, these figures indicate that the growth in church revenues came largely from property rents, 75% of which were in the form of land rents, grain and livestock, the value of which was subject both to harvest conditions and prices. Since there was only a very slight increase in

⁴³ ADSg, *Fondo Antiquo*, legs. 68 and 71.

⁴⁴ See ACSg, D-1244 (1725-1729); D-1127 (1771-1775), and C-366 (1805-07. 15-16).

agricultural output during the course of the XVIIIth century,⁴⁵ the increased revenue from rents was largely a function of rising prices.⁴⁶

The ways in which these incomes were distributed amongst the different groups of ecclesiastics reflected the social and religious hierarchies of the Ancien Régime. From the *Relacion de los Valores de las Rentas Eclesiasticas de 1771-1775*⁴⁷ we see how the revenue was distributed:

Table 5
DISTRIBUTION OF THE ECCLESIASTICAL RENTS
OF THE DIOCESE IN 1771-1775
(Annual average in "reales de vellón" and %)

Beneficiary	Incomes	%
HIGH CLERGY:	1,272,116	16.72
Bishop	497,987	6.55
Chapter of Canons	774,129	10.17
SERVANTS OF THE CHURCH:	2,793,773	36.71
Pastors	1,570,822	20.64
Beneficed	368,887	4.85
Chaplains	498,675	6.55
Chapter of Clergy	84,252	1.11
Sacristans	271,137	3.56
REGULAR CLERGY:	1,661,467	21.83
Religious	1,324,794	17.41
Nuns	336,673	4.42
CHURCH FUND:	632,913	8.32
Cathedral fund	115,338	1.52
Parochial churches fund	517,575	6.80
OTHER BENEFICIARIES:	1,249,340	16.42
King for "tercias reales"	134,173	1.76
Jurisdictional lords for "tercias"	191,525	2.52
Confraternities	406,902	5.35
Hospitals	337,382	4.43
Pious works	179,358	2.36
Total beneficiaries	7,609,609	100.00

⁴⁵ Cf. BARRIO GONZALO, *Estudio socio-económico...*, 229; A. GARCIA SANZ, *Desarrollo y Crisis...*, 104-110; and G. ANES, *Las crisis agrarias...*, 155-163.

⁴⁶ M. BARRIO GONZALO, *Estudio socio-económico...*, 243-244.

⁴⁷ ACSg, D-1127, and ADSg, *Fondo Antiguo*, leg. 68.

Some explanation is needed of the data in Table 5. The bishop and the canonical Chapter were the two institutions that absorbed the greatest single proportion of revenue because the beneficiaries were few — in the case of the bishop a single person.⁴⁸ The canonical Chapter absorbed much of the agricultural output of the diocese in the form of tithe yields, and the way that this was distributed shows how material and juridical inequality went hand in hand since some dignitaries received an income of over 25,000 *reales de vellón* and others less than 6,000. These differences began to be felt very strongly as economic pressure grew at the end of the century and the Chapter's revenues fell. Legislation to reduce the number of prebends after 1819 was intended to address this problem.⁴⁹

The relatively large sum distributed to servants of the church reflects their number. There were 281 benefices in the diocese, which meant that each parish priest received 5,590 *reales de vellón* — slightly more than the 5,092 *reales* which they received on average in the late 1760s and early 1770s.⁵⁰ The high number of beneficed clergy and chaplaincies in the diocese in relation to the revenue they received was because tithe-owners were granted only small incomes — 1,773 *reales* for holders of benefices exempt from tithe payments and 875 *reales* for chaplains: unless they had other sources of income it would have been difficult for them to maintain a lifestyle appropriate to their ecclesiastical rank.

⁴⁸ On the rents of the bishops of Castile see M. BARRIO GONZALO, *Perfil socio-económico de una élite de poder. Los Obispos de Castilla la Vieja, 1600-1840*, in "Anthologica Anua", 28-29 (1981-82) 100-138; Id, *Los Obispos del Reino de León, 1600-1840*, in "Anthologica Anua", 30-31 (1983-84) 242-291; Id, *Los Obispos del reino de Galicia, 1600-1840*, in "Anthologica Anua", 32 (1985) 58-107) Id, *Los Obispos de Castilla la Nueva y Extremadura, 1600-1840*, in "Anthologica Anua", 33 (1986) 220-302; Id, *Los Obispos de Andalucía, 1600-1840*, in "Anthologica Anua", 34 (1987).

⁴⁹ Cf. AHN, *Consejos*, leg. 16201.

⁵⁰ ADSg, *Fondo Antiguo*, leg. 66: *Razón y plan de las piezas eclesiásticas del Obispado de Segovia. Año 1769*; and D-991: *Plan benefical sobre la reducción, supresión y unión de piezas eclesiásticas del Obispado de Segovia. Año 1783*.

The regular clergy absorbed 22% of total church revenues, but this was distributed very unevenly. The incomes of the monastic communities came mainly from property and rose steadily over the century in line with prices, but the incomes of the mendicant orders like the Franciscans and Capuchins which came from grazing and alms fell heavily, resulting in the first attempts to reduce their numbers in order to achieve a better balance between revenue and expenditure.⁵¹ Most nuns living in convents were also very poor because their lands and annuities were badly administered, and in many cases it was only alms that saved them from starving. This was why many convents took up manual labour such as spinning, sewing, embroidery, and cooking while it became a generally accepted practice that those entering the nunnery must bring with them a dowry.

The revenue ear-marked for the church fund was for the maintenance of church buildings and the cost of liturgical activities, but it was quite inadequate to meet these needs. The bishops *ad limina* reports indicate that the churches were generally able to perform religious ceremonies with dignity and decorum and even to make some savings on that account, but many of them were in great need of assistance with maintenance and repair costs.⁵²

It should also be noted that the Crown and members of the local nobility received ecclesiastical revenues in the form of the *tercias reales*, to which we shall return shortly. A number of guilds and confraternities in Segovia received the 406,902 *reales* indicated, although over 80% was made up of contributions from the guilds. The income devoted to pious foundations and hospitals also indicates the church's involvement in welfare activities, although the very high number of such institutions and the low revenue assigned to them does not suggest that this was very effective.

In general, therefore, the revenues of the church in Segovia

⁵¹ M. BARRIO GONZALO, *Estudio socio-económico...*, 67-70.

⁵² ASV, Congregazione del Concilio, Relaciones ad limina (Segovien).

reflected its social importance and internal hierarchy. But although these revenues were in theory ecclesiastical, in many cases the church was simply a channel through which they passed into other hands without yielding any advantage to the clergy.

3. An Estimate of the Cash Value of the Revenues of the Church in Segovia

To calculate the cash value of the incomes of the beneficiaries of ecclesiastical rents we must first calculate the payments that were made to the Royal Exchequer and the Roman Curia. Although in theory free from all taxes, ecclesiastical revenues were in fact subject to both direct and indirect contributions to the Exchequer in the form of *tercias reales*, *subsidio de galeras*, the *excusado* and other extraordinary taxes. The *tercias reales* had been granted in perpetuity to Ferdinand and Isabella in 1494 by Pope Alexander VI as a reward for the conquest of Granada.⁵³ In the course of time other holders of *tercias reales* emerged, since some ecclesiastical institutions had been endowed with them before Alexander's perpetual grant while others passed into the hands of noblemen or else were granted to new church foundations as special endowments.⁵⁴

The *tercias reales* raised in the diocese of Segovia had a total value of 442,266 *reales de vellón* and this revenue was apportioned as follows:

	Value (<i>reales</i>)
Gross revenue	7,609,609
Charges and expenses	1,547,609
Nett revenue	6,062,000

⁵³ F. GALLARDO, *Origen, progreso y estado de las rentas de la Corona de España*, III, Madrid 1817, 33-146 provides a well documented study of the "tercias", and publishes the pontifical bulls.

⁵⁴ ASV, AN Madrid, vol. 68, ff. 98-99: *Alegaciones contra el secuestro de las tercias reales. Año 1707*.

The *subsidio de galeras* was a grant of 420,000 ducats a year that Pius V had made to Philip II from church revenues in Spain, and which Benedict XIV in 1757 made perpetual. The payment was to be made every five years and in each diocese the Chapter of Canons was responsible for collecting the subsidy and fixing how much each recipient of an ecclesiastical revenue should contribute. The amount paid by the church of Segovia in the XVIIIth century varied between 94,219 *reales* (between 1700-75) and 83,457 *reales* (the amount paid after 1776).⁵⁷

The *Excusado* was the tithe on the richest house in each parish which Pius V had granted to Philip II and which Benedict XIV also made perpetual in 1757.⁵⁸ The ways in which the money was collected depended on the amounts to be paid. Between 1700 and 1769 the church of Segovia paid 62,880 *reales de vellón* annually by agreement with the King. Between 1761 and 1775 the *Excusado* was administered directly by the Exchequer,⁵⁹ and this proved highly damaging to the church since the Exchequer valued the tithes owed at 524,567 *reales* — nine times the previous value.⁶⁰ In 1776, the Segovian clergy again agreed an annual payment of 301,406 *reales* with the King, and this agreement was renewed on a four-year basis until 1796 when the Exchequer once again resumed direct administration of the tax.

⁵⁵ ACSg, D-1127: *Relación de los valores de los diezmos del Obispado de Segovia en el quinquennio 1771-1775.*

⁵⁶ Cf. I. CLOULAS, *Le "subsidio de galeras", contribution du clerge espagnol a la guerre contre les infidèles de 1563 à 1574*, en "Mélanges de la Casa de Velázquez", 3 (1967) 289-326.

⁵⁷ ACSg, F-68 y 100: *Cuentas del subsidio y excusado. Siglo XVIII.*

⁵⁸ The civil legislation about the "*Excusado*" can be found in the laws and notes of title 12, second book of the *Novísima Recopilación*. The documents about the concession and renovation of this contribution are compiled in the work by A. QUILEZ DE SANTA CRUZ, *Colección que comprende el breve de concesión de la gracia del Excusado, las bulas declaratorias posteriores...*, Madrid 1788.

⁵⁹ ASV, AN Madrid, vol. 131, ff. 45-48: *Real decreto de 19 de diciembre de 1760*, and *Novísima Recopilación*, book 2 tit. 12, law 3^a.

The clergy also contributed to the tax on the consumption of meat, wine, vinegar and tallow known as the *millones*, while the cost of pensions on the episcopal budget was on average 86,000 *reales de vellón* per year or 5% of the cash revenues.⁶¹ There were also numerous extraordinary levies which the King was authorized by the papacy to impose on the clergy, and these were especially frequent during the first years of the century at the time of the War of the Spanish Succession⁶² and at its close.⁶³

In general, state taxes and impositions probably amounted to between 10% and 15% of the revenues of the church of Segovia, and indeed of those of the other Castilian bishoprics as well. The main items owed to the Roman Curia took the form of duties paid to the Dataria and the Apostolic Chancery for provision to benefices, esplium, vacancies and so forth.⁶⁴ Although far from insignificant, these contributions were much less than those paid to the state and amounted to about 2% of gross revenue.⁶⁵

Finally allowance must also be made for the costs involved in raising church revenues. The administration of church revenues gave rise to numerous expenses, especially in the case of the bishop's own office, the Chapter of canons and the larger

⁶⁰ ADSg, *Fondo Antiguo*, leg. 499: *Razones del valor y efectos de la Casa Excusada en este Obispado de Segovia en los años 1762-1767*.

⁶¹ M. BARRIO GONZALO, *Estudio socio-económico...*, 266 and I. CLOULAS, *La Monarchie Catholique et les revenus épiscopaux: Les pensions sur les "Mitre" de Castille pendant le règne de Philippe II (1556-1598)*, en "*Melanges de la Casa de Valázquez*", (1968) 107-142.

⁶² Cf. M. BARRIO GONZALO, *Estudio socio-económico...*, 223-224.

⁶³ Pius VI in the close of 25 June 1794 granted King Charles IV power to impose on the ecclesiastical rents in Spain an extraordinary subsidy of 7 million reales, that was to be paid at the same time as the old one. Its exaction lasted until 1801, and the Episcopate of Segovia had to pay 147,014 reales annually. On 7 January 1795 the pope authorized the king to impose, only once, an extraordinary subsidy of 36 million reales over the ecclesiastical rents, for the expenses of the war against the French, the church of Segovia having to pay 756,072 reales.

⁶⁴ Cf. R.S. DE LAMADRID, *El concordato español de 1753, Jèrez de la Frontera 1937*; and R. OLAECHEA, *Las relaciones hispano-romanas en la segunda mitad del siglo XVIII*, I, Zaragoza 1965.

monasteries and convents. These costs were approximately 331,762 *reales* per year, but it must also be remembered that church revenues involved the performance of many other duties such as celebrations of Masses and anniversaries and so forth. The maintenance of urban property also gave rise to as much as 402,601 *reales* each year and the church's total operational costs were in the region of 734,363 *reales* per annum.⁶⁶

An accurate assessment of the fixed charges and expenditures of the church is extremely difficult because many of these charges — especially those owed to the Roman Curia — were occasional and tended to affect the incumbent of an ecclesiastical revenue only at the moment of entering into the benefice. But if we consider only those impositions that normally affected church revenues, that is to say the *tercias reales*, the *subsidio de galeras*, the *excusado*, the episcopal pension bill and general administrative and operational expenditure, we reach a figure for the years 1771-75 of 1,221,911 *reales* per annum which was 20% of the value of gross income.

How were church revenues invested? The behaviour of individual holders of church revenues varied so greatly that any generalizations are difficult, but although the higher clergy had high incomes their social and religious status involved them in great expenses as well. Amongst the lower clergy most of their income went to daily living expenses, food, clothing and servants since most parish priests considered that they should have at least two maids, one male servant and a housekeeper⁶⁷, while journeying around their parishes and almsgiving to their

⁶⁵ The cost of the bulls of the different ecclesiastical benefits of the diocese xxxxxx 1700 to 1809, amounnal approximately to 3.929.567 *reales de vellón*.

⁶⁶ ADSg, *Fondo Antiquo*, legs. 66, 68 y 71.

⁶⁷ *Ibid.*, leg. 126. Even the priest of the town of Villoslada (Segovia) declared in the report that he sent to the diocesan curia in 1773 that "to maintain himself with certain decency he needs a male servant to carry fuel, and a maid for the house, whose salaries are 12 crowns, 70 crowns in food, and a house-keeper whose salary is 18 crowns and 70 crowns for food...".

parishioners entailed further expenses. Only a few of the wealthier religious houses had cash to invest, and this was invariably devoted to either the purchase of land that was subsequently leased out or else to making secured loans.

