Introduction

In the city of Dijon, numerous tax relief requests were submitted to the tax authorities between the end of the fourteenth century and the mid-fifteenth century. These individual applications represent an invaluable source to decipher the problems of the Middle Age population, including health problems, problems caused by warfare, recurring epidemics, economic crisis, increase of taxes and more general problems. The disability of the head of household and/or a member of their family was frequently presented in order to request a tax reduction. Convincing the tax authorities to grant the request usually required the applicant to be specific about their disability, the function of the person with the disability within the household and the impact of the disability on the finances and the daily life of the family.

These documents also shed light on the view of the tax collector about disability because they indicate the result of the requests, which petitioned to the city authorities for a relief of taxes. The taxes were levied for various reasons by the municipality (such as taxes for the defense of the city) or by the duke (such as the fouages taxes) and the heads of household from Dijon had to pay them virtually every year in this time of warfare. In a number of cases, the fate of the person or family requesting relief can be traced, from recurrent requests submitted year after year or from other sources such as the annual mards tax registers. As the mards tax level was based on the value of one’s assets in the city, its changes from year to year reflect that of a given head of household’s wealth.

Age-associated blindness (possibly due to macular degeneration or cataracts) was common and had a major impact on the ability to work among the adult members of the household and on their income. The unwillingness of the tax authorities to take it into account often forced the taxpayer to mortgage or sell their entire estate, eventually becoming a pauper. This is the case of the blind wine-grower Vincent de Couchey. In 1422, the year of his tax relief request submission, Vincent was rather wealthy: he paid 25 sols for the mards tax, an amount that rates him among the top 10% of taxpayers. Two years later the mards tax collector acknowledged his blindness and exempted him in view of his poverty, indicating that the disability resulted in his ruin. The unwillingness of the authorities to take visual disability into account may have other counterproductive outcomes, as exemplified by the case of Jehan Cuer de Roy’s father who, in spite of his blindness, was commandeered as a watchman on the city walls because of ongoing war.

The progression of age-associated physical weakness is illustrated by the successive requests submitted by Gautherin d’Isier and by Jaquot Le Roy and their wives. The authorities’ response was limited to decreases in the tax level, preceding by several years the acknowledgment of their dependency by the tax collector. Gautherin, a humble wine-grower, became a pauper, whereas Jaquot, a wealthy haberdasher, preserved his assets.
The rich cloth manufacturer, Maistre Estienne de Sens, represents another example of worsening health. One year after the submission of a request based on his advanced age, a new document, probably produced by his children, indicated that he was struck with hemiplegia associated with aphasia. He died two years later. Other examples of neurological diseases were documented, such as the continuous tremor that prevented the blacksmith Estienne Beaujeu from working and the epilepsy of Regnault Le Puet’s daughter.

The requests indicate various kinds of support for the disabled persons. They can be entirely dependent on their neighbor’s help and eager to be led to a hospital, such as the blind cobbler Jehan d’Aignay; supported by strangers they can afford to hire, such as Jaquot Leroy; or benefit from costly home caregivers, such as Michelot de Bar sur Aube’s paralyzed mother.

Mobility issues were frequent, and could be the result of mutilating surgery as in the case of Jehannot Mignotet and of Jehan Le Massenet’s wife. The response of the authorities to mobility issues and to chronic diseases was variable, probably insufficient in the case of the leg fistula of winegrower Oudot le Carnoisot and of the work accident of carpenter Perrenot Lomme, more efficient in the case of Estienne Beaujeu and Estienne Le Barbier who were fully exempted from their tax.

Mental illness, possibly not considered as a disability by the petitioners, is not present in the requests. The single case of mental disorder appearing in these fiscal documents is written in the tax collector’s hand, referring to his inability to levy a tax from Jaquot de Fouvent who left her home and might have been eaten by wolves.7

In the same line, it should be pointed out that tax relief requests and fiscal documents, although they represent invaluable sources for the late Middle Ages population, leave aside the numerous underprivileged not included in fiscal households,8 as well as those taxpayers who were unable to afford the public letter writer usually required for writing the request.

Bibliography


The blind winegrower Vincent de Couchey

[1422] To the lords, tax collectors and aldermen of the city of Dijon,
(From the) very humbly imploring Vincent de Couchey dit de Tallemer a poor and ancient man (who) cannot see a thing,
(He) henceforth is and will be unable to earn the poor and small living for himself and his wife. Because of his extreme destitution and need, during the present year he had to sell the best vineyard he had...

Nevertheless you taxed him for the first payment of his fouages tax in the amount of 2 francs which is a much too high and excessive tax in view of and considering his poor and small condition in which he can no more earn his living...

He will henceforth have to sell the minimal assets and inheritance that he acquired in the past.

However Jehan Bisot, tax collector for the aforementioned fouages tax for the Saint Philippe parish imposed several tax liens on his assets so that he would have to sell...

My dear lords would you please for God’s sake and as charity consider that the aforementioned petitioner is presently blind and cannot earn a living (and) reduce the aforementioned tax from 2 francs to 20 sols. This is even more than he can pay, while asking to the aforementioned Jehan Bisot to expunge him from his tax liens.

And he will pray for you.

[June 12, 1422] (The tax authority orders) Jehan Bisot to decrease the aforementioned petitioner’s first payment of the present fouages tax by 6 gros. Written at the city chamber...

Jehan d’Aignay’s lost visual clarity

[1430] To the lords, tax collectors and aldermen of the city and commune of Dijon,
(We) very humbly beg you to take pity on Jehan d’Aignay (cobbler), a poor man who is visually challenged. He has neither house nor inheritance nor rent nor any income and he cannot work anymore and will never work in view of his lost visual clarity...

He decided to sell his few possessions. So he owns nothing in the world except the meager bed, which he sleeps upon and the small amount of charity his neighbours give him each day.

If he is sent to a hospital for his final days (he would be willing to go because) he won’t be able to take care of himself or direct his affairs.

Nevertheless you have levied the fouages tax and the defence of the city tax to the sum of 2 and half francs, which sum he cannot ever pay because, in truth he has nothing other than the above mentioned bed.

If you please, reduce the tax for this poor petitioner to 1 franc instead of 2 and half francs as you already did for the other fouage taxes that Jehan Bisot and Nicolas Saint Jon levied, you will do good and be charitable and he will pray to God for all of you.

[February 23, 1430] (The tax authority orders) to expunge the petitioner’s debt by 18 gros on both taxes.

Jehan Cuer de Roy’s father

[August 26, 1414] From the duchesse, Jehan Cuer De Roy informed us that, although his father is blind and disabled, the mayor of Dijon commands him to watch on the walls. And thus, upon Jehan’s petition we ask you, if this is the case, to speak about it to the mayor and do as much as you can in order to exempt him from watching on the walls.

Gautherin d’Isier and his wife

[July 1422] To the lords mayors and aldermen of the city of Dijon,

Very humbly implores Gautherin d’Isier (winegrower) living in Dijon in Crais street that as the aforementioned implorer for his great and ancient age and also for the great weakness of his body cannot spend long time working and plowing in order to earn his life
and that of his wife who is also very poor, weak and ancient woman...However the aforementioned poor implorer was taxed to 18 gros which amount is very in excess.

[July 17, 1422] Jehan Bisot expunges the implorer’s debt by 4 gros on his tax for the last payment of the present fouages tax.

[October 1422] To the lords mayors and aldermen of the city of Dijon,

Very humbly implores Gautherin d’Isier living in Dijon in Crais street...as the aforementioned implorer and his wife are very ancient people...

The aforementioned Gautherin implorer is in such a condition that he will soon be led to a hospital and he cannot earn a single denier because, due to his weakness and old age, he cannot move unless he has a crutch or a cane in hand...Nevertheless he is taxed to 14 gros.

[October 25, 1422] The implorer’s debt is expunged to 8 gros.

[June 1423] To the lords, tax collectors and aldermen of the city of Dijon,

Very humbly implores Gautherin d’Isier living in Dijon in Crais street within the Saint Jehan parish that as the aforementioned petitioner and his wife are very poor, weak and ancient people, so much that, because of their ancient age and body weakness they cannot anymore work nor plow...They are so poor that a part of their vineyard is presently hired...The aforementioned petitioner has to pay 10 gros for the tax presently levied for the defense of the city.

[June 15, 1423] (The tax authority orders to) expunge the petitioner’s debt by 4 gros. Written by Jehan Bolier on June...

[September 1423] To the lords, tax collectors and aldermen of the city of Dijon,

Very humbly implores Jaquot Le Roy and his wife Jaquobte living in Dijon that as he and his wife are ancient in age, each of them of 80 years and more... Because of his ancient age and great weakness of his body, he cannot spend enough time to work and plow, to earn his living and that of his wife who is also very poor, weak and ancient. He and his wife have nothing for their living except the milk of a single cow.

Nevertheless, Nicolas Saint Jon collector for this tax requires 10 more gros for the second payment. Thus the petitioner implores to expunge the second payment by the same amount as the first one and he and his wife will sell some of their furniture to pay it.

[September 17, 1423] (The tax authority orders to) expunge the petitioner’s debt by 4 gros.

Jaquot Le Roy and his wife Jaquobte

[1417] Jaquot Le Roy haberdasher is taxed at 12 francs for the fouages, an amount that he cannot pay...As he possesses no house where he can live, he has to pay every year a 32 francs rent for housing.

[December 18, 1417] (The tax authority orders to) decrease the petitioner’s debt from 7 francs to 5 francs 10 gros.

[June 1423 & September 1423] Jaquot Le Roy haberdasher is presently old, weak, ancient and suffering from the gout. He cannot go to fairs and markets with his goods as he used to do when he was young and strong. He has no children who could help him and has to rely on strangers to the family who remove his belongings. The rich people in the city who own and sell high value merchandise and who can rely on efficient help in their houses are not taxed as much as the implorer...

[June 16, 1423] (The tax authority orders to) decrease the petitioner’s debt by 2 francs...

[September 17, 1423] (The tax authority orders to) decrease the petitioner’s debt by 2 francs...

[1430] Jaquot Le Roy haberdasher and his wife Jaquobte are both of them weak and ancient persons, and are together in a bed. They are so sick that they cannot get up and move around, so that strangers have to bring them beverage and food like two small children, and that is a pity. Jaquot has lost his visual clarity and has to be led by the hands without seeing.
Maistre Estienne de Sens\textsuperscript{26}

[1422] Estienne de Sens, old and ancient man, who cannot earn a thing...

[1423] Maistre Estienne de Sens, lost half of his body as well as the power of speech... and his children entirely support him. Nevertheless you taxed him to 18 francs, that is 7 francs for the tax for the defense of the city and 11 francs for the fouages tax.

Michelot de Bar sur Aube’s mother\textsuperscript{28}

[1433] The aforementioned petitioner is in charge of a wife and 4 small children and of his mother who is a very weak and old woman suffering from paralysis. Everyday she needs night and day care provided by two women. This is a heavy financial burden for the petitioner.\textsuperscript{29}

Estienne Beaujeu\textsuperscript{30}

[1424] (Request from) Estienne Beaujeu blacksmith living in Dijon, as the tax collector Jehan Bisot compels the aforementioned petitioner to pay for each fouage tax the amount of 2 gros, an amount that he could not pay because he is shaking all over and cannot perform his work. He must care for himself, his wife and children and he will become so poor that he will be reduced to begging.

[1433 & 1434] Oudot le Carnoisot wine-grower poor and sick man (who) has only a poor and small and ruined house (and has) no vineyard, nor inheritance. He is also very sick because of a fistula in his leg that prevents him from working since Saint Michel’s day and he earns nothing.\textsuperscript{36}

[1433] Estienne Le Barbier who lives in Dijon and for 6 years has suffered from stones so awful that everyday he expels by his penis a stone the size of a hemp grain. When the stone goes down into his bladder, he brays and moans like a woman in labor. He thus earns nothing...but most of the time lives from the charity of the lords. In addition, because of the war progress, his sister moved into his place with 4 young children and there is nothing to feed them.

Jehannot Mignotet\textsuperscript{39}

[1446] Jehannot Mignotet cares for a pregnant wife and of 3 small children...

[1448] Jehannot son of Jehan Mignotet has had a bad leg for the past 5 years and so much and so seriously (impaired) that he is on the verge of being disabled and that it has to be cut. He cannot earn a living for himself, for his wife, his 4 poor children and his mother who is an old woman aged sixty and more.\textsuperscript{40}

Jehan Le Massenet’s wife\textsuperscript{41}

[1434] Jehan Le Massenet, cobbler living in Dijon, caring for his wife who has been sick for one year. She is so sick that she was led among them is a daughter aged sixteen. She suffers from diseases of Saint Jean and Saint Loup\textsuperscript{39} and half of her body is disabled.\textsuperscript{36}
to the Pont de Norges (hospital) where it is agreed to cut the ends of her feet...**

**Perrenot Lomme**

[1417] To the lords and aldermen of the city and commune of Dijon,

(From the) very humbly imploring Perrenot Lomme, carpenter living in Dijon in front of Andrieu Estienne’s house. He cares for a pregnant wife with 5 other children, and has neither vineyard nor house nor inheritance. He has been sick for a long time and is bedridden because a piece of wood nearly killed him. He was taxed of 13 gros for the present *fouages* tax, an amount that he will not be able to pay unless he sells his poor beds where lie his poor wife on the verge of giving birth and his 5 children who cannot earn a single *denier*. And he has much difficulty (finding) bread for eating.

[December 19, 1417] We decrease the petitioner’s tax by 1 and half gros on one of the taxes.**

[1430] Perrenot Lomme, carpenter poor and sick man...is so sick from his arms that he cannot work anymore...

You have levied the *fouages* tax and the defence of the city tax to the sum of 2 *francs*, which sum he cannot ever pay. If you would please to reduce the aforementioned tax from 10 *sols*...

[March 1, 1430] (The tax authority orders to) decrease the petitioner’s debt by 4 gros on both taxes.**

**Jaquote de Fouvent**

[1376] (She) became mad and nobody knows where she lives but one says that the wolves ate her.
Endnotes

1 Dijon Tax Relief Requests are unpublished handwritten archive individual documents preserved at the Archives Municipales de Dijon (AMD) with the following references: L 638 (1389–1422, 43 folios), L 639 (1423–1426, 522 folios), L 640 (1430–1432, 436 folios), L 641 (1433–1439, 458 folios), L 642 (1441–1443, 609 folios), L 643 (1444, 439 folios), L 645 (1446–1449, 506 folios). These documents contain more than 3,400 individual requests, 2,679 of which were included by Anne Galanaud in a personal database linked to the Annual Marcs Tax Registers database (see below). The database was used to describe the families, health problems, or security problems in Anne Galanaud, “Démographie et société à Dijon à la fin du moyen-âge (1357–447) à partir d’une analyse informatique des registres des comptes de l’impôt des marcs,” PhD thesis in History, Franche-Comté University, 2009.

2 The selection, translation and comments of the requests included in the present Sourcebook were realized by Anne Galanaud, PhD, no present affiliation and Pierre Galanaud, MD, UMR996, Inflammation, Chemokines and Immunopathology, Inserm, Univ Paris-Sud, Université Paris-Saclay, 92140, Clamart, France (contributors’ address: pierre.galanaud@u-psud.fr). Tod W. Estroff, MD is acknowledged for advice in the translation from medieval French into modern English.

3 The fouages tax registers are unpublished handwritten archive documents preserved at the Archives Départementales de la Côte d’Or (ADCO).

4 Information on the historical context in Burgundy can be found in Richard Vaughan, Philip the Bold: the Formation of the Burgundian State (Longmans, 1962); John the Fearless: Growth of the Burgundian Power (Longmans, 1973); and Philip the Good: The Apogee of the Burgundy (Longmans, 1970).

5 Dijon Annual Marcs Tax Registers are unpublished handwritten archive annual documents preserved at the Archives Départementales de la Côte d’Or (ADCO) with the following references: (B 11483–B 11502). Fifty annual registers dated between 1376 and 1447, were included by Anne Galanaud in a personal database of more than 100,000 annual entries, which identified more than 13,000 individual heads of household. This database, initially designed for Anne Galanaud’s PhD dissertation, was used in the present Sourcebook in order to trace the fate of the heads of household who submitted tax relief requests. Henri Labesse (Paris 4–Sorbonne University) is acknowledged for designing the original application used for the database and for his continuous support and help.

6 Jehan, a member of Dijon financial elite, directly submitted his request to the duchesse who wrote in his favor to the bailiff [Letter of the duchesse, in Joseph Garnier, Correspondance de la mairie de Dijon: Extraite des archives de cette ville (Rabutot, 1868), pp. 20–21].

7 The fouages tax collector had to justify that he was unable to tax Jaquote (ADCO, B 11574, 1376, f° 6v).


9 AMD, L 638, 1422.

10 The bracketed text corresponds to additions designed to introduce modern syntax into the fifteenth century text or to provide additional information.

11 20 sols are worth 1 franc and Vincent begs for a 50% decrease.

12 6 gros are worth half a franc and he obtained a 25% decrease.

13 Two years later, Vincent is acknowledged as blind and ruined [“he became blind and lives upon charity” (ADCO, B 11492, 1424, f° 25v)].

14 AMD, L 640, 1430.

15 Although Jehan’s “lost visual clarity” might be the consequence of far-sightedness, he could not work efficiently as a cobbler.

16 Jehan’s total tax amount is reduced from 2 and half francs to 1 and half franc.

17 Five years later Jehan’s marcs tax was decreased from 5 sols to the lower limit of 1 sol, a level that was maintained until his death in 1438 (ADCO, B 11493, 1429, f° 73r, B 11494, 1434, f° 79v,
B 11496, 1438, f° 72r), which indicates that he lost the major part of his assets.

18 AMD, L 638, July & October 1422. AMD, L 639, June & September 1423.

19 1 denier is the 240th part of 1 franc.

20 Gautherin was indeed an ancient head of household, mentioned for the first time in 1382 in the marcs tax registers (ADCO, B 11487, 1382, f° 59r).

21 Five years later the marcs tax collector acknowledged the disability of Gautherin and his wife and he exempted them for poverty "Gautherin and his wife are bedridden since one year and are so poor that they cannot pay" (ADCO, B 11493, 1428, f° 46r) and three years later they were no more registered in the marcs tax registers, implying that they were probably dead or led to a hospital.

22 AMD, L 638, 1417; L 639, June 1423 & September 1423; L 639, 1424; L 640, 1430.

23 This haberdasher had to give up presenting his goods in fairs and markets because of gout, and from 1423, his successive tax relief requests were based on this disease and on his weakness, whereas his 1417 request was based on (real or alleged) financial problems.

24 Jaquot had to pay 8 francs in June and 8 francs in September.

25 When Jaquot died in 1439 his financial situation was not impaired, in view of his unchanged high level (50 sols) taxation for the marcs tax (ADCO, B 11496, 1439, f° 42r), and his wife Jaqobte survived for at least 8 years, with a preserved financial status (ADCO, B 11497, 1447, f° 42r).

26 AMD, L 638, 1422; L 639, 1423.

27 Maistre Estienne died two years later (ADCO, B 11492, 1425, f° 10v).

28 AMD, L 641, 1433.

29 Michelot’s tax was reduced from 30 francs to 25 francs [December 4, 1433].

30 AMD, L 639, 1424.

31 Estienne’s tax was thus totally expunged, and five years later, when he died, the level of his marcs tax had decreased by 50%, to 2 sols (ADCO, B 11493, 1429, f° 01v), which suggests that, despite his fouage tax exemption, the value of his assets was affected by his disability.

32 AMD, L 646, 1449.

33 The disease of Saint Loup corresponds to epilepsy.

34 "ydeote de la moitié de son corps."

35 AMD, L 641, 1433 & L 641, 1434.

36 Although Oudot obtained a 4 gros decrease of his 2 francs 1433 tax [November 25, 1433] and a 2 gros decrease of his 8 gros 1434 tax [July 16, 1434], six years later, he was registered as pauper...and deceased by the marcs tax collector (ADCO, B 11496, f° 49r).

37 AMD, L 641, 1433.

38 Estienne was also exempted from the marcs tax as pauper (ADCO, B 11494, 1434, f° 49r).

39 AMD, L 645, 1446 & 1448.

40 From 1447 Jehannot’s mother paid his marcs tax in addition to her own (she was taxed as the widow of Jehannot’s father) while Jehannot was no more registered as a head of household in the marcs tax registers, indicating that Jehannot was considered as fully dependent on his mother by the tax authorities (ADCO, B 11497, 1447, f° 58r & f° 54r).

41 AMD, L 641, 1434.

42 Jehan obtained a 6 gros decrease of his 1 franc tax.

43 AMD, L 638, 1417 & L 640, 1430.

44 The tax initial amount was 7 gros.

45 Perrenot died in 1444 (ADCO, B 11497, 1444, f° 62v).