

Grade Level: Undergraduate

## Tax Collection in the Spanish Empire

Overview: This lesson is an exploration of how the Spanish monarchy managed its expansive empire during the late colonial period. It uses primary document analysis to understand an important method of imperial administration: royal inspections. The document, which comes from the inspection carried out in colonial Mexico on the orders of King Charles III of Spain between 1765 and 1771, provides a window into the larger process of how to run an empire, and the importance of tax collection to this goal.

Objectives: by the end of this lesson, students should be able to

### **Identify**

- a trend towards higher tax collection in colonial Mexico
- identify calculation errors in the documents

### **Understand**

- the importance of tax collection to the management of empire
- the complexity of controlling the vast and diverse territories under Spanish rule

Required Materials: attached worksheet (see below) for each student, accompanied by image of original document printed or projected available for all students as a reference

Time Required: 50 minutes

Ideal Class Size: between 30 and 80, given the combination of lecture and group work

### ***Instructions:***

Provide Historical Context: (10 minutes) By the mid-eighteenth century, the Spanish monarchy ruled an extensive and incredibly diverse empire, from the coasts of New Spain (Mexico) and the Caribbean, to the Andes Mountains, and even to the Phillipine Islands. The empire had expanded significantly since the first expeditions arrived in the Americas in the early 1500s. However, the challenge was not arriving to the Americas, but managing to keep in under control from thousands of miles away in Madrid. One of the ways that the Spanish Court kept track of the happenings of its American territories was by sending royal inspectors to look into local affairs. Sometimes these officials had the responsibility of investigating the job performance of

specific bureaucrats, but usually their investigations were more comprehensive to help the Crown find ways of improving efficiency and increasing royal revenue. In that way, the Spanish monarchy maintained its political and economic priorities overseas. These inspections were called *visitas*.

About this Document: (5 minutes) This document comes from the six-year-long visita carried out in colonial Mexico starting in 1765. This was the beginning of a period of political and economic change throughout the empire called the Bourbon Reforms. When the Spanish royal families intermarried with some of the French royal family, the Bourbons, this Bourbon dynasty came into power in the Spanish world as well. Learning from the French, who also had colonies in the Americas, economic efficiency of the colonial territories became a main priority for the Spanish monarchy under the Bourbons. Therefore, by the time of this royal inspection, concern for increasing royal revenue was paramount. Reports on tax collection like this one were an important part of the royal inspector's investigation. No matter where it took place within the empire, once the royal inspector arrived, all local officials, even the highest-ranking ones, had the responsibility and expectation to cooperate with his investigation. In this case, cooperation meant collecting tax records from various cities from the past few years.

Document Analysis: (30 minutes, broken down below) Have students analyze the information from the document by using the translated and abbreviated version provided in this worksheet. Students should be in small groups of 3-5. Guide their discussion according to the questions of **content** and **significance** below.

- 5 minutes of reading the table on the reference sheet on their own
- 10-15 minutes on questions within their groups
- 10-15 minutes discussing the questions as a class

**Reference Sheet:**

*This is the information from the table in the primary document, translated to English*

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**Decree from 10 October 1769:** Accountant Juan Antonio de Arze y Arroyo provides this report of the taxes from the following cities, towns, and villages, which was later sent to Teodoro de la Croix, the Viceroy.\* These cities sent Arze this information, and he has compiled it here.

<b>City/ Town/ Village Name</b>	<b>Rent Collected from Previous Lease Cycle in pesos, reales, and arrobas**</b>	<b>Current Amount of Rent Collection</b>	<b>Amount of Increase</b>	<b>Date of Report</b>
San Luis Potosi	9300	12,000	2,700	11 January 1769
Tepeji de la Seda	200	350	100	31 January 1769
Zacatlán de las Manzanas	1500	1550	50	12 April 1769
Town of Xeres (Jeres)	0	1000*	0	22 April 1769
Town of Valles	0	2200	0	14 August 1769
City of Queretaro	28,050	31,250	3200	29 July 1769
Teotitlán del camino	0	750	0	7 June 1769
City of Oaxaca	53,460	60,060	1023 pesos and 1 real	No date
New Santander	No info	No info	No info	No date
Town of Soto la Marina	0	20	20	4 March 1768
Town of Santa Barbara	0	256	256	2 May 1768
City of Horcasitas	0	250	250	20 June 1768
Town of Escandon	0	180	180	5 July 1768
Town of Llera	0	50	50	18 July 1768
Town of Guemes y Padilla	0	89	89	1 September 1768

Town of Aguayo	0	200	200	3 October 1768
Town of Concepcion del Taumabe (Taulabe)	0	70	70	18 November 1768
Village of Palmillas	0	60	60	26 November 1768
Real de los Infantes	0	24	24	13 December 1768
Town of Revilla	0	620	620	14 July 1767
Town of Mier	0	420	420	24 July 1767
Town of Camargo	0	700	700	14 August 1767
Town of Santillana	0	140	140	31 December 1767
<b>Totals</b>	<b>92.510</b>	<b>112,189</b>	<b>19,359 pesos and 1 real</b>	-----

*[The written section below the table summarizes the data, noting the fact that some cities and towns did not send complete information]*

*The Viceroy's signature at the bottom of the document is proof of the validity of the document.*

\*A Viceroy was the highest-ranking official in the executive branch of government in any of the major jurisdictions of the Spanish Empire. His post was the 'vice-king.'

\*\*Units of measurement: pesos, and smaller units called reales and arrobas all based on weight, usually measured in gold or silver

### ***Discussion Questions***

Content:

Are these calculations accurate? Why do you think that is?

Why might a town's tax collection have increased during this period?

Significance:

If we look at a map of how expansive the empire was, and think about how spread-out people were, what could explain the high number of towns that had no tax collection before this time?

What does the overall report suggest about tax income? How might the king have responded when he eventually received this info?