

## **The Livro do Almojarifado de Coimbra: a record of the fiscal system of the Portuguese crown (1395).**

The first reference to a almojarife and almojarifado (in this case Soeiro Soares de Lisboa) dates from the end of the 12th century, from the reign of Sancho I, more precisely from 1199. The function that the king assigned to him was precisely to demarcate the lands of Sesimbra, to be given to the French settlers who had come to settle them.

An Almojarifado was a district or fiscal administrative division, usually extensive, existing in Portugal during the Middle Ages. Most Almojarifados were located in an important city, such as Lisbon, Porto, Coimbra and all of them were under the responsibility of an almojarife, a royal official who was responsible for the collection of taxes.

The term became very frequent in the following century, especially during the reigns of Afonso III (1248-1279) and Dinis (1279-1325). It was during their reigns that the royal power was indisputably consolidate. It is perfectly understandable that, at a time when central power was being centralize, a large part of this documentation was devoted to the consolidation of the economic system and, consequently, related to royal taxation issues. Between Afonso III (1248-1279) and Fernando (1367-1383), there were more than 400 letters mentioning almojarifados and their functions.

The almojarife was in charge of leasing or impounding the crown's goods, supervising the collection of royal rights or their lease, paying out monies, dwellings and other royal bounties, as well as other public expenses. The leasing contracts were usually made with the king's vedor da fazenda, and the rents were paid to the almojarife of the almojarifado (treasury) to which they pertained. The almojarife presented the accounts of his receipts and expenses, which certified in the form of a "letter of discharge" which indicated the amounts received and spent.

The turbulent period caused by the great epidemics that struck the kingdom of Portugal between 1340-1378 and the wars against Castile, when king Fernando died in 1383, led to much of the Portuguese crown's property being appropriated illegally by various lay and ecclesiastical lords, with the crown losing several of its incomes.

The political fragility experienced in the kingdom contributed to the central treasury losing importance in favour of a system of local treasuries led by almojarifes.

At least once a year, or a decade, the almoxafires had to report to the Casa dos Contos (i.e., the royal finances) on the revenues they had collected.

This audit, to which the almoxarifes were subjected, was entirely based on written documents, often found in bulk or transcribed in the royal chancelleries. The probative value and seriousness of these documents was possible, since each almoxarife was "controlled" by a scribe who witnessed and recorded the local treasury's haves and have-nots in the appropriate book.

Likewise, the scribe had to update the fixed rents register of each district (the so-called Tombo or Livro do Almoxarifado) and produce authentic receipts of the money paid out. In an audit session, the almoxarife had to produce both the orders for expenses and the receipts for their disbursement, which had to be presented before the monarch or his representative, that is, the alcaide.

With the rise of the dynasty of Avis at the head of the kingdom of Portugal (1385), the concern with the crown's domains and its rents became a priority for the new Portuguese monarch, who was at war with Castile. Thus, in 1395, João I, king of Portugal, sought to ascertain the amount of his revenue and assets in the Coimbra treasury. To this end, a magnificent record was made, which, among other data, describes the king's landholdings in the city of Coimbra, its outskirts and various cities and geographies in the Lower Mondego, its land surface, types of crops and production, entitled Livro do Almoxarifado de Coimbra.

Having been informed that some abuses were committed in the collection of taxes and payments, the Portuguese sovereign wanted the Crown's revenues not to be defrauded, but also the people not to suffer arbitrary exactions. Therefore, in order to promote rigour and eliminate abuses in the collection of rents, the officers of the crown and of the Coimbra Almoxarifado promoted and drew up a vast and complete record of the patrimony in question.

Work began immediately, under the responsibility of the alcaide and the Coimbra almoxarife, as well as a commission representing the good men of the Coimbra council, where all the rights owed to the sovereign were reviewed under oath.

The analysis of the Coimbra Almoxarifado allows us to map the various domains of the monarch, as well as the most varied incomes that made up the royal honorarium. Most of the royal patrimony was located within the city of Coimbra, but also in its suburbs. As such, based on this source it is possible to evaluate and analyse the different

types of houses existing in the city of Coimbra in the 14th century, as well as how they were rented.