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of Siena in the 14th and 15th centuries:
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**Fiscalità e circolazione di capitali
nel tardo medioevo**

a cura di Davide Morra e Tommaso Vidal

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The tendering systems of the *Dogana dei Paschi*
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Il saggio analizza i diversi sistemi di appalto sviluppati prima e dopo l’istituzione della Dogana dei Paschi di Siena per la gestione dei proventi dei pascoli in Maremma tra il XIV e il XV secolo. L’analisi si concentra sul sistema di appalto della prima metà del XIV secolo, su quello istituito temporaneamente negli anni Settanta del Trecento e su quello sviluppato a partire dal 1412. Il saggio si sofferma in particolare su quest’ultimo sistema di appalto ‘misto’ pubblico-privato, ovvero con appaltatori privati eletti come e secondo le procedure tipiche dei pubblici ufficiali, per il quale sono disponibili più fonti, per studiarne l’impatto finanziario e i successivi aggiustamenti istituzionali, insieme ad uno studio degli appaltatori. Per alcuni di essi, si ricostruisce il profilo socio-economico, i profitti e i vantaggi politici ed economici della partecipazione alle entrate della Dogana, suggerendo il ruolo del sistema di appalto ‘misto’ nel mantenere l’equilibrio politico ed economico tra le diverse fazioni (*Monti*) in cui era divisa l’élite urbana senese nel XV secolo.

The paper examines the different tendering systems developed before and after the establishment of the *Dogana dei Paschi* of Siena for the management of pasture revenues in Southern Tuscany between the fourteenth and fifteenth centuries. It focuses on the tendering system of the first half of the fourteenth century, the one temporarily established in the 1370s, and the one developed in 1412. In particular, the paper focuses on the latter, which developed as a public-private ‘mixed’ tendering system with private contractors elected as and with the same procedures of public officials, and for which more sources are available, in order to study its financial impact and the subsequent institutional adjustments, together with a study of its contractors. For some of them, the paper reconstructs the socio-economic profile, together with the profits and the political and economic advantages of participating in the revenues of the Dogana, suggesting the role of the ‘mixed’ tender system in maintaining the political and economic balance between the different factions (*Monti*) in which the Siennese urban elite was organized in the fifteenth century.

Middle Ages, 14th-15th century, Siena, Dogana dei Paschi, tendering system.

Medioevo, XIV-XV s., Siena, Dogana dei Paschi, sistema di appalti.

1. Introduction

Siena benefited more than other Tuscan and central Italian communes and city-states from the fiscal control of transhumance thanks to its position as a transit point for the seasonal migrations of herds and flocks and to the progressive military conquest of Southern Tuscany, which brought a large part of the common pastures to the capital city.¹ This led to the creation in 1353 of a public office of pastures, then (after 1368) called *Dogana* – that is monopoly – *dei Paschi*.² Prior to this, the collection of public revenue from transhumance in the form of tolls and pasture taxes was mainly organized through a system of separate tenders with private groups of contractors, rather than through direct management. The reasons for the profound change in the management of Siena's pastures, which began in 1353 and lasted until the Statutes of the *Dogana* in 1419, lie in the increase in budgetary expenditure, the need to deal with the great abandonment of land caused by the Black Death and the general development of market-oriented pastoralism in Tuscany, as analyzed elsewhere.³ The *Dogana* soon became "the best income of the commune"⁴ and, consequently, one of the main public concerns ("let it be maintained", continues the above-mentioned deliberation of 1418), since this institution allowed Siena to exchange a product at practically no cost – grass – for thousands of golden florins paid by the owners of the growing number of transhumant herds for the passage and the wintering in Southern Tuscany.⁵

However, the *Dogana* was not only a central institution for the expropriation of the commons in order to develop fiscal extraction and to strengthen the city-state of Siena, it was also an important means for private actors and the Siennese urban elite to invest socio-political and economic capital and to gain a share in these relevant sources of public revenue between the fourteenth and the fifteenth centuries. In fact, even after the development of the *Dogana* as a public office in 1353, the tax revenues from the pastures were contracted out, for example during a military and financial crisis in the 1370s, as we will see below.⁶ More importantly, from 1412 onwards, the *Dogana* was managed through a public-private 'mixed' tendering system, with contractors elected among the various fifteenth-century Siennese political factions or *Monti*, a system that was also applied to all other public

¹ ASS = State Archives of Siena. All translations from the Italian vernacular of the sources are made by the author. Cristoferi, *Il «reame»*; Cristoferi, "«...In passaggio»"; Costantini, *Carni in rivolta*; Pinto, "Allevamento."

² Cristoferi, *Il «reame»*, 43-9.

³ Cristoferi, *Il «reame»*, 43-9; Cristoferi, *Statuti*.

⁴ ASS, *Consiglio generale*, 208, cc. 127r-v, 1418 December 18.

⁵ It has been calculated that the *Dogana* brought about 320,000 florins of profit to the commune of Siena in forty budget years between 1361 and 1418: Cristoferi, *Il «reame»*, 187-97 and Figure 1.

⁶ Cristoferi, 60-3.

sources of tax revenue, probably to maintain the political and economic balance across the urban elites.⁷

In this context, it is of particular interest to reconstruct and analyze the different tendering systems developed before and after the establishment of the *Dogana dei Paschi* of Siena for the management of pasture revenues. In particular, this paper will focus on the tendering system prior to 1353 (2), the one temporarily established in the 1370s (3), and the one developed in 1412 (4). It will then concentrate on the latter, for which more sources are available, in order to study its financial impact and the subsequent institutional adjustments (5), together with a study of its contractors (6). For some of them, the paper reconstructs the socio-economic profile together with the profits and the political and economic advantages of the participation in the revenues of the *Dogana*. In this respect, the study of the *Dogana* and of its contractors will allow us to explore the participation of private investors and elite members of a late medieval commune in the collection of levies and the public management of two key sectors of the late medieval economy, such as collective pastures and husbandry.⁸

2. The tendering system of the pastures of Siena before 1353

From the thirteenth century onwards the city of Siena levied a tax on transhumant livestock passing through the countryside – the so-called *gabella pecudum carfagninarum* (tax on transhumant sheep), and contracted the rights of use and grazing of the subjugated communities of the Maremma.⁹ The first toll was paid by any shepherd or farmer "who passes through or actually sends or leads sheep, mutton, goats or cattle from the Garfagnana [hence the name of the tax] or other areas into the territory and jurisdiction of Siena for the purpose of bringing them to the Maremma".¹⁰ The toll, which covered both outward and return movements, was collected by Sienese officials along the main routes into the Maremma: the fords and bridges over the Farma stream, the Orcia (Pienza) and the Ombrone rivers (north of Buonconvento, south of Montorsaio) or along the Francigena route (Lucignano in Val d'Arbia) (Figure 1).¹¹ In 1257 the *gabella* was 10 s. per hundred sheep, rising to 20 s. in 1348: in exchange, the cattle and the shepherds were guaranteed defence and exemption from further taxation.¹² From the end of the thirteenth century, the toll revenue was contracted (with a guarantee) to companies, mainly

⁷ Cristoferi, 73-5; Fochesato, "Plagues."

⁸ See: Fochesato, "Plagues;" Pinto, "Allevamento;" Ginatempo, "I prelievi;" Poloni, "La signoria rurale;" Iradiel, "De 'hija de la pestilencia'."

⁹ Cristoferi, *Il «reamo»*, 39-43.

¹⁰ ASS, *Gabella*, 3, cc. 8r-v, 1301-3; *Gabella*, 2, cc. 78r-79v, 1346.

¹¹ See the footnote above and *I libri dell'entrata*, 19-21.

¹² See the footnote 11 above.

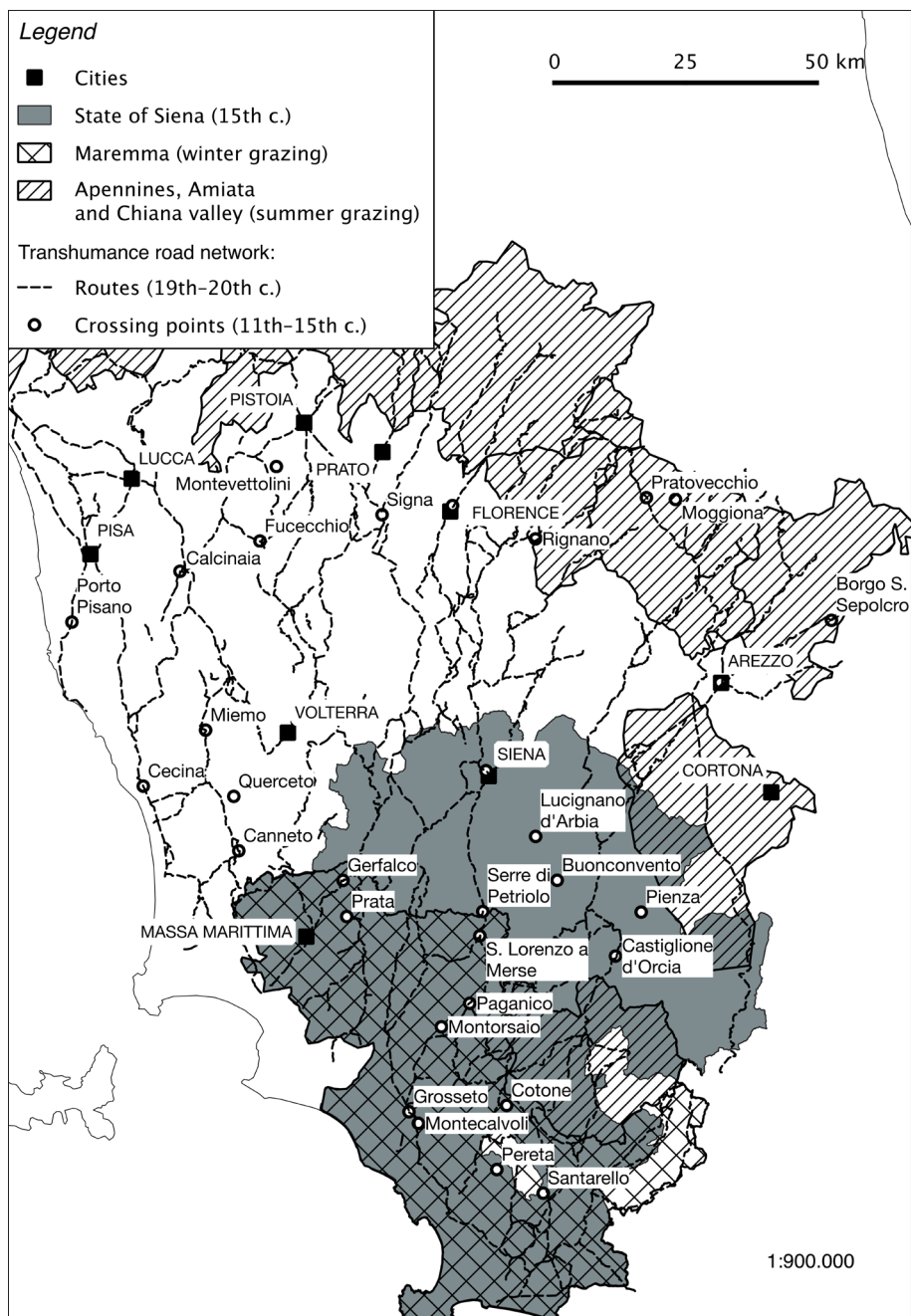


Figure 1. *Transhumance in late medieval and modern Tuscany.* Source: Cristoferi, “Inside,” 3.

formed by merchants, butchers, cattle-breeders and magnates, for a total annual value that fluctuated between 350 and 1,501 *lire* and was in average 650 *lire*.¹³ This solution guaranteed liquidity and more regular revenues to the Sienese budgets, while at the same time allowing contractors, usually linked to the regime of the Nine, to make large profits.¹⁴

A similar tendering system was also applied to many other tax revenues and, in particular, to the *gabelle* of the rural communities of the Maremma.¹⁵ These concessions included, in addition to the general collection of indirect taxes linked to the community, the use of local pastures and the right to collect the proceeds: *herbaticum*, that is the right to graze, *glandaticum*, that is the right to collect and graze acorns, mainly for pig breeding, *passagium*, that is the right to cross for the cattle of the contractors, *legnaticum*, that is the right to use wood, and that of water for the shepherds' needs, the right to collect fines for damage caused. The pastureland could be leased either to communities, on a perpetual or multi-year basis and in exchange for payment in kind or in cash, or to companies of private contractors, for a period of one to five years against payment in instalments.

The rights and the pastureland were to be the most desirable income from each local *gabella* and were sometimes sold separately: more often they were sold in their entirety to the Sienese butchers and cattle dealers, known as *car-naioli*.¹⁶ The latter, on the one hand, acquired free pastures for their transhumant capital (sheep, pigs, cattle from Apulia, Abruzzo, Umbria, Lazio, Amiata and Valdichiana), rented them out to colleagues or other shepherds and received a large income from taxes and from the sale of the animals fed on the markets of Siena and Tuscany. On the other hand, the commune received less money than with direct and integrated pasture management, but it was safe, thanks to the guarantors, and free from the costs and risks of organizing and securing a border area.¹⁷ The members of the communities were probably left with very few grazing rights, although there is little data to give a definite answer. Between 1296 and 1312, only the inhabitants of Campagnatico, Roccatederighi and Monteano explicitly retained the right to share, free of charge, any grazing rights they may have held previously.¹⁸ Other communities, on the other hand, complained and resisted the excessive fiscal pressure exerted by the contractors, who tended to take more rights than they were entitled to.¹⁹ Tolls, contracts and the leasing of individual pastures to private individuals did not make the Sienese management of transhumance in the first half

¹³ Cristoferi, *Il «reame»*, 40.

¹⁴ Costantini, *Carni in rivolta*, 97-108.

¹⁵ See: Cristoferi, *Il «reame»*, 39-43; Costantini, *Carni in rivolta*, 27-48.

¹⁶ In 25 out of 68 tenders, the presence of 17 contractors defined as *carnifices*, *mercatores bestiarum* and their relatives was noted: Costantini, 27-48.

¹⁷ *Ibidem*.

¹⁸ Cristoferi, *Il «reame»*, 42.

¹⁹ The communities which tried to resist, without success, were Roccatederighi and Arcidosso: *ibidem*.

of the thirteenth century very different from that of the *Patrimonio* of San Pietro in Latium, the commune of Volterra and the counts Aldobrandeschi in Maremma.²⁰

3. *The crisis of the Dogana and the tendering system in the 1370s*

The tendering system described above was the starting point for the development of public and direct management of transhumance since 1353, which led to the creation of the public office of the pastures or *Dogana*.²¹ However, after a few years of increasing income, the new system entered a period of crisis already in the 1360s (Figure 2). This downturn was closely linked to a general crisis of the commune, which had to face several challenges: the demographic blow of the second Plague epidemic in 1363, the military burden of the passage of mercenary companies from the same year on, and the consequent ransoms and expenses needed to deal with these threats.²² These demographic and military pressures further reduced the number of transhumant livestock accessing the pastures, leading to a decline of the *Dogana* as an important source of public revenue. The military and financial crisis also led to a period of great political uncertainty, with the fall of the regime of the Twelve (who had succeeded to the Nine in 1355) in 1368, the violent alternation of governments until 1371, the revolt of the Sienese textile workers and its repression in that year, and finally the installation of the regime of the Fifteen Reformers (1371-85).²³

In this context, between 1370 and 1380, the commune returned back to the indirect management of pastures in order to guarantee a secure and constant income and to outsource the increasing risks and costs associated with the direct management of the *Dogana*.²⁴ The new tendering system however, differed from that applied before 1353 and evolved further during the 1370s. At the end of August 1370, a few weeks after the arrival of the transhumant herds, the *Consiglio generale* of Siena, the main assembly of the commune, approved by a large majority a reform “to sell and contract out the commune’s pastures”.²⁵ The following year, in June 1371, the Fifteen were authorized to sell all the annuities of the entire *gabella* of Siena – that is of all the indirect taxes collected by the commune – for no less than 90,000 florins, in order to repay all the loans previously obtained.²⁶ For an additional 10,000 florins, the

²⁰ *Ibidem*, 38-9. For the counts Aldobrandeschi: Collavini, “*Honorabilis*”, 134, 530, 544-50. For the *Patrimonio* of San Pietro: Maire Vigueur, *Les pâtures*.

²¹ Cristoferi, *Il «reame»*, 43-9.

²² Cristoferi, 29-31, 56-9.

²³ Cherubini, “I mercanti,” 329-39; Giacchetto, *Siena città*, 54-98.

²⁴ Cristoferi, *Il «reame»*, 60-2.

²⁵ ASS, *Consiglio generale*, 180, c. 76r, 1370 August 20.

²⁶ ASS, *Consiglio generale*, 180, c. 128r, 1371 October 8. See also: Donato di Neri, *Cronaca senese*, 639.

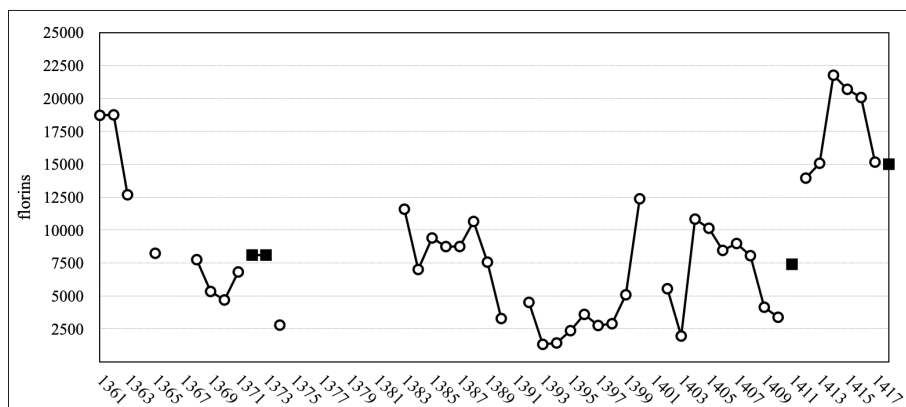


Figure 2. *Income of the Dogana dei Paschi of Siena (1361-1418)*. Sources: white dots = ASS, *Regolatori*, 2 (1362-6), 3 (1367-77), 4 (1385-93), 5 (1393-1406), 6 (1406-18); black dots = ASS, *Gabella*, 29 (1372-3); 39 (1411); *Dogana dei Paschi*, 1 (1419).

butcher Cristofano, son of Ferrabue, known as Pecoraio, together with other partners, took over the *gabella* for three years.²⁷ The pastures of Siena were probably also included, since the agreement called for Cristofano to maintain armies in addition to those of the commune “to protect the Maremma and its pastures” and to replace the *Dogana* in the payment of 2,000 florins in interest.²⁸ Due to disagreements between the partners, who belonged to opposing political factions, the initiative failed after a few months.²⁹

In August 1372, a *gabella* of pastures was contracted out separately from the other Sienese annuities: it was taken over by Cambio son of ser Francesco, son of Tura, probably a member of the Tolomei banking family, with a two-year contract for 8,100 florins per year.³⁰ The contractor was obliged to respect the existing agreements with the shepherds and the statutes of the officers of the Paschi, and to pay the rent in three four-monthly instalments, two of which were combined. In return, in the event of war, he could benefit from a discount on the instalment to be paid, as determined by 2-3 “mutual friends”. Cambio was also granted the assistance of the Captain of the Maremma, a Sienese military official, and his horsemen to herd the transhumant sheep during the census, and the obligation for the rural communities to sell wheat, flour and bread to the shepherds at (fair) market prices. In addition, the chamberlain of the *Dogana* remained in charge of the collections, while the contractor could also employ all the other officials needed to run the office. The contract was concluded, but new financial problems and the outbreak of a war with the

²⁷ ASS, *Gabella*, 29, cc. 73r-87v, 1371 June 22.

²⁸ ASS, *Gabella*, 29, cc. 73r-87v, 1371 June 22.

²⁹ ASS, *Consiglio generale*, 182, c. 24r, 1372 March 24. See also: Donato di Neri, *Cronaca senese*, 639.

³⁰ ASS, *Gabella*, 29, cc. 122v-124v, 1372 August 31. For the Tolomei: Mucciarelli, *I Tolomei*.

powerful Sienese family of the Salimbeni discouraged new investors for the years 1374-5.³¹ In this two-year period, the *Dogana*, which had returned to direct management, recorded the fourth lowest income between the fourteenth and fifteenth centuries, 2,780 florins (Figure 2). However, in February 1376, a new sale of the income from the pastures was decided and until 1380 these were leased to Sienese companies by means of long-term contracts.³²

The tendering system developed in the 1370s allowed Siena to manage the emergency through the secure advance and instalment payment of revenues. It evolved from a general contract of the entire indirect tax system, apparently unmanageable (1371-2), to one subdivided by type of income (1372-4). In this way, large merchant companies (22 partners recorded in 1380),³³ influential and close to the ruling regime, secured potentially high revenues (thanks to short-term strategies aimed at maximum profit) in exchange for an equally high risk in frontier territories usually targeted by mercenary raids. The undivided cession of pastures was the main change from the pre-1353 tendering system. By this time, the management of the Sienese pastures had reached such a scale and complexity that it was difficult to break up a single organization such as the *Dogana* for annual rents. Splitting the rents per rural settlement as before 1353 would have weakened the contractors and the commune, exposing both to greater risk. In addition, the team office was not dismantled in order to ensure continuity in the management of certain important *Dogana*'s operations such as the census of the animals and the tax collection. This also guaranteed the availability of human capital and know-how to the contractors, further safeguarding their investment. In any case, the return to a tendering system was temporary and linked to the particularly difficult situation of the commune, its territory and its finances: in 1382 the term *Dogana* was reintroduced and the following year the series of budget revisions of the office resumed.³⁴ Not surprisingly, in the same period, the income of the *Dogana* seems to have increased again (Figure 2).

4. The reform of the *Dogana* and the 'mixed' tendering system (1412)

It was not until the beginning of the fifteenth century that the *Dogana*'s finances finally improved, with a total income of over 80,000 florins between 1400-1 and 1410-1 and an annual average of 7,800 florins (Figure 2). Even in this period, the trend remained very unstable. For example, between 1409 and 1412 there was a new drop in income (4,100 florins in 1409-10 and 3,300 florins in 1410-1) due to the two major war events: the passage of the troops of Ladislao di Durazzo, King of Naples, into the Maremma and the resump-

³¹ Cristoferi, *Il «reama»*, 61; Donato di Neri, *Cronaca senese*, 655-7.

³² Cristoferi, *Il «reama»*, 61.

³³ ASS, *Consiglio generale*, 190, cc. 125v-126r, 1380 December 27.

³⁴ ASS, *Consiglio generale*, 192, c. 6v, 1382 August 13.

tion of the war against the counts Orsini, combined with an epizootic and an epidemic.³⁵ In this context, the transhumant livestock was plundered, while expenses increased, especially for wages and for the guardians of the pastures and the herds.

This military crisis, however, marked the definitive turning point in the construction of the Sienese state and the parallel development of the *Dogana*. Siena completed the conquest of the county of the Orsini reaching as far as the Fiora river and regained the Valdorcia and Amiata areas from the Salimbeni.³⁶ Between 1404 and 1411, ten communities and their pastures came under Sienese control, together with six other settlements located at the main crossroads of the long and short transhumance routes into the Maremma.³⁷ This expansion significantly increased the pastures managed by the *Dogana*. In addition, the stabilization of the border areas reduced insecurity, leading to a significant increase in the number of transhumant animals, as evidenced by numerous records, and a substantial increase in the income generated by these pastures (Figure 2).³⁸

This new rise of the *Dogana* was accompanied by important institutional innovations. The financial crisis of 1409-12 encouraged a new administrative reform, proposed and elaborated by a commission of twenty-four “wise men”, as part of a general programme of regulatory renewal.³⁹ The aim was purely financial: to avoid further forced loans to the city’s political elite, to relieve the budget of some of its expenses and to “ensure [...] that the revenues of the Commune of Siena increase as much as possible”.⁴⁰ To this end, a ‘mixed’ tendering system was established for the management of the main revenues and taxes of the commune of Siena, providing for the financial responsibility of private citizens with a public role. As we shall see, its mechanisms suggest a greater care than before in the management of the commune’s income and in the distribution of the growing profits between the commune and the contractors.

In the case of the *Dogana*, it was decided that the revenues would be granted each year to nine male citizens elected from among the representatives of the all the *Monti* – the political aggregations representing the former elites of the fourteenth-century regimes –, with the exception of the nobles, and according to the three *terzi* (i.e. districts) of the city.⁴¹ Specifically, the

³⁵ Cristoferi, *Il «reama»*, 73-4.

³⁶ Cristoferi, 73-4.

³⁷ ASS, *Statuti di Siena*, 39, cc. 41v-43r, 1416 May 12; *Dogana dei Paschi*, 1, c. 4v, 1419 March 18.

³⁸ In these years the references in the Sienese deliberations on the exhaustion of pastures increased, while in 1418-9 more than 63,000 transhumant sheep were taxed and probably more than 90,000 in 1416-7: Cristoferi, *Il «reama»*, 73-5.

³⁹ Cristoferi, 75-7.

⁴⁰ ASS, *Statuti di Siena*, 39, c. 3v, 1412 January 11.

⁴¹ For the ‘mixed’ tender system: ASS, *Statuti di Siena*, 39, c. 3v, 1412 January 11 and Cristoferi, *Il «reama»*, 73-5. The four *Monti* constituted the Sienese political establishment of the new government of the Ten *Priori* between 1404 and 1459: the *Noveschi* (from the regime of the

nine contractors were to be elected annually in January by the *Consiglio Generale* from a pool of thirty-six candidates pre-selected by the *Ten Priori* (the members of the government or *Concistoro*), the *Capitano del Popolo*, and the officers of the *Dogana* among the *Monti* of the *Noveschi*, the *Reformatori* and of the *Popolari*. Being a contractor of the *Dogana* – officially referred to as a *cittadino sopra le rendite della Dogana* – did not preclude holding other public offices, except for contracts related to other public revenues, such as those from the tax on the retail sale of wine. The term of each contract lasted from May to April of the subsequent year, following the seasonal calendar of transhumance.⁴² Once elected, the contractor could not resign from office without paying a fine of 100 *lire* (around 25 florins), and at the end of his term he could not regain the same income until one year had elapsed. In the event of a contractor's death, his appointment and his associated proceeds would be inherited by his designated heir or, in the absence of one, by the commune. The contractors had to anticipate part of the capital needed to run the *Dogana* and were to be taxed at the end of each financial year at a rate of around 9,000 florins, the expected income, plus a further 700 florins, the upper limit of the expenses covered by the commune. In return, the contractors were to receive a salary based on their results: the proceeds, after deducting the above-mentioned 9,700 florins, were to be divided equally between them and the commune. The main balance of the salary was to be paid by the chamberlain (*camarlengo*) of the *Dogana* two months after the end of the term of office, since the collection of the pasture tax was often completed in the summer in the Apennines, where the shepherds and cattle owners lived.⁴³ The chamberlain was responsible for paying the running costs every two months, within the limits set by the commune. In the event of a financial loss, the commune would have covered all the expenses, but the citizens would have been deprived of the salary.

This tendering system was quite different from those used before 1353 and in the 1370s. First, although, as in the previous systems, the rents were fully allocated and the choice of contractors was made among the financial groups closest to the regime in power, the manner of co-optation itself was that of a public magistracy.⁴⁴ The contractors thus acquired a hybrid status as both private investors and public officials, making explicit the overlap between the

Nine, 1292-1355), the *Reformatori* (from the regime of the Fifteenth *Reformatori*, 1371-85), the *Popolari* (from the regimes in force from 1385 onwards) and the noblemen (i.e. the magnates formally excluded from high-level political participation at the end of the thirteenth century). See: Cherubini, "I mercanti," 339-42; Ascheri, *Siena*; Moscadelli, "Oligarchie;" Giacchetto, *Siena città*, 311-5.

⁴² The winter grazing in the *Dogana* lasted from the end of September to the beginning of May, while the summer was used to collect the outstanding winter tax and to negotiate the conditions for the next wintering: Cristoferi, "Inside."

⁴³ Cristoferi.

⁴⁴ In fact, the Sienese sources often confused the contractors and the officers by calling both as *offitiales pascuorum*: ASS, *Consiglio generale*, 207, c. 172v, 1416 April 29.

city's financial and political elites. From an organizational point of view, the contractors overlaid with the officers of the *Dogana*, since the reform of 1412 did not clearly define the areas that belonged to each magistracy. In fact, the contractors were to have "such and such powers as the officers of the *Dogana* have, but not in any way lacking those of the aforementioned officers" while the officers of the *Dogana* were clearly placed under the political and economic control of the former.⁴⁵ Conversely, the officers of the *Dogana* were given a kind of judicial power over the nine contractors, whose authority, as we shall see, quickly became arbitrary.⁴⁶ Secondly, on the commune's side, an important advantage was the introduction of the aforementioned fixed tax of 9,700 florins. On the one hand, this forced the contractors to pay about 1/3 or 1/2 of the *Dogana*'s expenses (i.e. 700 florins), especially the salaries, which averaged 1-1,400 florins per year.⁴⁷ On the other hand, the contractors were also urged to maximize the *Dogana*'s profits well above (i.e. 9,000 florins) the average income of the first decade of the fifteenth century. This was probably envisaged as a result of the recent military campaign and the acquisition of more pastureland in the Maremma.

5. Financial impact of the 'mixed' tendering system and further adjustments (1412-9)

As predicted, the new tendering system enabled Siena to exploit more effectively the increased *Dogana*'s pastureland: already in 1413 it was acknowledged that the reform of the previous year had been "useful to the commune since the above-mentioned income have increased because better managed".⁴⁸ In fact, in 1412-3 the income doubled to almost 14,000 florins, the following year it rose to 15,000 florins and remained at over 20,000 florins for the next three years. It only fell back to 15,000 florins in 1417-9 (Figure 2). The overall figures for the period 1412-9 compared with those of the previous decade are impressive: 121,000 florins were collected in these seven years, 20,000 more than in 1401-12, while the average income more than doubled, 17,800 florins against 7,000.⁴⁹ All the more, the commune's share of the *Dogana*'s income rose from an average of 52% in the fourteenth century to 81% in 1412-7 (Table 1).⁵⁰ The contractors of the new tendering system achieved these financial results by allowing as many transhumant animals as possible to graze in the pastures and by developing a more elaborate and arbitrary system of taxation.

⁴⁵ ASS, *Statuti di Siena*, 39, c. 3v, 1412 January 11.

⁴⁶ ASS, *Statuti di Siena*, 39, c. 3v, 1412 January 11. See also: Cristoferi, *Il «reame»*, 73-7.

⁴⁷ Cristoferi, 168-71.

⁴⁸ ASS, *Statuti di Siena*, 41, cc. 107v-110r, 1413 March 10.

⁴⁹ Cristoferi, *Il «reame»*, 77.

⁵⁰ In the period 1361-75, for example, the commune of Siena received 38,604 florins of the 85,738 florins earned by the *Dogana*, or 52% of the total: Cristoferi, *Il «reame»*, 249-50. In the period 1412-7 the figure was 74,312 florins out of 107,004, or 81.6% of the total: see Table 1.

These included new taxes on herds that grazed in the Maremma during the summer (and not just in winter) or that entered the pastures well after the (winter) census of the animals, on the export of livestock outside the Sienese borders (the so-called *gabella della tratta*) and on the direct leasing of some pastures to shepherds or cattle owners.⁵¹

Table 1. *The budget of the Dogana dei Paschi of Siena (1412-8).*

Budget year	Income	Expenditures	Commune's net profits			Contractors' net profits	
			Quota	Total	(% on income)	Total	Average
1412-3	13,948	1,006	9,000	11,748	84.2	1,818	202a
1413-4	15,071	943	10,000	12,885	85.4	1,931	214a
1414-5	21,760	1,679	12,000	16,560	76.0	4,545	505a
1415-6	21,002	1,221	10,000	16,932	81.8	4,390	487a
1416-7	20,063	692	10,000	16,187	80.6	3,772	209b
1417-8	15,160	2,799	-	-	-	-	-
Average	17,834	1,390	10,200	14,862	81.6	3,291	323
Total	107,004	8,340	51,000	74,312	-	16,456	-

Note: except for the percentages, all figures are in florins and rounded. The table revises the data in Cristoferi, *Il «reame»*, tables no. 6, 7, 8.

Legend: a = divided by 9; b = divided by 18.

Sources: author's database from ASS, *Regolatori*, 6 (1406-18).

However, this extraordinary financial result and the profit-oriented approach behind it also had negative consequences in the medium term, calling for further adjustments to the tendering system in the following years. In 1415, for example, it was noted in a deliberation that there was a shortage of livestock for the Sienese food market, even though the Maremma was “rich in them”.⁵² The responsibility, according to the accusers, lay with the contractors of the *Dogana*, who had allowed the sheep and cattle of the Sienese butchers and cattle-breeders to leave the Sienese territory in order to receive the revenue from the export tax.⁵³ Moreover, the following year the Sienese city council was informed that “the income from the *Dogana* [...] has been handled and used rather badly in the recent past”.⁵⁴ The problem was not the amount of revenue, which had been over 20,000 florins for three years, but the discretionary nature of the collection of tolls and surcharges, the excessive fees paid by the shepherds, the high dividends paid to the contractors, the strict restrictions imposed on the Sienese landowners in renting their pastures to shepherds and cattle breeders.⁵⁵

⁵¹ Cristoferi, *Il «reame»*, 77.

⁵² ASS, *Consiglio generale*, 207, cc. 6v-7r, 1415 April 7.

⁵³ ASS, *Consiglio generale*, 207, cc. 6v-7r, 1415 April 7.

⁵⁴ ASS, *Statuti di Siena*, 39, cc. 41v-43r, 1416 May 12.

⁵⁵ ASS, *Statuti di Siena*, 39, cc. 41v-43r, 1416 May 12.

As a result, the Sienese government made three main adjustments: first, from 1415 onwards, the officers of the *Dogana* took over some of the responsibilities of the contractors such as the management of the tax on the export of cattle (1415) and that of the pastures taken over from the Orsini (1417).⁵⁶ As the officers were paid by salary and not by performance, they were explicitly considered to be better able to ensure a balanced administration of the *Dogana*.⁵⁷ Secondly, since it was recognized that the nine contractors of the *Dogana* were earning "unreasonably" while those of the tax on the retail sale of wine (the so-called *gabella del vino al minuto*) were not, the two groups of contractors were merged in 1415 in order to balance their incomes.⁵⁸ They then became the eighteen contractors of the *Dogana* and the tax on the retail sale of wine, earning half than before: from 4-500 florins to c. 200 (Table 1). Finally, the following year, a new commission of twenty-four "wise men" drew up nine measures to counteract the arbitrary fiscal policy developed by the contractors of the *Dogana*.⁵⁹

However, some of these arbitrary collections were adopted and confirmed in the reform, while others were restricted in order to either strengthen the monopoly of the *Dogana* or to transfer to the commune the rents previously collected by the contractors.⁶⁰ First, 1) the commission granted grazing rights to foreign transhumant shepherds from September to May, without surcharges, but at higher rates (1/7 more). Secondly, 2) it granted citizens and inhabitants of the territory of Siena the same rights as foreigners in the pastures of the *Dogana*, but with a higher tariff of 1/2 florin (for less inconvenience in travelling) and eight more grazing days for the payment of the pasture tax. Thirdly, 3) the commission increased the grazing tax for pigs and 4) prohibited the collection of tolls on Sienese cattle brought to the *Dogana*'s pastures. Conversely, this toll was confirmed for Sienese and foreign herds taken to the competing pastures. The commission also forbade 5) the levying of tolls on cattle that had left and returned to the territory of Siena and on herds that had already been taxed. More importantly, 6) it set a maximum salary of 120 florins per year for the officer (*vergaio*) who went to the Maremma to administer on the spot the *Dogana* and the community of transhumant shepherds known as *vergaria*.⁶¹ Moreover, the shepherds were not obliged to pay this salary. 7) The commission also set a maximum salary of 100 florins per year for each of the nine contractors, to which a maximum of 15% of additional income could be added. 8) It then recognized the right of all Sienese citizens to rent their pastures directly to the transhumant shepherds but reserved the right of pre-emption. Finally, the commission proposed 9) the election of three citizens to

⁵⁶ ASS, *Consiglio generale*, 207, cc. 6v-7r, 1415 April 7; 208, cc. 49v-50r, 1417 December 17.

⁵⁷ ASS, *Consiglio generale*, 207, cc. 6v-7r, 1415 April 7.

⁵⁸ ASS, *Consiglio generale*, 207, cc. 133r-v, 1415 December 13.

⁵⁹ ASS, *Statuti di Siena*, 39, cc. 41v-43r, 1416 May 12.

⁶⁰ See ASS, *Statuti di Siena*, 39, cc. 41v-43r, 1416 May 12 and Cristoferi, *Il «reame»*, 78-81.

⁶¹ For the *vergaio* and the *vergaria*, see: Cristoferi, "Inside."

collect, verify and correct all the regulations of the *Dogana*, a measure at the core of what will become the new statute of this institution in 1419.⁶²

The limits on the contractors' profits were confirmed by the statute of March 1419, since some of them were earning – “to the shame of the commune” – around 4-500 florins per year, probably still a reference to the years 1414-6.⁶³ In June of 1419, however, these measures were reinforced and the limits tightened: a new deliberation of the *Consiglio generale* decided that the number of contractors of the *Dogana* and of the tax on the retail sale of wine should be reduced to fifteen citizens (nine for the *Dogana*, six for the wine tax), that the electoral system should be modified and that the quota to be taxed should be increased to 15,000 florins (previously it had already risen to 10,000 and 12,000 florins according to the *Regolatori*'s budget revisions: Table 1) for the pasture tax and to 20,000 for the wine tax.⁶⁴ In addition, the contractors were to return the 1,000 florins advanced to them by the commune to cover all the expenses. The fifteen contractors, on the other hand, would have added up the income they had received and shared it with the commune, as had been the case since 1412: in fact, each contractor could collect a minimum of 100 *lire* (about 25 florins) and a maximum of 200 *lire* (about 50 florins), leaving the rest to Siena.⁶⁵

It was in this deliberation that the tendering system was for the first time described by the verb *accomandare* (to leave in custody, to lend, to entrust),⁶⁶ recalling, at least in the name, the *accomandita* or *commenda* contract.⁶⁷ The new measures, however, proved to be unsuccessful: in 1430 it was argued that “the revenue from the pasture and salt taxes was badly administered and even worse collected” because of the inadequate incentives offered to the contractors in the form of wages. As a result, a new deliberation established that the contractors of the *Dogana dei Paschi* and of the salt together could spend up to 1,000 florins and that, if the pasture tax and the salt tax together exceeded the fixed amount of 25,000 florins to be paid to the commune, the excess profits were to be shared in half with the contractors.⁶⁸

⁶² See: Cristoferi, *Statuti*.

⁶³ Cristoferi, 111.

⁶⁴ ASS, *Dogana dei Paschi*, 1, cc. 13r-14r, 1419 June 19. The fifteen contractors were to be elected among people “of the regime” pre-selected by the officials of the contracts of the commune (*ufficiali sopra le rendite del comune*).

⁶⁵ ASS, *Dogana dei Paschi*, 1, cc. 13r-14r, 1419 June 19.

⁶⁶ ASS, *Concistoro*, 2113, c. 149v, 1419 April 27: *accomandare le rendite*. See also: *Grande dizionario*, s.v.

⁶⁷ The *commenda* is considered as an equity-like contract and spread from the twelfth century in Italian cities such as Genoa and Venice for maritime and land trade. It provided for a land-based investor (*stans*) to commission a travelling party (*tractator*) to take goods to another port or market, sell them there and return with the profits or with other goods purchased with the price received. The profits were usually divided in this way: 2/3 or 3/4 to the investor and the rest to the travelling party, while the financial losses were borne by the former. See: Messinetti, *La società*; De Lara, “Institutions;” Harris, *Going the Distance*, 130-70.

⁶⁸ ASS, *Statuti*, 41, cc. 220v-221r, 1430 February 27.

The adjustments made to the 'mixed' tendering system between 1419-30 show that the maximization of the income through financial incentives to the contractors was ultimately considered the main objective of the *Dogana*, regardless of its impact on transhumant shepherds, rural communities and the environmental context of the Maremma.⁶⁹ In this respect, a return to direct management of the *Dogana* was never envisaged: despite its obvious limitations, the 'mixed' tendering system was able to provide Siena with 81% of the *Dogana's* income each year, while at the same time satisfying the needs of the contractors and – through the imposition of profit limits – the political and economic balance between them and their *Monti* by following the increasing relevance of transhumance in the Sienese and regional economy.⁷⁰ In fact, the 1420s and 1440s still show a fluctuating but positive trend in the income of the *Dogana*: if in 1428-9 the income fell to 9,700 florins, the following year it had risen to 14,000, and in 1439-41 it ranged between 18 and 23,000 florins per year.⁷¹

6. Profile and profits of the contractors of the *Dogana* (1412-23)

In the 'mixed' tendering system analyzed above, the commune of Siena was procured by co-opted financiers and administrators who had the means, the interests and the appropriate economic and managerial capacity to obtain, perhaps unscrupulously, the maximum possible revenue from the *Dogana*. We can now verify this by examining their socio-economic profile, as well as the socio-political and economic advantages that the *Dogana's* contractors may have gained by participating in this tendering system. To do this, we will focus on the group of the 97 *Dogana's* contractors recorded in the budget revisions of the *Regolatori* and in the deliberations of the *Consiglio generale* (Table 2).⁷² As shown by the table below, their names, professions and political affiliations have been cross-referenced with information from other sources, allowing me to reconstruct the *cursus honorum* and/or wealth of about half of the contractors, and the income from the *Dogana* in the first decades of the fifteenth century for all of them. This evidence will be fundamental in establishing the relevance of the 'mixed' tendering system also as a mechanism for the acquisition, strengthening and management of political and socio-economic capital.

The sources I have used come from two different archival series, both in the State Archives of Siena. Firstly, I compared the list of names of the contractors with those available for the period 1400-30 in five eighteenth-century manuscripts, which record all the Sienese citizens without an established

⁶⁹ See: Cristoferi, "I conflitti."

⁷⁰ Cristoferi, "«...In passaggio»."

⁷¹ Cristoferi, *Il «reamo»*, 89-90.

⁷² For the *Regolatori*, see: Moscadelli, "Apparato."

Table 2. *Contractors of the Dogana dei Paschi of Siena (1412-23)*

Year	Contractors	Sources	
1412-3	Cecco son of Rosso and co.	R, 6, cc. 243r-v.	
1413-4	messer Angelo son of Giovanni and co.	R, 6, cc. 276r-v.	
1414-5	(N) Pietro son of Cristoforo son of Bonaventura (lanaiolo); Rosso son of Simone; Berto son of Filippo son of Altese. (P) Minuccio son of Ventura (pizzicaiolo); Pietro son of Gioacchino (scarsellaio); Iacopo son of Feo detto ser Cocco. (Ri) Daniele son of maestro Amerigo; Simone son of Barnaba (lanaiolo); Urbano son of Giovannello.	R, 6, cc. 324v-325r; CG, 206, cc. 154v-155r.	
9	1415-6	(N) Niccolò son of Cristoforo Bonaventura (lanaiolo); Petrone son of Giovanni Petroni; Andrea son of Francesco Petrucci. (P) Bindo son of Naddo (cerbolattaio); Pasquale son of Domenico Pascuccini; Cristofano son of Stefano (conciatore). (Ri) Pietro son of Giovanni detto Mocho (banchiere); Pietro son of Franceschino; Iacomo son of Guidino son of Iacomo (lanaiolo).	R, 6, cc. 374r-375r; CG, 207, c. 11r.
1416-7	(N) Angelo son of Mazzino; Nofri son of Ambrogio son of Cresta; Nanni son of Bindo son of Tuccio; Gherardo son of Giovanni Rocchetta; Felice son of Pietro son of dominus Tancredi; Meo son of Salvestro Marzi. (P) maestro Francesco son of Albertino (medico); Francio son of Buccio pizzicaiolo; Giovanni son of ser Neri son of ser Giovanni; Marco son of Giovanni (biadaio); Agostino son of Cecco detto Scarpa; Cecco son of Andrea da Pernina (lanaiolo). (Ri) Antonio son of Giovanni son of Credo; Bartolomeo son of Giovanni son of Casuccio; Andrea son of Tancio; Savino son of Andrea (lanaiolo); Nanni son of Michele (cuoiaio); Biagio son of Francesco son of Viva.	R, 6, cc. 411r-412r; CG, 207, c. 136v.	
1417-8	Cecco son of Rosso and co.	R, 6, cc. 403r-405r.	
1418-9	(N) Francisco son of Naddino Accarigi; Lollo son of Ludovico son of Lollo; Riccardo Petroni; Pietro son of Angelo Tondi; Petrone son of Petrone Petroni; Andrea son of Angelo son of Pietro son of Buonamico. (P) Vico son of Marco son of Bindo; Cecco son of Vinuccio (cuoiaio); Lorenzo son of Matteo (tintore); Mino son of Giovanni Pacinelli; Rinaldo son of Nanni son of Salvi; Antonio son of Turco (forbiciaio). (Ri) Cristofano del Taia (cuoiaio); Filippo son of Luca (pannini); Bertino son of Nuto (tiratore); Nanni son of Neri del Garda (rigattiere); Nanni son of Pagno (maniscalco); Giovanni son of Cecco detto Pagliacervo.	CG, 207, c. 76v.	
18	1419-20	(N) Gabriele son of Giannino son of Guccio (lanaiolo); Giovanni son of Compagno Petroni; maestro Bartolomeo son of Bartolomeo; Berto son of Antonio son of Berto; Mino son of dominus Tommaso; Cione son of Angelo son of Cione del Frate. (P) ser Cristofano son of Andrea; ser Niccolò son of Dardo (notaio); Antonio son of Francesco (speziale); ser Francesco son of maestro Agostino; Nanni son of Pucci Insegni; Marciano son of Cecco son of Marco. (Ri) Luca son of Pietro (armaio); Damiano son of Minuccio son of Damiano; Andrea son of Giorgio son of Pasquale (pannini); Nofri son of Bartolo son of messer Lorenzo (orefice); Cecco son of maestro Iacomo; Pietro Iacomo detto Pietrolongo.	CG, 208, c. 161v.

1420-1	(N) Ghino son of Bindo Ghelli ; <i>dominus</i> Battista son of <i>dominus</i> Giovanni Bellanti; Felice son of Pietro son of <i>dominus</i> Tancredi. (P) Pietro son of maestro Martino son of Simone ; Cecco son of Andrea da Pernina (lanaiolo); Agostino son of Tommaso (rigattiere) . (Ri) Bartolomeo son of Giovanni son of Cecco ; Antonio son of Cristofano son of <i>ser</i> Angelo (lanaiolo); Mariano son of Iacomo son of Guido (tintore) .	CG, 209, c. 31r.
1421-2	(N) <i>dominus</i> Angelo son of Giovanni; Nanni son of Mino son of Cecchino; Paolo son of Minuccio Bargaglia . (P) <i>messer</i> Domenico son of Niccolò del Legname ; Pietro son of Cristofano (orefice) ; Stefano son of Minuccio (albergatore). (Ri) <i>ser</i> Antonio son of Michele son of Antonio; Sano son of Guido; <i>messer</i> Martino son of Bartolomeo (pittore) .	CG, 209, c. 101v.
15		
1422-3	(N) Bartolomeo son of Pietro Montanini ; <i>dominus</i> Pietro son of Bartolomeo son of Pietro (dottore); Niccoluccio son of Giovanni Petrucci . (P) Pietro son of Bandino (orefice) ; Giacomo son of ser Bartolomeo (vignaiolo) ; <i>ser</i> Giovanni son of Niccolò son of Cecchino. (Ri) Cecco son of Sozzino son of dominus Niccolò ; <i>ser</i> Francesco son of Agostino son of messer Antonio ; Salvestro son of Duccio (rigattiere) .	CG, 209, c. 200r.

Note: all sources are from the ASS (CG = *Consiglio generale*; R = *Regolatori*); names, patronymics, surnames and professions are in Italian; blue indicates contractors recorded as public officials and government members between 1400-30; red indicates contractors whose tax list has been found in the *Lira* of 1410. When contractors are recorded in both sources are written in purple. The contractors elected in 1412-3, 1413-4 and 1417-8 were found only in the *Regolatori* and are therefore reported in the synthetic version, with the name of the principal responsible and co.

Legend: 9 = nine contractors of the *Dogana dei Paschi*; 18 = eighteenth contractors of the *Dogana dei Paschi* and of the tax on the retail sale of wine; 15 = fifteen contractors of the *Dogana dei Paschi* and of the tax on the retail sale of wine; N = *Monte* of the *Noveschi*; P = *Monte* of the *Popolari*; Ri = *Monte* of the *Riformatori*.

Sources: author's database from ASS, *Lira*, 39 (1410); 41 (1410), 43 (1410); MS A78 (1715-7); MS A79 (1713-21); MS A83 (c. 18th c.); MS A87 (1725); MS A88 (1725).

surname who were elected as members of the government, the budget office, the income office and others between 1300 and 1700.⁷³ 53 of the 97 contractors were found to have served the commune of Siena in other offices (Table 2, in blue and purple). Moreover, a recent doctoral thesis on the textile industry in Siena provided additional information on the profile of some textile entrepreneurs who served as contractors to *Dogana*.⁷⁴ Secondly, I have searched the three available tax registers of the *Lira* of 1410 in order to identify the wealth of as many contractors as possible, together with their place of resi-

⁷³ These manuscripts are the result of an eighteenth-century erudite research commissioned by the Abbot Galgano Bichi: they list the public officials with various functions (ASS, MS A78, composed in 1715-7), the members of the government (*Concistoro*, MS A79, 1713-21), the officials of the budget office (*Biccherna*, MS A87, 1725), those of the income office (*Gabella*, MS A88, 1725) and of the grain import (*Biado*, MS A89, 1725). For these offices see: *Guida Inventario, ad vocem*.

⁷⁴ Giacchetto, "Siena città" now published as Giacchetto, *Siena città*. I am grateful to the author for providing me with the manuscript of his PhD dissertation.

dence and profession, if they were not included in the other lists.⁷⁵ The *Lira* was the direct tax in Siena: every inhabitant of the city (and some rural communities) had to submit a written declaration of his or her movable and immovable property, on the basis of which the taxable income was determined.⁷⁶ We do not know the criteria adopted by the commission responsible for assessing the tax in 1410 – which were usually the result of a political balance between the financial needs of the city and the willingness of the political and economic elite of the city to contribute – but it is important to know that it was considered extremely burdensome by the wealthiest citizens.⁷⁷ Nevertheless, the taxable income recorded – the self-declarations are lost and the available registers are incomplete – can give us a rough measure of the wealth of each of the 54 contractors listed there (Table 2, red and purple).

In fact, these two archival series only cover half of the contractors of the *Dogana* and do not allow any analysis of their participation in the tendering of other public revenues, which seems highly probable. Moreover, the information on the *cursus honorum* concerns more the representatives of the *Monti* of the *Riformatori* and the *Popolari* than the *Noveschi*, the latter being composed of a greater proportion of elite families with established surnames.⁷⁸ However, the fact that we can obtain data on political participation, occupation and wealth for around 50% of the contractors, almost evenly distributed according to their place of residence (and partly according to the *monte* to which they belonged), should not be considered trivial.⁷⁹ In this respect, the coverage is sufficient to understand, through the study at the general and individual level of some of the contractors of the *Dogana*, the relevance of political and economic participation in the management of public revenues during the fifteenth-century regime of the *Dieci priori* organized in *Monti*, as I will show in the next sub-sections.⁸⁰

⁷⁵ These registers, which are incomplete, list the citizens together with the taxable income and the tax they have to pay in 1410 for the *terzi* of Città (ASS, *Lira*, 39), Camollia (*Lira*, 41) and San Martino (*Lira*, 43). In the *Lira* series, only the years 1453, 1468 and 1481-8 have complete registers: ASS, *Inventario della Lira*, no. 14 (1940); Giacchetto, “Problemi e questioni;” Piccinni, Catoni, “Famiglie e redditi.”

⁷⁶ For the *Lira* see the references in the footnote above.

⁷⁷ ASS, *Consiglio generale*, 204, cc. 103r-v, 1410 June 5 and Giacchetto, *Siena città*, 368.

⁷⁸ Of the 53 contractors recorded as elected as public officials in the manuscripts, 8 belonged to the *Noveschi*, 21 to the *Riformatori* and 21 to the *Popolari*. Source: author’s database from ASS, MS A78, MS A79, MS A87, MS A88, MS A89.

⁷⁹ Of the 54 contractors identified in the *Lira* of 1410, 13 belonged to the *terzo* of San Martino, 20 to that of Camollia and 21 to that of Città, while 17 belonged to *Monte* of the *Popolari*, 18 to that of the *Riformatori*, and 19 to the that of the *Noveschi*. Source: author’s database from ASS, *Lira*, 39, 41, 43.

⁸⁰ Fochesato, “Plagues.”

6.1 *The socio-economic profile of some contractors*

Among the group of contractors elected in 1412-23, both the taxable income and the profession or the title of 33 individuals could be identified. Textile and leather merchants were the most prominent group, with 17 representatives: 4 wool producers and merchants (*lanaioli*), 4 leather producers and tanners (*cuoiari*), 3 junk dealers or textile retailers (*rigattieri*), 2 linen producers or merchants (*pannilini*), 2 tanners (a *cerbolattaio* and a *conciatore*), 1 dyer (*tintore*), 1 owner of a rack for drying clothes (*tiratore*).⁸¹ This evidence is in line with the close link between the textile industry and the political evolution of late medieval Siena, as recently demonstrated by Marco Giacchetto.⁸² It confirms that, between the fourteenth and fifteenth centuries, "some of the most important Sienese families not officially belonging to the nobility [i.e. without surnames] derived their wealth and social status from the wool trade and production"⁸³ and the textile industry in general, to the extent that some of their members were elected as contractors for one of the most important sources of public revenue for the city such as the *Dogana*. In addition, it can also suggest the close links between some categories elected as contractors and the economic importance of the *Dogana* for their sectors, such as that of leather production.⁸⁴

Another important group, not surprisingly given the nature of the office, were the bankers, with 3 representatives elected between 1412-23.⁸⁵ In fact, they were among the ten richest contractors whose profession or title is known along with the 2 linen manufacturers or merchants, a dyer, a wool merchant and an innkeeper.⁸⁶ The total taxable income of the 33 contractors whose profession or title is known was 43,800 lire, or 11,230 florins, with an average of 340 florins. If we look at the whole group of 54 contractors whose only taxable income is known, they were assessed 114,100 lire, or 29,256 florins, with an average of 541 florins.⁸⁷ In this larger group, we find 4 members of the Petroni, Montanini and Bargagli families, together with a banker and a linen producer or merchant, among the 10 richest contractors. In fact, these families and most of the richest, as well as those in the first four positions in our list, belonged to the *Monte* of the *Noveschi* where most of the non-noble elite families were represented, while most of the 'poorest' contractors be-

⁸¹ Source: author's database from ASS, *Lira*, 39, 41, 43.

⁸² Giacchetto, *Siena città*.

⁸³ Giacchetto, 544.

⁸⁴ The wool producers of fifteenth-century Siena mainly used high quality wool from abroad instead of the local wool, which was usually worked in the countryside: Giacchetto, 541.

⁸⁵ There were also: two goldsmiths, a corn merchant, a doctor, a notary, a pharmacist, a painter, an armourer, a blacksmith, a scissors maker, an inn keeper and three contractors with the personal titles of *ser/dominus* (one member of the Bellanti family and two practiced a liberal profession). Source: author's database from ASS, *Lira*, 39, 41, 43.

⁸⁶ Source: author's database from ASS, *Lira*, 39, 41, 43.

⁸⁷ The exchange rate between 1 lira and 1 florin was 3,9 in 1410: Cristoferi, *Il «reame»*, 237-40.

longed to the *Riformatori* (five of the ten poorest positions), whose popular origins and larger social representation are well known.⁸⁸

6.2 *The profits of the contractors*

The profits of the contractors of the *Dogana* were generally considerable: in 1412-7, they were able to earn over 16,000 florins, or 16% of the total income, with an average of over 3,000 florins (Table 1). This figure was also significant at the individual level with an average income of 323 florins – well above all the limits recommended by law –, making the tendering of the income of the *Dogana* probably one of the most profitable sectors of investment in Siena, as the complains and the motivations for the adjustments repeatedly reported to the city councils in the 1410s and 1420s also suggest. In this respect, the budget years 1414-5 and 1415-6 were very profitable, with each contractor earning 505 and 487 florins respectively, in line with the further rise in the income of the *Dogana* to well over 20,000 florins. As mentioned above, these profits were considered excessive – that is, implicitly dangerous to the political and economic balance between the groups of contractors and consequently to the *Monti's* system – and were subsequently reduced to around 200 florins. Rather than limiting the profits, this reduction was achieved more effectively by doubling the proportion of contractors who benefited, from 9 to 18, as the cake to be shared grew.

In this respect, data on individual profit shares are particularly interesting when compared with the average taxable income of the contractors identified in the *Lira* of 1410 (Table 2), as they further confirm the economic relevance of the *Dogana* to the citizens elected to manage it. In general, among the 20 contractors for whom it is possible to determine the taxable income and the individual profit share, the latter is higher than the former in half of the cases, while in the other ten it is equal to half.⁸⁹ For example, in 1414-5, Pietro, son of Cristofano, son of Bonaventura, a wool merchant belonging to the *Noveschi*, benefited from the extraordinary profit of 505 florins, equivalent to 76% of his taxable income, while for Iacomo, son of Feo, called ser Cocco, leather producer and tanner from the *Popolari*, this sum was 39% higher than his taxable income.⁹⁰

6.3 *The cursus honorum of some contractors*

Finally, the participation in the *Dogana's* tendering system was not only of economic importance but, once it had been introduced, became an integral

⁸⁸ Cherubini, "I mercanti," 329-39; Giacchetto, *Siena città*, 100-3.

⁸⁹ Source: author's database from ASS, *Lira*, 39, 41, 43 and Table 2.

⁹⁰ Source: see the footnote above.

part of the political career of the Sienese urban elite, as the analysis of the *cursus honorum* of some of the contractors confirms. In fact, of the 53 contractors whose political service is recorded in the eighteenth-century manuscripts studied, 30 were elected members of the government (the *Concistoro*), and 34 to other important public offices, such as the *Biccherna* (budget office), the *Gabella* (income office), the *Mercanzia* (the merchants’ guild which acted as a trade office and commercial court), the *Regolatori* (budget auditors), the *Dogana* of the Salt (for the production and taxation of salt), the Office of the *Biado* (for the grain trade) and that of the *Pupilli* (for the protection and administration of the inheritance of orphaned children).⁹¹ This is not surprising, since the complex electoral system of the *Monti*, from which that of the *Dogana*’s contractors was derived, meant that many people were elected to certain offices more than once or rotated through most of them during their political careers.⁹² For example, 12 contractors were elected to the government twice, 5 three times and 3 four times and only 10 once, while 8 contractors were elected to the same office more than once.⁹³ In this respect, being a contractor in the *Dogana* could happen either before or after being elected to the *Concistoro* or to another important office such as the *Biccherna* or the *Gabella*, as several cases show. For example, Francesco son of Albertino, a physician belonging to the *Popolari* and resident in *Città*, was elected as an *esecutore* of the *Gabella* in 1392, *Regolatore* and member of the government in 1396, officer of the *Dogana dei Paschi* in 1400-1, to the *Concistoro* again in 1402-3, to the *Biccherna* in 1411 and in 1416, and finally as a contractor of the *Dogana* in 1416-7.⁹⁴ Conversely, Luca son of Pietro, an armourer belonging to the *Riformatori* and resident in *Camollia*, was elected to the *Concistoro* in 1413, in 1419 and 1425, while serving as a contractor of the *Dogana dei Paschi* in 1419-20 and as an officer of the *Mercanzia* and of the Salt in 1420 and 1423, respectively.⁹⁵ In short, the position of contractor of the *Dogana* was indeed a prestigious one, but only one of many that a member of the Sienese elite could hold throughout his career: however, its economic importance – as clearly shown by its financial performance (Figure 2 and Table 1) – was such that it is not surprising to find future or former members of the government among its contractors. At the same time, its complexity was such that we also find some contractors or former officers elected more than once to its management.⁹⁶ In this respect, participation in the *Dogana*’s tendering system was not so much a way of acquiring political capital as of publicly demonstrating that one

⁹¹ Source: author’s database from ASS, MS A78, MS A79, MS A87, MS A88, MS A89. For the offices: *Guida Inventario, ad vocem*.

⁹² See: Ascheri, *Siena*; Moscadelli, “Oligarchie.”

⁹³ Source: author’s database from ASS, MS A78, MS A79, MS A87, MS A88, MS A89.

⁹⁴ Source: author’s database from ASS, MS A78, MS A79, MS A87, MS A88, MS A89 and Table 2.

⁹⁵ See the footnote above.

⁹⁶ For instance, Cecco son of Rosso was elected as a contractor in 1412-3 and 1417-8 while 12 contractors served also as scribe, chamberlain or officers of the *Dogana dei Paschi* between 1390 and 1423: see Table 2 and Cristoferi, *Il «reame»*, tables no. 14, 15, 16 and 17.

already had it: a clear demonstration of the political connections, trust and know-how acquired during a political career in the Sienese *Monti's* regime.⁹⁷

7. Concluding remarks

The analysis of the different tendering systems for the collection of the pasture tax and the management of the *Dogana* has clearly demonstrated their relevance, even in a context dominated by a strong public institution designed to directly control the commons and transhumance such as the office of the *Paschi*. In this respect, each tendering system was adapted and designed to meet specific economic and political objectives, whether external to the ruling regime (obtaining maximum revenue through incentives to the contractors as in 1412 or ensuring revenue – albeit minimized – by outsourcing the risk to them, as before 1353 and in the 1370s), or internal (sharing part of the profits among the supporters of the regime), always following the financial trend of the *Dogana*. In this respect, an obvious common objective of the tendering systems was the link between the group of contractors and the political factions in power: access to a share of the profits from the pasture tax was simply a consequence of this. In this sense, the ‘mixed’ tendering system that developed after 1412, and which applied not only to the *Dogana* but also to the other sources of tax revenue in Siena, was inherent to the regime of the Ten *Priori* and to the *Monti* that underpinned political participation at the time.⁹⁸ This is clearly demonstrated by the search for a balance in the “excess” of the share of profits that the contractors could obtain – either among all the contractors of the system of tendering for public revenues or to the detriment of the Commune – which motivated the adjustments that followed the reform of 1412. Nevertheless, the paper demonstrates the high profitability of being chosen as a contractor in the ‘mixed’ tendering system of the *Dogana*, which in some cases made it possible to obtain in one year an amount equal to the taxable income assessed in 1410 or at least of half of it. Therefore, I would like to conclude by reaffirming that participation in the *Dogana's* tendering system was not so much a way of acquiring political capital as of publicly demonstrating that one already had it enough to have access to “the best income of the commune”.⁹⁹

⁹⁷ See as a recent example of a political career during the *Monti's* regime: Gelli, *Fra principi*. For the relevance of indirect taxes in the *Monti's* regime: Fochesato, “Plagues.”

⁹⁸ See the footnote above.

⁹⁹ ASS, *Consiglio generale*, 208, cc. 127r-v, 1418 December 18.

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