Gregory of Tours painted a very dark picture of the conditions existing in the barbarian kingdoms of his day. The fact was that many of the bishops of the Church were worldly men who had compromised with some of the rude barbarian ideas in the hope of achieving an ultimate good. Injuriosus seems to have been in a different category from the rest of the bishops on this occasion. The principle on which the Church claimed exemption was put forward by him very strongly and successfully to King Lothar.

Book IV. Chapter 2:

At last King Lothar had decreed that all the churches in his kingdom should pay a third part of their income to his fisc. But when all the bishops, albeit unwillingly, had consented and signed their names, the blessed Injuriosus, manfully refusing, disdained to sign, saying: "If you wish to take God's property the Lord will quickly take away your kingdom; for it is unjust that your barns should be filled through the money of the poor who ought rather to feed at your hands." And being wroth with the king he departed unceremoniously. Then the king, much perturbed, fearing the spirit of the blessed Martin, sent after him with gifts, craving his pardon, condemning what he had done, and at the same time asking that he would ask the help of the blessed Bishop Martin on his behalf.

The poll tax, of primitive origin, was direct and personal, and by its nature, therefore, was likely to cause more resentment than an indirect tax. It was sometimes levied in order that aliens and those without property might not altogether escape taxation. At first it probably made no distinction between persons except that it might be levied on the heads of free families and coloni. The following exempts Tours from this tax.

Book IX. Chapter 30:

Now King Childebert, on the request of Bishop Maroveus, ordered assessors to go to Poitiers; namely, Florentianus, Mayor of the palace, and Romulfus, Count of the palace, so that the people might pay the poll-tax as they had done in the time of his father. For many of the people had died so that the burden of the tribute was indeed great on this
account to the widows, orphans, and infirm; but the assessors, taking each person in turn, relieving the poor and the sick, wrote taxes against those, who, by reason of justice, ought to give tribute; and so they came to Tours. But when they wished to place our people under tribute, saying that they had brought with them the tax roll whereby they had paid in the time of previous kings, we replied, saying: "It is clear that the city of Tours was assessed in the time of King Lothar, and that the assessment rolls were taken away to the king's presence; but, since the king feared the wrath of the holy Bishop Martin, they were burned. But after the death of King Lothar, the people (of Tours) took the oath to King Charibert; and he also promised on oath that he would not burden the people with new laws and customs, but he would retain only those under which they had previously lived in the time of his father; and he promised that he would not impose upon them any new ordinance which would result in loss to them. But Gaiso, at that time count, having taken the capitulary, which we recalled previous clerks had made, began to exact tribute; but having been forbidden by Bishop Eufronius, he went into the presence of the king with the money he had wrongfully taken, showing him the capitulary in which the assessment for the tribute was contained. But the king, sighing, and fearing the wrath of St. Martin, destroyed the capitulary; he sent back to the church of St. Martin the gold which had been taken, declaring that none of the people of Tours should pay any tax to the fisc. King Sigebert held the city after the death of Charibert, nor did he place any burden of tribute upon it. Childebert, reigning now in the fourteenth year after the death of his father, has exacted nothing, nor has this city groaned under the burden of any tribute."

If, as the following document suggests, the collectors were responsible for the taxes, it may well be that there was a system of farming out. At least that would be a good reason for the exemption which they, in common with the clergy, were granted.

Book X. Chapter 7:

But in the same city [Clermont] King Childebert remitted all tribute both from the churches and from the monasteries and from the other clergy who seemed to belong to that diocese, as well as that from all those who held office in the diocese. For the collectors had already been reduced to penury in that, for a long time when land, through the succession of new generations, had been divided into many parts, they were scarcely able to collect this tribute. By the inspiration of God, the king commanded the collection of the tribute to be improved so that what was owing from the past to the fisc should not harm the collector of the tribute, or cause any churchman to be brought to account for tardiness in paying.

On Treatment of Serfs and Slaves, c. 575

The decisions of Church Councils were not always effective in preventing harsh treatment of serfs and slaves. The priest in this instance acted correctly, but the mental reservation of Rauching appears to have nullified his promise.

Book V, Chapter 3: (The widow of Godwin) married Rauching, a man of great vanity, swollen with pride, shameless in his arrogance, who acted towards those subject to him as though he were without any spark of human kindness, raging against them beyond the bounds of malice and stupidity and doing unspeakable injuries to them. For if, as was customary, a slave held a burning candle before him at dinner, he caused his shins to be bared, and placed the candle between them until the flame died; and he caused the same thing to be done with a second candle until the shins of the torchbearer were burned. But if the slave tried to cry out, or to move from one place to another, a naked sword threatened him; and he found great enjoyment in the man's tears. They say that at that time two of his slaves, a man and a girl, fell in love—a thing which often happens—and that when their affection for each other had lasted for a period of two years, they fled together to a church. When Rauching found this out he went to the priest of that place and asked him to return the two slaves immediately, saying that he had forgiven them. Then the priest said to him, "You know what veneration is due to the churches of God. You cannot take them unless you take an oath to allow them to remain together permanently, and you must also promise that they will be free from corporal punishment." But he, being in doubt and remaining silent for some time at length turned to the priest and put his hands upon the altar, saying, "They will never be separated by me, but rather I shall cause them to remain in wedlock; for though I was annoyed that they did such things without my advice, I am perfectly happy to observe that the man did not take the maid of another in wedlock, nor did she take the slave of another." The simple priest believed him and returned the two slaves who had been ostensibly pardoned. He took them, gave thanks, and returned to his house, and straightway ordered a tree to be cut down. Then he ordered the trunk to be opened with wedges and hollowed out, and a hole to be made in the ground to the depth of three or four feet, and the trunk to be placed therein. Then placing the girl as if she were dead, he ordered the slave to be thrown on top of her. And when the cover had been placed upon the trunk he filled the grave and buried them both alive, saying, "I have not broken my oath and I have not separated them."

Opposition to Royal Taxation, c. 575-80


Kings who tried to preserve society by maintaining order and keeping some semblance of national unity, found the cost of government heavy and the opposition to their taxes
great. *When their taxes seemed to their subjects to be too exorbitant, scenes of violence ensued such as occurred at Limoges.*

**Book V. Chapter 21:**

But King Chilperic ordered new tax rolls to be made in all his kingdom in such a way that the taxes would be very burdensome to the people. Wherefore many left their cities and their possessions and, seeking other kingdoms, thought it better to live abroad than to submit to such oppression. For it was decreed that each proprietor should pay one amphora of wine for each arpent of land. Many other taxes were imposed on lands and serfs and they were impossible to pay. The people of Limoges, when they perceived with what burdens they were oppressed, assembled on the first of March and wished to slay the referendary, Mark, who had been ordered to do these things; and they would have done so if Bishop Fereolus had not freed him from his imminent danger. Having seized the tax rolls, they burned them; whereat the king was very angry, and sending men there from his court, he inflicted great losses on the people, humbled them with punishments, and sent many to their death. They say that these emissaries of the king made false charges that priests and abbots were accomplices of the people in burning the tax rolls during the rebellion; it is said that they stretched the clergy on posts, subjecting them to divers torments, and also, that afterwards, still heavier taxes were imposed.