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WROCLAW (BRESLAU) CITY BUDGET IN THE FOURTEENTH-FIFTEENTH CENTURIES*

The subject of the article are the budget revenues from taxes and credit sources taken out to cover the budget deficit for the period from which the oldest accounting and fiscal records for the city of Wrocław derive (those preserved or known from transcriptions). These records are excerpts from appropriate accounts kept by the city council. Their form and writing material are unknown to us. Such excerpts were drawn up in the form of an annual report summarising the incomes and expenditures for the various categories, which the departing councillors submitted to their successors annually a few days to a few weeks after the local council election. In Wrocław this fell as a rule on Ash Wednesday,¹ hence the annual date herein entered corresponded as a rule to the moment of preparation. The largest part of the budget fell consequently on the previous calendar year. The intention of the reports' authors, noted down by the town clerk or one of the scribes subordinated to him, was their maximum simplification. This allowed the new councillors to quickly understand the doings of their predecessors, determine the current state of the city's treasury and estimate the potential incomes in the upcoming financial year. What is interesting, such an important matter as was the city's state of debt was not devoted any attention in these reports or if it was then only indirectly. The reports for the years 1299-1357 was entered into a book referred to as an accounting book (*rationarium*), which, in a similar way to the two other oldest council books, was to subsequently obtain in

* The article, 'Zmiany w budżecie Wrocławia w XIV-XV w. (w świetle bieżącego stanu badań)', was published in Polish in *Roczniki Dziejów Społecznych i Gospodarczych*, lxx (2010), 33-62.

¹ Theodor Goerlitz, *Verfassung, Verwaltung und Recht der Stadt Breslau*, i: *Mittelalter* (Würzburg, 1962), 47.

the municipal chancellery its own name of *Henricus Pauper* and as a result of its historical value was painstakingly preserved at the town hall right up until the end of the eighteenth century when it disappeared. This situation surprised Samuel Benjamin Klose (1730–98), who was still using the book and who, in preparing a transcript, had to make use of a copy from the seventeenth/eighteenth century which later also disappeared.² Klose's copy was to become the basis for the edition of 1860, prepared by Colmar Grünhagen.³ It follows to add that quite recently Wojciech Mrozowicz drew attention to the unknown copy of *Henricus Pauper* (up until 1354), contained in a manuscript of the seventeenth/eighteenth century deriving from the former Schaffgotsch library (Reichsgräfllich Schaffgotsch'sche Majoratsbibliothek) in Bad Warmbrunn (Polish: Cieplice).⁴

We are indebted to Grünhagen also for the edition of the councilors' financial report (*ratio dominorum consulum*) of 1386, found only because of him, and similar to those described above. This report – as Grünhagen argued – refers in point of fact to that very year and was not necessarily drawn up directly on the basis of an alleged main accounting book conducted systematically. To be exact he did not issue the analogical, simplified report of 1387 but merely quoted figures therein contained and this as a result of an edition of a full detailed report (*liber civitatis rationum*) from that year, which one may call a proper summing up. He explained the fundamental differences in the data contained in the simplified and full reports of

² *Henricus Pauper. Rechnungen der Stadt Breslau von 1299–1358, nebst zwei Rationarien von 1386 und 1387, dem Liber Imperatoris vom Jahre 1377 und den ältesten Breslauer Statuten*, ed. Colmar Grünhagen (Codex Diplomaticus Silesiae, 3, Breslau 1860; hereafter: CDS, 3), VI–IX, 83; Goerlitz, *Verfassung*, 126; Lucyna Harc, *Samuel Benjamin Klose (1730–1798). Studium historiograficzno-źródłoznawcze* (Acta Universitatis Wratislaviensis. Historia, 157, Wrocław, 2002), 131.

³ CDS, 3, pp. 1–88. The publication has become the basis of many analysis of the city's budget and its detailed breakdown (e.g. besides the below cited in this article see Karol Maleczyński, *Dzieje Wrocławia*, i: *Do roku 1526* [Katowice and Wrocław, 1948], 136–42).

⁴ Wrocław, Biblioteka Uniwersytecka, Dział Rękopisów, Akc. 1950/1051. The code is available online (<<http://www.bibliotekacyfrowa.pl/dlibra>> [Accessed 8 Dec. 2011]. See Wojciech Mrozowicz and Rościśław Żerelik, 'Zapomniana kolekcja średniowiecznych źródeł śląskich (w XVIII–wiecznym rękopisie Biblioteki Uniwersyteckiej we Wrocławiu, Akc. 1950/1051)', *Sobótka*, lxiv, 2/3 (2009), 261–2, 265, 267–9.

1387 by the schematism of the former and its basis upon incomplete data derived from still to be concluded accounts.⁵ All these three mentioned sources were preserved in the original.⁶ It follows to add to these the rough draft of the simplified report (*ratio dominorum consulum*) of 1390 recently published.⁷

Up until the times of S.B. Klose the content of the report of 1427 had been preserved in some form, known today in the hand-written transcripts of his authorship.⁸ There has been preserved a full, detailed report (*liber rationum civitatis*) drawn up in 1445 (possibly for the previous year) as well as the same, even broader in scope from 1468 and 1469 for the previous years.⁹ There has not been preserved, however, the full notation for the current accounting. Partially preserved smaller and larger parts of its fragments, in the majority undated, bear witness to the fact that in the fifteenth and sixteenth century they were conducted by completing an already prepared form, one used even in the same format.¹⁰ The introduction of permanent headings in the place of the chaos (that was in fact reigning amongst the register especially of expenditures in the fourteenth century) did not result, however, in the appliance of an advanced form of accounting – a double-entry register, known at this time from a private merchant ledger of 1502.¹¹ At the end of the period of interest to us there was introduced in place of the hitherto used simplified records, or parallel with them, a form of exceptionally brief annual balance sheets extending to only a few basic pieces of numerical data (*rationes dominorum consulum aut conclusiones rationum*), loosely covering two sheets assembled in the form of a letter. Their collection for the years 1474, 1477, 1479–83, 1486, 1488, 1489, 1492, 1494, 1497–9 has been

⁵ CDS, 3, XIII–XV, 114–49.

⁶ Wrocław, Archiwum Państwowe (hereafter: APWr.), Akta miasta Wrocławia (hereafter: AmWr.), nos 1142–3 (the old call numbers K 18–19), no. 1147 (the old call number K 30).

⁷ AmWr., no. 1146 (the old call number K 29,1); Mateusz Goliński, 'Rachunki miejskie Wrocławia z 1390 roku', *Sobótka*, lxiv, 2/3 (2009), 247–60.

⁸ APWr., Zbiór Klosego, no. 50 (the old call number 48).

⁹ AmWr., no. 1148–1150 (the old call numbers K 31–33).

¹⁰ AmWr., no. 1146 (the old call numbers K 29, 1 – before 1425, K 29, 2 – ca. 1445, K 29, 2a, and K 29, 3 – ca. mid-15th c., K 29, 4 – ca. 1511, K 29,5 – 1554, K 29,6 – 1585).

¹¹ See Grzegorz Myśliwski, *Wrocław w przestrzeni gospodarczej Europy (XIII–XV wiek)*. *Centrum czy peryferie?* (Monografie FNP, Wrocław, 2009), 196–9.

preserved.¹² These were worked on by the town clerk, taking off from the balance sheet several of the items from the previous year like, e.g. the emergency taxes in 1473 not presented in the bills he possessed and consequently sent back in that regard to the councillors themselves as ones better informed on the matter.¹³ More or less at the same time there appeared the *ultimate* – final annual breakdowns of the remunerations of councillors and staff. They are preserved in the form of small fascicles, for the years 1467, 1468, 1470, 1476?–83, 1486, 1488–90, 1492–4?, 1497–9, 1509, 1511–19.¹⁴ By analogy one may conclude that there functioned from the fifteenth century onwards separate annual registers for equally other areas of the city budget, ones accountable to assigned boards. In the case of military expenditures as in the general reports as in the main accounts there is reference to the data contained in the unpreserved booklets: of mercenaries and ‘record’.¹⁵ At least in part there have survived registers of rents (from the turn of the fourteenth century) and taxation (from the second half of the fourteenth century).¹⁶

The starting point for the analysis is the numerical data compiled in a way known from the source record and not on the basis of today’s understanding of them. This may give rise to, obviously, a series of difficulties. The most important is the need to be aware that in Wrocław’s medieval accounting there did not exist an equivalent of today’s concept of deficit. Accordingly, there was not in use any separation of the sources of deficit financing. The loans incurred were presented as equally the cash and surplus from the previous year as revenues of the budget (on a par with taxes, fees, customs duties, real estate incomes); the budget, needless to say, understood as a fund designed for the financing of the city’s expenditures. Hence also the correctly conducted settlement of the budget year, annually presented by those councillors stepping down from office to the new intake, should have been balanced to the denarius with identical positions on the side of revenues and expenditures.

¹² AmWr., no. 1144 (the old call number K 22).

¹³ Goerlitz, *Verfassung*, 47–8.

¹⁴ AmWr., no. 1145 (the old call number K 24).

¹⁵ Cf. AmWr., no. 1146 (the old call number K 29,2), 20.

¹⁶ These were published. The rents sold by the city were entered also into other books.

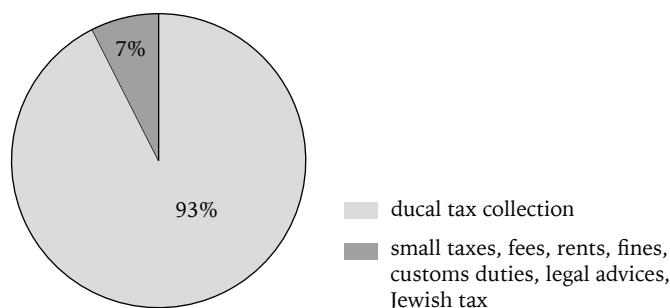


Figure 1. Revenues structure, 1299

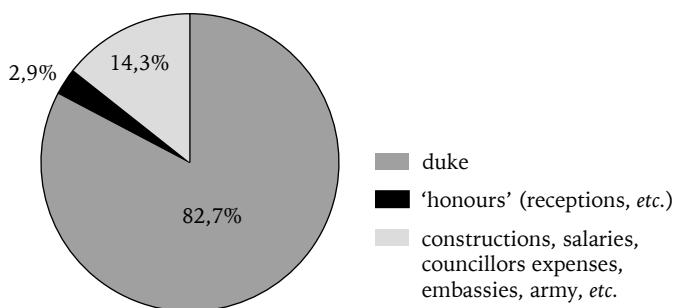


Figure 2. Expenditure structure, 1299

The oldest known report of this type for the year 1299 presents at the same time the most archaic budget structure (see Fig. 1), in its totally dominant part based on the incomes from ducal tax.¹⁷ An almost identical situation existed on the side of expenditure (see Fig. 2), whose main beneficiary was the duke, in this case Bolko I.¹⁸ The tax levied on the burghers (*exactio*), called initially a collection

¹⁷ On 1,200 marks and 13 scots of income, there derived 1,111 marks from collections, see CDS, 3, pp. 1–2. The mark was a unit of silver weight (around 195–197 g) and a unit of account, where 1 mark = 4 *Viertel-Marken* (*ferto*) = 24 scots (*scotus*) = 96 quarts; somewhat later 1 mark nominally equally 48 Prague groschen, in Silesia it was calculated as 12 hellers (deniers, pfennigs) of the coinage in currency. Under Czech influence, in time, there started to be used in parallel the unit of account, the *Schock* (Polish: *kopa*; 60 groschen).

¹⁸ He collected 900 marks of pure silver, which absorbed 993 marks collected in taxes in coins (*ibidem*, 3).

(*collecta*), and subsequently *Geschoß* (*Schoß*, wealth tax), was initially designated for the exclusive needs of the sovereign. However, as tax collection was the responsibility of the council, with time the monies collected started to reinforce the communal budget. Thus the duke, and then the Czech king, was paid out from the municipal coffers a flat-rate contribution, equally called *Geschoß*, whose value was not connected with the amounts derived from taxes. Still at the turn of the fourteenth century the connection between *collecta* and the financial expectations of the sovereign was undoubted. However, in the 1330s they were already two different matters, although the rate of contribution had still not been established (it fluctuated, however, around the figure subsequently finally established). Not later than from 1356 the sovereign (or individuals and institutions, to whom he transferred or pledged these incomes) was already paid constantly 560 marks,¹⁹ unless the king had announced also an emergency tax (*bede*), or had imposed an additional contribution, for example under the pretext of punishment.

Principles of assessing taxes on the basis of wealth were established not later than the second decade of the fourteenth century. The levies *de rebus mobilibus* – on movables, in the fourteenth century covered: 1. the declared value of owned farms (*Vorwerken*) and mills or the value of the incomes derived from them; 2. the value of received rents, regardless of their type and basis; 3. the value of credits given; 4. the value of a capital, owned or administered; 5. the value of goods designated for sale, including beer, cloth and animals and even food stores in quantities in excess of established annual levels. From 1320 property declarations were attested under oath. In the second half of the fourteenth century capital, and more than likely the rest of movables, was subjected to tax assessments according to a rate of 1 groschen (groat) on 10 marks, i.e. $\frac{1}{480}$ of a wealth, while rents – 1 groschen on 1 mark, i.e. $\frac{1}{48}$ of the income. They were to be paid at each tax collection. In the case of the richest contributors (e.g. entrepreneurs, whose settlement in the town was desired) the rate of tax assessment was individually negotiated. There was also introduced wealth thresholds not subject to taxation, differentiated depending on the profession in question. The rate of taxation for an urban property – *de hereditate*, depended in turn on the plot's area (for

¹⁹ See Goerlitz, *Verfassung*, 45–7.

the years 1403–4 this was 6 hellers for 100 square ells, while in the case of a property in the main Market Square twice this). In the case of craftsmen the tax on property and incomes was generally replaced by flat-rate payment *de opere* – a tax paid on the craft performed. The owners and lessee of premises with the right to brew beer were also subjected to the taxation *de taberna*.²⁰

Although in Silesia the *Geschoß* did not take the form of an extra taxation but was a permanent one, the very quantity of dues-collections still changed with each year at the beginning of the fourteenth century, oscillating from 2 to 12. From 1322 it was restricted to 2–4, which was probably possible thanks to the doubling of the initial unknown to us taxation rate. The long standing average (1299–1357) was close to 4 annual collections, and this number was fixed from the second half of the fourteenth century. At the above-mentioned rates, current in the second half of the fourteenth century, the annual charges were: $1/240-1/120$ for movables and $1/24-1/12$ for rents. Depending on the value of the contributions paid, taxpayers were divided between 1357 and 1374 into two classes: a higher – paying at least half a mark tax annually, and a lower – below this amount. The former could divide the annual amount due into two payments, the latter paid in a traditional manner in four collections. In later times the tax on half a mark upwards was called the large *Geschoß*, below – the small *Geschoß*.²¹

During the period covered by the *Henricus Pauper* (1299–1357) the greatest sum raised from the *Geschoß* in the course of a year was 2,644.75 marks, raised in 1356 in seven collections, the lowest – 333.25 marks in 1342 in two collections.²² The annual tax revenues were not, however, the simple multiple of the sum obtained in a single collection depending on the number of these collections in the course of the year. The more there were the greater the levying of payments reduced with each subsequent collection. For the years 1300 to

²⁰ Egbert Herrmann, *Abgabenrecht der Stadt Breslau in Mittelalter und Neuzeit bis zum Ende des 18. Jahrhunderts* (Breslau, 1941), 12–52, 81–2; Goerlitz, *Verfassung*, 49–52; Mateusz Goliński (ed.), *Wrocławskie księgi szosu z lat 1370–1404* (Wrocław, 2008), 7–11.

²¹ Herrmann, *Abgabenrecht* 53–57; Goerlitz, *Verfassung*, 51–2.

²² CDS, 3, pp. 1–88; Ernst Maetschke, 'Der Breslauer Stadthaushalt in der ersten Hälfte des 14. Jahrhunderts', *Zeitschrift des Vereins für Geschichte Schlesiens* (hereafter: ZGS), 69 (1935), 71–3.

1321 (the same taxation rate being applied) the average income in the individual years from a single collection oscillated from 147 to 238 marks. It was, however, in general above 200 marks and only some circumstances unknown to us resulted in a fall, beginning from 1318, in the effectiveness of the fiscal system. In order to redress this the rate of taxation was increased from 1322 and the attested property declarations were effectively enforced. Initially this brought with it favourable effects; for the years 1322–7 there was obtained from the collections on average 434 to 474 marks. Then the rate at which taxes were levied fell, stabilising within 390 to 410 marks, while in the 1340s, following the great fire of 1342, it lowered to 360 to 390 marks. Following the fall in 1350, brought about by tax suspension following a subsequent fire, in the first half of the 1350s it was finally possible to return to the level of 400 to 450 marks, for a loss of a dozen or so marks to again occur.²³ The fragmentary data from a later period proves that the fluctuation in the fiscal incomes was a reoccurring phenomenon, although with a tendency for a reduction in the sums obtained. As a result the proportion of direct taxation in the city's revenues equally changed. In the fourteenth century it was most often 32–38 per cent, while only for the years 1346–50 was it equivalent to 22.3, as also 49.6 per cent, similarly in 1386 – 49.3, and in 1387 – 33.4 per cent.²⁴

Notions of what constituted the harmonious functioning of urban society influenced the defining of the actual taxation burdens. For the common burghers and upper strata (with the exception of councillors in office at the time who were exempt from the payment of *Geschoß*) were to equally divide the costs of maintaining the commune and its payments with regard to the monarchy, ignoring the fundamental difference in size between the two groupings. In order for this to be realised the rate of taxation incurred by the lower class was reduced by a half (according to the tariffs from ca. 1380: to $\frac{1}{96}$ of rent and $\frac{1}{960}$ of movables). As a result the amount collected from each taxation class was more or less equal (the obtainment of complete balance was made impossible by the difficulties in the tax execution).²⁵

²³ Maetschke, 'Der Breslauer Stadthaushalt', 76, 79; Mateusz Goliński, *Socjotopografia późnośredniowiecznego Wrocławia (przestrzeń – podatnicy – rzemiosło)* (Acta Universitatis Wratislaviensis. Historia, 134, Wrocław, 1997), 291–5.

²⁴ CDS, 3, pp. 72–8, 114–33.

²⁵ Goliński, *Socjotopografia*, 301.

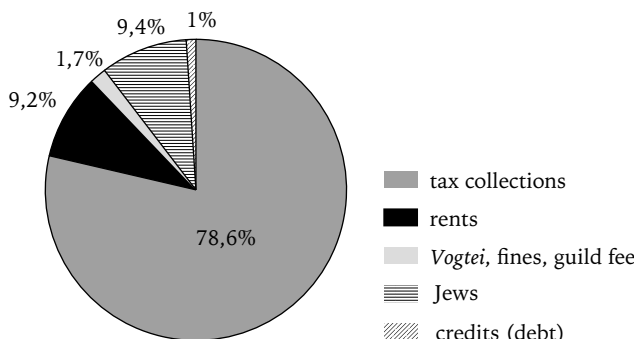


Figure 3. Revenues structure, 1335

Let us now examine the selected budgets. If we compare the data for the year 1335 (see Fig. 3) – the last year of Piast rule in Wrocław – with those from the end of the thirteenth century we notice an increase in the significance of other sources of income than the *Geschoß* and this despite the fact that this tax yielded a greater sum than had been the case 36 years earlier.²⁶ A part was played here by the tax derived from Jews but in a longer term perspective the most important was to become the increasing amount of all kinds of minor taxes, rents and fees, reflecting the growth in the number of inhabitants and the intensification of economic life. Presumably already before 1301 the city had obtained from the duke so-called ground rent (*Erbzins*), a payment derived from the very times of the town's foundation under the German law (the first half of the 13th century), which in the fourteenth century was paid according to the rate of 12 hellers for a so-called whole mansion (*curia*), 6 for a half and 3 for a quarter. From 1342 or 1345 a fire tax was also collected together with this rent, 8 hellers for a whole mansion, 4 for a half and 2 for a quarter. At the same time plots bordering from the internal side to the first municipal walls, were also taxed (so called *Mauerzins*), according to a rate of 3 hallers for an ell of wall.²⁷ The town obtained

²⁶ 1,218 marks 23 scots on 1,550 marks 11 scots of incomes (CDS, 3, p. 61).

²⁷ CDS, 3, pp. 57, 83, 98; Herrmann, *Abgabenrecht*, 57–9, 67–70; Goerlitz, *Verfassung*, 55–6. The increase in the area of the city meant that in its centre were walls constructed in the mid-13th century, to which increasingly bordered densely constructed housing. From the internal side the walls neighboured private allotments, from the outside with former fortified areas belonging to the city.

also rents levied on users of communal real estate, particularly the small plots positioned on the territory of the former area between-the-walls and the embankments of the moat, as well as from the stalls that served to sell craftwork products. The origin of participation in payments for admittance to guilds as well as market tolls lies already in the thirteenth century. While it was the inventiveness of the council that determined the catalogue of varied fines for public order offences.²⁸ The increase in other incomes than those from direct taxes clearly comes into its own under John of Bohemia. In 1346 (see Fig. 5a) an amount counted in hundreds of marks was derived from fees, rents, as well as from customs duties (their collection obtained from the rulers) and fees from typical urban monopolies (weights, metal smelting rights, portorage of goods in barrels, etc.), suppressing the also increasing incomes from municipal property (from mills, fields, grazing lands, fisheries).²⁹ Obviously along with the purchase by the town of subsequent rural properties as well as the construction of industrial equipment the incomes had a chance to increase though being always dependent on management effectiveness and the balance of profits in relation to investment input.

On the side of expenditures the proportion of the contribution paid to the sovereign became smaller (see Fig. 4). This did not mean that the burden of buying the favours of the royal court and local courts, hidden in the hospitality (accommodation) expenditure – ‘for the honour done unto dukes, the bishop, clerks and the king’s envoys and those of other nobles’, or the costs of legations and councils were not felt (see Figs 4a, 6a). The costs of maintaining the administration and municipal services, treated as a whole together with mercenaries, did not rise as quickly as construction expenditure (see Figs 4b, 6b). The latter became the main position for council reports although it follows to add that under this lies also all kinds of ongoing repairs, e.g. to bridges and roads.

Of significance for the budget was that the incomes to it were the sum of a large number of small amounts paid in small shoddy coins which subsequently had to be changed into better larger denominations when serious amounts had to be paid. This resulted in sizeable losses which were noted on the side of expenditure (see Figs 4

²⁸ See Herrmann, *Abgabenrecht*, 72–5; Goerlitz, *Verfassung*, 56–8.

²⁹ CDS, 3, pp. 72–3.

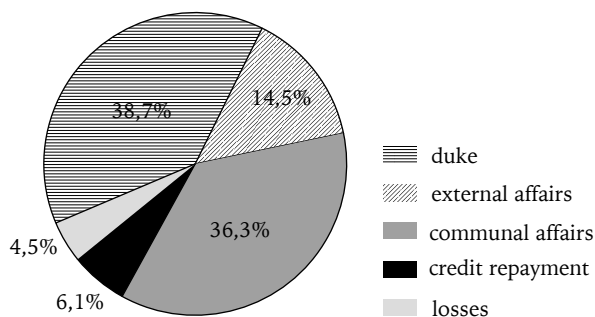


Figure 4. Expenditure structure, 1335

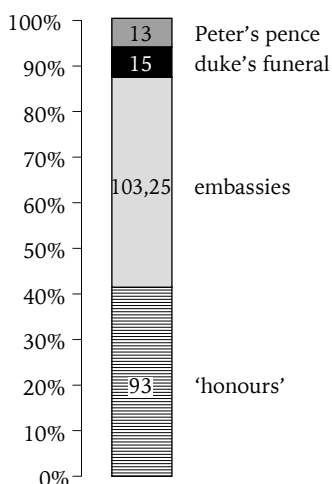


Figure 4a. Expenditure: external affairs, 1335 (in groschen mark unit)

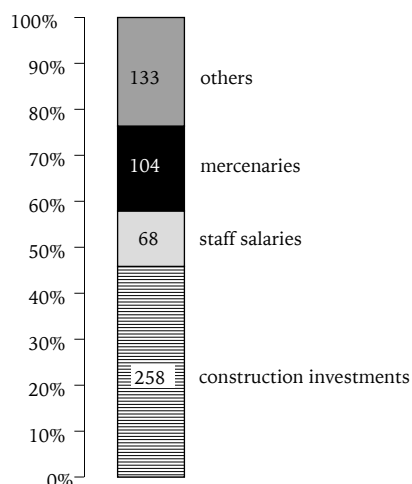


Figure 4b. Expenditure: internal affairs, 1335 (in groschen mark unit)

and 6). Nonetheless this was not the main reason for the appearance of an actual deficit. The causes for an excess in expenditure must have resided in the growth in the supply of free money and as a consequence of submitting to this offer – in the servicing of this increasingly growing public debt. The deficit started to grow quickly from the turn of the 1340s. It was covered by credit registered on the side of revenues. In 1335 it was only 16 marks, in 1346 610 marks was entered as fixed deadline credit and 131 marks had been gained

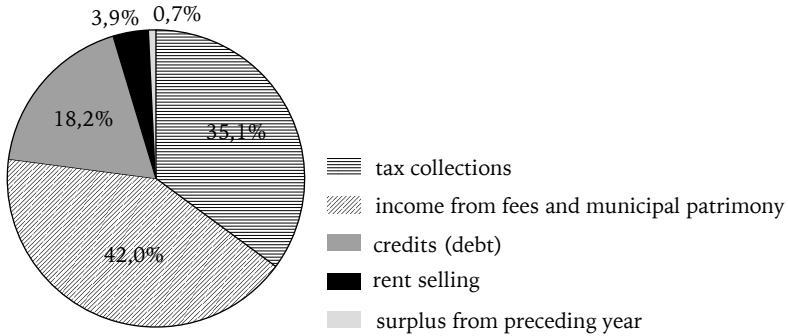


Figure 5. Revenues structure, 1346

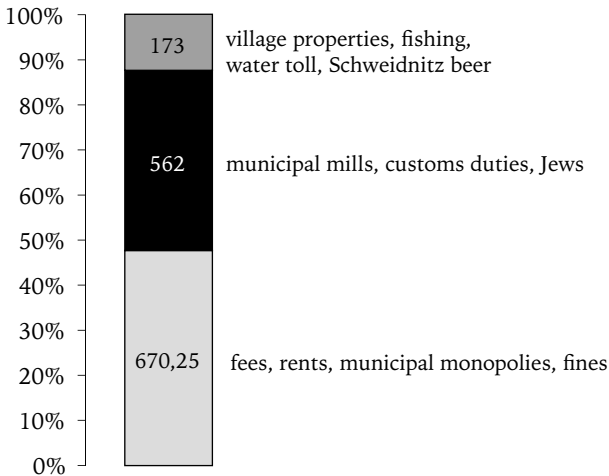


Figure 5a. Income from monopoly duties and municipal patrimony, 1346 (in groschen mark unit)

through the sale of rents known as *Zinsen* (see Figs 3 and 5). This was to have obvious consequences for the structure of expenses, ones burdened by the payment and serving of debt – in 1335 95 marks of payment, in 1346 – 582.25 marks of paid out rent and 773 marks for their repurchase (see Figs 4 and 6).³⁰

The most common form, and at the same time that causing the most widespread economic effects, of gaining capital in the Middle

³⁰ *Ibidem*, 61–2, 72–4.

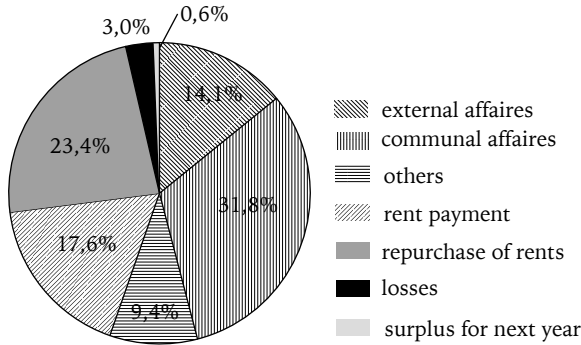


Figure 6. Expenditure structure, 1346

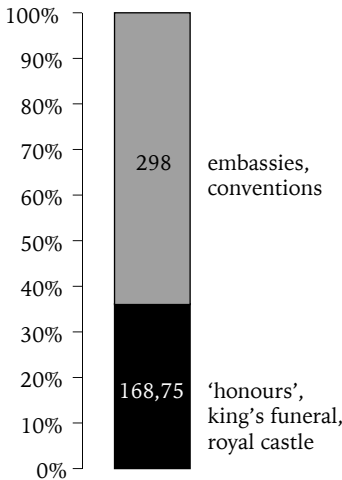


Figure 6a. Expenditure: external affairs, 1346 (in groschen mark unit)

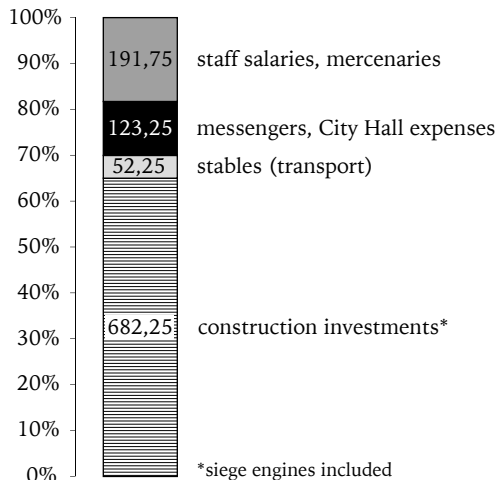


Figure 6b. Expenditure: internal affairs, 1346 (in groschen mark unit)

Agas was the sale of incomes from properties. The practice widely employed by the burghers of ‘mortgaging’ their properties with rents was to become, from 1337, equally a practice of the city itself in its attempt to cover expenses while not showing officially a budget deficit. As Otto Beyer has shown in his research into this problem the sale of rents on the part of the council became a self-perpetuating financial trap (see Fig. I). Gradually an increasingly larger part of the

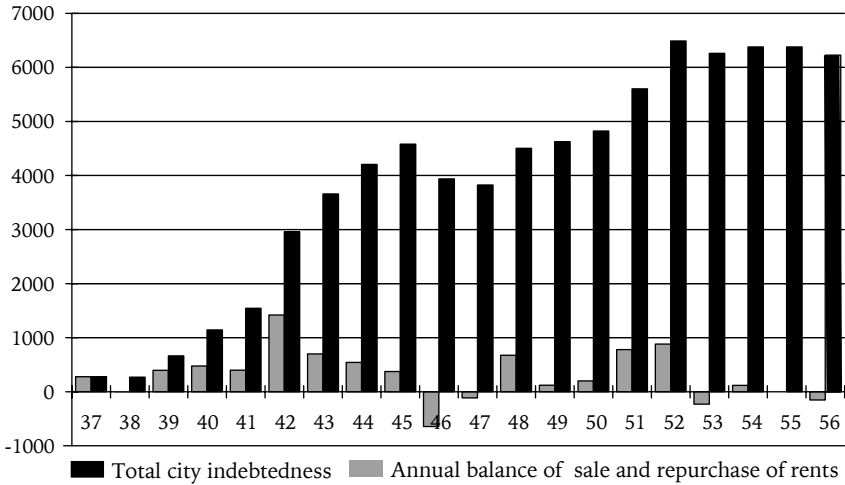


Figure I. Debt in rents in 1337–56 (in groschen mark unit) (according to Otto Beyer, *Schuldwesen der Stadt Breslau im 14. und 15. Jahrhundert mit besonderer Berücksichtigung der Verschuldung durch Rentenverkauf*, ZGS, 35 [1901])

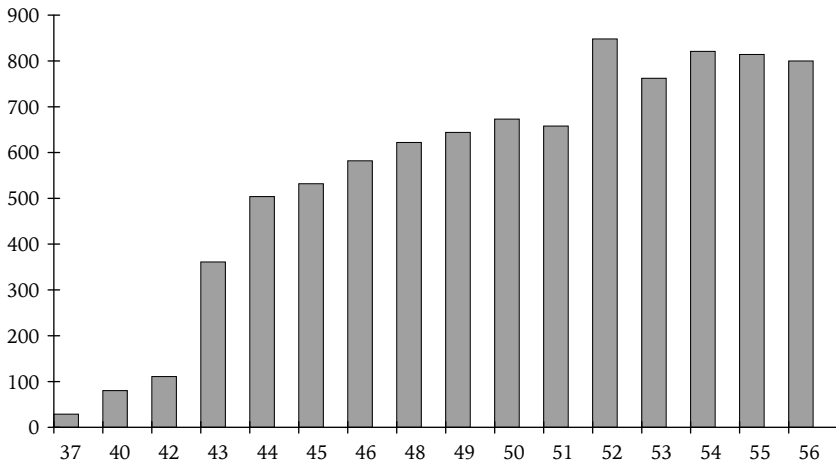


Figure II. Rent payment by city in 1337–56 (by year, in groschen mark unit) (according to Otto Beyer, *Schuldwesen der Stadt Breslau im 14. und 15. Jahrhundert mit besonderer Berücksichtigung der Verschuldung durch Rentenverkauf*, ZGS, 35 [1901])

city's expenditure was taken over by the servicing of the public debt – the payment of rents, i.e., a veiled interest on the loans taken out (see Fig. II). If, therefore, it was not possible to procure additional funds

through increasing budget revenues or reducing expenditures there arose the need to sell subsequent rents in order to cover the earlier commitments. In 1337 the city had to pay 29 marks groschen in rent, 15 years later, in 1352 this was already a record amount of 848 marks, with in addition the burdens resulting from the sporadic repurchase of a part of these commitments. In the course of the first twenty years of the sale of *Zinsen* (1337–56) the city acquired for these (read: incurred debts) 7,781 marks. The record liabilities were incurred in 1342 (1,420 marks), following the great fire that swept the city, next in 1351 when emergency payments to the king represented 2,247 marks, and in 1352 when the city was forced to pay off 1,212 marks incurred earlier in the form of short term loans (see Figs 7 and 8³¹). The state of indebtedness achieved in 1352 aroused, however, a shock and starting with the very next year there were concerted attempts to not incur new obligations with the gradual elimination of the old. In the course of the twenty year period mentioned 1,552 marks (read: capital return) were allocated for the repurchase of rents (a further 150 marks of debt was eradicated by other means). As a result, by the end of the term of office of the councillors in 1356, the city was burdened by a debt of 6,079 marks taken out against the payment of rents, serviced by 800 marks annual rent, which constituted 26.6 per cent of the communal budget! This last circumstance makes it clear why the rate of debt reduction was so slow. For the course of the problems lay in the high interest on credit. In the case of the most common form of ‘hereditary rents’, i.e., perpetual, this was 10 per cent on a permanent basis, in the case of life rents (more favourable for the city as they were subject to self-suppression) – as much as 13–20 per cent annually. We should remember here that this was not the only form of liabilities. Through the sale of rents it was difficult to obtain significant sums in a short time when such needs arose (e.g. in connection with the expectations of the monarch), consequently fixed time loans were taken out from private individuals. The amount of these in the period under discussion was 5,896 marks, with almost double the amount being allocated

³¹ A half of the credit came from Jews. When over 1,310 marks was gathered from collections, the sale of rents brought in 883 marks making it the second basic source of income. The remaining elements of the budget of 1352 are in Figs 7a and 8a (on the basis of CDS, 3, p. 81).

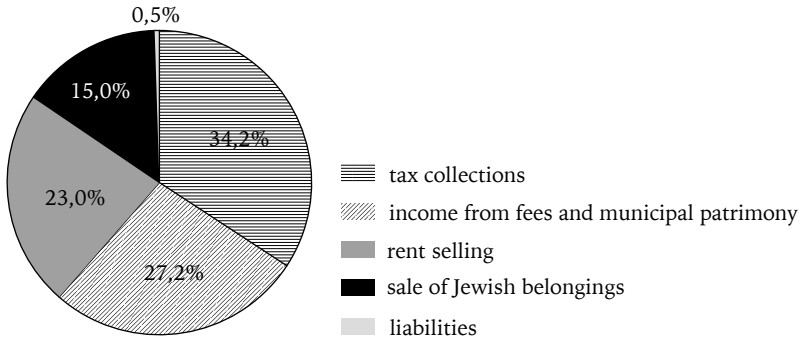


Figure 7. Revenues structure, 1352

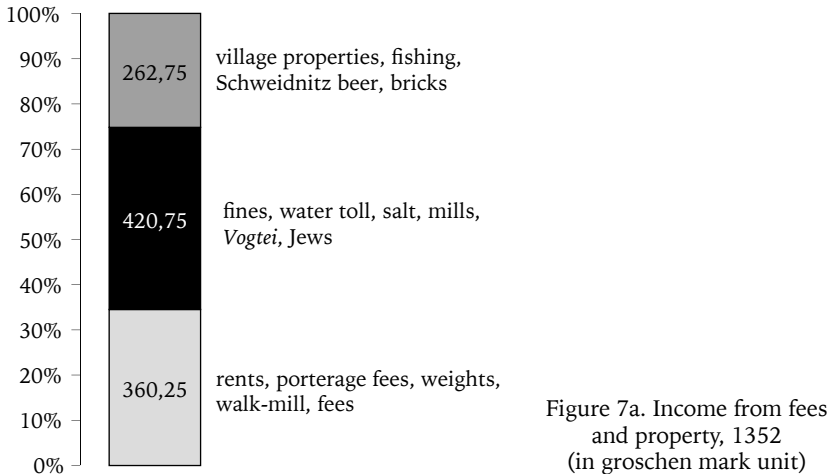


Figure 7a. Income from fees and property, 1352 (in groschen mark unit)

for the payment of these types of debt – 10,180 marks. The largest usurious credit was taken in 1339 (1,394 marks), the greatest returns, besides the critical year of 1352, were noted for the years 1340–1.³²

In the mid-1350s the noted attempt to break out of this self-perpetuating trap of debt turned out to be merely an episode. From 1357 there was a return to the practices of the 1340s, soon exceeding the hitherto records for rents incurred. The depths of this cavalier

³² Otto Beyer, *Schuldwesen der Stadt Breslau im 14. und 15. Jahrhundert mit besonderer Berücksichtigung der Verschuldung durch Rentenverkauf*, ZGS, 35 (1901), 81–4; Goerlitz, *Verfassung*, 59.

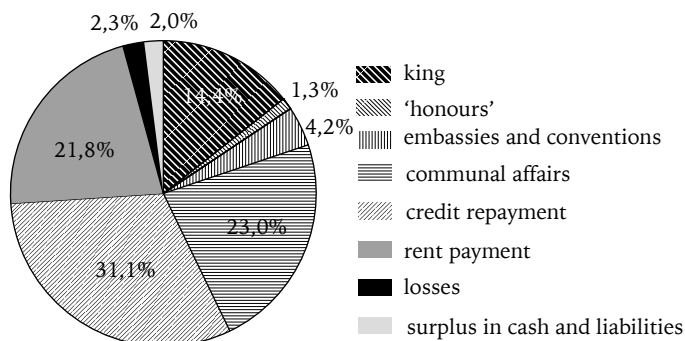


Figure 8. Expenditure structure, 1352

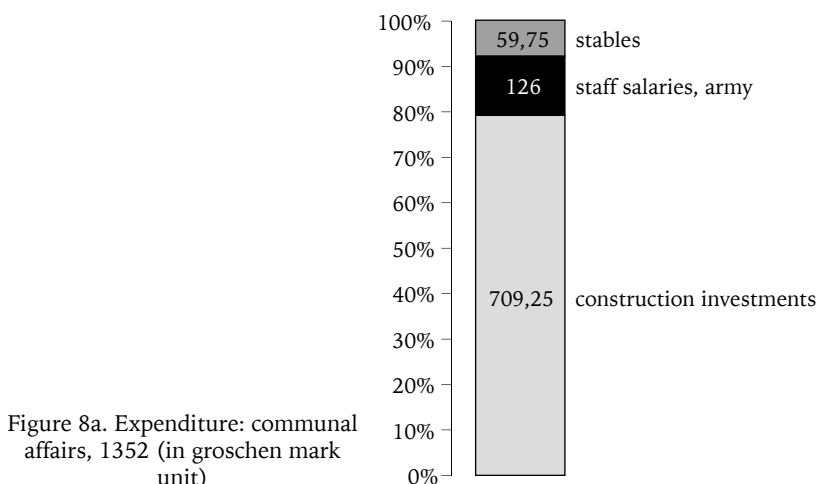


Figure 8a. Expenditure: communal affairs, 1352 (in groschen mark unit)

approach were reached in 1372 when the sum obtained from rent sales reached 7,076 marks. In total for the years 1357–87 hereditary rents were sold for 29,025, while life annuities for around 9,300 marks. There was expended on these debts, increasingly common although not necessarily amongst the citizens of Wrocław (as many as one third of the contracting parties were from Toruń³³), for the said period

³³ The phenomenon of Toruń investment has been researched in detail by Janusz Tandecki, 'Działalność finansowa mieszczaństwa toruńskiego we Wrocławiu w okresie konfliktów polsko-krzyżackich w XIV–XV wieku', in Antoni Czacharowski (ed.), *Prace z dziejów państwa i zakonu krzyżackiego* (Colloquia Torunensia Historica.

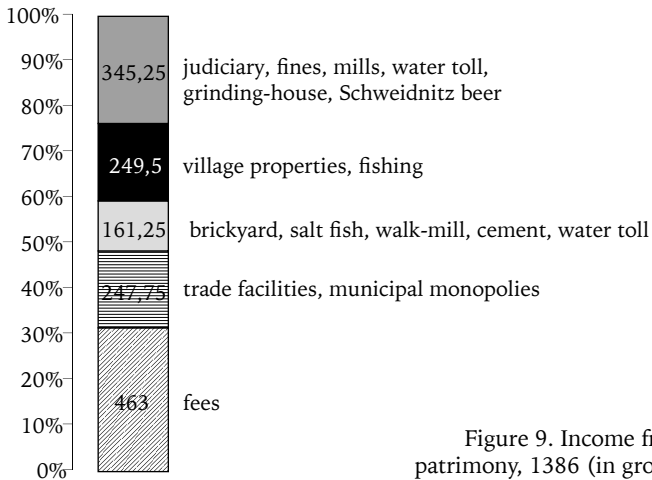


Figure 9. Income from fees and patrimony, 1386 (in groschen mark unit)

1,414 marks. At an annual interest rate on the capital of 10–15 per cent, the purchase of such an obligation was covered for the purchaser at the latest after ten years, however, something that 36 per cent of the rentiers were not to live to see. The rest made a profit with the city paying most often for 11–20 years. Payouts of over 30 years covered only 4.7 per cent of the rents, given therefore this time perspective the problem was to resolve itself. Worse perspectives were connected with the theoretically perpetual hereditary rents, although luckily for the city their price rose thanks to the high demand. For one mark of rent there was successively paid to the council 10, 11 and 12 marks, which in other words represented a fall in the interest rate on the borrowed capital from 10 to 9.09 and 8.33 per cent. Whatever the case was in 1387 the entire public debt was already around 15,000 marks (almost four times [3,75] the annual city budget), for the servicing of which there had to be allocated 1,313 marks, in other words 32.5 per cent of the then municipal expenditure (which was 4,033 mark).³⁴

Ordines Militares, 3, Toruń 1984), 83–105; Krzysztof Kopiński, *Gospodarcze i społeczne kontakty Torunia z Wrocławiem w późnym średniowieczu* (Roczniki Towarzystwa Naukowego w Toruniu, xci, 2, Toruń, 2005), 133–53. It is presumed that the inhabitants of Toruń invested in Wrocław excess capital derived from trade, for whom given a worsening economic situation a better safeguard could not be found in Prussia.

³⁴ Acquaintance with the actual structure of the budget in 1387 is made difficult by the dual system of accounts registering. According to the full version of

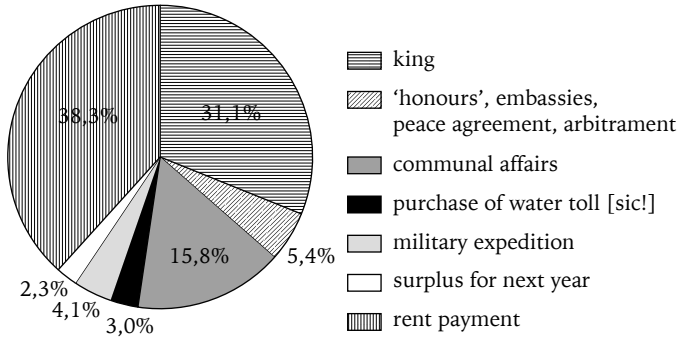


Figure 10. Expenditure structure, 1386

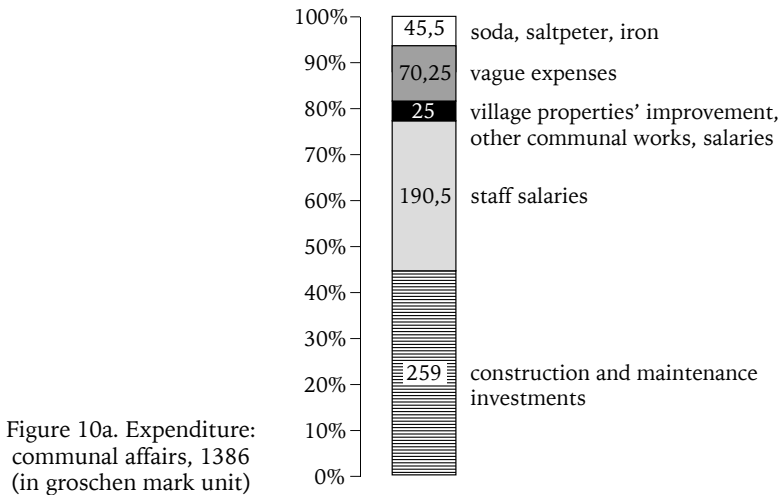


Figure 10a. Expenditure: communal affairs, 1386 (in groschen mark unit)

This second circumstance was disturbing, it threatened to transform the city coffers into an instrument for the pumping of money

the report, the revenues were to be 4,565.5 marks 3 scots, while the expenditure was 4,033 marks 3 groschen, there was left in the coffers for the new term of office 660 marks in cash and 523 marks 5 scots in liabilities. According to the simplified version, 'entries' were 3,621.5 marks 2 scots, while 'outgoings' 3,642 marks 2 scots. Given the divergence of these and other pieces of data (cf. CDS, 3, pp. 116–18, 121–49) we have given up on their comparison by means of a graph. We have presented for comparison the data for 1386, know only in a simplified report version (see Figs 9, 10, 10a), also without the presentation of the entirety of 'entries' as a result of the clearly incomplete accounts (*ibidem*, 114–18).

from taxpayers and commune entrepreneurs to the pouches of the rentiers. The noted attempts to limit the sales of rents turned out to be merely passing moments in a similar way to the intensified repurchase of rents at the beginning of the 1390s and in 1407. It was not possible to halt dealings from which so many individuals, institutions and associations derived benefit. If one adds to this the unexpectedly large amount of expenditure brought about by factors beyond the council's control, which could only be covered by the incurring of debts, the situation from the end of the fourteenth century truly became a dramatic one (see Fig. III). So it was in the subsequent records of statistics of sold rents for the years: 1,399 (6,203 marks), 1407 (6,865) and 1409 (13,226). Luckily for commune finances the price of rents was still growing – annual interest rate for hereditary rents fell from 8.33 per cent to 8.15 in 1396, and 7.14 in 1400, and after a temporary rise to 8.33 per cent, it fell to even 6 per cent after 1409. This enabled a so-called conversion of debt and as a result a cheapening of the servicing of the entire public debt. The people interested in buying rents were offered the purchase of the liabilities of those who did not agree to a lower rate of interest. The new owners returned therefore the old creditors their capital and after paying the city the appropriate difference they received the rent attaining to the former. The greatest debts were incurred as a result of royal promises for rent sales. In wanting to obtain from the council subsequent force loans or grants king Wenceslas IV committed himself to treating his hitherto debts as capital taken against the sales of rents fixed though not necessarily repaid to the city from royal incomes. Six such royal documents for the years 1399–1416 amounted in total to 34,750 marks. Assuming a mean rate of interest of 8 per cent, such liabilities should have brought the city up to 2,780 marks a year in income! The significance of royal obligations, as one of the causes of Wrocław's growing public debt, highlights the comparison of them with the latter. In total for the a period of 28 years, 1389–1417, the city sold rents for around 70,820 marks, of which hereditary for 53,650 (40 per cent of the capital came from Toruń) and life rents for around 17,170 marks. More or less in this same period there were repurchased hereditary rents for 8,704 marks, while as a result of the dying of the holders of life rents it gained around 3,950 marks. In 1418 the public debt was around 70,000 marks, i.e., ten times greater than the official city budget (at 7,000 marks). Just the servicing of

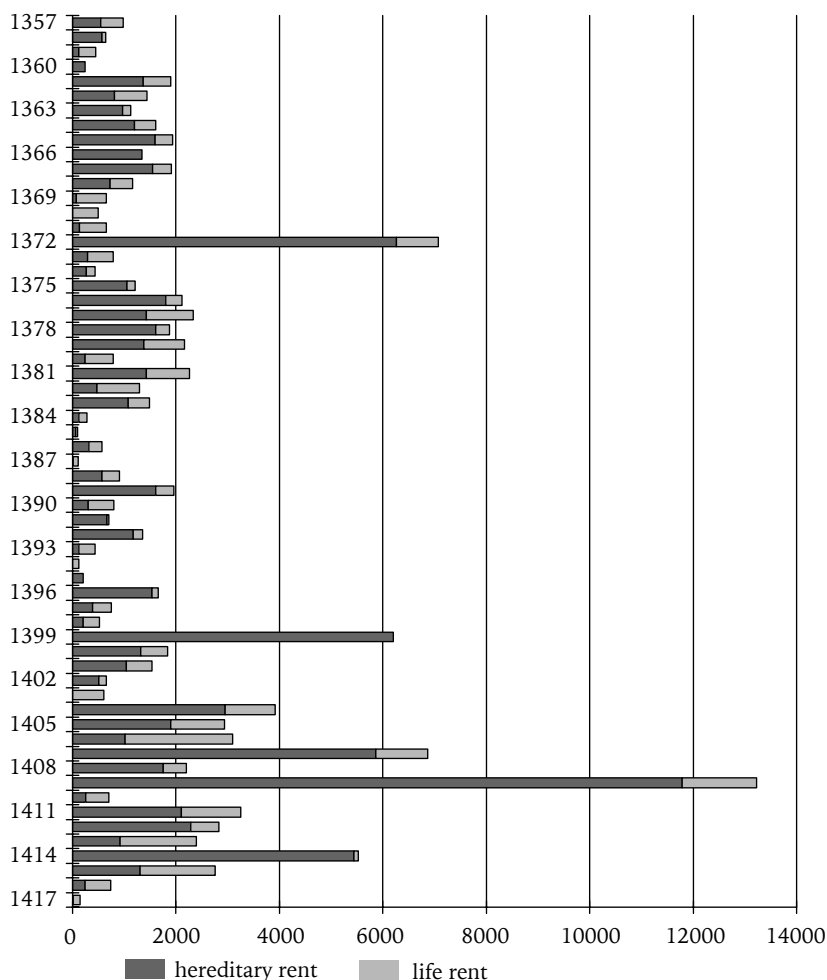


Figure III. Rent selling by city in 1357–1417 (in groschen mark unit) (according to Otto Beyer, *Schuldwesen der Stadt Breslau im 14. und 15. Jahrhundert mit besonderer Berücksichtigung der Verschuldung durch Rentenverkauf*, ZGS, 35 [1901])

this level of debt required around 6,000 marks a year, i.e. 86 per cent of the commune's expenditure which was already a state of affairs impossible to realise.³⁵

³⁵ Beyer, *Schuldwesen*, 86–91, 95–9, 118–21; Goerlitz, *Verfassung*, 59–62.

Following the bloody revolt carried out by the common burghers in 1418, the new council was granted the right to imposing a single annual emergency property tax – the *Bede* (at a rate of $1/48$), designed to pay off the city's debts. Besides the council was to totally drop the sale of hereditary rents and to drastically limit the sale of life rents. Together with the subsequent political turn around and restoration of patriciate rule in 1420 King Sigismund of Luxemburg introduced an indirect tax together with a poll tax instead of emergency property taxes. Every produced brew of beer was taxed at $1/4$ mark (12 groschen), every quart of beer designated for retail or exportation – one groschen of tax. The former was known as the brewing tax, the latter – barrel tax. The proportions between the incomes from both were not constant, breaking down for example in the years 1444–68, to 7.3–11.5 : 1. These oscillations reflected the economic situation: the share of production sold from the whole production of Wrocław's brewers. There was also introduced a tax on mead, 6 groschen a quart. An equally important innovation was the tax on consumption, *Ungeld* (this being twice the amount for visitors than for locals). This was levied as an additional excise tax to customs on the import of merchant goods (2–4 hallers on 60 groschen's worth of goods and 1 groschen for every horse in a team) and equally as a tax on contracts for the purchase of grain (2 hallers per *Scheffel*), wool (3–6 hellers per stone or 24 lb)³⁶ and cattle (1 groschen on each large animal, $1/2$ groschen on a small one). Finally the mentioned poll tax at a rate of 1 groschen *per annum*, levied in 4 instalments on each inhabitant of Wrocław besides the clergy and 'the totally poor'. In exchange for the 'upgrading' in the taxation system by subsequent monarchs the city was to announce their henceforth exemption from debts incurred. Hence in 1420 Sigismund of Luxemburg limited the term within which new taxes were valid to that of his lifetime. In 1425 on the request of the councillors he abolished the poll tax, considering it a payment beyond the possibilities of the common people to bear. Indirect taxes were to remain, however, until after Sigismund's death, these being considered as a less painful way of financing the city's attempts at debt reduction.³⁷

³⁶ Critical of the hitherto ascertainments on the subject of merchant measurements used in Wrocław: Myśliwski, *Wrocław*, 533–46.

³⁷ Herrmann, *Abgabenrecht*, 63–4; Goerlitz, *Verfassung*, 53–4.

In connection with military activity against the Hussites there came into being a new tax *super servicio soldatorum* (for paying mercenaries). This was certainly in force in 1427 (or in the previous year), when it constituted around 167 marks in income, although this was a sum of around a tenth of that noted several years later brought in by the *Schützengeld*, a tax to cover the costs of archers. This is considered to be the forebear of the later tax enforced as the fundamental military burden upon the guilds around the mid-fifteenth century.³⁸ The real costs of recruitment were after all much higher, and so in 1427 ‘on soldiers and the army’ (*super stipendiariis et exercitu*) there was expended almost 1,970 marks. Luckily despite the war an amount of several times greater was derived from indirect taxes and fees from municipal monopolies: from merchant goods – around 1,366, from grain – around 858, from malt – around 1,943, from salted fish – around 56, from mead – around 14, from (the obligation to use) an abattoir – around 450, ‘from livestock and the cattle market’ – around 588 marks.³⁹ To a certain degree we can treat this data as an indicator of the conjuncture.⁴⁰

The first years after the return of government by the old patriciate were marked by a concerted fight against the budget deficit. Thanks to which up until 1425 there was not sold a single hereditary rent and no contracts were concluded for the sale of life rents. Yet there also started to appear avoidance of paying on time these very obligations, for example in 1422–3 the city was in arrears with paying rents to citizens of Toruń and Gdańsk [German: Danzig]. Such an approach became the practice of the municipality for many years. In the end, however, the council returned to the old ways of meeting the current financial needs and searched for lenders. This time fixed term loans were more broader encompassed than previously had been the case though this did not mean a resignation from the sale of rents

³⁸ Herrmann, *Abgabenrecht*, 60; Goerlitz, *Verfassung*, 54.

³⁹ AP Wr., Zbiór Klozego, 50 (the old call number 48), p. 50v–52.

⁴⁰ For comparison, in 1444 there was obtained in round figure: from grain – *de frumentis* 461 marks, from merchant goods – *de mercimonis* 957.50 marks, from salted fish – *de piscibus salsis* 58.5 marks, from mead – *de medone* 2.5 marks; in 1467: from grain 541.5 marks, from merchant goods 1,228 marks, from salted fish 44 marks, from mead and fortified wines – *von dem sweren weyne* 238 marks, from the abattoir – *de fartorio* 595.50 marks, from cattle – *de pecoribus* 58.5 marks, see AmWr., no. 1148–1149 (the old call numbers K 31–32).

answering the particular interests of rentiers. This brought about the wrath of the burghers, all the more so that the political and military turbulence in Silesia which had momentarily quietened, following agreement reached with the Czech Hussites, deprived the councillors of the argumentation that they were acting out of absolute necessity. In wanting to reach a compromise with the community of burghers, the new king, Albrecht Habsburg, changed in 1439 not only the governing faction but also ordered the rentiers to return to the council at the emission price all those rents purchased by them. In order to fill in some way the commune coffers he maintained the indirect taxes introduced by Sigismund of Luxemburg. In an identical way following the interregnum period at the turn of 1454/5 was to act the subsequent ruler Ladislas V Posthumous, noted for the ruin he brought upon the commune coffers as a result of his two-month stay in the city.⁴¹ First and foremost, however, besides momentary episodes in the normalisation of relations within the state and the province, Wrocław was to change into a city republic in the 1440s–1460s, whose budget funds were conducted in the realisation of its own political and military aspirations, ones on the whole accepted by burgher society.

According to the council accounts of 1445, and these presumably concerned the previous year, the annual revenues to the city budget (calculated together with the amounts borrowed to cover the deficit) were 12,223.50 marks; 1,231 marks was obtained from *Geschoß*, i.e. 10.1 per cent (not counting the 34 marks owed from the previous year and obtained with delay). Almost the same, 1,237.5 marks, was derived from the guilds and Jews in the form of *Schützengeld*.⁴² This had the character of a guild levy divided up between the various members in proportion to their own wealth. According to the accounts presented in 1468 for the previous year (see Fig. 11) the sum obtained from *Geschoß* was somewhat more than at the height of twenty years earlier but significantly less than that collected in the fourteenth century: 1,347 marks (without inventories from the previous year – 160.75 marks), on average one of four collections of 336.75 marks, which through the application of a simplified

⁴¹ Beyer, *Schuldwesen*, 105–8; Herrmann, *Abgabenrecht*, 64; Goerlitz, *Verfassung*, 54.

⁴² AmWr., no. 1148 (the old call number K 31).

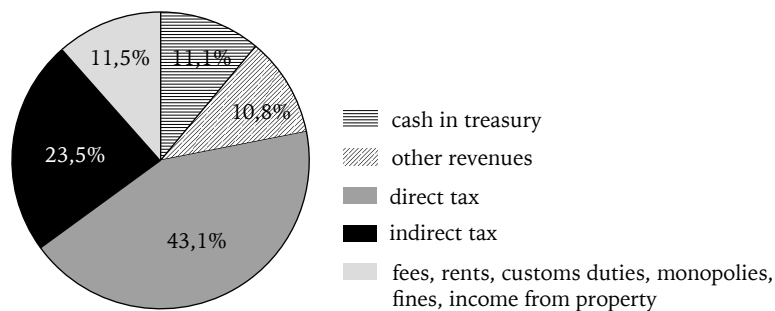


Figure 11. Revenues structure, 1467

rate of $1/480$, represents 161,640 marks of taxation basis (as a comparison twelve years earlier Ladislaus the Posthumous estimated for the purposes of an emergency tax that the total wealth of the burghers was 480,000 to 500,000 marks⁴³). The absolute figures give us, however, a somewhat distorted picture. For the *Geschoß* constituted already only 7.4 per cent of revenues. Of far more significance were the emergency military taxes: the *Schützengeld* paid by the guilds – 3,208.5 marks, the *Drabantengeld* paid by the merchants and wealthy burghers for ‘infantry’ – 25.5 marks as well as the so-called appraisal tax (*Anschlag*) in double measure – 3,137.5 marks. Together direct taxes brought in 7,879 marks, which constituted 43 per cent of the 18,293 marks of total ‘revenues’.⁴⁴ According to the accounts drawn up in 1469 and presumably referring to the previous year *Geschoß* brought in 1,307 marks (7.2 per cent of ‘revenues’). While the *Schützengeld* gave a return of a dozen or so per cent more than it had the year before – 3,583.5 marks.⁴⁵ This growth was due to the financial exertion of the guilds, now forced every month to provide subsequent instalments on payment. The craftsmen in protesting against the uneven distribution of burdens amongst the common burghers and the rich, opting rather for the above mentioned appraisal viewed in turn unfavourably by the wealthier merchants. For this was a property-income tax at a rate of 6 hellers (or 1 groschen if it was doubled) levied on every mark

⁴³ Goliński, *Socjotopografia*, 308.

⁴⁴ AmWr., nr 1149 (the old call number K 32); on the *Schützengeld* and appraisals: Herrmann, *Abgabenrecht*, 60–62.

⁴⁵ AmWr., no. 1150 (the old call number K 33).

of rent or value of a movable. It was introduced after defeat at the Battle of Frankenstein in 1467 (during the war with King George of Poděbrady), when it appeared that the *Schützengeld* alone was not sufficient for the rebuilding of the army routed by the Czechs. Given the sensitivity of the problem the collecting of the two taxes was entrusted to teams of collectors comprising in a half councillors and in the other commune representatives. An equally significant manoeuvre both for social considerations as well as political ones was the transfer onto the wealthy stratum of responsibility for shortfalls in the *Geschoß*. For when the incomes from payments of the lower tax class noticeably lessened, the sums derived from the representatives of the upper class returned to a level that had not been noted for already eighty years. So the relationship of the amounts gained from the lower class in relation to those from the upper class instead of representing the hitherto 1:1 fell to 1:1.53–1.62.

The collecting of indirect taxes did not require quite such finesse on the part of the decision makers. The *de braxaturis/de fertone braxaturarum* incomes reflected the burghers' brewery production. In 1444 this was 1,911.25 marks (which represented 7,645 brews of beer), in 1467 – 1,408.25 marks (5,633 brews), in 1468 – 1,744.25 marks (6,977 brews). The sold production of beer in turn is reflected by the incomes from *de vasis seu grosso*: in 1444 – 166 marks 6 groschen (i.e. 7,974 quarts), in 1467 – 192.75 marks (9,252 quarts), in 1468 – 196 marks 13 groschen (9,421 quarts).⁴⁶ The second indicator reflected the conjuncture (growth in the population's buying power or an export increase), the first could also be connected with negative phenomena (the scale of production for own needs points to the share of beer in the burgher diet – the poorer the more consumed). While everything depended on the availability and cost of the basic ingredient – malt.

Expenditures for 1444 were almost 11,366.50 marks (a 857-mark excess in revenues over expenses). This constituted 341 per cent of the city's expenditures in 1389.⁴⁷ Later, in the difficult years of war against the supporters of George of Poděbrady, there was expended about 60

⁴⁶ Cf. Goerlitz, *Verfassung*, 53.

⁴⁷ In 1390 there was noted for the year passed: expenditures 3,332 marks ¹/₂ *Viertel-Mark*, revenues 3,638.5 mark 11.25 scots; the summing up of these two should give us 3,438.5 marks 11.25 scots, see AmWr., no. 1146 (the old call number K 29,1). The report does not cover a range of positions, including the income from the sale of rents!

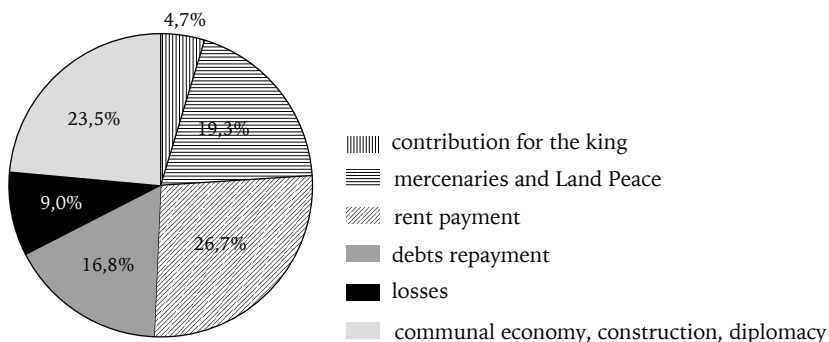


Figure 12. Expenditure structure, 1444

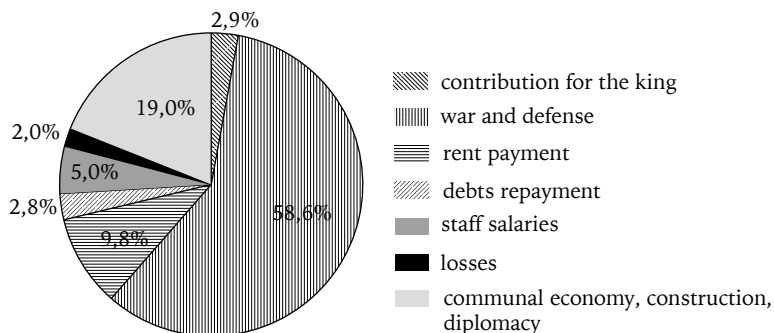


Figure 13. Expenditure structure, 1467

per cent more: in 1467 – 18,509 marks, in 1468 – 18,196.5 marks (see Fig. 14). It was then that there also appeared the official deficit, hitherto an unknown practice for Wrocław's budget (respectively 216 and 153 marks), covered by the city's incomes in the subsequent budget year. That this amounted to only 1.18 per cent and 0.85 per cent was in no way a source of pride for there still existed a hidden deficit covered in the normal course by borrowings. The accounts that are preserved come from the war years. In the expenses there consequently dominate the costs of military engagement. In 1444 *pro stipendiariis* (mercenaries) was spent 2,195.50 marks (see Fig. 12). This position covered not only the pay paid to local mercenaries. As much as 30 per cent were contributions paid into the coffers

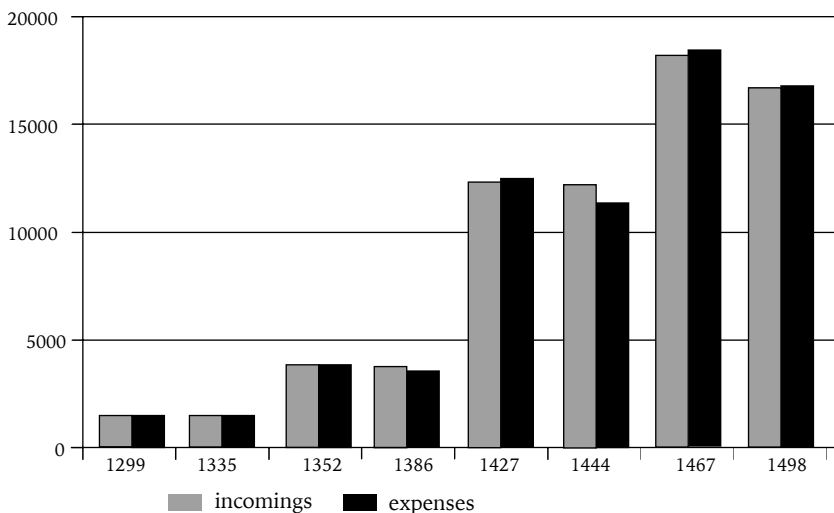


Figure 14. Comparison of budget amounts, selected years (in groschen mark unit)

of a league, jointly founded by Wrocław, and directed towards the prowling soldier-pillagers in Silesia. In 1467 (see Fig. 13) almost exclusively were filled in the rubrics entitled: for firearms and black powder (ca. 110 marks), for quarrels (35.50 marks), for helmets, shields and crossbows, for iron, for horses, for tents, for the expedition to Frankenstein (161 marks), for mercenaries (9,993 marks), for granary, for the castle at Namslau (Polish Namysłów; 269.50 marks), and also for 5–6 gunsmiths, for a ‘veterinary’, for horsemen (261 marks). Together this consumed 58.6 per cent of all expenditure. In 1468 *pro stipendiariis* 7,710 marks were spent (and so each time for significantly more that was collected from emergency military taxes), for tins and powder – 205 marks, for quarrels – 12.5 marks, for medical help and medication for those soldiers injured at Frankenstein – 7 marks, *etc.* Against this background of political events there also appeared the old problem of losses resulting from the calculating of money rates of exchange from those coins obtained as taxes to those demanded by contracting parties – in 1444 this was to have been as much as 1021 (!), in 1467 – 361 mark groschen.⁴⁸

⁴⁸ AmWr., no. 1148–1150 (the old call numbers K 31–33).

One cannot overlook that despite the exceptional financial burdens that the city faced during the second and third quarters of the fifteenth century there were not repeated the mistakes from the days of the Luxemburgs, which ended in revolt in 1418. Quite the reverse, the public debt underwent a constant reduction. In 1418 it was, we shall recall, around 70,000, in 1444 around 50,000, while in 1467 – around 40,000 marks. Obviously this was still far too large a sum for the city's budget to be able to service it. Which is why dodges were applied. In 1444 instead of around 4,000 marks in current rent owed, 3,035 was paid the rest being left for later. Yet almost 1,909 marks of back rents and debts were paid out. Still 43.5 per cent of the cities expenditure was on servicing the debts. In 1467 and 1468 it was necessary to pay in rents 3,200 marks each time, while 58 per cent of this was paid (i.e. 1,815 and 1,938 marks), which was merely 9.8 and 10.6 per cent of the expenditures. Such a reduction in obligations did not result from a disregard for creditors' rights (in 1467 it was able to still pay 517 marks of arrears and debts), but it was a necessity dictated by more pressing current expenditures. Making use of the fact that a larger part of resources had to be allocated to cover the costs of the war against the heretical Czechs and their Silesian allies, there was first and foremost delay in the payment of rents to clergymen and ecclesiastical institutions from which the most sacrifice could be expected given the matter of the war was actively supported by the pope. Pressure on the part of the burgers forced acts of generosity on the part of the patriciate, voluntarily resigning from the payment of rent (owed from the municipality) until the arrival of 'better times'. It is here worth adding that it was then not possible to establish when and in what circumstances these types of obligation had come about, ones inherited from previous generations.⁴⁹

By the privilege of King Matthias Corvinus of 13 December 1470 the *Geschoß* was extended to all those not living in the city yet deriving incomes from its territory (e.g. rents).⁵⁰ There was no withdrawal therefore from the possibility of being doubly taxed (at least theoretically as a result of the incomes mentioned their owner paid tax in the place of abode). In 1473 the income to the city coffers was 16,406.50 marks, of which 4,630 marks was derived from extra direct

⁴⁹ Beyer, *Schuldwesen*, 106–113.

⁵⁰ Goerlitz, *Verfassung*, 49.

taxes (appraisals and the double *Schützengeld*), i.e., 28.2 per cent. The amounts of these almost equalled the sum of debts shown in the annual report – 4,920 marks – covering various unpaid obligations and rents.⁵¹ At this same time the military allowance demanded constantly by Matthias Corvinus, was 12,000 Hungarian gulden. Taking into consideration the then exchange rate of 28 silver Czech groschen for one gold gulden, this constituted 7,000 marks groschen, that is the equivalent of 42.66 per cent of the ‘revenues’ to Wrocław’s budget. So if the king did not want to give up on his exorbitant demands, he would have to bring about a cure for urban finances. Fortunately for public finances, during the period of Matthias Corvinus the price of rents rose. When the interest on capital in the form of rents paid by the city in the 1460s was 10 per cent *per annum*, in the subsequent decade they were 8.33 and 7.29 per cent. This obviously allowed for a conversion of the obligations already described above, particularly those difficult ones which had been concluded in unfavourable circumstances for the city following the defeat at Frankenstein. The rents sold at the time could now be rebought for the money of a new vendee, who also paid a dozen or so more in percentage terms. In the 1470s there was also a return to a fulfilling of dues in relation to the clergy on matters of rent obligations.⁵²

As a result of an understanding reached with Matthias Corvinus, there was carried out in the city something like a taxation reform. Its aim was on the one hand to increase the incomes of the exchequer through an increase in indirect taxes, while on the other to meet social demands through the eradication of the damagingly perceived extra direct taxes. In other words in place of military taxes, the *Schützengeld* and appraisals, the rate for brewery tax was raised fourfold and the principles for barrel tax was changed when compared to those in force from 1420. The provision of the 4 March 1477, initially intended to be in force only for a year as a trial, was to introduce the following rates: for a brew of March beer (German: *Märzenbier*) or barley beer – one *Viertel-Mark* (12 groschen) after heating up the kettle and another three following a successful brew (i.e. together 1 mark); for a quart of beer delivered to the homes of incomers 6 groschen (for an *Achtel* [eighth] 3 groschen); for an *Achtel* of mead 12 groschen; for a pail or

⁵¹ *Ibidem*, 48.

⁵² Beyer, *Schuldwesen*, 113–14.

keg of light wine 12 groschen, regardless if drunk at home or designated for retail sale. From the king's perspective all of this had a clear aim – the creation of a system which would allow the city to keep to its obligations in relation to the Crown. As these last obligations were in essence the most important the subsequent agreement of the king with the city of 8 May 1480, maintaining the majority of the reforms of 1477, made the monarch for a ten year period (i.e., until 8 May 1489) the direct beneficiary of Wrocław taxation. Hence in this period a brew of beer was still to be subjected to a mark of taxation, with besides the *Viertel-Mark* of permanent levy (in accordance with the privilege of 1420) the remaining three *Viertel-Marken* were treated as an extra addition, divided in half (at 18 groschen a batch) for the needs of the king and the city. The tax on wine was also divided in half (6 groschen each). Such a system was intended to bring to the monarch an annual income of 3,000 Hungarian guildens (calculating at 28 Czech groschen, this would have given 1,750 marks).⁵³

The benefits that even a half of the extra indirect taxes introduced under Matthias Corvinus would have given the city were too obvious for the council to give up on them following the king's death in 1490. Taking advantage of the widespread contentment with the disappearance of a part of the obligations that had fallen to the Crown, the provision of the 30 August 1490 enabled the maintaining of those that had been collected by the city: the 18-groschen addition to the brewing tax and the 6-groschen tax on wine.⁵⁴ In the budget year 1494 there was obtained from the mentioned 18-groschen addition to each of the 5,774 produced brews of beer a total of 2,165.25 marks in income.⁵⁵ These additional sources of income favoured debt reduction. For the year 1498 'the debts in rents and others' though still being 3,146 marks, now constituted only 18.9 per cent of the annual budget⁵⁶, while in 1473 this had been, let us remember, 30 per cent.

The work of changing the city fiscal system, which had involved the replacement of direct taxation by indirect taxes, was to come to a close with the provision of 27 March 1520. First and foremost the

⁵³ Herrmann, *Abgabenrecht*, 64–6; Goerlitz, *Verfassung*, 53–5.

⁵⁴ Herrmann, *Abgabenrecht*, 66.

⁵⁵ AmWr., no. 1139 (the old call number K 12).

⁵⁶ Incomes: 16,664 marks 9,5 groschen 3 deniers; expenditures: 16,702 marks 9,5 groschen 4 deniers; official deficit – 38 marks, see AmWr., no. 1144 (the old call number K 22), 2–3.

matter of the *Geschoß* was regulated, in days of old the basic form of burgher dues. Wealth and professional taxes were revoked in relation to property holders leaving only the *Geschoß* on property (on plots). According to Theodor Goerlitz, it was the patriciate that benefited most from this being able to obtain the agreement of the jurats of the guilds to issue acts relinquishing the wealth tax, though at the same time being forced to cancel the levy imposed on craftsmen.⁵⁷ In no way negating the undoubted benefit for all those for whom the sworn wealth tax was an obligation, that is the well-to-do stratum, we cannot forget that this tax had not been collected for decades according to the principles theoretically in force, but had been done so on the basis of unclear agreements concluded between the council and the interested parties of entrepreneurs and rentiers themselves. As it also had an income tax character (it theoretically covered all capital incomes of the rent type), a flat-rate payment on a profession performed, covering first and foremost craftsmen and artisans, this was merely its modification. The eradication of the former would have consequently brought about the eradication of the latter. In exchange the brewing tax was raised to a mark for a brew and a taxation on wine was introduced – 12 groschen a keg. These were therefore the same dues which had been in force in the years 1477 to 1489.⁵⁸

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⁵⁷ Goerlitz, *Verfassung*, 55.

⁵⁸ Herrmann, *Abgabenrecht*, 46–7, 50, 55–6, 66; Goerlitz, *Verfassung*, 55.