
ABSTRACTS

Tamás Fedeles: The Path of Money: The Geography and Dynamics of Financial Relations between the Curia and Hungary in the Late Middle Ages

The fourteenth century brought decisive changes in the papacy's financial policies and the closely related tax administration. Prelates' appointment fees and taxes imposed on minor benefices became prevalent in the particular churches during the Avignon Papacy. These were supplemented by tithes collected from the local clergy and other revenues. During the pontificate of John XXII (1316–1334), the highest level of financial administration, the Apostolic Camera, evolved into a well-organized central office that established and maintained a tax collection network spanning the entire Western Christendom. In the first decade of the fourteenth century, the jurisdiction of papal tax collectors operating in the Central European region included the territory of the Holy Roman Empire, as well as the Czech, Moravian, Polish regions, and the Carpathian Basin. The formation and eventual consolidation of tax *collectoria* was a lengthy process, during which the Czech, Moravian, Polish, and Hungarian territories merged into a unified East-Central European tithes collectorium. As a result of various transformations, between 1317 and 1337, the Kingdom of Hungary operated as an independent collectorium, and between 1338 and 1391, the joint collectorium also included the Kingdom of Poland. The money collected could be used or moved at various junctions. When necessary, the entire sum or a portion of it could be spent directly in the collectorium, for example, on purchases made for the Curia, or on the expenses of papal diplomats and messengers operating there. Alternatively, the collected taxes could be transported by papal legates and clerics traveling to the Roman Curia, or by the tax collectors themselves. However, the trading companies and banking houses, such as the firms of the Alberti, Spini, Medici, and Bardi—primarily of Tuscan origin—played an increasingly important role in delivering the monies to Avignon, and later to Rome. The study seeks answers to the following questions: How was the collection of taxes payable to the Holy See organized in the Carpathian Basin between the beginning of the fourteenth century and the mid-fifteenth century? Did the money transport have any regional characteristics? What routes were used to deliver the money? Which banking houses provided services to the Hungarian clergy?

Zsuzsanna Kollár: The Role of Donations in the Founding of the School for the Deaf in Vác

Founded in 1802, the Vác School for the Deaf was one of the exemplary cases of national institutions founded within the Estates System of the nineteenth century. The foundation of the school, also endorsed by the monarch, was preceded by a nationwide fundraising campaign, which mobilised broad social collaboration and proceeded to raise approximately half of the necessary capital. The names of hundreds of donors have been preserved on fundraising sheets, which provide invaluable insights into the social composition and motivations of the donors, as well as the geographical distribution of the collection drive. The study also examines the protocol associated with the Estates System that not only proved a viable path for the institutionalization process during the first half of the nineteenth century but was also instrumental in subsequent institutional foundations.

Petra Mátyás-Rausch: Customs Revenues in the Service of Mechanisms of Power: The Significance of the Thirtieth in Transylvania in the First Half of the Seventeenth Century

The study examines how prominent rulers of the golden age of Transylvania, Gábor Bethlen and György I Rákóczi, asserted their political and economic interests against Sibiu and Braşov, the two most significant cities of the Transylvanian Saxon community. The sources and relevant literature bear out that relinquishing their predecessors' practice in favour of a stricter and more decisive financial policy alone would not have been sufficient for them to achieve their goals. They also benefited from the weakened resistance of the contemporary Saxon centers, especially Sibiu. Their loss of strength was largely due to the internal social and economic tensions within the Saxon society, which, according to Gustav Gündisch, a renowned Saxon historian, led to the erosion of their autonomy.

Another important finding emerging from the analysis is the significance that the two rulers attributed to long-distance trade foreign trade customs. This is particularly true for György I Rákóczi, whose economic policy has not received significant scholarly attention to date. In the absence of primary research, present understanding of this subject relies on the literature from the past century, which mainly discussed his achievements through the lens of Bethlen's legacy, often portraying Rákóczi in a negative light. Therefore, it is essential to emphasize that, similar to Bethlen, Rákóczi probably attached great importance to trade, which was particularly prosperous during peacetime. He is likely to have made efforts to reform it and ensure that the customs revenues resulting from increased trade would enrich his treasury rather than the local municipal economy.

Ágoston Nagy: Nobles on Urbarial Plots and the Estates' Society as Seen in the Diet of 1825–27

A significant portion of Hungarian nobility held aristocratic credentials but was forced to reside in urbarial plots in return for urbarial contract and services, such as socage, tithe, ninth, and so on. Based on the local usus of taxation, in some counties they also had to pay the military tax for the state (*contributio*). At the same time, their status was not politicized on a national level for a long time. The king's resolution in the Diet of 1825–27 proposed conducting a census to assess the taxpaying entities of the country, in order to proportionally redraw the existing tax distribution per county. The proposal also included compiling a list of nobles who used urbarial plots (based on the status of their land) with the aim of keeping them as taxpayers. The latter led to heated debates. Some argued against the census and taxing these nobles by appealing to the (fictitious) principle of 'one and the same liberty' and demanded the abolition of taxation of all noblemen. Others wanted to tax them, emphasizing that tax immunity applied to the 'noble person', not the 'peasant plot'. The prolonged debate was fought mainly by means of the political language of the 'ancient constitution' and delved into the domain of 'old laws'. Raising fundamental questions concerning the rights and duties of the nobility, as well as the idea of their (legal) unity—as of the self-professed political community or 'nation'—this discourse transcended itself. The present study, primarily based on original records of the Diet, traces the formation of the image of this inferior 'class' of nobility, and uses it to reconstruct the well-to-do county delegates' perceptions of the Estates society in general.

Botond Nagy: Burden for the Benefit of the Village: Municipal Supplementary Taxation in Háromszék during the Age of Dualism

In the Age of Dualism (1867–1918), due to the dearth or absence of other revenues, rural municipalities in the Háromszék region resorted to local municipal taxes, passing the financial burden of public expenses on the local population. These taxes constituted the primary source of revenue for the local government, both in terms of volume and extent, and their implementation varied greatly over time and settlement types. In former tenant villages and newly established settler villages, the transition from customary law-based tenant contributions (*rovatolás*) to nationally legislated supplementary taxes was relatively smooth. In villages predominantly populated by formerly military-rank Szeklers, the system of contributions was more complex, primarily because of the relatively late dissolution of the collective landownership. In these places, tax-like contributions could not gain ground because it was more profitable to generate revenues from the Szeklers' own individual right to sell wine, which was essentially an

indirect form of consumption tax. Another alternative practice was the imposition of a fee in exchange for the communal use of forests and pastures, paid by members of the village communities. The separation of the civil municipality and landowning community as legal entities put an end to these two sources of revenue but created the possibility of an efficient supplementary taxation. Local supplementary taxation acted as a leveller which noticeably blurred the boundaries between the settlement types that had evolved in the Estates system.

János Nagy: The Cities and the Tax Issue in the 1764–65 National Assembly as Reflected in Reports by the Representatives of the City of Pest

Based on the correspondence between the representatives and the council of the free royal city of Pest during the 1764–65 National Assembly, presently kept in the Budapest City Archives, the study examines the municipalities' perceptions of tax disputes, their stance concerning tax hikes and reforms changing from rejection to support, as well as the channels they sought to assert their interests within the National Assembly and the government apparatus. Not unlike municipalities as a whole, the representatives of Pest could not substantially participate in the clashes between the government and the real movers and shakers of political life, namely the magnates and the county representatives. In comparison to previous diets, where the cities took a clear pro-government position, significant changes can be observed in 1764–65. Due to their own unfavorable financial situation and the reform plans propagated by Vienna, municipalities temporarily aligned themselves with the opposition in the matter of tax increases and the reform of nobiliary military duty (*exercitus insurrectio*), and mollified their staunch opposition against the government's proposals only gradually. Nevertheless, the government's distrust towards the cities remained palpable throughout the National Assembly, and the court never publicly supported any of their demands in opposition of the counties' interests. The representative of Pest was limited to presenting their grievances to committees appointed to determine taxable estates, whereby they privately lobbied for their city's support with various dignitaries outside the public sessions.

Judit Pál: The Price of Local Self-Governance: The Costs of County Administration after the Act 42 of 1870

The study examines Act 42 of 1870, the first comprehensive regulation of public administration after the Austro-Hungarian Compromise (1867), especially the reasons why the Hungarian government chose to retain the state financing of

county administration instead of adopting their self-financing, clearly stipulated in the provisions of the new act. Since it significantly extended their authority, the lord-lieutenants had an important role in implementing the Act. The study analyses the arguments of the counties and lord-lieutenants on the issue, as well as the capacity of law enforcement authorities and the consequent feasibility of the implementation of the law.

The Ministry of Finance was going to allocate 7.76% of all direct taxes for the counties' administrative costs. On average, for the authorities of Hungary, narrowly defined, this meant covering 90.2% of the costs allocated by the government in 1870, while nearly half of the counties there were able to cover at least 80% of the costs. In Transylvania this figure was only 53.6%, and there were wide differences between law enforcement authorities across the country. As compared to half of the Hungarian authorities' capacity to cover at least 80% of their administrative costs from the allocated portion of direct taxes, neither the Transylvanian counties nor the northern and north-eastern counties of Hungary were in the position to do so. This discrepancy rendered the pre-1848 system untenable. Since even the implementation of a territorial-administrative reform could not have solved the problem, the government decided to finance the costs of local administration, first temporarily and then permanently from 1883.

The consensus behind the decision—both on county level and in the parliament, including the opposition parties—indicates that the decision was initially not borne out of power play. As administrative costs rose steadily and governments leaned toward a more centralised administration, they no longer sought to change what was intended to be a temporary solution.